# CITY OF MANCHESTER
# NEW HAMPSHIRE

# FINANCIAL REPORTS

## FOR THE NINE MONTHS ENDED
## MARCH 31, 2008

**UNAUDITED**

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**CITY OF MANCHESTER, NEW HAMPSHIRE**

**QUARTERLY FINANCIAL REPORTS**

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**FOR THE NINE MONTHS ENDED MARCH 31, 2008**


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City of Manchester, New Hampshire
Combined Balance Sheet

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March 31, 2008
(Unaudited)
GAAP Basis
(QT3BSCOMP)

| | General Fund 03/31/08 | General Fund 03/31/07 | Increase (Decrease) | Percent Change |
|---|---|---|---|---|
| ASSETS: | | | | |
| Cash and Cash Equivalents | $ 1,851,750.39 | $ 13,467,343.89 | $ (11,615,593.50) | (86.25) |
| Restricted Cash | 5,558,295.63 | 9,004,795.20 | (3,446,499.57) | (38.27) |
| Investments | 34,541,434.16 | 25,297,875.38 | 9,243,558.78 | 36.54 |
| Receivables | 4,558,102.17 | 4,403,823.76 | 154,278.41 | 3.50 |
| Prepaid Expenses | 1,654,075.27 | - | 1,654,075.27 | - |
| Due From Other Funds | 393,540.94 | 648,371.16 | (254,830.22) | (39.30) |
| Inventories | 861,019.46 | 778,719.21 | 82,300.25 | 10.57 |
| Land held for resale | 3,332,337.96 | 3,000,000.00 | 332,337.96 | 11.08 |
| TOTAL ASSETS: | $ 52,750,555.98 | $ 56,600,928.60 | $ (3,850,372.62) | (6.80) |
| LIABILITIES AND FUND EQUITY | | | | |
| LIABILITIES: | | | | |
| Accounts Payable | $ 4,777,641.15 | $ 3,314,499.83 | $ 1,463,141.32 | 44.14 |
| Retainage Payable | 51,418.93 | 24,746.59 | 26,672.34 | 107.78 |
| Accrued Liabilities | 339,990.54 | 1,604,635.23 | (1,264,644.69) | (78.81) |
| Other Liabilities | 2,602,442.25 | 2,505,101.48 | 97,340.77 | 3.89 |
| Insurance Claims Payable | 121,438.38 | 845,167.00 | (723,728.62) | (85.63) |
| Due to School District | 3,730,083.08 | 4,989,934.04 | (1,259,850.96) | (25.25) |
| Deferred Revenue | 5,105,814.15 | 4,285,389.07 | 820,425.08 | 19.14 |
| TOTAL LIABILITIES | 16,728,828.48 | 17,569,473.24 | (840,644.76) | (4.78) |
| FUND EQUITY: | | | | |
| Retained Earnings: | | | | |
| Fund Balances: | | | | |
| Reserved: | | | | |
| Encumbrances | 2,497,115.67 | 2,800,745.51 | (303,629.84) | (10.84) |
| 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 | 4,907,495.08 | 8,341,919.64 | (3,434,424.56) | (41.17) |
| 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 | 12,154,346.98 | 13,106,625.61 | (952,278.63) | (7.27) |
| Total Fund Equity: | 36,021,727.50 | 39,031,455.36 | (3,009,727.86) | (7.71) |
| Total Liabilities & Equity | $ 52,750,555.98 | $ 56,600,928.60 | $ (3,850,372.62) | (6.80) |

CITY OF MANCHESTER, NEW HAMPSHIRE
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
-GENERAL FUND-
FOR THE NINE MONTHS ENDED MARCH 31, 2008 AND 2007
(UNAUDITED)
GAAP Basis
(QT3RECOMP)

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| | FY 2008 ACTUALS | FY 2007 ACTUALS | INC(DEC) ACTUAL | PERCENT CHANGE |
|---|---|---|---|---|
| REVENUE: | | | | |
| Taxes | $ 73,251,009.07 | $ 72,769,161.22 | $ 481,847.85 | .66 |
| Federal and State Grants in Aid | 4,649,507.76 | 4,339,511.88 | 309,995.88 | 7.14 |
| Nonenterprise charges for sales and services | 1,767,088.35 | 1,912,382.14 | (145,293.79) | (7.60) |
| Licenses and Permits | 13,046,685.84 | 13,781,930.02 | (735,244.18) | (5.33) |
| Interest | 2,041,802.08 | 1,921,926.53 | 119,875.55 | 6.24 |
| Other | 5,596,645.26 | 4,649,072.96 | 947,572.30 | 20.38 |
| TOTAL REVENUES: | 100,352,738.36 | 99,373,984.75 | 978,753.61 | .98 |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government | 24,732,124.90 | 17,619,244.10 | 7,112,880.80 | 40.37 |
| Public Safety | 31,385,578.03 | 34,144,365.37 | (2,758,787.34) | (8.08) |
| Health and Sanitation | 1,908,066.66 | 2,272,066.77 | (364,000.11) | (16.02) |
| Highways and Streets | 16,253,220.42 | 15,433,884.07 | 819,336.35 | 5.31 |
| Welfare and Human Services | 863,129.05 | 869,484.53 | (6,355.48) | (.73) |
| Education and Library | 1,689,809.12 | 1,939,122.44 | (249,313.32) | (12.86) |
| Parks and Recreation | 2,374,913.64 | 2,564,447.82 | (189,534.18) | (7.39) |
| Debt Service: | | | | |
| Principal Retirement | 5,465,905.76 | 4,944,349.73 | 521,556.03 | 10.55 |
| Interest | 3,203,956.78 | 2,907,096.90 | 296,859.88 | 10.21 |
| TOTAL EXPENDITURES: | 87,876,704.36 | 82,694,061.73 | 5,182,642.63 | 6.27 |
| Excess/(deficiency) of Revenues Over Expenditures | 12,476,034.00 | 16,679,923.02 | (4,203,889.02) | (25.20) |
| OTHER FINANCING SOURCES(USES): | | | | |
| Transfers In | 81,488.16 | 64,662.97 | 16,825.19 | 26.02 |
| Transfers Out | (2,420,429.00) | (3,030,089.69) | 609,660.69 | (20.12) |
| TOTAL OTHER: | (2,338,940.84) | (2,965,426.72) | 626,485.88 | (21.13) |
| Excess(deficiency of rev and other sources over exp and other uses | 10,137,093.16 | 13,714,496.30 | (3,577,403.14) | (26.08) |
| Fund Balance, Beginning of Period | 25,884,634.34 | 25,316,959.06 | 567,675.28 | 2.24 |
| Fund Balance, End of Period | $ 36,021,727.50 | $ 39,031,455.36 | $ (3,009,727.86) | (7.71) |

City of Manchester, New Hampshire
Combined Balance Sheet
All Fund Types
March 31, 2008
(UNAUDITED)
GAAP Basis
(QT3BSCONS)

