CITY OF MANCHESTER
NEW HAMPSHIRE

FINANCIAL REPORTS

FOR THE SIX MONTHS ENDED
DECEMBER 31, 2007

UNAUDITED

CITY OF MANCHESTER, NEW HAMPSHIRE

QUARTERLY FINANCIAL REPORTS

TABLE OF CONTENTS

FOR THE SIX MONTHS ENDED DECEMBER 31, 2007

Page	Title
1	Combined Balance Sheet - All Fund Types - GAAP Basis
2	Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Government Fund Types - GAAP Basis
3	Comparative Combined Balance Sheet - General Fund - GAAP Basis
4	Comparative Statements of Revenues, Expenditures and Changes in Fund Balance - Government General Fund - Comparative FY 2008 versus 2007 - GAAP Basis
5	Budget vs Actual Expenditures by Department with Restricted Items FY 2008 - General Fund - Budget Basis
6	Budget vs Actual Revenue by Department - General Fund Non-Property Tax Revenues FY 2008 - Budget Basis
7	Budget vs Actual Revenue by Type - General Fund Non-Property Tax Revenues FY 2008 - Budget Basis
8	Budget FY 2008 vs Actual Revenue FY 2007 by Type - General Fund Non-Property Tax Revenues - Comparative Years 2007 vs 2008 - Budget Basis
9	Combining Balance Sheet - Special Revenues Fund Types - GAAP Basis
10	Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Special Revenues Fund Types - GAAP Basis
11	Combining Balance Sheet - Enterprise Fund Types - GAAP Basis
12	Combining Statement of Revenues, Expenditures and Changes in Retained Earnings - Enterprise Fund Types - GAAP Basis
13	Combining Balance Sheet - Permanent Trust Fund Types - GAAP Basis
14	Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Permanent Trust Fund Types - GAAP Basis
15	Combining Balance Sheet -Fiduciary Trust Fund Types - GAAP Basis
16	Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Fiduciary Trust Fund Types - GAAP Basis
17	3 Year History by Agency (General) - Budget Basis
26	3 Year History by Agency (Enterprise) - Budget Basis

City of Manchester, New Hampshire
Combined Balance Sheet
All Fund Types
December 31, 2007
(UNAUDITED)
GAAP Basis
(QT2BSCONS)

	General	Special Revenue	Capital Projects	Permanent Trusts	Total Governmental Funds	Enterprise	Total Primary Government Funds
ASSETS:							
Cash and Cash Equivalents	$ 41,400,097.03	$ 930,679.74	$ 925,342.77	$ 404,790.42	$ 43,660,909.96	$ 3,040,141.80	$ 46,701,051.76
Restricted Cash	5,489,139.81	3,484,181.81	7,538,471.51	109,690.44	16,621,483.57	51,778,391.66	68,399,875.23
Investments	29,264,832.24	3,835,732.40	4,491,528.12	19,378,717.75	56,970,810.51	36,200,618.21	93,171,428.72
Receivables	9,655,933.08	6,392,979.98	(1,366,201.80)	685.52	14,683,396.78	18,400,044.22	33,083,441.00
Prepaid Expenses	1,653,561.65	-	-	-	1,653,561.65	4,314,951.77	5,968,513.42
Due From Other Funds	2,321,487.86	-	-	-	2,321,487.86	-	2,321,487.86
Inventories	636,712.43	-	-	-	636,712.43	1,210,534.19	1,847,246.62
Land held for resale	3,332,337.96	-	-	-	3,332,337.96	-	3,332,337.96
Property and Equipment, Net	-	-	-	-	-	629,492,557.20	629,492,557.20
TOTAL ASSETS:	$ 93,754,102.06	$ 14,643,573.93	$ 11,589,140.60	$ 19,893,884.13	$ 139,880,700.72	$ 744,437,239.05	$ 884,317,939.77
LIABILITIES AND FUND EQUITY							
LIABILITIES:							
Accounts Payable	$ 3,834,201.00	$ 6,992,353.69	$ 1,352,720.03	-	$ 12,179,274.72	$ 6,072,510.67	$ 18,251,785.39
Retainage Payable	57,896.87	-	-	-	57,896.87	2,032,269.13	2,090,166.00
Accrued Liabilities	1,081,327.34	28,194.15	(273,862.00)	-	835,659.49	9,203,036.34	10,038,695.83
Other Liabilities	2,667,298.92	364,020.29	-	-	3,031,319.21	14,382,300.40	17,413,619.61
Insurance Claims Payable	121,438.38	-	-	-	121,438.38	-	121,438.38
Due to Other Funds	-	53,521.55	-	-	53,521.55	2,342,966.31	2,396,487.86
Due to School District	26,283,053.46	-	-	-	26,283,053.46	-	26,283,053.46
Bonds Pay-Due in more than one ye	-	-	-	-	-	324,090,096.31	324,090,096.31
Accrual for Compensated Absences	-	-	-	-	-	2,160,648.00	2,160,648.00
Deferred Revenue	5,140,877.90	1,362,984.70	-	-	6,503,862.60	10,155.00	6,514,017.60
TOTAL LIABILITIES	39,186,093.87	8,801,074.38	1,078,858.03	-	49,066,026.28	360,293,982.16	409,360,008.44
FUND EQUITY:							
Investment in Capital Assets, net of Related Debt	-	-	-	-	-	298,619,815.36	298,619,815.36
Retained Earnings:							
Reserved for Equipment Replacemen	-	-	-	-	-	341,462.25	341,462.25
Reserved for Coverage Account	-	-	-	-	-	1,458,775.24	1,458,775.24
Reserved for PFCs	-	-	-	-	-	3,493,601.63	3,493,601.63
Reserved for Revenue Bond O&M	-	-	-	-	-	10,887,600.00	10,887,600.00
Reserved for Revenue Fund	-	-	-	-	-	2,106,486.65	2,106,486.65
Unreserved	-	-	-	-	-	67,235,515.76	67,235,515.76
Fund Balances:							
Reserved:							
Encumbrances	4,522,212.29	814,066.10	2,258,310.08	-	7,594,588.47	-	7,594,588.47
Arts & Cultural Events	-	551,282.23	-	-	551,282.23	-	551,282.23
Cemetery and Other Trust Funds	-	-	-	16,602,741.12	16,602,741.12	-	16,602,741.12
Library Trust Funds	-	-	-	3,291,143.01	3,291,143.01	-	3,291,143.01
Workmen's Compensation	2,687,770.65	-	-	-	2,687,770.65	-	2,687,770.65
Health Insurance	1,500,338.79	-	-	-	1,500,338.79	-	1,500,338.79
Inventory	731,730.20	-	-	-	731,730.20	-	731,730.20
Special Revenue Reserve	4,893,268.98	-	-	-	4,893,268.98	-	4,893,268.98
Revenue Stabilization	10,939,698.56	-	-	-	10,939,698.56	-	10,939,698.56
General Liability Insurance	603,231.57	-	-	-	603,231.57	-	603,231.57
Unreserved:							
Designated-Continued Appropriatio	-	4,477,151.22	-	-	4,477,151.22	-	4,477,151.22
Designated-Capital Projects	-	-	8,251,972.49	-	8,251,972.49	-	8,251,972.49
Undesignated	28,689,757.15	-	-	-	28,689,757.15	-	28,689,757.15
Total Fund Equity:	54,568,008.19	5,842,499.55	10,510,282.57	19,893,884.13	90,814,674.44	384,143,256.89	474,957,931.33
Total Liabilities & Equity	$ 93,754,102.06	$ 14,643,573.93	$ 11,589,140.60	$ 19,893,884.13	$ 139,880,700.72	$ 744,437,239.05	$ 884,317,939.77

City of Manchester, New Hampshire
Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
-All Governmental Fund Types
For the six months ended December 31, 2007
(UNAUDITED)
(QT2REGOV)

	General	Special Revenue	Capital Projects	Permanent Trust Funds	Total (Memorandum Only)
REVENUE:					
Taxes	$ 72,591,141.21	-	-	-	$ 72,591,141.21
Federal and State Grants and Aid	4,291,414.69	4,596,086.84	-	-	8,887,501.53
Nonenterprise charge:sales&service	1,123,153.96	72,916.71	-	-	1,196,070.67
Licenses and Permits	8,707,276.31	-	-	-	8,707,276.31
Interest	1,394,315.64	36,165.69	372,236.38	45,326.16	1,848,043.87
Contributions	-	-	-	142,997.80	142,997.80
Other	3,539,644.88	865,418.25	-	84,630.06	4,489,693.19
TOTAL REVENUES:	91,646,946.69	5,570,587.49	372,236.38	272,954.02	97,862,724.58
EXPENDITURES					
Current					
General Government	16,292,473.72	1,947,370.51	957,186.25	70,837.08	19,267,867.56
Public Safety	21,143,118.58	553,141.27	-	-	21,696,259.85
Health and Sanitation	1,185,628.46	744,064.76	-	-	1,929,693.22
Highways and Streets	10,119,786.42	4,185,355.02	2,233,831.27	-	16,538,972.71
Welfare and Human Services	573,255.23	48,750.38	-	-	622,005.61
Education and Library	1,123,592.86	1,348.55	-	-	1,124,941.41
Parks and Recreation	1,635,487.46	848,676.72	878,621.48	-	3,362,785.66
Investment management fee	-	-	-	9,885.15	9,885.15
Debt Service:					
Principal Retirement	5,465,905.76	-	-	-	5,465,905.76
Interest	3,009,895.35	-	-	-	3,009,895.35
TOTAL EXPENDITURES	60,549,143.84	8,328,707.21	4,069,639.00	80,722.23	73,028,212.28
Excess/(deficiency) of Revenues Over Expenditures	31,097,802.85	(2,758,119.72)	(3,697,402.62)	192,231.79	24,834,512.30
OTHER FINANCING SOURCES(USES):					
Transfers In	-	2,189,843.01	-	-	2,189,843.01
Transfers Out	(2,414,429.00)	(414.01)	-	-	(2,414,843.01)
TOTAL OTHER	(2,414,429.00)	2,189,429.00	-	-	(225,000.00)
Excess(deficiency) of rev and other sources over exp and other uses	28,683,373.85	(568,690.72)	(3,697,402.62)	192,231.79	24,609,512.30
Fund Balance, Beginning of Period	25,884,634.34	6,411,190.27	14,207,685.19	19,701,652.34	66,205,162.14
Fund Balance, End of Period	$ 54,568,008.19	$ 5,842,499.55	$ 10,510,282.57	$ 19,893,884.13	$ 90,814,674.44

