



William E. Sanders
Finance Officer

Sharon Y. Wickens
Deputy Finance Officer

CITY OF MANCHESTER

Finance Department

February 14, 2017

Committee on Accounts, Enrollment and Revenue Administration
C/o Matthew Normand, City Clerk
One City Hall Plaza
Manchester, NH 03101

Dear Honorable Committee Members,

Attached for your review is the City of Manchester's unaudited Monthly Financial Report for the first seven months of fiscal year 2017.

Expenditures:

The average unobligated balance percentage after seven months should be 41.67% as a benchmark. All departments with the exception of Information Systems, Facilities Division and Highway are within 10% of this benchmark. The overall unobligated percentage after seven months is 37.68% for 2017 compared to 39.63% a year ago. Health insurance costs for 2017 are unfavorably tracking the budget through January. The severance reserve of \$1,500,000 has an unexpended balance of \$1,213,698. A comparison of severance payouts thru January for FY 2017 and 2016 is as follows:

| | 2017 | 2016 |
|--------------|------------|-----------|
| Payments | \$ 286,302 | \$306,961 |
| Retirements | | |
| Fire | 0 | 5 |
| Police | 4 | 2 |
| Public Works | 0 | 0 |
| Other | 5 | 1 |
| Total | 9 | 8 |

Revenues:

Revenues for the first seven months of fiscal year 2017 are about \$1.78 million more than the same period a year ago. Overall sales and services are \$445 thousand higher mainly due to additional revenues from the Parks & Recreation department. Auto registrations and permits are \$303 thousand higher and interest and penalties are \$118 thousand higher than last year. The increase in school chargebacks of \$1.2 million is mainly due to less timely billing in FY 2016. The Municipal Transportation Improvement fund balance at 1/31/17 is \$821,751.

Sincerely,

William E. Sanders
Finance Officer

**CITY OF MANCHESTER
NEW HAMPSHIRE**



FINANCIAL REPORTS

**FOR THE SEVEN MONTHS ENDED
JANUARY 31, 2017**

UNAUDITED

CITY OF MANCHESTER, NEW HAMPSHIRE
PRELIMINARY FINANCIAL STATEMENTS
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FOR THE SEVEN MONTHS ENDED JANUARY 31, 2017
(UNAUDITED)

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Seven Months Ended January 31, 2017

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(UNAUDITED)
 Budget Basis
 MNTBUDNBN1