| | General | Special Revenue | Capital Projects | Permanent Trusts | Total Governmental Funds | Enterprise | Total Primary Government Funds |
|---|---|---|---|---|---|---|---|
| ASSETS: | | | | | | | |
| Cash and Cash Equivalents | $ 1,851,750.39 | $ (443,062.64) | $ 612,232.63 | $ 623,714.87 | $ 2,644,635.25 | $ 1,741,797.67 | $ 4,386,432.92 |
| Restricted Cash | 5,558,295.63 | 3,512,506.64 | 6,454,101.41 | 108,929.20 | 15,633,832.88 | 49,019,130.46 | 64,652,963.34 |
| Investments | 34,541,434.16 | 3,888,972.31 | 4,226,413.05 | 19,422,774.58 | 62,079,594.10 | 29,387,044.05 | 91,466,638.15 |
| Receivables | 4,558,102.17 | 6,258,250.21 | (1,382,883.89) | 1,477.28 | 9,434,945.77 | 16,932,267.67 | 26,367,213.44 |
| Prepaid Expenses | 1,654,075.27 | - | - | - | 1,654,075.27 | 3,881,901.31 | 5,535,976.58 |
| Due From Other Funds | 393,540.94 | - | - | - | 393,540.94 | - | 393,540.94 |
| Inventories | 861,019.46 | - | - | - | 861,019.46 | 1,124,183.58 | 1,985,203.04 |
| Land held for resale | 3,332,337.96 | - | - | - | 3,332,337.96 | - | 3,332,337.96 |
| Property and Equipment, Net | - | - | - | - | - | 626,454,125.16 | 626,454,125.16 |
| TOTAL ASSETS: | $ 52,750,555.98 | $ 13,216,666.52 | $ 9,909,863.20 | $ 20,156,895.93 | $ 96,033,981.63 | $ 728,540,449.90 | $ 824,574,431.53 |
| LIABILITIES AND FUND EQUITY | | | | | | | |
| LIABILITIES: | | | | | | | |
| Accounts Payable | $ 4,777,641.15 | $ 6,166,427.92 | $ 294,091.29 | - | $ 11,238,160.36 | $ 5,346,715.93 | $ 16,584,876.29 |
| Retainage Payable | 51,418.93 | - | - | - | 51,418.93 | 1,444,937.88 | 1,496,356.81 |
| Accrued Liabilities | 339,990.54 | 36,522.11 | - | - | 376,512.65 | 9,463,396.51 | 9,839,909.16 |
| Other Liabilities | 2,602,442.25 | 354,110.61 | - | - | 2,956,552.86 | 12,166,868.60 | 15,123,421.46 |
| Insurance Claims Payable | 121,438.38 | - | - | - | 121,438.38 | - | 121,438.38 |
| Due to Other Funds | - | 53,521.55 | - | - | 53,521.55 | 415,019.39 | 468,540.94 |
| Due to School District | 3,730,083.08 | - | - | - | 3,730,083.08 | - | 3,730,083.08 |
| Bonds Pay-Due in more than one ye | - | - | - | - | - | 318,419,308.13 | 318,419,308.13 |
| Accrual for Compensated Absences | - | - | - | - | - | 2,160,648.00 | 2,160,648.00 |
| Deferred Revenue | 5,105,814.15 | 1,398,011.03 | - | - | 6,503,825.18 | 6,434.00 | 6,510,259.18 |
| TOTAL LIABILITIES | 16,728,828.48 | 8,008,593.22 | 294,091.29 | - | 25,031,512.99 | 349,423,328.44 | 374,454,841.43 |
| FUND EQUITY: | | | | | | | |
| Investment in Capital Assets, net of Related Debt | - | - | - | - | - | 303,012,161.80 | 303,012,161.80 |
| 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 | - | - | - | - | - | 57,817,033.89 | 57,817,033.89 |
| Fund Balances: | | | | | | | |
| Reserved: | | | | | | | |
| Encumbrances | 2,497,115.67 | 956,625.36 | 1,684,183.79 | - | 5,137,924.82 | - | 5,137,924.82 |
| Arts & Cultural Events | - | 517,930.34 | - | - | 517,930.34 | - | 517,930.34 |
| Cemetery and Other Trust Funds | - | - | - | 16,966,316.93 | 16,966,316.93 | - | 16,966,316.93 |
| Library Trust Funds | - | - | - | 3,190,579.00 | 3,190,579.00 | - | 3,190,579.00 |
| 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 | 4,907,495.08 | - | - | - | 4,907,495.08 | - | 4,907,495.08 |
| 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 | - | 3,733,517.60 | - | - | 3,733,517.60 | - | 3,733,517.60 |
| Designated-Capital Projects | - | - | 7,931,588.12 | - | 7,931,588.12 | - | 7,931,588.12 |
| Undesignated | 12,154,346.98 | - | - | - | 12,154,346.98 | - | 12,154,346.98 |
| Total Fund Equity: | 36,021,727.50 | 5,208,073.30 | 9,615,771.91 | 20,156,895.93 | 71,002,468.64 | 379,117,121.46 | 450,119,590.10 |
| Total Liabilities & Equity | $ 52,750,555.98 | $ 13,216,666.52 | $ 9,909,863.20 | $ 20,156,895.93 | $ 96,033,981.63 | $ 728,540,449.90 | $ 824,574,431.53 |

City of Manchester, New Hampshire
Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
-All Governmental Fund Types
For the nine months ended March 31, 2008
(UNAUDITED)
(QT3REGOV)

| | General | Special Revenue | Capital Projects | Permanent Trust Funds | Total (Memorandum Only) |
|---|---|---|---|---|---|
| REVENUE: | | | | | |
| Taxes | $ 73,251,009.07 | - | - | - | $ 73,251,009.07 |
| Federal and State Grants and Aid | 4,649,507.76 | 6,313,053.84 | - | - | 10,962,561.60 |
| Nonenterprise charge:sales&service | 1,767,088.35 | 72,916.71 | - | - | 1,840,005.06 |
| Licenses and Permits | 13,046,685.84 | - | - | - | 13,046,685.84 |
| Interest | 2,041,802.08 | 289,785.26 | 461,320.63 | 1,107,203.46 | 3,900,111.43 |
| Contributions | - | - | - | 169,945.11 | 169,945.11 |
| Other | 5,596,645.26 | 998,743.58 | - | (704,742.35) | 5,890,646.49 |
| TOTAL REVENUES: | 100,352,738.36 | 7,674,499.39 | 461,320.63 | 572,406.22 | 109,060,964.60 |
| EXPENDITURES | | | | | |
| Current | | | | | |
| General Government | 24,732,124.90 | 3,365,894.64 | 1,279,478.54 | 97,772.39 | 29,475,270.47 |
| Public Safety | 31,385,578.03 | 738,535.33 | - | - | 32,124,113.36 |
| Health and Sanitation | 1,908,066.66 | 1,102,874.95 | - | - | 3,010,941.61 |
| Highways and Streets | 16,253,220.42 | 4,754,373.04 | 2,559,700.04 | - | 23,567,293.50 |
| Welfare and Human Services | 863,129.05 | 70,943.59 | - | - | 934,072.64 |
| Education and Library | 1,689,809.12 | 1,914.77 | - | - | 1,691,723.89 |
| Parks and Recreation | 2,374,913.64 | 995,338.65 | 940,193.33 | - | 4,310,445.62 |
| Investment management fee | - | - | - | 19,390.24 | 19,390.24 |
| Debt Service: | | | | | |
| Principal Retirement | 5,465,905.76 | - | - | - | 5,465,905.76 |
| Interest | 3,203,956.78 | - | - | - | 3,203,956.78 |
| TOTAL EXPENDITURES | 87,876,704.36 | 11,029,874.97 | 4,779,371.91 | 117,162.63 | 103,803,113.87 |
| Excess/(deficiency) of Revenues Over Expenditures | 12,476,034.00 | (3,355,375.58) | (4,318,051.28) | 455,243.59 | 5,257,850.73 |
| OTHER FINANCING SOURCES(USES): | | | | | |
| Transfers In | 81,488.16 | 2,195,843.01 | - | - | 2,277,331.17 |
| Transfers Out | (2,420,429.00) | (19,818.60) | - | - | (2,440,247.60) |
| TOTAL OTHER | (2,338,940.84) | 2,176,024.41 | - | - | (162,916.43) |
| Excess(deficiency) of rev and other sources over exp and other uses | 10,137,093.16 | (1,179,351.17) | (4,318,051.28) | 455,243.59 | 5,094,934.30 |
| Fund Balance, Beginning of Period | 25,884,634.34 | 6,387,424.47 | 13,933,823.19 | 19,701,652.34 | 65,907,534.34 |
| Fund Balance, End of Period | $ 36,021,727.50 | $ 5,208,073.30 | $ 9,615,771.91 | $ 20,156,895.93 | $ 71,002,468.64 |