City of Manchester, New Hampshire
Combined Balance Sheet

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December 31, 2007
(Unaudited)
GAAP Basis
(QT2BSCOMP)

	General Fund 12/31/07	General Fund 12/31/06	Increase (Decrease)	Percent Change
ASSETS:				
Cash and Cash Equivalents	$ 41,400,097.03	$ 48,377,016.98	$ (6,976,919.95)	(14.42)
Restricted Cash	5,489,139.81	8,789,035.43	(3,299,895.62)	(37.55)
Investments	29,264,832.24	25,000,565.58	4,264,266.66	17.06
Receivables	9,655,933.08	9,169,395.34	486,537.74	5.31
Prepaid Expenses	1,653,561.65	-	1,653,561.65	-
Due From Other Funds	2,321,487.86	608,161.96	1,713,325.90	281.72
Inventories	636,712.43	808,284.06	(171,571.63)	(21.23)
Land held for resale	3,332,337.96	3,000,000.00	332,337.96	11.08
TOTAL ASSETS:	$ 93,754,102.06	$ 95,752,459.35	$ (1,998,357.29)	(2.09)
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Accounts Payable	$ 3,834,201.00	$ 3,685,260.92	$ 148,940.08	4.04
Retainage Payable	57,896.87	24,746.59	33,150.28	133.96
Accrued Liabilities	1,081,327.34	1,845,821.50	(764,494.16)	(41.42)
Other Liabilities	2,667,298.92	2,429,278.47	238,020.45	9.80
Insurance Claims Payable	121,438.38	845,167.00	(723,728.62)	(85.63)
Due to School District	26,283,053.46	27,013,271.63	(730,218.17)	(2.70)
Deferred Revenue	5,140,877.90	4,189,324.17	951,553.73	22.71
TOTAL LIABILITIES	39,186,093.87	40,032,870.28	(846,776.41)	(2.12)
FUND EQUITY:				
Retained Earnings:				
Fund Balances:				
Reserved:				
Encumbrances	4,522,212.29	4,217,959.97	304,252.32	7.21
Workmen's Compensation	2,687,770.65	2,338,749.00	349,021.65	14.92
Health Insurance	1,500,338.79	517,333.21	983,005.58	190.01
Inventory	731,730.20	895,311.80	(163,581.60)	(18.27)
Special Revenue Reserve	4,893,268.98	8,276,632.75	(3,383,363.77)	(40.88)
Revenue Stabilization	10,939,698.56	10,098,844.56	840,854.00	8.33
General Liability Insurance	603,231.57	931,926.03	(328,694.46)	(35.27)
Unreserved:				
Undesignated	28,689,757.15	28,442,831.75	246,925.40	.87
Total Fund Equity:	54,568,008.19	55,719,589.07	(1,151,580.88)	(2.07)
Total Liabilities & Equity	$ 93,754,102.06	$ 95,752,459.35	$ (1,998,357.29)	(2.09)

CITY OF MANCHESTER, NEW HAMPSHIRE
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
-GENERAL FUND-
FOR THE SIX MONTHS ENDED DECEMBER 31, 2007 & 2006
(UNAUDITED)
GAAP Basis
(QT2RECOMP)

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	FY 2008 ACTUALS	FY 2007 ACTUALS	INC(DEC) ACTUAL	PERCENT CHANGE
REVENUE:				
Taxes	$ 72,591,141.21	$ 72,298,968.80	$ 292,172.41	.40
Federal and State Grants in Aid	4,291,414.69	3,879,476.61	411,938.08	10.62
Nonenterprise charges for sales and services	1,123,153.96	1,278,711.31	(155,557.35)	(12.17)
Licenses and Permits	8,707,276.31	9,446,274.53	(738,998.22)	(7.82)
Interest	1,394,315.64	1,183,177.91	211,137.73	17.84
Other	3,539,644.88	3,244,582.61	295,062.27	9.09
TOTAL REVENUES:	91,646,946.69	91,331,191.77	315,754.92	.35
EXPENDITURES:				
Current:				
General Government	16,292,473.72	12,562,323.43	3,730,150.29	29.69
Public Safety	21,143,118.58	22,999,680.45	(1,856,561.87)	(8.07)
Health and Sanitation	1,185,628.46	1,437,659.24	(252,030.78)	(17.53)
Highways and Streets	10,119,786.42	9,811,825.98	307,960.44	3.14
Welfare and Human Services	573,255.23	599,217.11	(25,961.88)	(4.33)
Education and Library	1,123,592.86	1,280,887.58	(157,294.72)	(12.28)
Parks and Recreation	1,635,487.46	1,790,433.81	(154,946.35)	(8.65)
Debt Service:				
Principal Retirement	5,465,905.76	4,944,349.73	521,556.03	10.55
Interest	3,009,895.35	2,678,095.78	331,799.57	12.39
TOTAL EXPENDITURES:	60,549,143.84	58,104,473.11	2,444,670.73	4.21
Excess/(deficiency) of Revenues Over Expenditures	31,097,802.85	33,226,718.66	(2,128,915.81)	(6.41)
OTHER FINANCING SOURCES(USES):				
Transfers In	-	3,549.35	(3,549.35)	(100.00)
Transfers Out	(2,414,429.00)	(2,827,638.00)	413,209.00	(14.61)
TOTAL OTHER:	(2,414,429.00)	(2,824,088.65)	409,659.65	(14.51)
Excess(deficiency of rev and other sources over exp and other uses	28,683,373.85	30,402,630.01	(1,719,256.16)	(5.65)
Fund Balance, Beginning of Period	25,884,634.34	25,316,959.06	567,675.28	2.24
Fund Balance, End of Period	$ 54,568,008.19	$ 55,719,589.07	$ (1,151,580.88)	(2.07)

City of Manchester, New Hampshire
Budget vs Actual Expenditures - General Fund
By Department With Restricted Items
For The Six Months Ended December 31, 2007 And 2006
(UNAUDITED)
Budget Basis
QT2BUDCOMX

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	FY 2008 MODIFIED	FY 2008 OBLIGATIONS	FY 2008 UNOBLIGATED	FY 2008 PERCENT	FY 2007 MODIFIED	FY 2007 OBLIGATIONS	FY 2007 UNOBLIGATED	FY 2007 PERCENT
AGENCIES-								
ALDERMEN	$ 76,903.00	$ 37,478.38	$ 39,424.62	51.27	$ 77,576.00	$ 37,416.72	$ 40,159.28	51.77
ASSESSORS	681,286.00	343,143.22	338,142.78	49.63	704,244.00	326,628.39	377,615.61	53.62
BUILDING	1,331,983.00	607,620.55	724,362.45	54.38	1,306,019.00	619,919.55	686,099.45	52.53
CITY CLERK	1,198,393.00	563,971.11	634,421.89	52.94	1,044,294.00	511,039.32	533,254.68	51.06
MEDO	329,799.00	164,532.01	165,266.99	50.11	351,416.00	149,725.33	201,690.67	57.39
CITY SOLICITOR	1,144,540.00	799,179.02	345,360.98	30.17	1,146,177.00	872,188.61	273,988.39	23.90
FINANCE	1,154,777.00	565,777.03	588,999.97	51.01	1,099,232.00	586,599.46	512,632.54	46.64
CENTRAL PURCHASING	-	-	-	-	171,050.00	42,770.72	128,279.28	75.00
INFORMATION SYSTEMS	1,622,731.00	1,046,635.48	576,095.52	35.50	1,822,908.00	1,213,249.03	609,658.97	33.44
MAYOR	251,693.00	122,511.25	129,181.75	51.33	274,657.00	126,858.98	147,798.02	53.81
OFFICE OF YOUTH SERVICES	529,733.00	266,894.85	262,838.15	49.62	533,536.10	260,351.75	273,184.35	51.20
HUMAN RESOURCES	887,468.00	502,892.82	384,575.18	43.33	939,418.00	457,335.40	482,082.60	51.32
PLANNING	866,215.00	430,064.15	436,150.85	50.35	963,019.00	472,187.06	490,831.94	50.97
BUILDING MAINTENANCE DIVISION	6,481,049.00	5,372,819.12	1,108,229.88	17.10	6,690,630.00	5,520,021.62	1,170,608.38	17.50
TAX COLLECTOR	628,099.00	302,086.63	326,012.37	51.90	648,744.00	324,936.83	323,807.17	49.91
FIRE	20,589,862.00	10,179,027.56	10,410,834.44	50.56	19,877,270.00	9,883,296.08	9,993,973.92	50.28
POLICE	21,588,646.90	11,184,919.39	10,403,727.51	48.19	19,809,392.00	10,166,007.83	9,643,384.17	48.68
HEALTH	2,917,046.00	1,173,537.85	1,743,508.15	59.77	3,081,219.00	1,269,392.54	1,811,826.46	58.80
HIGHWAY	19,923,849.00	10,657,935.66	9,265,913.34	46.51	19,661,434.00	9,398,923.63	10,262,510.37	52.20
TRAFFIC	973,991.00	454,342.93	519,648.07	53.35	855,005.00	374,472.33	480,532.67	56.20
WELFARE	1,177,639.00	582,453.00	595,186.00	50.54	1,212,409.00	570,027.55	642,381.45	52.98
PARKS & RECREATION	3,040,747.00	1,602,880.52	1,437,866.48	47.29	3,409,217.00	1,714,218.72	1,694,998.28	49.72
MCTV	390,000.00	138,453.50	251,546.50	64.50	396,754.00	-	396,754.00	100.00
LIBRARY	2,406,159.00	1,128,530.62	1,277,628.38	53.10	2,451,660.00	1,139,559.51	1,312,100.49	53.52
ELDERLY SERVICES	269,226.00	158,788.29	110,437.71	41.02	258,854.31	154,119.43	104,734.88	40.46
TOTAL AGENCIES	90,461,834.90	48,386,474.94	42,075,359.96	46.51	88,786,134.41	46,191,246.39	42,594,888.02	47.97
NON-DEPARTMENTAL ITEMS-								
SALARY ADJUSTMENT	700,000.00	-	700,000.00	100.00	400,000.00	-	400,000.00	100.00
CONTINGENCY	493,198.10	-	493,198.10	100.00	102,351.74	-	102,351.74	100.00
CIVIC CONTRIBUTIONS	152,700.00	135,322.67	17,377.33	11.38	157,708.14	121,495.91	36,212.23	22.96
NON-CITY PROGRAMS	68,817.00	69,278.58	(461.58)	(.67)	69,149.43	69,149.43	-	-
SAFETY REVIEW BOARD	40,000.00	30,774.39	9,225.61	23.06	40,000.00	17,837.26	22,162.74	55.41
COMMUNITY IMPROVEMENT PROGRAM	1,695,429.00	1,689,429.00	6,000.00	.35	1,827,638.00	1,827,638.00	-	-
MOTORIZED EQUIPMENT REPLACEMENT	1,051,500.00	861,261.01	190,238.99	18.09	1,080,255.28	664,197.98	416,057.30	38.51
TRANSIT SUBSIDY	1,176,714.00	1,176,714.00	-	-	1,100,000.00	1,100,000.00	-	-
EMPLOYEE MEDICAL SERVICES	100,000.00	13,577.40	86,422.60	86.42	100,000.00	19,109.50	80,890.50	80.89
CONSERVATION COMMISSION	8,400.00	1,306.96	7,093.04	84.44	14,341.00	1,865.14	12,475.86	86.99
MATURING DEBT	9,219,000.00	5,465,905.76	3,753,094.24	40.71	8,341,600.00	4,944,349.73	3,397,250.27	40.73
INTEREST ON MATURING DEBT	5,514,500.00	3,009,895.35	2,504,604.65	45.42	5,441,950.00	2,678,095.78	2,763,854.22	50.79
HEALTH INSURANCE	10,432,125.00	5,078,881.90	5,353,243.10	51.31	9,944,148.00	4,738,569.00	5,205,579.00	52.35
DENTAL INSURANCE	859,630.00	271,114.37	588,515.63	68.46	820,615.00	383,508.55	437,106.45	53.27
DEATH BENEFIT	60,874.00	20,886.41	39,987.59	65.69	59,069.00	30,097.10	28,971.90	49.05
TECHNOLOGY RESERVE	250,000.00	124,147.21	125,852.79	50.34	250,000.00	122,655.57	127,344.43	50.94
TOTAL NON-DEPARTMENTAL ITEMS	31,822,887.10	17,948,495.01	13,874,392.09	43.60	29,748,825.59	16,718,568.95	13,030,256.64	43.80
TOTAL GENERAL FUND	$ 122,284,722.00	$ 66,334,969.95	$ 55,949,752.05	45.75	$ 118,534,960.00	$ 62,909,815.34	$ 55,625,144.66	46.93