| | FY 2017 MODIFIED BUDGET | FY 2017 OBLIGATIONS TO DATE | FY 2017 UNOBLIGATED BALANCE | FY 2017 PERCENT UNOBLIGATED |
|----------------------------------|-------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| AGENCIES- | | | | |
| ALDERMEN | \$ 70,000.00 | \$ 35,000.00 | \$ 35,000.00 | 50.00 |
| ASSESSORS | 608,477.00 | 334,431.02 | 274,045.98 | 45.04 |
| CITY CLERK | 992,301.00 | 586,248.25 | 406,052.75 | 40.92 |
| MEDO | 139,500.00 | 61,886.77 | 77,613.23 | 55.64 |
| CITY SOLICITOR | 1,287,479.00 | 737,480.91 | 549,998.09 | 42.72 |
| FINANCE | 955,242.00 | 518,443.66 | 436,798.34 | 45.73 |
| CENTRAL FLEET MANAGEMENT | 3,163,824.00 | 1,801,775.21 | 1,362,048.79 | 43.05 |
| INFORMATION SYSTEMS | 1,541,651.00 | 1,068,745.73 | 472,905.27 | 30.68 |
| MAYOR | 230,375.00 | 130,929.28 | 99,445.72 | 43.17 |
| OFFICE OF YOUTH SERVICES | 592,714.00 | 321,421.76 | 271,292.24 | 45.77 |
| HUMAN RESOURCES | 778,710.00 | 443,745.28 | 334,964.72 | 43.02 |
| PLANNING & COMMUNITY DEVELOPMENT | 2,021,178.12 | 1,101,820.52 | 919,357.60 | 45.49 |
| FACILITIES DIVISION | 6,683,829.00 | 5,692,202.81 | 991,626.19 | 14.84 |
| TAX COLLECTOR | 494,043.00 | 272,686.17 | 221,356.83 | 44.81 |
| FIRE | 19,604,585.00 | 11,704,653.28 | 7,899,931.72 | 40.30 |
| POLICE | 22,014,760.00 | 13,466,555.53 | 8,548,204.47 | 38.83 |
| HEALTH | 2,809,822.00 | 1,484,290.78 | 1,325,531.22 | 47.17 |
| HIGHWAY | 16,165,972.00 | 11,338,158.57 | 4,827,813.43 | 29.86 |
| WELFARE | 1,014,240.00 | 530,743.56 | 483,496.44 | 47.67 |
| PARKS & RECREATION | 4,254,109.00 | 2,595,800.92 | 1,658,308.08 | 38.98 |
| LIBRARY | 2,003,162.00 | 1,157,280.32 | 845,881.68 | 42.23 |
| SENIOR SERVICES | 241,489.00 | 120,997.59 | 120,491.41 | 49.90 |
| <hr/> | | | | |
| TOTAL AGENCIES | 87,667,462.12 | 55,505,297.92 | 32,162,164.20 | 36.69 |
| <hr/> | | | | |
| RESTRICTED ITEMS- | | | | |
| SEVERANCE PAY | 1,500,000.00 | 286,302.09 | 1,213,697.91 | 80.91 |
| WORKERS COMPENSATION - SALARY | 684,000.00 | 311,908.62 | 372,091.38 | 54.40 |
| WORKERS COMPENSATION - MEDICAL | 1,658,108.00 | 1,283,016.90 | 375,091.10 | 22.62 |
| HEALTH INSURANCE | 12,356,967.88 | 8,043,607.48 | 4,313,360.40 | 34.91 |
| DENTAL INSURANCE | 712,791.20 | 334,568.81 | 378,222.39 | 53.06 |
| DEATH BENEFIT | 72,601.00 | 30,257.53 | 42,343.47 | 58.32 |
| DISABILITY INSURANCE | 61,821.00 | 28,652.27 | 33,168.73 | 53.65 |
| CITY RETIREMENT | 7,473,224.13 | 4,119,578.39 | 3,353,645.74 | 44.88 |
| FIRE STATE PENSION | 5,074,398.00 | 3,078,219.86 | 1,996,178.14 | 39.34 |
| POLICE STATE PENSION | 4,614,192.00 | 2,914,114.54 | 1,700,077.46 | 36.84 |
| FICA | 3,074,875.67 | 1,652,612.46 | 1,422,263.21 | 46.25 |
| UNEMPLOYMENT | 50,000.00 | 1,500.42 | 48,499.58 | 97.00 |
| TUITION | 50,000.00 | 38,998.65 | 11,001.35 | 22.00 |
| CGL INSURANCE | 668,342.00 | 523,282.66 | 145,059.34 | 21.70 |
| <hr/> | | | | |
| TOTAL RESTRICTED ITEMS | 38,051,320.88 | 22,646,620.68 | 15,404,700.20 | 40.48 |
| <hr/> | | | | |

City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Seven Months Ended January 31, 2017
 (UNAUDITED)
 Budget Basis
 MNTBUDNBN1

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| | FY 2017 MODIFIED BUDGET | FY 2017 OBLIGATIONS TO DATE | FY 2017 UNOBLIGATED BALANCE | FY 2017 PERCENT UNOBLIGATED |
|-------------------------------|-------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| NON-DEPARTMENTAL ITEMS- | | | | |
| CONTINGENCY | 751,000.00 | - | 751,000.00 | 100.00 |
| MPTS | 451,253.00 | 451,253.00 | - | - |
| CIVIC CONTRIBUTIONS | 162,286.00 | 147,543.00 | 14,743.00 | 9.08 |
| NON-CITY PROGRAMS | 69,107.00 | 68,947.83 | 159.17 | .23 |
| STREET LIGHTING | 840,000.00 | 460,830.76 | 379,169.24 | 45.14 |
| COMMUNITY IMPROVEMENT PROGRAM | 1,091,036.00 | 1,091,036.00 | - | - |
| TRANSIT SUBSIDY | 1,165,724.00 | 1,165,724.00 | - | - |
| EMPLOYEE MEDICAL SERVICES | 40,000.00 | 13,447.39 | 26,552.61 | 66.38 |
| MATURING DEBT | 11,863,203.00 | 6,653,114.85 | 5,210,088.15 | 43.92 |
| INTEREST ON MATURING DEBT | 5,849,442.00 | 4,035,690.93 | 1,813,751.07 | 31.01 |
| | ----- | | | |
| TOTAL NON-DEPARTMENTAL ITEMS | 22,283,051.00 | 14,087,587.76 | 8,195,463.24 | 36.78 |
| | ----- | | | |
| TOTAL GENERAL FUND | \$ 148,001,834.00 | \$ 92,239,506.36 | \$ 55,762,327.64 | 37.68 |
| | ===== | | | |