City of Manchester, New Hampshire
Budget vs Actual Expenditures - General Fund
By Department With Restricted Items
For The Nine Months Ended March 31, 2008
(UNAUDITED)
Budget Basis
QT3BUDCOX1



| | FY 2008 MODIFIED BUDGET | FY 2008 OBLIGATIONS TO DATE | FY 2008 UNOBLIGATED BALANCE | FY 2008 PERCENT UNOBLIGATED |
|---|---|---|---|---|
| AGENCIES- | | | | |
| ALDERMEN | $ 76,903.00 | $ 56,211.94 | $ 20,691.06 | 26.91 |
| ASSESSORS | 681,286.00 | 517,441.01 | 163,844.99 | 24.05 |
| BUILDING | 1,331,983.00 | 962,572.16 | 369,410.84 | 27.73 |
| CITY CLERK | 1,198,393.00 | 933,615.53 | 264,777.47 | 22.09 |
| MEDO | 329,799.00 | 235,177.45 | 94,621.55 | 28.69 |
| CITY SOLICITOR | 1,144,540.00 | 1,174,563.16 | (30,023.16) | (2.62) |
| FINANCE | 1,154,777.00 | 791,691.45 | 363,085.55 | 31.44 |
| INFORMATION SYSTEMS | 1,622,731.00 | 1,358,131.47 | 264,599.53 | 16.31 |
| MAYOR | 251,693.00 | 181,990.78 | 69,702.22 | 27.69 |
| OFFICE OF YOUTH SERVICES | 529,733.00 | 397,591.75 | 132,141.25 | 24.94 |
| HUMAN RESOURCES | 887,468.00 | 740,646.40 | 146,821.60 | 16.54 |
| PLANNING | 866,215.00 | 673,547.44 | 192,667.56 | 22.24 |
| BUILDING MAINTENANCE DIVISION | 6,481,049.00 | 5,863,462.10 | 617,586.90 | 9.53 |
| TAX COLLECTOR | 628,099.00 | 469,988.94 | 158,110.06 | 25.17 |
| FIRE | 20,589,862.00 | 15,172,622.74 | 5,417,239.26 | 26.31 |
| POLICE | 21,588,646.90 | 16,374,250.62 | 5,214,396.28 | 24.15 |
| HEALTH | 2,917,046.00 | 1,896,622.66 | 1,020,423.34 | 34.98 |
| HIGHWAY | 19,923,849.00 | 16,608,757.37 | 3,315,091.63 | 16.64 |
| TRAFFIC | 973,991.00 | 649,495.25 | 324,495.75 | 33.32 |
| WELFARE | 1,177,639.00 | 865,575.05 | 312,063.95 | 26.50 |
| PARKS & RECREATION | 3,040,747.00 | 2,363,581.17 | 677,165.83 | 22.27 |
| MCTV | 390,000.00 | 319,557.70 | 70,442.30 | 18.06 |
| LIBRARY | 2,406,159.00 | 1,692,460.45 | 713,698.55 | 29.66 |
| ELDERLY SERVICES | 269,226.00 | 217,751.88 | 51,474.12 | 19.12 |
| TOTAL AGENCIES | 90,461,834.90 | 70,517,306.47 | 19,944,528.43 | 22.05 |
| NON-DEPARTMENTAL ITEMS- | | | | |
| SALARY ADJUSTMENT | 700,000.00 | - | 700,000.00 | 100.00 |
| CONTINGENCY | 493,198.10 | - | 493,198.10 | 100.00 |
| CIVIC CONTRIBUTIONS | 152,700.00 | 154,424.11 | (1,724.11) | (1.13) |
| NON-CITY PROGRAMS | 68,817.00 | 69,278.58 | (461.58) | (.67) |
| SAFETY REVIEW BOARD | 40,000.00 | 32,506.91 | 7,493.09 | 18.73 |
| COMMUNITY IMPROVEMENT PROGRAM | 1,695,429.00 | 1,695,429.00 | - | - |
| MOTORIZED EQUIPMENT REPLACEMENT | 1,051,500.00 | 893,077.47 | 158,422.53 | 15.07 |
| TRANSIT SUBSIDY | 1,176,714.00 | 1,176,714.00 | - | - |
| EMPLOYEE MEDICAL SERVICES | 100,000.00 | 21,675.60 | 78,324.40 | 78.32 |
| CONSERVATION COMMISSION | 8,400.00 | 1,573.24 | 6,826.76 | 81.27 |
| MATURING DEBT | 9,219,000.00 | 5,465,905.76 | 3,753,094.24 | 40.71 |
| INTEREST ON MATURING DEBT | 5,514,500.00 | 3,203,956.78 | 2,310,543.22 | 41.90 |
| HEALTH INSURANCE | 10,432,125.00 | 7,596,824.71 | 2,835,300.29 | 27.18 |
| DENTAL INSURANCE | 859,630.00 | 498,248.44 | 361,381.56 | 42.04 |
| DEATH BENEFIT | 60,874.00 | 41,761.78 | 19,112.22 | 31.40 |
| TECHNOLOGY RESERVE | 250,000.00 | 219,624.69 | 30,375.31 | 12.15 |
| TOTAL NON-DEPARTMENTAL ITEMS | 31,822,887.10 | 21,071,001.07 | 10,751,886.03 | 33.79 |
| TOTAL GENERAL FUND | $ 122,284,722.00 | $ 91,588,307.54 | $ 30,696,414.46 | 25.10 |

City of Manchester, New Hampshire
Budget vs Actual Expenditures - General Fund
By Department With Restricted Items
For The Nine Months Ended March 31, 2007
(UNAUDITED)
Budget Basis
QT3BUDCOX2

4/18/08
2:56 PM
1. 1

| | FY 2007 MODIFIED BUDGET | FY 2007 OBLIGATIONS TO DATE | FY 2007 UNOBLIGATED BALANCE | FY 2007 PERCENT UNOBLIGATED |
|---|---|---|---|---|
| AGENCIES- | | | | |
| ALDERMEN | $ 77,576.00 | $ 56,125.08 | $ 21,450.92 | 27.65 |
| ASSESSORS | 704,244.00 | 498,807.54 | 205,436.46 | 29.17 |
| BUILDING | 1,306,019.00 | 974,541.35 | 331,477.65 | 25.38 |
| CITY CLERK | 1,044,294.00 | 729,605.86 | 314,688.14 | 30.13 |
| MEDO | 351,416.00 | 178,188.98 | 173,227.02 | 49.29 |
| CITY SOLICITOR | 1,146,177.00 | 1,155,081.19 | (8,904.19) | (.78) |
| FINANCE | 1,099,232.00 | 857,903.94 | 241,328.06 | 21.95 |
| CENTRAL PURCHASING | 171,050.00 | 86,466.98 | 84,583.02 | 49.45 |
| INFORMATION SYSTEMS | 1,822,908.00 | 1,458,629.90 | 364,278.10 | 19.98 |
| MAYOR | 274,657.00 | 187,465.60 | 87,191.40 | 31.75 |
| OFFICE OF YOUTH SERVICES | 533,536.10 | 388,418.86 | 145,117.24 | 27.20 |
| HUMAN RESOURCES | 939,418.00 | 674,595.37 | 264,822.63 | 28.19 |
| PLANNING | 963,019.00 | 718,990.05 | 244,028.95 | 25.34 |
| BUILDING MAINTENANCE DIVISION | 6,690,630.00 | 5,934,355.89 | 756,274.11 | 11.30 |
| TAX COLLECTOR | 648,744.00 | 501,010.56 | 147,733.44 | 22.77 |
| FIRE | 19,877,270.00 | 14,693,215.41 | 5,184,054.59 | 26.08 |
| POLICE | 19,809,392.00 | 14,905,642.96 | 4,903,749.04 | 24.75 |
| HEALTH | 3,081,219.00 | 2,002,746.17 | 1,078,472.83 | 35.00 |
| HIGHWAY | 19,661,434.00 | 14,471,299.90 | 5,190,134.10 | 26.40 |
| TRAFFIC | 855,005.00 | 565,098.54 | 289,906.46 | 33.91 |
| WELFARE | 1,212,409.00 | 812,355.11 | 400,053.89 | 33.00 |
| PARKS & RECREATION | 3,409,217.00 | 2,425,967.09 | 983,249.91 | 28.84 |
| MCTV | 396,754.00 | 158,159.59 | 238,594.41 | 60.14 |
| LIBRARY | 2,451,660.00 | 1,718,206.00 | 733,454.00 | 29.92 |
| ELDERLY SERVICES | 258,854.31 | 209,875.38 | 48,978.93 | 18.92 |
| TOTAL AGENCIES | 88,786,134.41 | 66,362,753.30 | 22,423,381.11 | 25.26 |
| NON-DEPARTMENTAL ITEMS- | | | | |
| SALARY ADJUSTMENT | 400,000.00 | - | 400,000.00 | 100.00 |
| CONTINGENCY | 102,351.74 | - | 102,351.74 | 100.00 |
| CIVIC CONTRIBUTIONS | 157,708.14 | 128,742.80 | 28,965.34 | 18.37 |
| NON-CITY PROGRAMS | 69,149.43 | 69,149.43 | - | - |
| SAFETY REVIEW BOARD | 40,000.00 | 31,179.97 | 8,820.03 | 22.05 |
| COMMUNITY IMPROVEMENT PROGRAM | 1,827,638.00 | 1,827,638.00 | - | - |
| MOTORIZED EQUIPMENT REPLACEMENT | 1,080,255.28 | 802,592.15 | 277,663.13 | 25.70 |
| TRANSIT SUBSIDY | 1,100,000.00 | 1,100,000.00 | - | - |
| EMPLOYEE MEDICAL SERVICES | 100,000.00 | 37,195.92 | 62,804.08 | 62.80 |
| CONSERVATION COMMISSION | 14,341.00 | 2,663.84 | 11,677.16 | 81.43 |
| MATURING DEBT | 8,341,600.00 | 4,944,349.73 | 3,397,250.27 | 40.73 |
| INTEREST ON MATURING DEBT | 5,441,950.00 | 2,907,096.90 | 2,534,853.10 | 46.58 |
| HEALTH INSURANCE | 9,944,148.00 | 7,084,826.12 | 2,859,321.88 | 28.75 |
| DENTAL INSURANCE | 820,615.00 | 573,991.72 | 246,623.28 | 30.05 |
| DEATH BENEFITS | 59,069.00 | 46,739.97 | 12,329.03 | 20.87 |
| TECHNOLOGY RESERVE | 250,000.00 | 185,162.71 | 64,837.29 | 25.93 |
| TOTAL NON-DEPARTMENTAL ITEMS | 29,748,825.59 | 19,741,329.26 | 10,007,496.33 | 33.64 |
| TOTAL GENERAL FUND | $ 118,534,960.00 | $ 86,104,082.56 | $ 32,430,877.44 | 27.36 |