City of Manchester, New Hampshire
Budget vs Actual Revenue By Department - General Fund
Non-Property Tax Revenues
For The Six Months Ended December 31, 2007
(UNAUDITED)
Budget Basis
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	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
AGENCIES-				
ASSESSORS	741,872.00	655,365.22	86,506.78	11.66
BUILDING	2,050,000.00	935,927.45	1,114,072.55	54.35
CITY CLERK	1,848,345.00	258,620.42	1,589,724.58	86.01
MEDO	121,188.00	54,038.10	67,149.90	55.41
CITY SOLICITOR	460,751.00	65,000.00	395,751.00	85.89
FINANCE	10,242,654.00	3,701,936.19	6,540,717.81	63.86
INFORMATION SYSTEMS	37,262.00	54,069.93	(16,807.93)	(45.11)
HUMAN RESOURCES	107,000.00	4,446.56	102,553.44	95.84
PLANNING BOARD	349,000.00	45,561.35	303,438.65	86.95
BUILDING MAINTENANCE DIVISION	5,844,489.00	2,010,343.82	3,834,145.18	65.60
TAX COLLECTOR	16,267,400.00	7,570,717.82	8,696,682.18	53.46
FIRE	387,800.00	56,645.05	331,154.95	85.39
POLICE	995,216.00	199,868.55	795,347.45	79.92
HEALTH	2,064,659.00	725,244.80	1,339,414.20	64.87
HIGHWAY	3,874,630.00	2,228,912.81	1,645,717.19	42.47
TRAFFIC	1,000.00	5,813.38	(4,813.38)	(481.34)
WELFARE	75,000.00	18,791.55	56,208.45	74.94
CEMETERY, PARKS & RECREATION	722,895.00	298,471.16	424,423.84	58.71
TOTAL AGENCIES	$ 46,191,161.00	$ 18,889,774.16	$ 27,301,386.84	59.11

City of Manchester, New Hampshire
Budget vs Actual Revenue By Type - General Fund
Non-Property Tax Revenues
For The Six Months Ended December 31, 2007
(UNAUDITED)
Budget Basis
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	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	32,000.00	9,764.00	22,236.00	69.49
INTEREST AND PENALTIES	538,000.00	195,751.21	342,248.79	63.62
CABLE FRANCHISE FEES	1,100,000.00	76,659.24	1,023,340.76	93.03
TOTAL TAXES, INTEREST AND PENALTIES	1,670,000.00	282,174.45	1,387,825.55	83.10
LICENSES AND PERMITS				
AUTO REGISTRATIONS	16,156,000.00	7,577,525.12	8,578,474.88	53.10
LICENSES	470,500.00	71,187.24	399,312.76	84.87
PERMITS	2,418,000.00	1,070,649.45	1,347,350.55	55.72
TOTAL LICENSES AND PERMITS	19,044,500.00	8,719,361.81	10,325,138.19	54.22
INTERGOVERNMENTAL				
FEDERAL REVENUES	227,000.00	-	227,000.00	100.00
PAYMENTS IN LIEU OF TAXES	1,125,472.00	968,458.18	157,013.82	13.95
STATE REVENUES	6,691,470.00	3,322,956.51	3,368,513.49	50.34
TOTAL INTERGOVERNMENTAL	8,043,942.00	4,291,414.69	3,752,527.31	46.65
SALES AND SERVICES				
GENERAL REVENUES	143,695.00	67,294.85	76,400.15	53.17
PUBLIC SAFETY	174,150.00	88,026.82	86,123.18	49.45
HIGHWAY	615,500.00	367,900.80	247,599.20	40.23
TRAFFIC	-	992.03	(992.03)	-
SANITATION	20,000.00	10,192.27	9,807.73	49.04
HEALTH	-	6,432.00	(6,432.00)	-
CEMETERY, PARKS & RECREATION	292,795.00	191,746.13	101,048.87	34.51
ZONING BOARD	27,000.00	12,160.00	14,840.00	54.96
PARKING VIOLATIONS	11,000.00	6,850.00	4,150.00	37.73
COURT FINES	90,000.00	24,608.85	65,391.15	72.66
FEES	990,350.00	306,131.78	684,218.22	69.09
WITNESS FEES	95,000.00	38,895.90	56,104.10	59.06
TOTAL SALES AND SERVICES	2,459,490.00	1,121,231.43	1,338,258.57	54.41
OTHER REVENUE SOURCES				
INTEREST INCOME	2,604,000.00	1,394,315.64	1,209,684.36	46.45
FUND TRANSFERS	2,150,100.00	-	2,150,100.00	100.00
REIMBURSEMENTS	1,133,776.00	209,443.97	924,332.03	81.53
RENTALS & LEASES	760,200.00	14,706.00	745,494.00	98.07
SCHOOL CHARGEBACKS	8,237,915.00	2,796,490.29	5,441,424.71	66.05
MISCELLANEOUS	87,238.00	60,635.88	26,602.12	30.49
TOTAL OTHER REVENUE SOURCES	14,973,229.00	4,475,591.78	10,497,637.22	70.11
TOTAL	$ 46,191,161.00	$ 18,889,774.16	$ 27,301,386.84	59.11