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Seven Months Ended January 31, 2016

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(UNAUDITED)
 Budget Basis
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| | FY 2016 MODIFIED BUDGET | FY 2016 OBLIGATIONS TO DATE | FY 2016 UNOBLIGATED BALANCE | FY 2016 PERCENT UNOBLIGATED |
|---|-------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| AGENCIES- | | | | |
| ALDERMEN | \$ 70,000.00 | \$ 35,000.00 | \$ 35,000.00 | 50.00 |
| ASSESSORS | 609,277.00 | 329,260.32 | 280,016.68 | 45.96 |
| CITY CLERK | 994,701.00 | 514,240.11 | 480,460.89 | 48.30 |
| MEDO | 140,000.00 | 78,008.68 | 61,991.32 | 44.28 |
| CITY SOLICITOR | 1,378,379.00 | 703,058.91 | 675,320.09 | 48.99 |
| FINANCE | 956,042.00 | 502,494.52 | 453,547.48 | 47.44 |
| CENTRAL FLEET MANAGEMENT | 3,164,824.00 | 1,832,665.88 | 1,332,158.12 | 42.09 |
| INFORMATION SYSTEMS | 1,490,151.00 | 1,048,827.66 | 441,323.34 | 29.62 |
| MAYOR | 230,680.61 | 135,128.50 | 95,552.11 | 41.42 |
| OFFICE OF YOUTH SERVICES | 595,714.00 | 285,002.91 | 310,711.09 | 52.16 |
| HUMAN RESOURCES | 779,910.00 | 429,684.14 | 350,225.86 | 44.91 |
| PLANNING & COMMUNITY DEVELOPMENT | 1,980,662.00 | 1,096,283.38 | 884,378.62 | 44.65 |
| FACILITIES DIVISION | 6,645,168.51 | 5,637,135.74 | 1,008,032.77 | 15.17 |
| TAX COLLECTOR | 494,283.00 | 239,338.51 | 254,944.49 | 51.58 |
| FIRE | 19,624,585.00 | 11,556,196.98 | 8,068,388.02 | 41.11 |
| POLICE | 22,236,206.71 | 12,947,625.79 | 9,288,580.92 | 41.77 |
| HEALTH | 2,813,322.00 | 1,480,433.24 | 1,332,888.76 | 47.38 |
| HIGHWAY | 16,780,145.00 | 11,087,889.61 | 5,692,255.39 | 33.92 |
| WELFARE | 1,028,240.00 | 527,885.22 | 500,354.78 | 48.66 |
| PARKS & RECREATION | 3,161,937.36 | 1,787,240.19 | 1,374,697.17 | 43.48 |
| LIBRARY | 2,004,662.00 | 1,075,230.70 | 929,431.30 | 46.36 |
| SENIOR SERVICES | 241,639.00 | 90,367.85 | 151,271.15 | 62.60 |
| <hr style="border-top: 1px dashed black;"/> | | | | |
| TOTAL AGENCIES | 87,420,529.19 | 53,418,998.84 | 34,001,530.35 | 38.89 |
| <hr style="border-top: 1px dashed black;"/> | | | | |
| RESTRICTED ITEMS- | | | | |
| SEVERANCE PAY | 730,510.59 | 306,961.20 | 423,549.39 | 57.98 |
| WORKERS COMPENSATION - SALARY | 684,000.00 | 335,416.95 | 348,583.05 | 50.96 |