City of Manchester, New Hampshire
Budget vs Actual Revenue By Department - General Fund
Non-Property Tax Revenues
For The Nine Months Ended March 31, 2008
(UNAUDITED)
Budget Basis
QT3REVAGEN



| | MODIFIED BUDGET | REVENUE RECOGNIZED | UNRECOGNIZED BALANCE | PERCENTAGE UNRECOGNIZED |
|---|---|---|---|---|
| AGENCIES- | | | | |
| ASSESSORS | 741,872.00 | 803,262.61 | (61,390.61) | (8.28) |
| BUILDING | 2,050,000.00 | 1,348,435.21 | 701,564.79 | 34.22 |
| CITY CLERK | 1,848,345.00 | 693,775.64 | 1,154,569.36 | 62.47 |
| 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 | 4,348,048.20 | 5,894,605.80 | 57.55 |
| INFORMATION SYSTEMS | 37,262.00 | 78,360.26 | (41,098.26) | (110.30) |
| OFFICE OF YOUTH SERVICES | - | 6,000.00 | (6,000.00) | - |
| HUMAN RESOURCES | 107,000.00 | 12,990.95 | 94,009.05 | 87.86 |
| PLANNING BOARD | 349,000.00 | 47,159.10 | 301,840.90 | 86.49 |
| BUILDING MAINTENANCE DIVISION | 5,844,489.00 | 3,600,883.87 | 2,243,605.13 | 38.39 |
| TAX COLLECTOR | 16,267,400.00 | 11,478,322.88 | 4,789,077.12 | 29.44 |
| FIRE | 387,800.00 | 394,544.25 | (6,744.25) | (1.74) |
| POLICE | 995,216.00 | 472,078.19 | 523,137.81 | 52.57 |
| HEALTH | 2,064,659.00 | 778,330.79 | 1,286,328.21 | 62.30 |
| HIGHWAY | 3,874,630.00 | 2,876,315.49 | 998,314.51 | 25.77 |
| TRAFFIC | 1,000.00 | 7,759.33 | (6,759.33) | (675.93) |
| WELFARE | 75,000.00 | 37,586.39 | 37,413.61 | 49.88 |
| CEMETERY, PARKS & RECREATION | 722,895.00 | 474,873.37 | 248,021.63 | 34.31 |
| CIP | - | 19,404.59 | (19,404.59) | - |
| TOTAL AGENCIES | $ 46,191,161.00 | $ 27,597,169.22 | $ 18,593,991.78 | 40.25 |

City of Manchester, New Hampshire
Budget vs Actual Revenue By Type - General Fund
Non-Property Tax Revenues
For The Nine Months Ended March 31, 2008
(UNAUDITED)
Budget Basis
QT3REVNPRP



| | MODIFIED BUDGET | REVENUE RECOGNIZED | UNRECOGNIZED BALANCE | PERCENTAGE UNRECOGNIZED |
|---|---|---|---|---|
| TAXES, INTEREST AND PENALTIES | | | | |
| MISCELLANEOUS TAXES | 32,000.00 | 110,847.59 | (78,847.59) | (246.40) |
| INTEREST AND PENALTIES | 538,000.00 | 442,537.91 | 95,462.09 | 17.74 |
| CABLE FRANCHISE FEES | 1,100,000.00 | 406,897.89 | 693,102.11 | 63.01 |
| TOTAL TAXES, INTEREST AND PENALTIES | 1,670,000.00 | 960,283.39 | 709,716.61 | 42.50 |
| LICENSES AND PERMITS | | | | |
| AUTO REGISTRATIONS | 16,156,000.00 | 11,387,662.09 | 4,768,337.91 | 29.51 |
| LICENSES | 470,500.00 | 109,898.54 | 360,601.46 | 76.64 |
| PERMITS | 2,418,000.00 | 1,561,834.21 | 856,165.79 | 35.41 |
| TOTAL LICENSES AND PERMITS | 19,044,500.00 | 13,059,394.84 | 5,985,105.16 | 31.43 |
| 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 | 3,681,049.58 | 3,010,420.42 | 44.99 |
| TOTAL INTERGOVERNMENTAL | 8,043,942.00 | 4,649,507.76 | 3,394,434.24 | 42.20 |
| SALES AND SERVICES | | | | |
| GENERAL REVENUES | 143,695.00 | 139,155.91 | 4,539.09 | 3.16 |
| PUBLIC SAFETY | 174,150.00 | 123,710.76 | 50,439.24 | 28.96 |
| HIGHWAY | 615,500.00 | 430,791.53 | 184,708.47 | 30.01 |
| TRAFFIC | - | 1,637.33 | (1,637.33) | - |
| SANITATION | 20,000.00 | 20,642.13 | (642.13) | (3.21) |
| HEALTH | - | 9,819.00 | (9,819.00) | - |
| CEMETERY, PARKS & RECREATION | 292,795.00 | 223,756.13 | 69,038.87 | 23.58 |
| ZONING BOARD | 27,000.00 | 19,565.00 | 7,435.00 | 27.54 |
| PARKING VIOLATIONS | 11,000.00 | 9,650.00 | 1,350.00 | 12.27 |
| COURT FINES | 90,000.00 | 33,437.52 | 56,562.48 | 62.85 |
| OTHER FINES | - | (9,427.56) | 9,427.56 | - |
| FEES | 990,350.00 | 697,571.88 | 292,778.12 | 29.56 |
| WITNESS FEES | 95,000.00 | 54,053.72 | 40,946.28 | 43.10 |
| TOTAL SALES AND SERVICES | 2,459,490.00 | 1,754,363.35 | 705,126.65 | 28.67 |
| OTHER REVENUE SOURCES | | | | |
| INTEREST INCOME | 2,604,000.00 | 1,954,413.59 | 649,586.41 | 24.95 |
| FUND TRANSFERS | 2,150,100.00 | 81,488.16 | 2,068,611.84 | 96.21 |
| REIMBURSEMENTS | 1,133,776.00 | 311,485.49 | 822,290.51 | 72.53 |
| RENTALS & LEASES | 760,200.00 | 33,858.50 | 726,341.50 | 95.55 |
| SCHOOL CHARGEBACKS | 8,237,915.00 | 4,730,224.12 | 3,507,690.88 | 42.58 |
| MISCELLANEOUS | 87,238.00 | 62,150.02 | 25,087.98 | 28.76 |
| TOTAL OTHER REVENUE SOURCES | 14,973,229.00 | 7,173,619.88 | 7,799,609.12 | 52.09 |
| TOTAL | $ 46,191,161.00 | $ 27,597,169.22 | $ 18,593,991.78 | 40.25 |

City of Manchester, New Hampshire
Budget vs Actual Revenue By Type -
Non-Property Tax Revenues
For The Year Ended June 30, 2007 And
Modified Budget FY 2008
(UNAUDITED)
Budget Basis
QT3REVCOM1

