

2024 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

671023 MANCHESTER BORO, YORK COUNTY

		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
Assets and Other Debits											
100-120	Cash and Investments	1,083,429	261,462					473			1,345,364
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds										
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets										
180-189	Other Debits										
Total Assets and Other Debits		1,083,429	261,462					473			1,345,364

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MANCHESTER BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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	283,873							283,873
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	7,411							7,411
310.10	Real Estate Transfer Taxes	41,947							41,947
310.20	Earned Income Taxes / Wage Taxes	387,033							387,033
310.30	Business Gross Receipts Taxes								
310.40	Occupation Taxes (levied under Act 511)								
310.50	Local Services Tax **	41,845							41,845
310.60	Amusement / Admission Taxes								
310.70	Mechanical Device Taxes								
310.90	Other: _____								
	Other: _____								
Total Taxes		762,109							762,109

Licenses and Permits									
320-322	All Other Licenses and Permits	5,956							5,956
321.80	Cable Television Franchise Fees	31,339							31,339
Total Licenses and Permits		37,295							37,295

Fines and Forfeits									
330-332	Fines and Forfeits	20,812							20,812
Total Fines and Forfeits		20,812							20,812

MANCHESTER BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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REVENUES

Interest, Rents and Royalties									
341.00	Interest Earnings	32,264	13,078						45,342
342.00	Rents and Royalties								
Total Interest, Rents and Royalties		32,264	13,078						45,342

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	160,133							160,133
355.01	Public Utility Realty Tax (PURTA)	696							696
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		70,836						70,836
355.04	Alcoholic Beverage Licenses	200							200
355.05	General Municipal Pension System State Aid								
355.07	Foreign Fire Insurance Tax Distribution	13,780							13,780
355.08	Local Share Assessment/Gaming Proceeds								
355.09	Marcellus Shale Impact Fee Distribution								

MANCHESTER BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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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		174,809	70,836						245,645

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								
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, 2024

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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									

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	10,700							10,700
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, 2024

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REVENUES

Other Financing Sources									
395.00	Refunds of Prior Year Expenditures	942							942
Total Other Financing Sources		11,642							11,642

TOTAL REVENUES

1,038,931	83,914							1,122,845
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EXPENDITURES

General Government									
400.00	Legislative (Governing) Body	9,930							9,930
401.00	Executive (Manager or Mayor)								
402.00	Auditing Services / Financial Administration								
403.00	Tax Collection	5,965							5,965
404.00	Solicitor / Legal Services	26,411							26,411
405.00	Secretary / Clerk	37,711							37,711
406.00	Other General Government Administration	13,039							13,039
407.00	IT-Networking Services-Data Processing	12,117							12,117
408.00	Engineering Services	46,492							46,492
409.00	General Government Buildings and Plant	81,897							81,897
Total General Government		233,562							233,562

Public Safety

410.00	Police	383,358							383,358
411.00	Fire	61,573							61,573
412.00	Ambulance / Rescue								
413.00	UCC and Code Enforcement								

MANCHESTER BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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EXPENDITURES

Public Safety									
414.00	Planning and Zoning	5,082							5,082
415.00	Emergency Management and Communications	1,461							1,461
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		451,474							451,474

Health and Human Services									
420.00-425.00	Health and Human Services	2,372							2,372
Total Health and Human Services		2,372							2,372

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	48,376							48,376
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance – Snow Removal								
433.00	Traffic Control Devices	21,647							21,647
434.00	Street Lighting	31,547							31,547

MANCHESTER BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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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	27,947	30,032					57,979
439.00	Highway Construction and Rebuilding Projects	160,134	1,437					161,571
Total Public Works - Highways and Streets		289,651	31,469					321,120

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	42,347						42,347

MANCHESTER BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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EXPENDITURES

Culture and Recreation									
455.00	Shade Trees								
456.00	Libraries								
457.00	Civil and Military Celebrations								
458.00	Senior Citizens' Centers	3,000							3,000
459.00	All Other Culture and Recreation	3,750							3,750
Total Culture and Recreation		49,097							49,097

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	10,647							10,647
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions								

MANCHESTER BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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	24,536							24,536
487.00	Other Group Insurance Benefits								
Total Employer Paid Benefits and Withholding Items		35,183							35,183

Insurance									
486.00	Insurance, Casualty, and Surety	25,944							25,944
Total Insurance		25,944							25,944

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								
492.00	Interfund Operating Transfers								
493.00	All Other Financing Uses								
Total Other Financing Uses									

TOTAL EXPENDITURES	1,087,283	31,469							1,118,752
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	-48,352	52,445							4,093
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MANCHESTER BORO
December 31, 2024

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	42,109		11,972		30,137		30,137
Other											

(1) - excludes unamortized premium/discount	Total bonds and notes outstanding	30,137
	Capitalized lease obligations	0
	Net debt	30,137

MANCHESTER BORO, YORK County
STATEMENT OF CAPITAL EXPENDITURES
December 31, 2024

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	160,133		160,133
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	160,133		160,133

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials) 112,186

To the:

Governing Body of the Municipality

President Judge of the Court of Common Pleas

Secretary of the Department of Community & Economic Development

I/We, the undersigned, the duly elected (or appointed replacement), qualified, and Acting Controller/Auditors of the MANCHESTER BORO have audited, adjusted and settled the various funds and account groups of the MANCHESTER BORO for the year ended December 31, 2024. My/Our audit, adjustment and settlement was made in accordance with law rather than with generally accepted auditing standards

(PLEASE CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS)

This municipality's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenditures or expenses are recognized when paid rather than when a liability is incurred. Accordingly, the accompanying financial statements are not intended to present the financial position and results of operations of this municipality in conformity with generally accepted accounting principles.

These financial statements do not include all of the disclosures required by generally accepted accounting principles.

In my/our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of MANCHESTER BORO for the year ended December 31, 2024, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed: MARK KEPHART Appointed Auditor/CPA

Subscribed and sworn to before me this 9 day of August, 2025.

Signed: _____
Witness (Controller)/Auditor (Auditors)



December 31, 2024

NOTES / COMMENTS