City of Manchester, New Hampshire
Budget vs Actual Revenue By Type -
Non-Property Tax Revenues
For The Six Months Ended December 31, 2007 and 2006
(UNAUDITED)
Budget Basis
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	ACTUAL FY 2007	MODIFIED BUDGET	DIFFERENCE ACTUAL 07 VS	PERCENTAGE DIFFERENCE OF	6 MONTHS ACTUAL	6 MONTHS ACTUAL	DIFFERENCE ACTUAL 06 VS	PERCENTAGE DIFFERENCE OF
TAXES, INTEREST AND PENALTIES								
BOAT TAXES	$ 34,656	-	$ (34,656)	(100.00)	$ 11,502	-	$ (11,502)	(100.00)
MISCELLANEOUS TAXES	12,879	32,000	19,121	148.47	4,679	9,764	5,085	108.68
INTEREST AND PENALTIES	674,763	538,000	(136,763)	(20.27)	159,387	195,751	36,364	22.82
CABLE FRANCHISE FEES	1,069,452	1,100,000	30,548	2.86	73,739	76,659	2,920	3.96
TOTAL TAXES, INTEREST AND PENALTI	1,791,750	1,670,000	(121,750)	(6.80)	249,307	282,174	32,867	13.18
LICENSES AND PERMITS								
AUTO REGISTRATIONS	16,143,121	16,156,000	12,879	.08	7,923,498	7,577,525	(345,972)	(4.37)
LICENSES	469,876	470,500	624	.13	81,843	71,187	(10,655)	(13.02)
PERMITS	2,501,843	2,418,000	(83,843)	(3.35)	1,466,661	1,070,649	(396,011)	(27.00)
TOTAL LICENSES AND PERMITS	19,114,840	19,044,500	(70,340)	(.37)	9,472,002	8,719,361	(752,640)	(7.95)
INTERGOVERNMENTAL								
FEDERAL REVENUES	247,512	227,000	(20,512)	(8.29)	19,806	-	(19,806)	(100.00)
PAYMENTS IN LIEU OF TAXES	853,676	1,125,472	271,796	31.84	667,385	968,458	301,073	45.11
STATE REVENUES	6,331,658	6,691,470	359,812	5.68	3,232,204	3,322,956	90,752	2.81
TOTAL INTERGOVERNMENTAL	7,432,846	8,043,942	611,096	8.22	3,919,395	4,291,414	372,019	9.49
SALES AND SERVICES								
GENERAL REVENUES	142,335	143,695	1,360	.96	75,822	67,294	(8,527)	(11.25)
PUBLIC SAFETY	166,349	174,150	7,801	4.69	84,978	88,026	3,048	3.59
HIGHWAY	608,337	615,500	7,163	1.16	383,879	367,900	(15,978)	(4.16)
TRAFFIC	2,056	-	(2,056)	(100.00)	1,140	992	(147)	(12.98)
SANITATION	25,962	20,000	(5,962)	(22.96)	9,109	10,192	1,083	11.89
HEALTH	9,158	-	(9,158)	(100.00)	4,871	6,432	1,561	32.05
CEMETERY, PARKS & RECREATION	319,599	292,795	(26,804)	(8.39)	193,856	191,746	(2,109)	(1.09)
ZONING BOARD	67,844	27,000	(40,844)	(60.20)	35,099	12,160	(22,939)	(65.36)
PARKING VIOLATIONS	11,500	11,000	(500)	(4.35)	5,050	6,850	1,800	35.64
COURT FINES	84,940	90,000	5,060	5.96	57,882	24,608	(33,273)	(57.48)
OTHER FINES	1,014	-	(1,014)	(100.00)	550	-	(550)	(100.00)
FEES	880,744	990,350	109,606	12.44	314,991	306,131	(8,859)	(2.81)
WITNESS FEES	132,012	95,000	(37,012)	(28.04)	82,473	38,895	(43,577)	(52.84)
TOTAL SALES AND SERVICES	2,451,850	2,459,490	7,640	.31	1,249,700	1,121,231	(128,468)	(10.28)
OTHER REVENUE SOURCES								
INTEREST INCOME	2,438,924	2,604,000	165,076	6.77	1,183,178	1,394,315	211,137	17.84
FUND TRANSFERS	2,675,048	2,150,100	(524,948)	(19.62)	3,549	-	(3,549)	(100.00)
REIMBURSEMENTS	685,919	1,133,776	447,857	65.29	104,131	209,443	105,312	101.14
RENTALS & LEASES	794,266	760,200	(34,066)	(4.29)	21,036	14,706	(6,330)	(30.09)
SCHOOL CHARGEBACKS	7,825,612	8,237,915	412,303	5.27	3,045,433	2,796,490	(248,942)	(8.17)
MISCELLANEOUS	43,439	87,238	43,799	100.83	60,151	60,635	484	.81
TOTAL OTHER REVENUE SOURCES	14,463,208	14,973,229	510,021	3.53	4,417,478	4,475,591	58,113	1.32
TOTAL	$ 45,254,494	$ 46,191,161	$ 936,667	2.07	$ 19,307,882	$ 18,889,774	$ (418,107)	(2.17)

City of Manchester, New Hampshire
Combining Balance Sheet
-Special Revenue Funds-
December 31, 2007
(Unaudited)
(QT2BSSPEC)

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	HUD Section 108	Cash Special Projects Fund	CDBG Fund	Other Grants Fund	Civic Center Fund	Expendable Trust Fund	Revolving Loan Fund	Combined Special Revenue Funds
ASSETS:								
Cash and Cash Equivalents	$ 318,212.20	$ 1,550,107.08	$ (313,070.37)	$ (668,025.58)	$ (10,000.00)	$ 53,456.41	-	$ 930,679.74
Restricted Cash	-	-	-	1,362,984.70	1,943,771.96	-	177,425.15	3,484,181.81
Investments	-	-	-	-	-	3,835,732.40	-	3,835,732.40
Receivables	5,561,503.00	-	181,740.86	349,834.93	-	326.52	299,574.67	6,392,979.98
TOTAL ASSETS:	$ 5,879,715.20	$ 1,550,107.08	$ (131,329.51)	$ 1,044,794.05	$ 1,933,771.96	$ 3,889,515.33	$ 476,999.82	$ 14,643,573.93
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts Payable	$ 5,749,000.00	$ 83,639.23	$ 225,111.32	$ 915,853.14	$ 18,750.00	-	-	$ 6,992,353.69
Accrued Liabilities	-	3,996.82	2,458.83	21,738.50	-	-	-	28,194.15
Other	-	-	-	143,020.29	-	-	221,000.00	364,020.29
Due to Other Funds	130,715.20	-	-	(77,193.65)	-	-	-	53,521.55
Deferred Revenue	-	-	-	1,362,984.70	-	-	-	1,362,984.70
TOTAL LIABILITIES	5,879,715.20	87,636.05	227,570.15	2,366,402.98	18,750.00	-	221,000.00	8,801,074.38
Fund Balances:								
Reserved for:								
Encumbrances	-	93,251.32	491,305.01	171,938.52	57,571.25	-	-	814,066.10
Land held for resale	-	-	-	-	322,265.68	-	-	322,265.68
Arts & Cultural Events	-	-	-	-	229,016.55	-	-	229,016.55
Unreserved:								
Undesignated Fund Balance	-	1,369,219.71	(850,204.67)	(1,493,547.45)	1,306,168.48	3,889,515.33	255,999.82	4,477,151.22
Total Fund Equity:	-	1,462,471.03	(358,899.66)	(1,321,608.93)	1,915,021.96	3,889,515.33	255,999.82	5,842,499.55
Total Liabilities & Equity	$ 5,879,715.20	$ 1,550,107.08	$ (131,329.51)	$ 1,044,794.05	$ 1,933,771.96	$ 3,889,515.33	$ 476,999.82	$ 14,643,573.93

City of Manchester, New Hampshire
Combining Statement of Revenenues, Expenditures
and Changes in Fund Balance
-Special Revenue Funds-
For the Six Months Ended December 31, 2007
(UNAUDITED)
GAAP Basis
(QT2RESPEC)

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	HUD Section 108 Funding	Cash Projects	Community Development Block Grant	Other Grants	Civic Center	Expendable Trust	Revolving Loan Fund	Total Special Revenue Funds
REVENUE:								
Federal and State Grants and Aid	-	-	1,266,270.86	3,329,815.98	-	-	-	4,596,086.84
Nonenterprise Charges for Sales and Services	-	-	-	72,916.71	-	-	-	72,916.71
Interest	-	-	-	2,313.23	19,941.97	-	13,910.49	36,165.69
Other	-	-	-	366,694.05	498,724.20	-	-	865,418.25
TOTAL REVENUES:	-	-	1,266,270.86	3,771,739.97	518,666.17	-	13,910.49	5,570,587.49
EXPENDITURES								
Current								
General Government	-	176,995.89	881,239.46	881,411.41	7,723.75	-	-	1,947,370.51
Public Safety	-	77,396.88	13,632.99	462,111.40	-	-	-	553,141.27
Health and Sanitation	-	-	16,826.48	727,238.28	-	-	-	744,064.76
Highways and Streets	-	815,146.78	491,147.96	2,879,060.28	-	-	-	4,185,355.02
Welfare and Human Services	-	2,447.33	-	46,303.05	-	-	-	48,750.38
Education and Library	-	-	-	1,348.55	-	-	-	1,348.55
Parks and Recreation	-	113,313.86	91,155.19	563,508.04	80,699.63	-	-	848,676.72
Debt Service:								
TOTAL EXPENDITURES	-	1,185,300.74	1,494,002.08	5,560,981.01	88,423.38	-	-	8,328,707.21
Excess/(Deficiency) of Revenues Over Expenditures	-	(1,185,300.74)	(227,731.22)	(1,789,241.04)	430,242.79	-	13,910.49	(2,758,119.72)
OTHER FINANCING SOURCES(USES):								
Transfers In	-	1,689,843.01	-	500,000.00	-	-	-	2,189,843.01
Transfers Out	-	(414.01)	-	-	-	-	-	(414.01)
TOTAL OTHER	-	1,689,429.00	-	500,000.00	-	-	-	2,189,429.00
Excess(Deficiency) of Rev and Other Sources Over Exp and Other Uses	-	504,128.26	(227,731.22)	(1,289,241.04)	430,242.79	-	13,910.49	(568,690.72)
Fund Balance, Beginning of Period	-	958,342.77	(131,168.44)	(32,367.89)	1,484,779.17	3,889,515.33	242,089.33	6,411,190.27
Fund Balance, End of Period	- $	1,462,471.03 $	(358,899.66)$	(1,321,608.93)$	1,915,021.96 $	3,889,515.33 $	255,999.82 $	5,842,499.55

City of Manchester, New Hampshire
Combining Balance Sheet
-Enterprise Funds-
December 31, 2007
(Unaudited)
(QT2BSENTE)