| WORKERS COMPENSATION - MEDICAL | 2,314,178.77 | 1,498,005.08 | 816,173.69 | 35.27 |
| HEALTH INSURANCE | 12,250,000.00 | 6,473,498.15 | 5,776,501.85 | 47.16 |
| DENTAL INSURANCE | 706,004.00 | 324,276.18 | 381,727.82 | 54.07 |
| DEATH BENEFIT | 72,101.00 | 28,378.13 | 43,722.87 | 60.64 |
| DISABILITY INSURANCE | 61,321.00 | 26,962.44 | 34,358.56 | 56.03 |
| CITY RETIREMENT | 6,600,000.00 | 3,762,492.34 | 2,837,507.66 | 42.99 |
| FIRE STATE PENSION | 5,127,639.59 | 3,077,247.06 | 2,050,392.53 | 39.99 |
| POLICE STATE PENSION | 4,731,657.08 | 2,709,785.60 | 2,021,871.48 | 42.73 |
| FICA | 2,872,475.92 | 1,568,505.64 | 1,303,970.28 | 45.40 |
| UNEMPLOYMENT | 50,000.00 | 2,205.31 | 47,794.69 | 95.59 |
| TUITION | 50,000.00 | 27,018.07 | 22,981.93 | 45.96 |
| CGL INSURANCE | 1,211,390.64 | 485,421.15 | 725,969.49 | 59.93 |
| <hr style="border-top: 1px dashed black;"/> | | | | |
| TOTAL RESTRICTED ITEMS | 37,461,278.59 | 20,626,173.30 | 16,835,105.29 | 44.94 |
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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Seven Months Ended January 31, 2016
 (UNAUDITED)
 Budget Basis
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| | FY 2016 MODIFIED BUDGET | FY 2016 OBLIGATIONS TO DATE | FY 2016 UNOBLIGATED BALANCE | FY 2016 PERCENT UNOBLIGATED |
|-------------------------------|-------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| NON-DEPARTMENTAL ITEMS- | | | | |
| MPTS | 451,253.00 | 451,253.00 | - | - |
| CIVIC CONTRIBUTIONS | 160,514.00 | 146,261.00 | 14,253.00 | 8.88 |
| NON-CITY PROGRAMS | 69,214.32 | 69,214.32 | - | - |
| STREET LIGHTING | 910,835.00 | 532,178.96 | 378,656.04 | 41.57 |
| COMMUNITY IMPROVEMENT PROGRAM | 474,500.00 | 374,500.00 | 100,000.00 | 21.07 |
| TRANSIT SUBSIDY | 1,153,560.00 | 1,153,560.00 | - | - |
| EMPLOYEE MEDICAL SERVICES | 46,576.69 | 25,174.01 | 21,402.68 | 45.95 |
| MATURING DEBT | 11,626,329.00 | 6,860,802.11 | 4,765,526.89 | 40.99 |
| INTEREST ON MATURING DEBT | 5,345,835.21 | 3,949,081.56 | 1,396,753.65 | 26.13 |
| | ----- | | | |
| TOTAL NON-DEPARTMENTAL ITEMS | 20,238,617.22 | 13,562,024.96 | 6,676,592.26 | 32.99 |
| | ----- | | | |
| TOTAL GENERAL FUND | \$ 145,120,425.00 | \$ 87,607,197.10 | \$ 57,513,227.90 | 39.63 |
| | ===== | | | |