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| | ACTUAL FY 2007 | MODIFIED BUDGET FY 08 | DIFFERENCE ACTUAL 07 VS BUDGET 08 | PERCENTAGE DIFFERENCE OF FY07 VS FY08 |
|---|---|---|---|---|
| TAXES, INTEREST AND PENALTIES | | | | |
| BOAT TAXES | $ 34,656 | - | $ (34,656) | (100.00) |
| MISCELLANEOUS TAXES | 12,879 | 32,000 | 19,121 | 148.47 |
| INTEREST AND PENALTIES | 674,763 | 538,000 | (136,763) | (20.27) |
| CABLE FRANCHISE FEES | 1,069,452 | 1,100,000 | 30,548 | 2.86 |
| TOTAL TAXES, INTEREST AND PENALTIES | 1,791,750 | 1,670,000 | (121,750) | (6.80) |
| LICENSES AND PERMITS | | | | |
| AUTO REGISTRATIONS | 16,143,121 | 16,156,000 | 12,879 | .08 |
| LICENSES | 469,876 | 470,500 | 624 | .13 |
| PERMITS | 2,456,956 | 2,418,000 | (38,956) | (1.59) |
| TOTAL LICENSES AND PERMITS | 19,069,953 | 19,044,500 | (25,453) | (.13) |
| INTERGOVERNMENTAL | | | | |
| FEDERAL REVENUES | 247,512 | 227,000 | (20,512) | (8.29) |
| PAYMENTS IN LIEU OF TAXES | 853,676 | 1,125,472 | 271,796 | 31.84 |
| STATE REVENUES | 6,331,658 | 6,691,470 | 359,812 | 5.68 |
| TOTAL INTERGOVERNMENTAL | 7,432,846 | 8,043,942 | 611,096 | 8.22 |
| SALES AND SERVICES | | | | |
| GENERAL REVENUES | 142,335 | 143,695 | 1,360 | .96 |
| PUBLIC SAFETY | 166,349 | 174,150 | 7,801 | 4.69 |
| HIGHWAY | 653,826 | 615,500 | 38,326 | 5.86 |
| TRAFFIC | 2,056 | - | (2,056) | (100.00) |
| SANITATION | 25,962 | 20,000 | (5,962) | (22.96) |
| HEALTH | 9,158 | - | (9,158) | (100.00) |
| CEMETERY, PARKS & RECREATION | 319,599 | 292,795 | (26,804) | (8.39) |
| ZONING BOARD | 67,844 | 27,000 | (40,844) | (60.20) |
| PARKING VIOLATIONS | 11,500 | 11,000 | (500) | (4.35) |
| COURT FINES | 84,940 | 90,000 | 5,060 | 5.96 |
| OTHER FINES | 1,014 | - | (1,014) | (100.00) |
| FEES | 880,744 | 990,350 | 109,606 | 12.44 |
| WITNESS FEES | 132,012 | 95,000 | (37,012) | (28.04) |
| TOTAL SALES AND SERVICES | 2,497,339 | 2,459,490 | (37,849) | (1.52) |
| OTHER REVENUE SOURCES | | | | |
| INTEREST INCOME | 2,438,924 | 2,604,000 | 165,076 | 6.77 |
| FUND TRANSFERS | 2,228,047 | 2,150,100 | (77,947) | (3.50) |
| REIMBURSEMENTS | 735,433 | 1,133,776 | 398,343 | 54.16 |
| RENTALS & LEASES | 794,266 | 760,200 | (34,066) | (4.29) |
| SCHOOL CHARGEBACKS | 7,825,612 | 8,237,915 | 412,303 | 5.27 |
| MISCELLANEOUS | 43,439 | 87,238 | 43,799 | 100.83 |
| TOTAL OTHER REVENUE SOURCES | 14,065,721 | 14,973,229 | 907,508 | 6.45 |
| TOTAL | $ 44,857,609 | $ 46,191,161 | $ 1,333,552 | 2.97 |

City of Manchester, New Hamphire
Budget vs Actual Revenue By Type -
Non-Property Tax Revenues
For The Nine Months Ended March 31, 2008 and 2007
(UNAUDITED)
Budget Basis
QT3REVCOM2

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| | 9 MONTHS ACTUAL FY 2007 | 9 MONTHS ACTUAL FY 2008 | DIFFERENCE ACTUAL 07 VS ACTUAL 08 | PERCENTAGE DIFFERENCE OF FY07 VS FY08 |
|---|---|---|---|---|
| TAXES, INTEREST AND PENALTIES | | | | |
| BOAT TAXES | $ 12,071 | - | $ (12,071) | (100.00) |
| MISCELLANEOUS TAXES | 8,997 | 110,847 | 101,850 | 1,132.05 |
| INTEREST AND PENALTIES | 324,080 | 442,537 | 118,457 | 36.55 |
| CABLE FRANCHISE FEES | 395,412 | 406,897 | 11,485 | 2.90 |
| TOTAL TAXES, INTEREST AND PENALTIES | 740,560 | 960,283 | 219,723 | 29.67 |
| LICENSES AND PERMITS | | | | |
| AUTO REGISTRATIONS | 11,738,396 | 11,387,662 | (350,733) | (2.99) |
| LICENSES | 120,519 | 109,898 | (10,620) | (8.81) |
| PERMITS | 1,949,643 | 1,561,834 | (387,808) | (19.89) |
| TOTAL LICENSES AND PERMITS | 13,808,558 | 13,059,394 | (749,163) | (5.43) |
| INTERGOVERNMENTAL | | | | |
| FEDERAL REVENUES | 120,522 | - | (120,522) | (100.00) |
| PAYMENTS IN LIEU OF TAXES | 675,517 | 968,458 | 292,941 | 43.37 |
| STATE REVENUES | 3,590,991 | 3,681,049 | 90,058 | 2.51 |
| TOTAL INTERGOVERNMENTAL | 4,387,030 | 4,649,507 | 262,477 | 5.98 |
| SALES AND SERVICES | | | | |
| GENERAL REVENUES | 114,644 | 139,155 | 24,511 | 21.38 |
| PUBLIC SAFETY | 122,084 | 123,710 | 1,626 | 1.33 |
| HIGHWAY | 468,778 | 430,791 | (37,986) | (8.10) |
| TRAFFIC | 1,552 | 1,637 | 85 | 5.50 |
| SANITATION | 12,916 | 20,642 | 7,726 | 59.82 |
| HEALTH | 7,138 | 9,819 | 2,681 | 37.56 |
| CEMETERY, PARKS & RECREATION | 234,991 | 223,756 | (11,234) | (4.78) |
| ZONING BOARD | 43,899 | 19,565 | (24,334) | (55.43) |
| PARKING VIOLATIONS | 8,400 | 9,650 | 1,250 | 14.88 |
| COURT FINES | 71,067 | 33,437 | (37,629) | (52.95) |
| OTHER FINES | (1,986) | (9,427) | (7,441) | 374.70 |
| FEES | 708,655 | 697,571 | (11,083) | (1.56) |
| WITNESS FEES | 93,214 | 54,053 | (39,160) | (42.01) |
| TOTAL SALES AND SERVICES | 1,885,352 | 1,754,363 | (130,988) | (6.95) |
| OTHER REVENUE SOURCES | | | | |
| INTEREST INCOME | 1,921,927 | 1,954,413 | 32,486 | 1.69 |
| FUND TRANSFERS | 64,663 | 81,488 | 16,825 | 26.02 |
| REIMBURSEMENTS | 189,254 | 311,485 | 122,231 | 64.59 |
| RENTALS & LEASES | 35,070 | 33,858 | (1,211) | (3.45) |
| SCHOOL CHARGEBACKS | 4,361,173 | 4,730,224 | 369,051 | 8.46 |
| MISCELLANEOUS | 64,052 | 62,150 | (1,901) | (2.97) |
| TOTAL OTHER REVENUE SOURCES | 6,636,139 | 7,173,619 | 537,480 | 8.10 |
| TOTAL | $ 27,457,639 | $ 27,597,169 | $ 139,530 | .51 |

City of Manchester, New Hampshire
Combining Balance Sheet
-Special Revenue Funds-
March 31, 2008
(Unaudited)
(QT3BSSPEC)