	Environmental Protection Division	Water	Aviation	Recreation	Parking	Total Enterprise Funds
ASSETS:						
Cash and Cash Equivalents	$ (3,638,525.83)	$ 6,202,357.11	$ 300.00	$ (1,912,555.95)	$ 2,388,566.47	$ 3,040,141.80
Restricted Cash	1,519,694.98	8,540,619.95	41,209,001.28	509,075.45	-	51,778,391.66
Investments	-	3,526,312.27	32,674,305.94	-	-	36,200,618.21
Receivables	7,682,888.24	3,431,405.76	6,934,472.23	209,338.29	141,939.70	18,400,044.22
Prepaid Items	17,702.51	826,027.65	3,426,739.66	44,481.95	-	4,314,951.77
Inventories	57,020.93	947,000.15	206,513.11	-	-	1,210,534.19
Property and Equipment, Net	132,387,533.93	104,708,679.46	376,526,245.30	6,584,634.54	9,285,463.97	629,492,557.20
TOTAL ASSETS:	$ 138,026,314.76	$ 128,182,402.35	$ 460,977,577.52	$ 5,434,974.28	$ 11,815,970.14	$ 744,437,239.05
LIABILITIES AND NET ASSETS						
LIABILITIES:						
Accounts Payable	$ 862,110.56	$ 517,990.78	$ 4,318,360.01	$ 365,431.80	$ 8,617.52	$ 6,072,510.67
Retainage Payable	1,108,267.90	924,001.23	-	-	-	2,032,269.13
Accrued Liabilities	540,186.52	1,332,880.98	7,217,108.54	92,340.99	20,519.31	9,203,036.34
Other	63,023.82	238,958.99	1,775,944.10	124,448.87	35,621.24	2,237,997.02
Due to state of NH	12,144,303.38	-	-	-	-	12,144,303.38
Due to Other Funds	-	-	286,015.39	129,004.00	1,927,946.92	2,342,966.31
Bonds Payable	17,241,441.72	48,368,335.49	246,246,089.86	6,475,205.89	5,759,023.35	324,090,096.31
Accrual for Compensated Absences	277,347.48	1,237,195.86	451,713.00	194,391.66	-	2,160,648.00
Deferred Revenue	-	-	-	10,155.00	-	10,155.00
TOTAL LIABILITIES	32,236,681.38	52,619,363.33	260,295,230.90	7,390,978.21	7,751,728.34	360,293,982.16
NET ASSETS:						
Invested in Capital Assets, net of related debt	102,488,684.88	56,892,188.45	135,525,432.48	187,068.93	3,526,440.62	298,619,815.36
Retained Earnings:						
Reserved for Equipment Replacement	341,462.25	-	-	-	-	341,462.25
Reserved for Coverage Account	-	-	1,458,775.24	-	-	1,458,775.24
Reserved for PFCs	-	-	3,493,601.63	-	-	3,493,601.63
Reserved for Revenue Bond O&M	-	1,665,000.00	9,222,600.00	-	-	10,887,600.00
Reserved for Revenue Fund	-	-	2,106,486.65	-	-	2,106,486.65
Unreserved	2,959,486.25	17,005,850.57	48,875,450.62	(2,143,072.86)	537,801.18	67,235,515.76
Total Net Assets	105,789,633.38	75,563,039.02	200,682,346.62	(1,956,003.93)	4,064,241.80	384,143,256.89
Total Liabilities & Net Assets	$ 138,026,314.76	$ 128,182,402.35	$ 460,977,577.52	$ 5,434,974.28	$ 11,815,970.14	$ 744,437,239.05

City of Manchester, New Hampshire
Combining Statement of Revenues, Expenses
and Changes in Net Assets
- Enterprise Funds
For the Six Months Ended December 31, 2007
(Unaudited)
GAAP Basis
(QT2REENTE)

	Environmental Protection Division	Water Works	Aviation	Recreation	Parking	Combined Enterprises
Operating Revenues:						
Charges for Goods and Services	7,686,220.26	8,613,886.83	22,571,925.17	797,897.63	2,301,283.57	41,971,213.46
Contributions-Operations	484,541.99	-	-	-	-	484,541.99
Other	-	480,836.73	983,043.61	135.00	5,430.11	1,469,445.45
Total Operating Revenues:	8,170,762.25	9,094,723.56	23,554,968.78	798,032.63	2,306,713.68	43,925,200.90
Operating Expenses:						
Personnel Services	1,479,305.19	3,046,423.01	3,282,205.90	704,670.00	438,242.47	8,950,846.57
Plant Maintenance	7,671,198.42	310,513.56	2,732,480.35	979,272.65	23,799.90	11,717,264.88
Light / Heat and Power	805,696.45	653,019.26	1,092,153.51	146,509.08	10,475.89	2,707,854.19
General and Administrative	245,043.36	2,594,940.75	8,625,387.60	149,805.82	1,052,466.06	12,667,643.59
Depreciation and Amortization	2,481,870.00	1,407,120.00	8,202,047.91	181,245.03	167,410.97	12,439,693.91
Total Operating Expenses:	12,683,113.42	8,012,016.58	23,934,275.27	2,161,502.58	1,692,395.29	48,483,303.14
Operating Income (Loss) Over Expenditures	(4,512,351.17)	1,082,706.98	(379,306.49)	(1,363,469.95)	614,318.39	(4,558,102.24)
Non-Operating Revenues (Expenses), Net						
Soundproofing Program Grant	-	-	3,620,624.65	-	-	3,620,624.65
Interest Income	(75,303.14)	393,655.18	1,548,802.19	(20,363.38)	61,705.68	1,908,496.53
Interest Expense	(519,725.79)	(2,151,571.75)	(5,883,661.33)	(140,398.30)	(138,136.45)	(8,833,493.62)
Debt Principal	-	-	-	-	(30,555.00)	(30,555.00)
Gain (Loss) on Disposal of Property and Equipment	-	2,597,288.91	-	-	-	2,597,288.91
Transfers In	-	-	-	-	225,000.00	225,000.00
Passenger Facility Charges	-	-	2,216,633.41	-	-	2,216,633.41
Customer Facility Charges	-	-	1,766,158.50	-	-	1,766,158.50
Rent and Other	141,685.89	-	-	63,536.52	-	205,222.41
Bond issuance costs	-	-	(99,203.00)	-	-	(99,203.00)
Total Non-Operating Revenues (Expenses)	(453,343.04)	839,372.34	3,169,354.42	(97,225.16)	118,014.23	3,576,172.79
Net Income Before Capital Contributions	(4,965,694.21)	1,922,079.32	2,790,047.93	(1,460,695.11)	732,332.62	(981,929.45)
Capital Contributions	-	568,673.27	15,157,409.59	-	-	15,726,082.86
Changes In Net Assets	(4,965,694.21)	2,490,752.59	17,947,457.52	(1,460,695.11)	732,332.62	14,744,153.41
Fund Net Assets, Beginning of Period	110,755,327.59	73,072,286.43	182,734,889.10	(495,308.82)	3,331,909.18	369,399,103.48
Fund Net Assets, End of Period	$ 105,789,633.38	$ 75,563,039.02	$ 200,682,346.62	$ (1,956,003.93)	$ 4,064,241.80	$ 384,143,256.89

City of Manchester, New Hampshire
Combining Balance Sheet
-Permanent Trust Funds-
December 31, 2007
(Unaudited)
(QT2BSPERM)

	Nonexpendable Cemetery Trust	Nonexpendable Library Trust	Total Nonexpendable Funds
ASSETS:			
Cash and Cash Equivalents	$ 384,174.85	$ 20,615.57	$ 404,790.42
Restricted cash and cash equivalent	-	109,690.44	109,690.44
Investments	16,217,880.75	3,160,837.00	19,378,717.75
Receivables	685.52	-	685.52
TOTAL ASSETS:	$ 16,602,741.12	$ 3,291,143.01	$ 19,893,884.13
LIABILITIES AND FUND EQUITY			
LIABILITIES:			
FUND EQUITY:			
Fund balances			
Reserved for			
Cemetery and Other Trust Funds	16,602,741.12	-	16,602,741.12
Library Trust Funds	-	3,291,143.01	3,291,143.01
Unreserved:			
Total Fund Equity:	16,602,741.12	3,291,143.01	19,893,884.13
Total Liabilities & Fund Equity	$ 16,602,741.12	$ 3,291,143.01	$ 19,893,884.13

City of Manchester, New Hampshire
Combining Statement of Revenues, Expenses,
and Changes in Fund Balances
Non-expendable Trust Funds
For the six months ended December 31, 2007
(UNAUDITED)
(QT2REPERM)

	Cemetery Trusts	Library Trust	Combined Nonexpendable Trusts
REVENUE:			
Interest	-	45,326.16	45,326.16
Contributions	39,176.00	103,821.80	142,997.80
Net gain (loss) on securities	-	84,630.06	84,630.06
TOTAL REVENUES:	39,176.00	233,778.02	272,954.02
EXPENSES			
General Administrative	-	70,837.08	70,837.08
Investment management fee	-	9,885.15	9,885.15
TOTAL EXPENSES	-	80,722.23	80,722.23
Excess/(deficiency) of Revenues Over Expenditures	39,176.00	153,055.79	192,231.79
OTHER FINANCING SOURCES(USES):			
Excess(deficiency) of revenues over expenses	39,176.00	153,055.79	192,231.79
Fund Balance, Beginning of Period	16,563,565.12	3,138,087.22	19,701,652.34
Fund Balance, End of Period	$ 16,602,741.12	$ 3,291,143.01	$ 19,893,884.13

City of Manchester, New Hampshire
Combining Balance Sheet
-Fiduciary Trust & Agency Funds-
December 31, 2007
(Unaudited)
(QT2BSFIDU)

	CRS Pension Trust	Old System Trust	Nonexpendable Agency Fund	Total Trusts and Agency Funds
ASSETS:				
Cash and Cash Equivalents	-	$ (270,297.21)	-	$ (270,297.21)
Investments	132,303,601.00	18,005,302.24	-	150,308,903.24
Receivables	1,711,452.00	-	-	1,711,452.00
Prepaid expenses	7,200.00	-	-	7,200.00
Equipment	104,120.00	-	-	104,120.00
TOTAL ASSETS:	$ 134,126,373.00	$ 17,735,005.03	-	$ 151,861,378.03
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Accounts payable	138,044.00	-	-	138,044.00
Accrued liabilities	539,332.00	-	-	539,332.00
TOTAL LIABILITIES	677,376.00	-	-	677,376.00
FUND EQUITY:				
Fund balances				
Reserved for				
Cemetery and Other Trust Funds	133,448,997.00	17,735,005.03	-	151,184,002.03
Unreserved:				
Total Fund Equity:	133,448,997.00	17,735,005.03	-	151,184,002.03
Total Liabilities & Fund Equity	$ 134,126,373.00	$ 17,735,005.03	-	$ 151,861,378.03

CITY OF MANCHESTER, NEW HAMPSHIRE
DISCRETE COMPONENT UNITS
COMBINING STATEMENT OF CHANGES
IN FIDUCIARY NET ASSETS-FIDUCIARY FUNDS
FOR THE SIX MONTHS ENDED DECEMBER 31, 2007
(UNAUDITED)
(QT2REFIDU)

	CRS PENSION TRUST	EXPENDABLE OLD SYSTEM TRUST	AGENCY FUND	COMBINED FIDUCIARY TRUSTS
Additions:				
Interest	-	1,042,904.08	-	1,042,904.08
Net realized and unrealized appreciation in fair value of inves	-	(732,193.51)	-	(732,193.51)
Net investment income	-	310,710.57	-	310,710.57
Contributions:				
Total additions	-	310,710.57	-	310,710.57
Deductions				
Benefits paid directly to participa	-	889,600.66	-	889,600.66
Administrative expenses	-	17,910.70	-	17,910.70
Total deductions	-	907,511.36	-	907,511.36
Net Increase (Decrease)	-	(596,800.79)	-	(596,800.79)
Retained Earnings, Beginning of Period	133,448,997.00	18,331,805.82	-	151,780,802.82
Retained Earnings, End of Period	$ 133,448,997.00	$ 17,735,005.03	-	$ 151,184,002.03

CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE SIX MONTHS ENDED DECEMBER 31, 2007, 2006 AND 2005
Starting in FY 2008, health, dental and life coverage is not included at the departmental level.