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Department - General Fund
 Non-Property Tax Revenues
 For the Seven Months Ended January 31, 2017
 (UNAUDITED)
 Budget Basis
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| | FY 2017 MODIFIED BUDGET | FY 2017 REVENUE RECOGNIZED | FY 2017 UNRECOGNIZED BALANCE | FY 2017 PERCENTAGE UNRECOGNIZED |
|----------------------------------|-------------------------------|----------------------------------|------------------------------------|---------------------------------------|
| AGENCIES- | | | | |
| ASSESSORS | 755,000.00 | 743,138.20 | 11,861.80 | 1.57 |
| CITY CLERK | 2,476,687.00 | 620,755.82 | 1,855,931.18 | 74.94 |
| MEDO | 10,000.00 | 50.00 | 9,950.00 | 99.50 |
| CITY SOLICITOR | 627,500.00 | 365,000.00 | 262,500.00 | 41.83 |
| FINANCE | 6,300,282.00 | 741,750.13 | 5,558,531.87 | 88.23 |
| INFORMATION SYSTEMS | 217,000.00 | 153,194.85 | 63,805.15 | 29.40 |
| HUMAN RESOURCES | 6,000.00 | 6,874.31 | (874.31) | (14.57) |
| PLANNING & COMMUNITY DEVELOPMENT | 2,350,000.00 | 1,838,377.74 | 511,622.26 | 21.77 |
| FACILITIES DIVISION | 5,969,189.00 | 3,369,445.89 | 2,599,743.11 | 43.55 |
| TAX COLLECTOR | 19,036,795.00 | 11,299,918.31 | 7,736,876.69 | 40.64 |
| CENTRAL FLEET MANAGEMENT | 130,000.00 | 36,282.54 | 93,717.46 | 72.09 |
| FIRE | 838,363.00 | 699,588.08 | 138,774.92 | 16.55 |
| POLICE | 1,200,344.00 | 635,781.39 | 564,562.61 | 47.03 |
| HEALTH | 2,453,613.00 | 1,047,877.69 | 1,405,735.31 | 57.29 |
| HIGHWAY | 4,448,404.00 | 2,408,535.30 | 2,039,868.70 | 45.86 |
| WELFARE | 15,000.00 | 11,701.74 | 3,298.26 | 21.99 |
| CEMETERY, PARKS & RECREATION | 3,052,310.00 | 1,302,258.50 | 1,750,051.50 | 57.34 |
| SENIOR SERVICES | 8,500.00 | 2,090.77 | 6,409.23 | 75.40 |
| | ----- | | | |
| TOTAL AGENCIES | \$ 49,894,987.00 | \$ 25,282,621.26 | \$ 24,612,365.74 | 49.33 |
| | ===== | | | |

