

2025 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	1,060,011	260,010					492			1,320,513
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		1,060,011	260,010					492			1,320,513

[illegible]

MANCHESTER BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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	282,408							282,408
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	6,750							6,750
310.10	Real Estate Transfer Taxes	39,341							39,341
310.20	Earned Income Taxes / Wage Taxes	392,689							392,689
310.30	Business Gross Receipts Taxes								
310.40	Occupation Taxes (levied under Act 511)								
310.50	Local Services Tax **	41,399							41,399
310.60	Amusement / Admission Taxes								
310.70	Mechanical Device Taxes								
310.90	Other: _____								
	Other: _____								
Total Taxes		762,587							762,587

Licenses and Permits									
320-322	All Other Licenses and Permits								
321.80	Cable Television Franchise Fees	28,742							28,742
Total Licenses and Permits		28,742							28,742

Fines and Forfeits									
330-332	Fines and Forfeits	17,248							17,248
Total Fines and Forfeits		17,248							17,248

MANCHESTER BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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

Interest, Rents and Royalties									
341.00	Interest Earnings	29,761	12,881					20	42,662
342.00	Rents and Royalties								
Total Interest, Rents and Royalties		29,761	12,881					20	42,662

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	134,693							134,693
354.09	Community Development								
354.15	Recycling / Act 101	3,977							3,977
354.00	All Other State Capital and Operating Grants								
355.01	Public Utility Realty Tax (PURTA)	706							706
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		70,941						70,941
355.04	Alcoholic Beverage Licenses	200							200
355.05	General Municipal Pension System State Aid								
355.07	Foreign Fire Insurance Tax Distribution	14,756							14,756
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, 2025

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

State									
355.00	All Other State Shared Revenues and Entitlements								
356.00	State Payments in Lieu of Taxes								
Total State		154,332	70,941						225,273

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	60,019							60,019
362.00	Public Safety	7,571							7,571
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, 2025

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

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		67,590							67,590

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	14,100							14,100
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, 2025

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

Other Financing Sources									
395.00	Refunds of Prior Year Expenditures	69,363							69,363
Total Other Financing Sources		83,463							83,463

TOTAL REVENUES	1,143,723	83,822					20	1,227,565
-----------------------	-----------	--------	--	--	--	--	----	-----------

EXPENDITURES

General Government									
400.00	Legislative (Governing) Body	9,660							9,660
401.00	Executive (Manager or Mayor)								
402.00	Auditing Services / Financial Administration								
403.00	Tax Collection	5,972							5,972
404.00	Solicitor / Legal Services	26,702							26,702
405.00	Secretary / Clerk	37,947							37,947
406.00	Other General Government Administration	40,279							40,279
407.00	IT-Networking Services-Data Processing	24,422							24,422
408.00	Engineering Services	87,006							87,006
409.00	General Government Buildings and Plant	29,467							29,467
Total General Government		261,455							261,455

Public Safety									
410.00	Police	442,304							442,304
411.00	Fire	62,524							62,524
412.00	Ambulance / Rescue								
413.00	UCC and Code Enforcement	2,625							2,625

MANCHESTER BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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

Public Safety									
414.00	Planning and Zoning	777							777
415.00	Emergency Management and Communications	909							909
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		509,139							509,139

Health and Human Services									
420.00-425.00	Health and Human Services	2,876							2,876
Total Health and Human Services		2,876							2,876

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	40,146							40,146
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance – Snow Removal								
433.00	Traffic Control Devices	26,487							26,487
434.00	Street Lighting	30,625							30,625

MANCHESTER BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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

Public Works - Highways and Streets									
435.00	Sidewalks and Crosswalks								
436.00	Storm Sewers and Drains								
437.00	Repairs of Tools and Machinery	4,708							4,708
438.00	Maintenance and Repairs of Roads and Bridges	154,732	71,865						226,597
439.00	Highway Construction and Rebuilding Projects		3,284						3,284
Total Public Works - Highways and Streets		256,698	75,149						331,847

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	19,957							19,957

MANCHESTER BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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	3,000							3,000
459.00	All Other Culture and Recreation	3,250							3,250
Total Culture and Recreation		26,207							26,207

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	18,382							18,382
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions								

MANCHESTER BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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	26,387							26,387
487.00	Other Group Insurance Benefits								
Total Employer Paid Benefits and Withholding Items		44,769							44,769

Insurance									
486.00	Insurance, Casualty, and Surety	32,800							32,800
Total Insurance		32,800							32,800

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	64							64
492.00	Interfund Operating Transfers								
493.00	All Other Financing Uses								
Total Other Financing Uses		64							64

TOTAL EXPENDITURES	1,134,008	75,149							1,209,157
---------------------------	-----------	--------	--	--	--	--	--	--	-----------

EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	9,715	8,673						20	18,408
---	-------	-------	--	--	--	--	--	----	--------

MANCHESTER BORO
December 31, 2025

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	30,137		10,126		20,011		20,011
Other											

(1) - excludes unamortized premium/discount	Total bonds and notes outstanding	20,011
	Capitalized lease obligations	0
	Net debt	20,011

MANCHESTER BORO, YORK County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2025

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	4,630		4,630
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways		212,005	212,005
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	4,630	212,005	216,635

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials) 116,588

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

December 31, 2025

NOTES / COMMENTS