	2006 TOTAL OBLIGATIONS	2007 TOTAL OBLIGATIONS	2008 TOTAL OBLIGATIONS	2008 MODIFIED BUDGET	2008 PERCENTAGE UNOBLIGATED
ALDERMEN					
SALARIES & WAGES	33,750	35,000	35,000	70,000	50.0%
EMPLOYEE BENEFITS	43,631	53,943	2,478	6,017	-796.5%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES					
OTHER PURCHASED SERVICES				886	100.0%
SUPPLIES & MATERIALS					
CAPITAL OUTLAY					
MISCELLANEOUS					
TOTAL EXPENSES	77,381	88,943	37,478	76,903	51.3%
TOTAL REVENUES				-	
ASSESSORS					
SALARIES & WAGES	270,393	265,908	275,033	534,165	48.5%
EMPLOYEE BENEFITS	71,294	85,728	61,272	116,741	47.5%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	25		75	4,430	98.3%
OTHER PURCHASED SERVICES	7,347	5,936	4,796	19,069	74.8%
SUPPLIES & MATERIALS	2,597	1,810	718	5,186	86.1%
CAPITAL OUTLAY	455				
MISCELLANEOUS	320	380	1,248	1,695	26.4%
TOTAL EXPENSES	352,431	359,762	343,143	681,286	49.6%
TOTAL REVENUES	694,924	694,924	655,365	741,872	11.7%
BUILDING & HOUSING CODE					
SALARIES & WAGES	554,113	505,179	491,200	1,047,571	53.1%
EMPLOYEE BENEFITS	193,687	202,184	108,685	223,667	51.4%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	2,445	2,013	1,719	5,550	69.0%
OTHER PURCHASED SERVICES	63,585	10,571	3,768	45,445	91.7%
SUPPLIES & MATERIALS	1,609	1,712	2,178	7,750	71.9%
CAPITAL OUTLAY					
MISCELLANEOUS	464	894	70	2,000	96.5%
TOTAL EXPENSES	815,903	722,553	607,621	1,331,983	54.4%
TOTAL REVENUES	1,206,448	1,206,448	935,927	2,050,000	54.3%

updated 03/12/08

CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE SIX MONTHS ENDED DECEMBER 31, 2007, 2006 AND 2005
Starting in FY 2008, health, dental and life coverage is not included at the departmental level.

	2006 TOTAL OBLIGATIONS	2007 TOTAL OBLIGATIONS	2008 TOTAL OBLIGATIONS	2008 MODIFIED BUDGET	2008 PERCENTAGE UNOBLIGATED
CITY CLERK					
SALARIES & WAGES	$ 411,787	$ 398,986	$ 422,231	842,438	49.9%
EMPLOYEE BENEFITS	120,927	128,836	78,240	165,487	52.7%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	13,234	11,714	6,216	18,250	65.9%
OTHER PURCHASED SERVICES	59,731	19,618	37,878	130,618	71.0%
SUPPLIES & MATERIALS	5,051	3,492	3,929	10,400	62.2%
CAPITAL OUTLAY					
MISCELLANEOUS	11,977	9,721	15,477	31,200	50.4%
TOTAL EXPENSES	622,705	572,366	563,971	1,198,393	52.9%
TOTAL REVENUES	235,469	235,469	256,620	1,848,345	86.0%
ECONOMIC DEVELOPMENT					
SALARIES & WAGES	98,544	100,995	109,036	220,661	50.6%
EMPLOYEE BENEFITS	30,393	28,719	24,385	47,107	48.2%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	7,440	236	236	1,500	84.3%
OTHER PURCHASED SERVICES	9,463	21,497	25,871	54,431	52.5%
SUPPLIES & MATERIALS	2,451	1,444	692	2,100	67.1%
CAPITAL OUTLAY			125	1,000	87.5%
MISCELLANEOUS	1,286	5,938	4,188	3,000	-39.6%
TOTAL EXPENSES	149,576	158,829	164,532	329,799	50.1%
TOTAL REVENUES	7,419	7,419	54,038	121,188	55.4%
SOLICITOR					
SALARIES & WAGES	394,023	413,320	396,706	828,576	52.1%
EMPLOYEE BENEFITS	335,436	221,027	255,345	178,513	-43.0%
PURCHASED PROFESSIONAL SERVICES	7,500	79	1,732	12,500	86.1%
PURCHASED PROPERTY SERVICES					
OTHER PURCHASED SERVICES	61,362	181,875	49,047	12,981	-277.8%
SUPPLIES & MATERIALS	6,862	778	967	14,100	93.1%
CAPITAL OUTLAY					
MISCELLANEOUS	61,177	121,314	95,382	97,870	2.5%
TOTAL EXPENSES	866,360	938,393	799,179	1,144,540	30.2%
TOTAL REVENUES	61,500	61,500	65,000	460,751	85.9%

updated 03/12/08

CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE SIX MONTHS ENDED DECEMBER 31, 2007, 2006 AND 2005
Starting in FY 2008, health, dental and life coverage is not included at the departmental level.

	2006 TOTAL OBLIGATIONS	2007 TOTAL OBLIGATIONS	2008 TOTAL OBLIGATIONS	2008 MODIFIED BUDGET	2008 PERCENTAGE UNOBLIGATED
FINANCE					
SALARIES & WAGES	$ 351,946	$ 415,475	$ 391,320	726,336	46.1%
EMPLOYEE BENEFITS	98,987	127,602	85,219	166,222	48.7%
PURCHASED PROFESSIONAL SERVICES	92,003	55,313	57,721	193,520	70.2%
PURCHASED PROPERTY SERVICES	11,000	11,096	11,814	16,350	27.7%
OTHER PURCHASED SERVICES	12,728	16,127	7,029	38,049	81.5%
SUPPLIES & MATERIALS	6,312	1,857	6,525	8,400	22.3%
CAPITAL OUTLAY	2,650				
MISCELLANEOUS	17,611	5,855	6,149	5,900	-4.2%
TOTAL EXPENSES	593,237	633,323	565,777	1,154,777	51.0%
TOTAL REVENUES	3,145,578	3,145,578	3,701,936	10,242,654	63.9%
INFORMATION SYSTEMS					
SALARIES & WAGES	564,377	545,277	433,134	849,776	49.0%
EMPLOYEE BENEFITS	203,742	197,209	97,452	189,123	48.5%
PURCHASED PROFESSIONAL SERVICES	12,870	14,104	14,104	14,104	0.0%
PURCHASED PROPERTY SERVICES	345,572	407,272	410,952	452,840	9.2%
OTHER PURCHASED SERVICES	63,813	82,608	85,107	103,358	17.7%
SUPPLIES & MATERIALS	7,014	5,948	5,611	12,930	56.6%
CAPITAL OUTLAY	(1,894)	51,592	25		
MISCELLANEOUS	224	317	250	600	58.4%
TOTAL EXPENSES	1,195,719	1,304,327	1,046,635	1,622,731	35.5%
TOTAL REVENUES	5,165	5,165	54,070	37,262	-45.1%
MAYOR'S					
SALARIES & WAGES	105,731	105,046	99,077	200,957	50.7%
EMPLOYEE BENEFITS	35,679	38,239	21,930	43,372	49.4%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES				100	100.0%
OTHER PURCHASED SERVICES	2,119	1,279	787	5,974	86.8%
SUPPLIES & MATERIALS	484	525	718	1,290	44.4%
CAPITAL OUTLAY					
MISCELLANEOUS					
TOTAL EXPENSES	144,014	145,090	122,511	251,693	51.3%
TOTAL REVENUES					

updated 03/12/08

CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE SIX MONTHS ENDED DECEMBER 31, 2007, 2006 AND 2005
Starting in FY 2008, health, dental and life coverage is not included at the departmental level.