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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 | $ 327,980.15 | $ 1,216,217.02 | $ (217,317.41) | $ (1,841,816.24) | $ (17,253.20) | $ 89,127.04 | - | $ (443,062.64) |
| Restricted Cash | - | - | - | 1,398,011.03 | 1,916,830.19 | - | 197,665.42 | 3,512,506.64 |
| Investments | - | - | - | - | - | 3,888,972.31 | - | 3,888,972.31 |
| Receivables | 5,551,735.05 | - | (7,841.83) | 429,564.51 | - | 229.48 | 284,563.00 | 6,258,250.21 |
| TOTAL ASSETS: | $ 5,879,715.20 | $ 1,216,217.02 | $ (225,159.24) | $ (14,240.70) | $ 1,899,576.99 | $ 3,978,328.83 | $ 482,228.42 | $ 13,216,666.52 |
| LIABILITIES AND FUND EQUITY | | | | | | | | |
| LIABILITIES: | | | | | | | | |
| Accounts Payable | $ 5,749,000.00 | $ 18,843.75 | $ 153,572.00 | $ 245,012.17 | - | - | - | $ 6,166,427.92 |
| Accrued Liabilities | - | 3,177.51 | 2,761.73 | 30,582.87 | - | - | - | 36,522.11 |
| Other | - | - | - | 133,110.61 | - | - | 221,000.00 | 354,110.61 |
| Due to Other Funds | 130,715.20 | - | - | (77,193.65) | - | - | - | 53,521.55 |
| Deferred Revenue | - | - | - | 1,398,011.03 | - | - | - | 1,398,011.03 |
| TOTAL LIABILITIES | 5,879,715.20 | 22,021.26 | 156,333.73 | 1,729,523.03 | - | - | 221,000.00 | 8,008,593.22 |
| Fund Balances: | | | | | | | | |
| Reserved for: | | | | | | | | |
| Encumbrances | - | 103,261.76 | 237,900.03 | 558,483.32 | 56,980.25 | - | - | 956,625.36 |
| Land held for resale | - | - | - | - | 308,101.23 | - | - | 308,101.23 |
| Arts & Cultural Events | - | - | - | - | 209,829.11 | - | - | 209,829.11 |
| Unreserved: | | | | | | | | |
| Undesignated Fund Balance | - | 1,090,934.00 | (619,393.00) | (2,302,247.05) | 1,324,666.40 | 3,978,328.83 | 261,228.42 | 3,733,517.60 |
| Total Fund Equity: | - | 1,194,195.76 | (381,492.97) | (1,743,763.73) | 1,899,576.99 | 3,978,328.83 | 261,228.42 | 5,208,073.30 |
| Total Liabilities & Equity | $ 5,879,715.20 | $ 1,216,217.02 | $ (225,159.24) | $ (14,240.70) | $ 1,899,576.99 | $ 3,978,328.83 | $ 482,228.42 | $ 13,216,666.52 |

City of Manchester, New Hampshire
Combining Statement of Revenenues, Expenditures
and Changes in Fund Balance
-Special Revenue Funds-
For the Nine Months Ended March 31, 2008
(UNAUDITED)
GAAP Basis
(QT3RESPEC)

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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 | - | - | 1,780,440.22 | 4,532,613.62 | - | - | - | 6,313,053.84 |
| Nonenterprise Charges for Sales and Services | - | - | - | 72,916.71 | - | - | - | 72,916.71 |
| Interest | - | - | - | 2,628.86 | 31,070.00 | 236,947.31 | 19,139.09 | 289,785.26 |
| Other | - | - | - | 609,196.59 | 536,119.20 | (146,572.21) | - | 998,743.58 |
| TOTAL REVENUES: | - | - | 1,780,440.22 | 5,217,355.78 | 567,189.20 | 90,375.10 | 19,139.09 | 7,674,499.39 |
| EXPENDITURES | | | | | | | | |
| Current | | | | | | | | |
| General Government | - | 357,453.65 | 1,323,799.56 | 1,637,548.88 | 45,530.95 | 1,561.60 | - | 3,365,894.64 |
| Public Safety | - | 99,144.42 | 26,428.28 | 612,962.63 | - | - | - | 738,535.33 |
| Health and Sanitation | - | - | 28,305.18 | 1,074,569.77 | - | - | - | 1,102,874.95 |
| Highways and Streets | - | 830,701.32 | 538,307.96 | 3,385,363.76 | - | - | - | 4,754,373.04 |
| Welfare and Human Services | - | 7,780.65 | - | 63,162.94 | - | - | - | 70,943.59 |
| Education and Library | - | - | - | 1,914.77 | - | - | - | 1,914.77 |
| Parks and Recreation | - | 145,091.38 | 113,923.77 | 653,228.87 | 83,094.63 | - | - | 995,338.65 |
| Debt Service: | | | | | | | | |
| TOTAL EXPENDITURES | - | 1,440,171.42 | 2,030,764.75 | 7,428,751.62 | 128,625.58 | 1,561.60 | - | 11,029,874.97 |
| Excess/(Deficiency) of Revenues Over Expenditures | - | (1,440,171.42) | (250,324.53) | (2,211,395.84) | 438,563.62 | 88,813.50 | 19,139.09 | (3,355,375.58) |
| OTHER FINANCING SOURCES(USES): | | | | | | | | |
| Transfers In | - | 1,695,843.01 | - | 500,000.00 | - | - | - | 2,195,843.01 |
| Transfers Out | - | (19,818.60) | - | - | - | - | - | (19,818.60) |
| TOTAL OTHER | - | 1,676,024.41 | - | 500,000.00 | - | - | - | 2,176,024.41 |
| Excess(Deficiency) of Rev and Other Sources Over Exp and Other Uses | - | 235,852.99 | (250,324.53) | (1,711,395.84) | 438,563.62 | 88,813.50 | 19,139.09 | (1,179,351.17) |
| Fund Balance, Beginning of Period | - | 958,342.77 | (131,168.44) | (32,367.89) | 1,461,013.37 | 3,889,515.33 | 242,089.33 | 6,387,424.47 |
| Fund Balance, End of Period | - $ | 1,194,195.76 $ | (381,492.97)$ | (1,743,763.73)$ | 1,899,576.99 $ | 3,978,328.83 $ | 261,228.42 $ | 5,208,073.30 |

City of Manchester, New Hampshire
Combining Balance Sheet
-Enterprise Funds-
March 31, 2008
(Unaudited)
(QT3BSENTE)

| | Environmental Protection Division | Water | Aviation | Recreation | Parking | Total Enterprise Funds |
|---|---|---|---|---|---|---|
| ASSETS: | | | | | | |
| Cash and Cash Equivalents | $ (3,623,996.24) | $ 6,293,092.87 | $ 300.00 | $ (1,904,217.23) | $ 976,618.27 | $ 1,741,797.67 |
| Restricted Cash | 1,411,005.88 | 9,102,311.64 | 38,125,973.37 | 379,839.57 | - | 49,019,130.46 |
| Investments | - | 4,046,520.50 | 25,340,523.55 | - | - | 29,387,044.05 |
| Receivables | 7,776,113.74 | 3,274,544.32 | 5,553,044.56 | 168,286.66 | 160,278.39 | 16,932,267.67 |
| Prepaid Items | 17,702.51 | 668,571.83 | 3,153,475.48 | 42,151.49 | - | 3,881,901.31 |
| Inventories | 57,020.93 | 793,166.74 | 273,995.91 | - | - | 1,124,183.58 |
| Property and Equipment, Net | 131,146,598.93 | 104,553,522.62 | 375,074,974.15 | 6,494,012.04 | 9,185,017.42 | 626,454,125.16 |
| TOTAL ASSETS: | $ 136,784,445.75 | $ 128,731,730.52 | $ 447,522,287.02 | $ 5,180,072.53 | $ 10,321,914.08 | $ 728,540,449.90 |
| LIABILITIES AND NET ASSETS | | | | | | |
| LIABILITIES: | | | | | | |
| Accounts Payable | $ 1,049,411.90 | $ 518,520.99 | $ 3,389,255.01 | $ 243,369.49 | $ 146,158.54 | $ 5,346,715.93 |
| Retainage Payable | 995,829.17 | 449,108.71 | - | - | - | 1,444,937.88 |
| Accrued Liabilities | 542,614.70 | 1,523,661.54 | 7,217,108.54 | 159,492.42 | 20,519.31 | 9,463,396.51 |
| Other | 68,306.30 | 250,846.14 | 1,171,101.22 | 103,775.27 | 34,337.75 | 1,628,366.68 |
| Due to state of NH | 10,538,501.92 | - | - | - | - | 10,538,501.92 |
| Due to Other Funds | - | - | 286,015.39 | 129,004.00 | - | 415,019.39 |
| Bonds Payable | 18,419,946.19 | 48,253,335.49 | 239,551,089.86 | 6,466,468.24 | 5,728,468.35 | 318,419,308.13 |
| Accrual for Compensated Absences | 277,347.48 | 1,237,195.86 | 451,713.00 | 194,391.66 | - | 2,160,648.00 |
| Deferred Revenue | - | - | - | 6,434.00 | - | 6,434.00 |
| TOTAL LIABILITIES | 31,891,957.66 | 52,232,668.73 | 252,066,283.02 | 7,302,935.08 | 5,929,483.95 | 349,423,328.44 |
| NET ASSETS: | | | | | | |
| Invested in Capital Assets, net of related debt | 101,675,046.87 | 57,326,924.13 | 140,457,195.30 | 96,446.43 | 3,456,549.07 | 303,012,161.80 |
| 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 | 2,875,978.97 | 17,507,137.66 | 38,717,345.18 | (2,219,308.98) | 935,881.06 | 57,817,033.89 |
| Total Net Assets | 104,892,488.09 | 76,499,061.79 | 195,456,004.00 | (2,122,862.55) | 4,392,430.13 | 379,117,121.46 |
| Total Liabilities & Net Assets | $ 136,784,445.75 | $ 128,731,730.52 | $ 447,522,287.02 | $ 5,180,072.53 | $ 10,321,914.08 | $ 728,540,449.90 |

