

**2023 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

671023 MANCHESTER BORO, YORK COUNTY

MANCHESTER BORO, YORK County

BALANCE SHEET

December 31, 2023

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
Liabilities and Other Credits											
260-269	Long-Term-Liabilities		30,581								30,581
240-259	Current Portion of Long-Term Debt and Other Credits		11,529								11,529
Total Liabilities and Other Credits		7,770	42,110								49,880
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	1,093,696	178,880					2,386			1,274,962
291-299	Other Equity										
Total Fund and Account Group Equity		1,093,696	178,880					2,386			1,274,962
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											1,324,842

MANCHESTER BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Taxes

301.00	Real Estate Taxes	279,563						279,563
305.00	Occupation Taxes (levied under municipal code)							
308.00	Residence Taxes (levied by cities of the 3rd Class)							
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)							
310.00	Per Capita Taxes	6,947						6,947
310.10	Real Estate Transfer Taxes	33,421						33,421
310.20	Earned Income Taxes / Wage Taxes	373,824						373,824
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	37,587						37,587
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		731,342						731,342

Licenses and Permits

320-322	All Other Licenses and Permits	2,742						2,742
321.80	Cable Television Franchise Fees	35,963						35,963
Total Licenses and Permits		38,705						38,705

Fines and Forfeits

330-332	Fines and Forfeits	17,991						17,991
Total Fines and Forfeits		17,991						17,991

MANCHESTER BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

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REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	24,382	11,421				113	35,916
342.00	Rents and Royalties							
Total Interest, Rents and Royalties		24,382	11,421				113	35,916

Federal								
351.03	Highways and Streets							
351.09	Community Development							
351.00	All Other Federal Capital and Operating Grants							
352.01	National Forest							
352.00	All Other Federal Shared Revenue and Entitlements							
353.00	Federal Payments in Lieu of Taxes							
Total Federal								

State								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101							
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)	679						679
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		71,306					71,306
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	13,593						13,593
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

MANCHESTER BORO, YORK County
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REVENUES

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
Total State		14,272	71,306					85,578

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants							
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services							
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
Total Local Government Units								

Charges for Service								
361.00	General Government							
362.00	Public Safety	8,098						8,098
363.20	Parking							
363.00	All Other Charges for Highway & Street Services							
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)							
364.30	Solid Waste Collection and Disposal Charge (trash)							
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services							
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation							
368.00	Airports							

MANCHESTER BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

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REVENUES

Charges for Service

369.00	Bars							
370.00	Cemeteries							
372.00	Electric System							
373.00	Gas System							
374.00	Housing System							
375.00	Markets							
377.00	Transit Systems							
378.00	Water System							
379.00	All Other Charges for Service							
Total Charges for Service		8,098						8,098

Unclassified Operating Revenues

383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors							
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues							
Total Unclassified Operating Revenues								

Other Financing Sources

391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers							
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

MANCHESTER BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	14,282						14,282
Total Other Financing Sources		14,282						14,282
TOTAL REVENUES		849,072	82,727				113	931,912

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	9,360						9,360
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	3,533						3,533
403.00	Tax Collection	5,648						5,648
404.00	Solicitor / Legal Services	21,700						21,700
405.00	Secretary / Clerk	33,800						33,800
406.00	Other General Government Administration	29,397						29,397
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	29,607						29,607
409.00	General Government Buildings and Plant	61,855						61,855
Total General Government		194,900						194,900

Public Safety								
410.00	Police	414,722						414,722
411.00	Fire	94,926						94,926
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							

MANCHESTER BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

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EXPENDITURES

Public Safety

414.00	Planning and Zoning	14,699						14,699
415.00	Emergency Management and Communications	564						564
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety							
Total Public Safety		524,911						524,911

Health and Human Services

420.00-425.00	Health and Human Services	2,259						2,259
Total Health and Human Services		2,259						2,259

Public Works - Sanitation

426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)							
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
Total Public Works - Sanitation								

Public Works - Highways and Streets

430.00	General Services - Administration	52,298						52,298
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal							
433.00	Traffic Control Devices	1,908						1,908
434.00	Street Lighting	30,587						30,587

MANCHESTER BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

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EXPENDITURES

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges	20,141	16,996					37,137
439.00	Highway Construction and Rebuilding Projects		19,964					19,964
Total Public Works - Highways and Streets		104,934	36,960					141,894

Other Public Works Enterprises								
440.00	Airports							
441.00	Cemeteries							
442.00	Electric System							
443.00	Gas System							
444.00	Markets							
445.00	Parking							
446.00	Storm Water and Flood Control							
447.00	Transit System							
448.00	Water System							
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises								

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	56,263						56,263

MANCHESTER BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Culture and Recreation								
455.00	Shade Trees							
456.00	Libraries							
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		56,263						56,263

Community Development								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing							
463.00	Economic Development							
464.00	Economic Opportunity							
465-469	All Other Community Development							
Total Community Development								

Debt Service								
471.00	Debt Principal (short-term and long-term)							
472.00	Debt Interest (short-term and long-term)							
475.00	Fiscal Agent Fees							
Total Debt Service								

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	12,763						12,763
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

MANCHESTER BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Employer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance	30,051						30,051
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items		42,814						42,814

Insurance								
486.00	Insurance, Casualty, and Surety	24,880						24,880
Total Insurance		24,880						24,880

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures							
Total Unclassified Operating Expenditures								

Other Financing Uses								
491.00	Refund of Prior Year Revenues	2,755						2,755
492.00	Interfund Operating Transfers							
493.00	All Other Financing Uses							
Total Other Financing Uses		2,755						2,755

TOTAL EXPENDITURES		953,716	36,960					990,676
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		-104,644	45,767				113	-58,764
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MANCHESTER BORO

December 31, 2023

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
General Obligation Bonds and Notes											
Revenue Bonds and Notes											
Lease Rental Debt											
TRUCK LEASE	Capital Leases	2021	2026	107,048	53,639		11,530		42,109		42,109
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

42,109

Capitalized lease obligations

0

Net debt

42,109

MANCHESTER BORO, YORK County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2023

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways	13,410	35,080	48,490
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	13,410	35,080	48,490

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)

106,435

December 31, 2023

NOTES / COMMENTS