	2006 TOTAL OBLIGATIONS	2007 TOTAL OBLIGATIONS	2008 TOTAL OBLIGATIONS	2008 MODIFIED BUDGET	2008 PERCENTAGE UNOBLIGATED
YOUTH SERVICES					
SALARIES & WAGES	$ 187,916	$ 196,532	$ 199,349	402,105	50.4%
EMPLOYEE BENEFITS	60,682	82,178	49,642	91,224	45.6%
PURCHASED PROFESSIONAL SERVICES	898	467	691	500	-38.2%
PURCHASED PROPERTY SERVICES	5,846	5,915	7,067	12,750	44.6%
OTHER PURCHASED SERVICES	8,814	4,217	4,309	8,204	47.5%
SUPPLIES & MATERIALS	916	1,803	2,939	2,100	-39.9%
CAPITAL OUTLAY	14,021		729		
MISCELLANEOUS	2,191	1,948	2,169	12,850	83.1%
TOTAL EXPENSES	281,285	293,060	266,895	529,733	49.6%
TOTAL REVENUES	-	-	-		
HUMAN RESOURCES					
SALARIES & WAGES	322,102	311,999	344,882	606,044	43.1%
EMPLOYEE BENEFITS	(440,580)	57,668	112,021	207,826	46.1%
PURCHASED PROFESSIONAL SERVICES	38,850	43,102	36,508	44,000	17.0%
PURCHASED PROPERTY SERVICES				149	100.0%
OTHER PURCHASED SERVICES	4,365	3,258	4,905	18,999	74.2%
SUPPLIES & MATERIALS	6,272	2,127	1,913	5,750	66.7%
CAPITAL OUTLAY					
MISCELLANEOUS	2,393	2,606	2,663	4,700	43.3%
TOTAL EXPENSES	(66,598)	420,761	502,893	887,468	43.3%
TOTAL REVENUES	1,990	1,990	4,447	107,000	95.8%
PLANNING					
SALARIES & WAGES	357,434	352,549	346,556	696,332	50.2%
EMPLOYEE BENEFITS	105,333	116,626	75,693	151,347	50.0%
PURCHASED PROFESSIONAL SERVICES			1,610	500	-222.1%
PURCHASED PROPERTY SERVICES	951	1,258	1,365	1,200	-13.7%
OTHER PURCHASED SERVICES	5,525	1,037	5,151	12,336	58.2%
SUPPLIES & MATERIALS	1,896	712	(310)	4,000	107.7%
CAPITAL OUTLAY					
MISCELLANEOUS	5	5		500	100.0%
TOTAL EXPENSES	471,144	472,187	430,064	866,215	50.4%
TOTAL REVENUES	179,632	179,632	45,561	349,000	86.9%

updated 03/12/08

CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE SIX MONTHS ENDED DECEMBER 31, 2007, 2006 AND 2005
Starting in FY 2008, health, dental and life coverage is not included at the departmental level.

	2006 TOTAL OBLIGATIONS	2007 TOTAL OBLIGATIONS	2008 TOTAL OBLIGATIONS	2008 MODIFIED BUDGET	2008 PERCENTAGE UNOBLIGATED
BUILDING MAINTENANCE DIVISION					
SALARIES & WAGES	$ 484,068	$ 529,954	$ 473,973	1,011,205	53.1%
EMPLOYEE BENEFITS	179,183	205,627	120,537	207,904	42.0%
PURCHASED PROFESSIONAL SERVICES	2,269	2,092	1,665	3,625	54.1%
PURCHASED PROPERTY SERVICES	202,326	145,699	157,846	294,449	46.4%
OTHER PURCHASED SERVICES	4,270,243	4,265,095	4,275,892	4,286,204	0.2%
SUPPLIES & MATERIALS	235,392	185,571	178,782	418,997	57.3%
CAPITAL OUTLAY	5,586	1,032	277	7,000	96.0%
MISCELLANEOUS	254,908	286,526	163,846	251,665	34.9%
TOTAL EXPENSES	5,633,975	5,621,596	5,372,819	6,481,049	17.1%
TOTAL REVENUES	2,199,303	2,199,303	2,010,344	5,844,489	65.6%
TAX COLLECTOR					
SALARIES & WAGES	259,910	221,543	234,085	467,412	49.9%
EMPLOYEE BENEFITS	90,575	86,472	50,687	98,572	48.6%
PURCHASED PROFESSIONAL SERVICES	672	1,125	1,363	12,000	88.6%
PURCHASED PROPERTY SERVICES		284		900	100.0%
OTHER PURCHASED SERVICES	10,860	13,460	14,983	45,765	67.3%
SUPPLIES & MATERIALS	812	1,986	874	3,350	73.9%
CAPITAL OUTLAY					
MISCELLANEOUS	51	67	95	100	5.0%
TOTAL EXPENSES	362,880	324,937	302,087	628,099	51.9%
TOTAL REVENUES	7,783,211	7,783,211	7,570,718	16,267,400	53.5%
FIRE					
SALARIES & WAGES	7,923,411	8,038,100	8,169,309	16,060,595	49.1%
EMPLOYEE BENEFITS	2,692,499	2,786,172	1,469,242	3,250,713	54.8%
PURCHASED PROFESSIONAL SERVICES	7,185	5,750	11,282	17,635	36.0%
PURCHASED PROPERTY SERVICES	171,712	194,695	192,521	370,788	48.1%
OTHER PURCHASED SERVICES	56,454	65,858	87,691	284,815	69.2%
SUPPLIES & MATERIALS	216,449	209,155	220,368	484,816	54.5%
CAPITAL OUTLAY	205,872	59,553	24,529	100,000	75.2%
MISCELLANEOUS	10,451	9,766	3,785	20,500	81.5%
TOTAL EXPENSES	11,284,033	11,369,049	10,179,028	20,589,662	50.6%
TOTAL REVENUES	67,966	67,966	56,645	387,800	85.4%

updated 03/12/08

CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE SIX MONTHS ENDED DECEMBER 31, 2007, 2006 AND 2005
Starting in FY 2008, health, dental and life coverage is not included at the departmental level.

	2006 TOTAL OBLIGATIONS	2007 TOTAL OBLIGATIONS	2008 TOTAL OBLIGATIONS	2008 MODIFIED BUDGET	2008 PERCENTAGE UNOBLIGATED
POLICE					
SALARIES & WAGES	$ 7,614,348	$ 8,194,288	$ 8,618,390	16,873,124	48.9%
EMPLOYEE BENEFITS	2,530,783	2,731,180	1,438,117	2,875,480	50.0%
PURCHASED PROFESSIONAL SERVICES	5,635	12,569	5,098	13,875	63.3%
PURCHASED PROPERTY SERVICES	193,626	138,823	130,259	284,625	54.2%
OTHER PURCHASED SERVICES	96,129	108,178	126,992	208,083	39.0%
SUPPLIES & MATERIALS	363,815	443,544	441,239	583,200	24.3%
CAPITAL OUTLAY	4,392	11,490	16,331	23,400	30.2%
MISCELLANEOUS	32,517	70,692	408,495	726,860	43.8%
TOTAL EXPENSES	10,841,245	11,710,765	11,184,919	21,588,647	48.2%
TOTAL REVENUES	728,685	728,685	199,869	995,216	79.9%
HEALTH					
SALARIES & WAGES	1,057,269	1,001,083	902,826	2,248,347	59.8%
EMPLOYEE BENEFITS	357,278	360,574	206,225	481,422	57.2%
PURCHASED PROFESSIONAL SERVICES	3,073	212	810	5,000	83.8%
PURCHASED PROPERTY SERVICES	3,807	3,547	1,288	5,200	75.2%
OTHER PURCHASED SERVICES	7,975	7,255	8,607	37,347	77.0%
SUPPLIES & MATERIALS	43,229	47,660	44,261	115,900	61.8%
CAPITAL OUTLAY			333		
MISCELLANEOUS	11,569	16,613	9,188	23,830	61.4%
STREET LIGHTING					
TOTAL EXPENSES	1,484,200	1,436,942	1,173,538	2,917,046	59.8%
TOTAL REVENUES	217,607	217,607	725,245	2,064,659	64.9%
HIGHWAY					
SALARIES & WAGES	4,271,679	4,051,798	4,425,189	8,738,633	49.4%
EMPLOYEE BENEFITS	1,612,277	1,690,313	1,048,349	1,877,990	44.2%
PURCHASED PROFESSIONAL SERVICES	3,284	5,669	2,808	5,000	43.8%
PURCHASED PROPERTY SERVICES	2,892,163	3,341,693	3,345,859	6,109,520	45.2%
OTHER PURCHASED SERVICES	143,794	92,089	70,267	236,876	70.3%
SUPPLIES & MATERIALS	617,845	446,831	1,050,131	1,651,300	36.4%
CAPITAL OUTLAY	4,440	12,042	1,379	71,980	98.1%
MISCELLANEOUS	611,434	621,441	713,954	1,232,550	42.1%
TOTAL EXPENSES	10,156,916	10,261,875	10,657,936	19,923,849	46.5%
TOTAL REVENUES	2,122,772	2,122,772	2,228,913	3,874,630	42.5%

updated 03/12/08

CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE SIX MONTHS ENDED DECEMBER 31, 2007, 2006 AND 2005
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	2006 TOTAL OBLIGATIONS	2007 TOTAL OBLIGATIONS	2008 TOTAL OBLIGATIONS	2008 MODIFIED BUDGET	2008 PERCENTAGE UNOBLIGATED
TRAFFIC					
SALARIES & WAGES	$ 344,101	$ 259,208	$ 280,297	557,709	49.7%
EMPLOYEE BENEFITS	125,852	116,780	66,056	149,045	55.7%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	96,453	4,154	3,509	9,700	63.8%
OTHER PURCHASED SERVICES	7,855	2,299	3,144	71,763	95.6%
SUPPLIES & MATERIALS	49,361	49,969	89,327	170,274	47.5%
CAPITAL OUTLAY		529	11,660	15,000	22.3%
MISCELLANEOUS	239	210	340	500	32.0%
TOTAL EXPENSES	623,862	433,150	454,343	973,991	53.4%
TOTAL REVENUES	2,040,172	2,040,172	5,813	1,000	-481.3%
WELFARE					
SALARIES & WAGES	245,639	263,509	268,672	532,933	49.6%
EMPLOYEE BENEFITS	89,220	94,837	67,061	116,766	42.6%
PURCHASED PROFESSIONAL SERVICES	112,000	123,000	126,000	216,600	41.8%
PURCHASED PROPERTY SERVICES	1,898	1,306	1,688	3,000	43.7%
OTHER PURCHASED SERVICES	3,707	9,586	1,480	11,098	86.7%
SUPPLIES & MATERIALS	1,509	2,287	812	2,600	68.8%
CAPITAL OUTLAY		105	97	250	61.3%
MISCELLANEOUS	224,828	117,720	116,643	294,392	60.4%
TOTAL EXPENSES	678,801	612,351	582,453	1,177,639	50.5%
TOTAL REVENUES	30,545	30,545	18,792	75,000	74.9%
PARKS, RECREATION & CEMETERY					
SALARIES & WAGES	1,056,293	1,172,133	1,117,687	1,927,520	42.0%
EMPLOYEE BENEFITS	297,979	338,747	226,077	403,262	43.9%
PURCHASED PROFESSIONAL SERVICES	180	600	960	2,400	60.0%
PURCHASED PROPERTY SERVICES	67,856	72,632	41,617	148,150	71.9%
OTHER PURCHASED SERVICES	32,331	37,376	31,533	54,045	41.7%
SUPPLIES & MATERIALS	143,928	156,684	175,517	494,400	64.5%
CAPITAL OUTLAY		41,655	2,794		
MISCELLANEOUS	95,884	40,388	6,495	10,950	40.7%
TOTAL EXPENSES	1,694,449	1,860,214	1,602,881	3,040,747	47.3%
TOTAL REVENUES	160,876	160,876	298,471	722,895	58.7%