City of Manchester, New Hampshire
Combining Statement of Revenues, Expenses
and Changes in Net Assets
- Enterprise Funds
For the Nine Months Ended March 31, 2008
(Unaudited)
GAAP Basis
(QT3REENTE)

| | Environmental Protection Division | Water Works | Aviation | Recreation | Parking | Combined Enterprises |
|---|---|---|---|---|---|---|
| Operating Revenues: | | | | | | |
| Charges for Goods and Services | 11,877,476.28 | 12,080,613.17 | 31,239,618.89 | 1,408,453.18 | 3,664,644.31 | 60,270,805.83 |
| Contributions-Operations | 484,541.99 | - | - | - | - | 484,541.99 |
| Other | - | 733,610.75 | 1,475,782.74 | 160.00 | 6,130.96 | 2,215,684.45 |
| Total Operating Revenues: | 12,362,018.27 | 12,814,223.92 | 32,715,401.63 | 1,408,613.18 | 3,670,775.27 | 62,971,032.27 |
| Operating Expenses: | | | | | | |
| Personnel Services | 2,239,862.79 | 4,542,986.86 | 5,181,488.15 | 1,162,952.49 | 663,864.34 | 13,791,154.63 |
| Plant Maintenance | 9,847,238.83 | 504,044.91 | 4,188,945.97 | 995,493.36 | 40,011.08 | 15,575,734.15 |
| Light / Heat and Power | 1,468,087.06 | 878,694.66 | 1,722,896.00 | 269,703.90 | 27,314.81 | 4,366,696.43 |
| General and Administrative | 392,657.61 | 3,381,418.46 | 14,270,046.33 | 201,018.44 | 1,711,370.71 | 19,956,511.55 |
| Depreciation and Amortization | 3,722,805.00 | 2,072,674.07 | 12,304,998.84 | 271,867.53 | 267,857.52 | 18,640,202.96 |
| Total Operating Expenses: | 17,670,651.29 | 11,379,818.96 | 37,668,375.29 | 2,901,035.72 | 2,710,418.46 | 72,330,299.72 |
| Operating Income (Loss) Over Expenditures | (5,308,633.02) | 1,434,404.96 | (4,952,973.66) | (1,492,422.54) | 960,356.81 | (9,359,267.45) |
| Non-Operating Revenues (Expenses), Net | | | | | | |
| Soundproofing Program Grant | - | - | 4,018,757.65 | - | - | 4,018,757.65 |
| Interest Income | (98,986.20) | 597,239.04 | 2,186,933.56 | (29,469.92) | 31,665.74 | 2,687,382.22 |
| Interest Expense | (627,203.49) | (2,534,316.57) | (11,424,877.78) | (200,966.05) | (156,501.60) | (14,943,865.49) |
| Gain (Loss) on Disposal of Property and Equipment | - | 2,603,951.57 | - | - | - | 2,603,951.57 |
| Transfers In | - | - | - | - | 225,000.00 | 225,000.00 |
| Transfers Out | - | (62,083.57) | - | - | - | (62,083.57) |
| Passenger Facility Charges | - | - | 3,977,880.50 | - | - | 3,977,880.50 |
| Customer Facility Charges | - | - | 2,052,066.00 | - | - | 2,052,066.00 |
| Rent and Other | 171,983.21 | - | - | 95,304.78 | - | 267,287.99 |
| Bond issuance costs | - | - | (109,038.50) | - | - | (109,038.50) |
| Total Non-Operating Revenues (Expenses) | (554,206.48) | 604,790.47 | 701,721.43 | (135,131.19) | 100,164.14 | 717,338.37 |
| Net Income Before Capital Contributions | (5,862,839.50) | 2,039,195.43 | (4,251,252.23) | (1,627,553.73) | 1,060,520.95 | (8,641,929.08) |
| Capital Contributions | - | 1,387,579.93 | 13,886,123.13 | - | - | 15,273,703.06 |
| Changes In Net Assets | (5,862,839.50) | 3,426,775.36 | 9,634,870.90 | (1,627,553.73) | 1,060,520.95 | 6,631,773.98 |
| Fund Net Assets, Beginning of Period | 110,755,327.59 | 73,072,286.43 | 185,821,133.10 | (495,308.82) | 3,331,909.18 | 372,485,347.48 |
| Fund Net Assets, End of Period | $ 104,892,488.09 | $ 76,499,061.79 | $ 195,456,004.00 | $ (2,122,862.55) | $ 4,392,430.13 | $ 379,117,121.46 |

City of Manchester, New Hampshire
Combining Balance Sheet
-Permanent Trust Funds-
March 31, 2008
(Unaudited)
(QT3BSPERM)

| | Nonexpendable Cemetery Trust | Nonexpendable Library Trust | Total Nonexpendable Funds |
|---|---|---|---|
| ASSETS: | | | |
| Cash and Cash Equivalents | $ 602,100.44 | $ 21,614.43 | $ 623,714.87 |
| Restricted cash and cash equivalent | - | 108,929.20 | 108,929.20 |
| Investments | 16,362,739.21 | 3,060,035.37 | 19,422,774.58 |
| Receivables | 1,477.28 | - | 1,477.28 |
| TOTAL ASSETS: | $ 16,966,316.93 | $ 3,190,579.00 | $ 20,156,895.93 |
| LIABILITIES AND FUND EQUITY | | | |
| LIABILITIES: | | | |
| FUND EQUITY: | | | |
| Fund balances | | | |
| Reserved for | | | |
| Cemetery and Other Trust Funds | 16,966,316.93 | - | 16,966,316.93 |
| Library Trust Funds | - | 3,190,579.00 | 3,190,579.00 |
| Unreserved: | | | |
| Total Fund Equity: | 16,966,316.93 | 3,190,579.00 | 20,156,895.93 |
| Total Liabilities & Fund Equity | $ 16,966,316.93 | $ 3,190,579.00 | $ 20,156,895.93 |

City of Manchester, New Hampshire
Combining Statement of Revenues, Expenses,
and Changes in Fund Balances
Non-expendable Trust Funds
For the nine months ended March 31, 2008
(UNAUDITED)
(QT3REPERM)

| | Cemetery Trusts | Library Trust | Combined Nonexpendable Trusts |
|---|---|---|---|
| REVENUE: | | | |
| Interest | 1,034,699.58 | 72,503.88 | 1,107,203.46 |
| Contributions | 52,666.00 | 117,279.11 | 169,945.11 |
| Net gain (loss) on securities | (680,100.78) | (24,641.57) | (704,742.35) |
| TOTAL REVENUES: | 407,264.80 | 165,141.42 | 572,406.22 |
| EXPENSES | | | |
| General Administrative | - | 97,772.39 | 97,772.39 |
| Investment management fee | 4,512.99 | 14,877.25 | 19,390.24 |
| TOTAL EXPENSES | 4,512.99 | 112,649.64 | 117,162.63 |
| Excess/(deficiency) of Revenues Over Expenditures | 402,751.81 | 52,491.78 | 455,243.59 |
| OTHER FINANCING SOURCES(USES): | | | |
| Excess(deficiency) of revenues over expenses | 402,751.81 | 52,491.78 | 455,243.59 |
| Fund Balance, Beginning of Period | 16,563,565.12 | 3,138,087.22 | 19,701,652.34 |
| Fund Balance, End of Period | $ 16,966,316.93 | $ 3,190,579.00 | $ 20,156,895.93 |