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type - General Fund
 Non-Property Tax Revenues
 For The Seven Months Ended January 31, 2017
 (UNAUDITED)
 Budget Basis
 MNTREVNPRP

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| | MODIFIED BUDGET | REVENUE RECOGNIZED | UNRECOGNIZED BALANCE | PERCENTAGE UNRECOGNIZED |
|--------------------------------------|--------------------|-----------------------|-------------------------|----------------------------|
| TAXES, INTEREST AND PENALTIES | | | | |
| MISCELLANEOUS TAXES | 20,000.00 | 11,267.27 | 8,732.73 | 43.66 |
| INTEREST AND PENALTIES | 1,140,000.00 | 615,222.81 | 524,777.19 | 46.03 |
| CABLE FRANCHISE FEES | 1,915,842.00 | 473,621.61 | 1,442,220.39 | 75.28 |
| ----- | | | | |
| TOTAL TAXES, INTEREST AND PENALTIES | 3,075,842.00 | 1,100,111.69 | 1,975,730.31 | 64.23 |
| LICENSES AND PERMITS | | | | |
| AUTO REGISTRATIONS | 17,581,086.00 | 10,548,163.18 | 7,032,922.82 | 40.00 |
| LICENSES | 430,050.00 | 76,653.31 | 353,396.69 | 82.18 |
| PERMITS | 2,253,787.00 | 1,806,439.73 | 447,347.27 | 19.85 |
| ----- | | | | |
| TOTAL LICENSES AND PERMITS | 20,264,923.00 | 12,431,256.22 | 7,833,666.78 | 38.66 |
| INTERGOVERNMENTAL | | | | |
| FEDERAL REVENUES | 350,000.00 | 232,260.99 | 117,739.01 | 33.64 |
| PAYMENTS IN LIEU OF TAXES | 717,300.00 | 737,744.96 | (20,444.96) | (2.85) |
| STATE REVENUES | 2,555,459.00 | 1,354,129.82 | 1,201,329.18 | 47.01 |
| ----- | | | | |
| TOTAL INTERGOVERNMENTAL | 3,622,759.00 | 2,324,135.77 | 1,298,623.23 | 35.85 |
| SALES AND SERVICES | | | | |
| GENERAL REVENUES | 159,725.00 | 92,830.62 | 66,894.38 | 41.88 |
| PUBLIC SAFETY | 172,450.00 | 81,725.14 | 90,724.86 | 52.61 |
| HIGHWAY | 943,258.00 | 443,441.38 | 499,816.62 | 52.99 |
| HEALTH | 13,500.00 | 6,795.00 | 6,705.00 | 49.67 |
| CEMETERY, PARKS & RECREATION | 1,836,302.00 | 952,866.75 | 883,435.25 | 48.11 |
| ZONING BOARD | 72,500.00 | 37,555.00 | 34,945.00 | 48.20 |
| PARKING VIOLATIONS | 7,500.00 | 1,450.00 | 6,050.00 | 80.67 |
| COURT FINES | 12,000.00 | 4,834.52 | 7,165.48 | 59.71 |
| OTHER FINES | - | 6,375.48 | (6,375.48) | - |
| FEES | 1,152,117.00 | 819,037.56 | 333,079.44 | 28.91 |
| WITNESS FEES | 75,000.00 | 44,892.22 | 30,107.78 | 40.14 |
| ----- | | | | |
| TOTAL SALES AND SERVICES | 4,444,352.00 | 2,491,803.67 | 1,952,548.33 | 43.93 |
| OTHER REVENUE SOURCES | | | | |
| INTEREST INCOME | 305,000.00 | 159,790.82 | 145,209.18 | 47.61 |
| FUND TRANSFERS | 4,033,100.00 | 50.00 | 4,033,050.00 | 100.00 |
| REIMBURSEMENTS | 3,535,783.00 | 1,603,785.73 | 1,931,997.27 | 54.64 |
| RENTALS & LEASES | 1,150,760.00 | 207,088.09 | 943,671.91 | 82.00 |
| SCHOOL CHARGEBACKS | 9,459,818.00 | 4,956,607.85 | 4,503,210.15 | 47.60 |
| MISCELLANEOUS | 2,650.00 | 7,991.42 | (5,341.42) | (201.56) |
| ----- | | | | |
| TOTAL OTHER REVENUE SOURCES | 18,487,111.00 | 6,935,313.91 | 11,551,797.09 | 62.49 |
| ----- | | | | |
| TOTAL | \$ 49,894,987.00 | \$ 25,282,621.26 | \$ 24,612,365.74 | 49.33 |
| ===== | | | | |

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues
 For The Seven Months Ended January 31, 2017
 Modified Budget FY 2017
 (UNAUDITED)
 Budget Basis
 MNTREVCOM1