updated 03/12/08

CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
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	2006 TOTAL OBLIGATIONS	2007 TOTAL OBLIGATIONS	2008 TOTAL OBLIGATIONS	2008 MODIFIED BUDGET	2008 PERCENTAGE UNOBLIGATED
LIBRARY					
SALARIES & WAGES	$ 821,549	$ 766,767	$ 756,387	1,615,239	53.2%
EMPLOYEE BENEFITS	281,897	294,772	159,747	332,128	51.9%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	66,664	68,658	67,879	78,000	13.0%
OTHER PURCHASED SERVICES	10,092	9,428	12,156	65,592	81.5%
SUPPLIES & MATERIALS	145,041	148,474	133,174	315,100	57.7%
CAPITAL OUTLAY					
MISCELLANEOUS	108		(812)	100	912.2%
TOTAL EXPENSES	1,325,350	1,288,098	1,128,531	2,406,159	53.1%
TOTAL REVENUES					
ELDERLY SERVICES					
SALARIES & WAGES	89,321	91,954	93,215	179,263	48.0%
EMPLOYEE BENEFITS	40,092	45,114	20,717	38,211	45.8%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	837	1,513	1,129	1,900	40.6%
OTHER PURCHASED SERVICES	17,986	4,123	4,563	6,022	24.2%
SUPPLIES & MATERIALS	17,620	38,375	39,165	43,700	10.4%
CAPITAL OUTLAY					
MISCELLANEOUS				130	100.0%
TOTAL EXPENSES	165,857	181,078	158,788	269,226	41.0%
TOTAL REVENUES					
MCTV					
SALARIES & WAGES	160,051				
EMPLOYEE BENEFITS					
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES					
OTHER PURCHASED SERVICES					
SUPPLIES & MATERIALS					
CAPITAL OUTLAY					
MISCELLANEOUS	116,000		138,454	390,000	64.5%
TOTAL EXPENSES	276,051	-	138,454	390,000	64.5%
TOTAL REVENUES					
CENTRAL PURCHASING					
SALARIES & WAGES		36,060			
EMPLOYEE BENEFITS		8,179			
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES					
OTHER PURCHASED SERVICES		140			
SUPPLIES & MATERIALS					
CAPITAL OUTLAY					
MISCELLANEOUS					
TOTAL EXPENSES	-	44,379	-	-	
TOTAL REVENUES					

updated 03/12/08

CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
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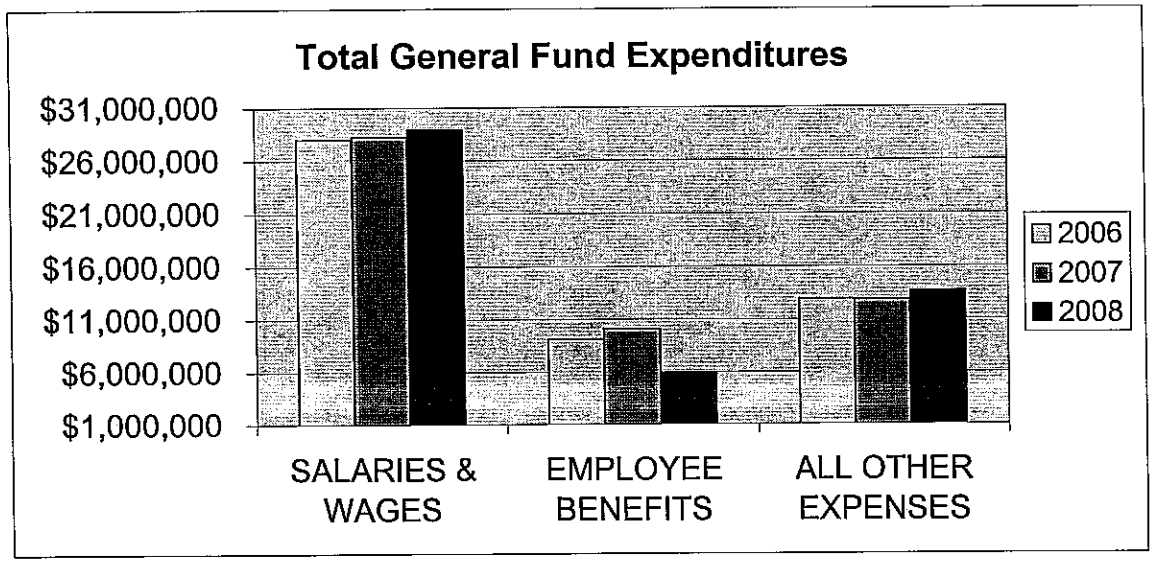
	2006 TOTAL OBLIGATIONS	2007 TOTAL OBLIGATIONS	2008 TOTAL OBLIGATIONS	2008 MODIFIED BUDGET	2008 PERCENTAGE UNOBLIGATED
TOTAL GENERAL FUND					
SALARIES & WAGES	$ 27,979,757	$ 28,272,663	$ 28,883,756	48,498,308	40.4%
EMPLOYEE BENEFITS	9,156,846	10,098,728	5,845,187	18,278,802	68.0%
ALL OTHER EXPENSES	12,894,174	12,882,639	13,657,533	23,612,745	42.2%
TOTAL GENERAL FUND EXPENSES	50,030,777	51,254,030	48,386,475	90,389,855	46.5%
TOTAL GENERAL FUND REVENUES	20,889,262	20,889,262	18,889,774	46,191,161	59.1%



updated 03/12/08

CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE SIX MONTHS ENDED DECEMBER 31, 2007, 2006 AND 2005
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	2006 TOTAL OBLIGATIONS	2007 TOTAL OBLIGATIONS	2008 TOTAL OBLIGATIONS	2008 MODIFIED BUDGET	2008 PERCENTAGE UNOBLIGATED
PARKING					
SALARIES & WAGES		$ 175,653	$ 308,161	582,685	47.1%
EMPLOYEE BENEFITS		74,121	130,082	356,678	63.5%
PURCHASED PROFESSIONAL SERVICES		7,095	4,391	12,000	63.4%
PURCHASED PROPERTY SERVICES		438,204	463,414	1,029,567	55.0%
OTHER PURCHASED SERVICES		94,919	34,454	76,200	54.8%
SUPPLIES & MATERIALS		18,729	44,315	95,000	53.4%
CAPITAL OUTLAY					
MISCELLANEOUS		970,619	1,019,500	3,507,153	70.9%
TOTAL EXPENSES	-	1,779,340	2,004,317	5,659,283	64.6%
TOTAL REVENUES	-	2,268,372	2,368,419	5,722,475	58.6%
AVIATION					
SALARIES & WAGES	2,070,023	2,296,163	2,376,369	5,595,000	57.5%
EMPLOYEE BENEFITS	912,334	855,068	940,011	2,311,509	59.3%
PURCHASED PROFESSIONAL SERVICES	693,749	316,094	467,655	1,020,000	54.1%
PURCHASED PROPERTY SERVICES	11,090,877	13,692,839	14,316,313	14,868,400	3.7%
OTHER PURCHASED SERVICES	985,903	934,894	1,112,469	1,968,021	43.5%
SUPPLIES & MATERIALS	3,138,192	3,770,308	3,801,063	4,069,600	6.6%
CAPITAL OUTLAY	162,058	60,253	276,986	564,000	50.9%
MISCELLANEOUS	14,423,783	14,569,762	14,588,556	28,468,500	48.8%
TOTAL EXPENSES	33,476,919	36,495,400	37,879,643	58,865,030	35.7%
TOTAL REVENUES	28,104,252	26,517,731	29,020,464	55,694,500	47.9%
ENVIRONMENTAL PROTECTION					
SALARIES & WAGES	1,091,079	1,115,361	1,070,561	2,438,441	56.1%
EMPLOYEE BENEFITS	388,632	451,051	409,574	1,135,701	63.9%
PURCHASED PROFESSIONAL SERVICES	16,153	23,379	61,735	88,845	30.5%
PURCHASED PROPERTY SERVICES	199,339	217,521	230,780	466,105	50.5%
OTHER PURCHASED SERVICES	131,257	127,566	78,551	252,525	68.9%
SUPPLIES & MATERIALS	1,593,077	1,336,049	965,578	3,263,680	70.4%
CAPITAL OUTLAY	3,235	32,602	58,746	107,925	45.6%
MISCELLANEOUS	9,454,644	8,216,275	7,114,970	13,241,815	46.3%
TOTAL EXPENSES	12,877,416	11,519,804	9,990,495	20,995,037	52.4%
TOTAL REVENUES	8,261,583	6,618,217	8,237,145	16,741,200	50.8%
RECREATION					
SALARIES & WAGES	559,701	531,020	529,231	1,229,672	57.0%
EMPLOYEE BENEFITS	161,277	184,136	175,439	404,797	56.7%
PURCHASED PROFESSIONAL SERVICES	2,037	2,057	2,032	15,000	86.5%
PURCHASED PROPERTY SERVICES	55,967	61,098	31,627	122,195	74.1%
OTHER PURCHASED SERVICES	67,835	120,461	110,279	216,223	49.0%
SUPPLIES & MATERIALS	181,178	178,444	185,900	520,993	64.3%
CAPITAL OUTLAY	1,644	22,900		10,000	100.0%
MISCELLANEOUS	330,654	388,758	461,223	783,084	41.1%
TOTAL EXPENSES	1,360,292	1,488,884	1,495,732	3,301,964	54.7%
TOTAL REVENUES	931,979	903,278	841,205	2,252,250	62.7%

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