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| | ACTUAL FY 2016 | MODIFIED BUDGET FY 17 | DIFFERENCE ACTUAL 16 VS BUDGET 17 | PERCENTAGE DIFFERENCE OF FY16 VS FY17 |
|--------------------------------------|-------------------|-----------------------------|---|---|
| TAXES, INTEREST AND PENALTIES | | | | |
| MISCELLANEOUS TAXES | 87,687 | 20,000 | (67,687) | (77.19) |
| INTEREST AND PENALTIES | 1,179,845 | 1,140,000 | (39,845) | (3.38) |
| CABLE FRANCHISE FEES | 1,870,203 | 1,915,842 | 45,639 | 2.44 |
| | ----- | ----- | ----- | ----- |
| TOTAL TAXES, INTEREST AND PENALTIES | 3,137,735 | 3,075,842 | (61,893) | (1.97) |
| LICENSES AND PERMITS | | | | |
| AUTO REGISTRATIONS | 19,731,177 | 17,581,086 | (2,150,091) | (10.90) |
| LICENSES | 561,044 | 430,050 | (130,994) | (23.35) |
| PERMITS | 3,056,908 | 2,253,787 | (803,121) | (26.27) |
| | ----- | ----- | ----- | ----- |
| TOTAL LICENSES AND PERMITS | 23,349,129 | 20,264,923 | (3,084,206) | (13.21) |
| INTERGOVERNMENTAL | | | | |
| FEDERAL REVENUES | 451,620 | 350,000 | (101,620) | (22.50) |
| PAYMENTS IN LIEU OF TAXES | 713,674 | 717,300 | 3,626 | .51 |
| STATE REVENUES | 2,605,366 | 2,555,459 | (49,907) | (1.92) |
| | ----- | ----- | ----- | ----- |
| TOTAL INTERGOVERNMENTAL | 3,770,660 | 3,622,759 | (147,901) | (3.92) |
| SALES AND SERVICES | | | | |
| GENERAL REVENUES | 226,432 | 159,725 | (66,707) | (29.46) |
| PUBLIC SAFETY | 167,527 | 172,450 | 4,923 | 2.94 |
| HIGHWAY | 1,150,435 | 943,258 | (207,177) | (18.01) |
| HEALTH | 7,070 | 13,500 | 6,430 | 90.95 |
| CEMETERY, PARKS & RECREATION | 186,086 | 1,836,302 | 1,650,216 | 886.80 |
| ZONING BOARD | 74,415 | 72,500 | (1,915) | (2.57) |
| PARKING VIOLATIONS | 2,350 | 7,500 | 5,150 | 219.15 |
| COURT FINES | 14,197 | 12,000 | (2,197) | (15.48) |
| OTHER FINES | 3,452 | - | (3,452) | (100.00) |
| FEES | 1,255,290 | 1,152,117 | (103,173) | (8.22) |
| WITNESS FEES | 76,174 | 75,000 | (1,174) | (1.54) |
| | ----- | ----- | ----- | ----- |
| TOTAL SALES AND SERVICES | 3,163,428 | 4,444,352 | 1,280,924 | 40.49 |
| OTHER REVENUE SOURCES | | | | |
| INTEREST INCOME | 225,040 | 305,000 | 79,960 | 35.53 |
| FUND TRANSFERS | 3,923,089 | 4,033,100 | 110,011 | 2.80 |
| REIMBURSEMENTS | 3,661,245 | 3,535,783 | (125,462) | (3.43) |
| RENTALS & LEASES | 983,713 | 1,150,760 | 167,047 | 16.98 |
| SCHOOL CHARGEBACKS | 9,379,584 | 9,459,818 | 80,234 | .86 |
| MISCELLANEOUS | 5,075 | 2,650 | (2,425) | (47.78) |
| | ----- | ----- | ----- | ----- |
| TOTAL OTHER REVENUE SOURCES | 18,177,746 | 18,487,111 | 309,365 | 1.70 |
| | ----- | ----- | ----- | ----- |
| TOTAL | \$ 51,598,698 | \$ 49,894,987 | \$ (1,703,711) | (3.30) |
| | ===== | ===== | ===== | ===== |

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues

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 4:11 P
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For The Seven Months Ended January 31, 2017 and 2016
 (UNAUDITED)
 Budget Basis
 MNTREVCOM2

| | 7 MONTH ACTUAL FY 2016 | 7 MONTH ACTUAL FY 2017 | DIFFERENCE ACTUAL 16 VS ACTUAL 17 | PERCENTAGE DIFFERENCE OF FY16 VS FY17 |
|-------------------------------------|------------------------------|------------------------------|---|---|
| TAXES, INTEREST AND PENALTIES | | | | |
| MISCELLANEOUS TAXES | 27,138 | 11,267 | (15,870) | (58.48) |
| INTEREST AND PENALTIES | 497,127 | 615,222 | 118,095 | 23.76 |
| CABLE FRANCHISE FEES | 449,580 | 473,621 | 24,041 | 5.35 |
| | ----- | ----- | ----- | ----- |
| TOTAL TAXES, INTEREST AND PENALTIES | 973,845 | 1,100,111 | 126,266 | 12.97 |
| LICENSES AND PERMITS | | | | |
| AUTO REGISTRATIONS | 10,427,273 | 10,548,163 | 120,890 | 1.16 |
| LICENSES | 109,154 | 76,653 | (32,500) | (29.78) |
| PERMITS | 1,624,740 | 1,806,439 | 181,699 | 11.18 |
| | ----- | ----- | ----- | ----- |
| TOTAL LICENSES AND PERMITS | 12,161,167 | 12,431,256 | 270,089 | 2.22 |
| INTERGOVERNMENTAL | | | | |
| FEDERAL REVENUES | 333,049 | 232,260 | (100,788) | (30.26) |
| PAYMENTS IN LIEU OF TAXES | 713,674 | 737,744 | 24,070 | 3.37 |
| STATE REVENUES | 1,326,309 | 1,354,129 | 27,820 | 2.10 |
| | ----- | ----- | ----- | ----- |
| TOTAL INTERGOVERNMENTAL | 2,373,032 | 2,324,135 | (48,896) | (2.06) |
| SALES AND SERVICES | | | | |
| GENERAL REVENUES | 136,467 | 92,830 | (43,636) | (31.98) |
| PUBLIC SAFETY | 104,393 | 81,725 | (22,667) | (21.71) |
| HIGHWAY | 705,132 | 443,441 | (261,690) | (37.11) |
| HEALTH | 4,190 | 6,795 | 2,605 | 62.17 |
| CEMETERY, PARKS & RECREATION | 112,951 | 952,866 | 839,915 | 743.61 |
| ZONING BOARD | 47,935 | 37,555 | (10,380) | (21.65) |
| PARKING VIOLATIONS | 1,350 | 1,450 | 100 | 7.41 |
| COURT FINES | 9,992 | 4,834 | (5,157) | (51.62) |
| OTHER FINES | 4,825 | 6,375 | 1,550 | 32.13 |
| FEES | 878,835 | 819,037 | (59,797) | (6.80) |
| WITNESS FEES | 40,282 | 44,892 | 4,610 | 11.44 |
| | ----- | ----- | ----- | ----- |
| TOTAL SALES AND SERVICES | 2,046,352 | 2,491,803 | 445,451 | 21.77 |
| OTHER REVENUE SOURCES | | | | |
| INTEREST INCOME | 108,168 | 159,790 | 51,622 | 47.72 |
| FUND TRANSFERS | 100 | 50 | (50) | (50.00) |
| REIMBURSEMENTS | 1,971,743 | 1,603,785 | (367,957) | (18.66) |
| RENTALS & LEASES | 147,569 | 207,088 | 59,519 | 40.33 |
| SCHOOL CHARGEBACKS | 3,717,621 | 4,956,607 | 1,238,986 | 33.33 |
| MISCELLANEOUS | 3,818 | 7,991 | 4,173 | 109.31 |
| | ----- | ----- | ----- | ----- |
| TOTAL OTHER REVENUE SOURCES | 5,949,019 | 6,935,313 | 986,294 | 16.58 |
| | ----- | ----- | ----- | ----- |
| TOTAL | \$ 23,503,415 | \$ 25,282,621 | \$ 1,779,206 | 7.57 |
| | ===== | ===== | ===== | ===== |

6

City of Manchester, New Hampshire
 Parking Division
 Budgetary basis
 For the seven months ended January 31, 2017

(unaudited)

| Object Code Description | 2017 Revised Budget | July-January 2017 Activity | 2017 Balance |
|--|------------------------|-------------------------------|------------------|
| Intergovernmental Total | - | - | - |
| Charges for Services Total | 1,786,150 | 863,799 | 922,351 |
| Licenses & Permits Total | 3,192,000 | 1,814,490 | 1,377,510 |
| Interest Total | 3,500 | 973 | 2,527 |
| Other Revenue Total | 985,053 | 516,198 | 468,855 |
| Grand Total | <u>5,966,703</u> | <u>3,195,460</u> | <u>2,771,243</u> |
| Salaries & Wages Total | 657,729 | 341,991 | 315,738 |
| Employee Benefits Total | 331,737 | 185,968 | 145,769 |
| Purchased Professional Services Total | 14,400 | 9,089 | 5,311 |
| Purchased Property Services Total | 661,294 | 426,980 | 234,314 |
| Other Purchased Services Total | 46,850 | 51,951 | (5,101) |
| Supplies & Materials Total | 122,159 | 60,458 | 61,701 |
| Capital Outlay Total | - | - | - |
| Miscellaneous Total | 200,000 | 116,632 | 83,368 |
| Non-Departmental Total | 409,534 | 313,092 | 96,442 |
| Miscellaneous-Reimburse City Total | 3,523,000 | - | 3,523,000 |
| Grand Total | <u>5,966,703</u> | <u>1,506,161</u> | <u>4,460,542</u> |
| Excess (deficit) of revenues over expenditures | - | 1,689,298 | (1,689,298) |