City of Manchester, New Hampshire
Combining Balance Sheet
-Fiduciary Trust & Agency Funds-
March 31, 2008
(Unaudited)
(QT3BSFIDU)

| | CRS Pension Trust | Old System Trust | Nonexpendable Agency Fund | Total Trusts and Agency Funds |
|---|---|---|---|---|
| ASSETS: | | | | |
| Cash and Cash Equivalents | - | $ (125,107.49) | - | $ (125,107.49) |
| Investments | 132,303,601.00 | 16,917,273.70 | - | 149,220,874.70 |
| 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 | $ 16,792,166.21 | - | $ 150,918,539.21 |
| 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 | 16,792,166.21 | - | 150,241,163.21 |
| Unreserved: | | | | |
| Total Fund Equity: | 133,448,997.00 | 16,792,166.21 | - | 150,241,163.21 |
| Total Liabilities & Fund Equity | $ 134,126,373.00 | $ 16,792,166.21 | - | $ 150,918,539.21 |

CITY OF MANCHESTER, NEW HAMPSHIRE
DISCRETE COMPONENT UNITS
COMBINING STATEMENT OF CHANGES
IN FIDUCIARY NET ASSETS-FIDUCIARY FUNDS
FOR THE NINE MONTHS ENDED MARCH 31, 2008
(UNAUDITED)
(QT3REFIDU)

| | CRS PENSION TRUST | EXPENDABLE OLD SYSTEM TRUST | AGENCY FUND | COMBINED FIDUCIARY TRUSTS |
|---|---|---|---|---|
| Additions: | | | | |
| Interest | - | 1,122,137.49 | - | 1,122,137.49 |
| Net realized and unrealized appreciation in fair value of inves | - | (1,285,610.90) | - | (1,285,610.90) |
| Net investment income | - | (163,473.41) | - | (163,473.41) |
| Contributions: | | | | |
| Total additions | - | (163,473.41) | - | (163,473.41) |
| Deductions | | | | |
| Benefits paid directly to participa | - | 1,334,767.03 | - | 1,334,767.03 |
| Administrative expenses | - | 41,399.17 | - | 41,399.17 |
| Total deductions | - | 1,376,166.20 | - | 1,376,166.20 |
| Net Increase (Decrease) | - | (1,539,639.61) | - | (1,539,639.61) |
| 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 | $ 16,792,166.21 | - | $ 150,241,163.21 |

CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE NINE MONTHS ENDED MARCH 31, 2008, 2007 AND 2006

| | 2006 TOTAL OBLIGATIONS | 2007 TOTAL OBLIGATIONS | 2008 TOTAL OBLIGATIONS | 2008 MODIFIED BUDGET | 2008 PERCENTAGE UNOBLIGATED |
|---|---|---|---|---|---|
| **ALDERMEN** | | | | | |
| SALARIES & WAGES | 52,500 | 52,500 | 52,500 | 70,000 | 25.0% |
| EMPLOYEE BENEFITS | 73,536 | 80,915 | 3,712 | 6,017 | -1244.8% |
| PURCHASED PROFESSIONAL SERVICES | | | | | |
| PURCHASED PROPERTY SERVICES | | | | | |
| OTHER PURCHASED SERVICES | | | | 886 | 100.0% |
| SUPPLIES & MATERIALS | | | | | |
| CAPITAL OUTLAY | | | | | |
| MISCELLANEOUS | | | | | |
| **TOTAL EXPENSES** | 126,036 | 133,415 | 56,212 | 76,903 | 26.9% |
| **TOTAL REVENUES** | | | | | |
| **ASSESSORS** | | | | | |
| SALARIES & WAGES | 377,333 | 401,378 | 412,721 | 534,165 | 22.7% |
| EMPLOYEE BENEFITS | 99,219 | 130,307 | 94,656 | 116,741 | 18.9% |
| PURCHASED PROFESSIONAL SERVICES | | | | | |
| PURCHASED PROPERTY SERVICES | 2,525 | | 120 | 4,430 | 97.3% |
| OTHER PURCHASED SERVICES | 11,492 | 13,654 | 7,542 | 19,069 | 60.5% |
| SUPPLIES & MATERIALS | 3,915 | 2,369 | 1,400 | 5,186 | 73.0% |
| CAPITAL OUTLAY | 405 | 30 | | | |
| MISCELLANEOUS | 925 | 790 | 1,003 | 1,695 | 40.8% |
| **TOTAL EXPENSES** | 495,814 | 548,528 | 517,441 | 681,286 | 24.0% |
| **TOTAL REVENUES** | 709,349 | 690,564 | 803,263 | 741,872 | -8.3% |
| **BUILDING & HOUSING CODE** | | | | | |
| SALARIES & WAGES | 779,462 | 789,369 | 765,601 | 1,047,571 | 26.9% |
| EMPLOYEE BENEFITS | 274,676 | 308,761 | 169,817 | 223,667 | 24.1% |
| PURCHASED PROFESSIONAL SERVICES | | | | | |
| PURCHASED PROPERTY SERVICES | 4,384 | 3,521 | 3,099 | 5,550 | 44.2% |
| OTHER PURCHASED SERVICES | 82,335 | 20,229 | 20,450 | 45,445 | 55.0% |
| SUPPLIES & MATERIALS | 4,606 | 3,787 | 2,676 | 7,750 | 65.5% |
| CAPITAL OUTLAY | | | | | |
| MISCELLANEOUS | 1,319 | 1,922 | 929 | 2,000 | 53.6% |
| **TOTAL EXPENSES** | 1,146,803 | 1,127,589 | 962,572 | 1,331,983 | 27.7% |
| **TOTAL REVENUES** | 1,513,592 | 1,753,113 | 1,348,435 | 2,050,000 | 34.2% |

CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE NINE MONTHS ENDED MARCH 31, 2008, 2007 AND 2006

| | 2006 TOTAL OBLIGATIONS | 2007 TOTAL OBLIGATIONS | 2008 TOTAL OBLIGATIONS | 2008 MODIFIED BUDGET | 2008 PERCENTAGE UNOBLIGATED |
|---|---|---|---|---|---|
| **CITY CLERK** | | | | | |
| SALARIES & WAGES | $ 580,586 | $ 550,170 | $ 669,383 | 842,438 | 18.2% |
| EMPLOYEE BENEFITS | 174,398 | 183,469 | 127,649 | 165,487 | 22.9% |
| PURCHASED PROFESSIONAL SERVICES | | | | | |
| PURCHASED PROPERTY SERVICES | 14,825 | 15,087 | 11,048 | 18,250 | 39.5% |
| OTHER PURCHASED SERVICES | 75,498 | 39,829 | 65,725 | 130,618 | 49.7% |
| SUPPLIES & MATERIALS | 5,417 | 9,159 | 6,219 | 10,400 | 40.2% |
| CAPITAL OUTLAY | | | | | |
| MISCELLANEOUS | 32,812 | 16,938 | 33,591 | 31,200 | -7.7% |
| **TOTAL EXPENSES** | 883,537 | 814,652 | 933,616 | 1,198,393 | 22.1% |
| **TOTAL REVENUES** | 654,123 | 670,913 | 693,776 | 1,848,345 | 62.5% |
| **ECONOMIC DEVELOPMENT** | | | | | |
| SALARIES & WAGES | 143,467 | 107,439 | 164,737 | 220,661 | 25.3% |
| EMPLOYEE BENEFITS | 41,843 | 30,499 | 36,765 | 47,107 | 22.0% |
| PURCHASED PROFESSIONAL SERVICES | | | | | |
| PURCHASED PROPERTY SERVICES | 215 | 236 | 236 | 1,500 | 84.3% |
| OTHER PURCHASED SERVICES | 11,975 | 45,518 | 28,278 | 54,431 | 48.0% |
| SUPPLIES & MATERIALS | 2,908 | 1,615 | 749 | 2,100 | 64.3% |
| CAPITAL OUTLAY | | 186 | 125 | 1,000 | 87.5% |
| MISCELLANEOUS | 1,312 | 2,302 | 4,288 | 3,000 | -42.9% |
| **TOTAL EXPENSES** | 201,720 | 187,794 | 235,177 | 329,799 | 28.7% |
| **TOTAL REVENUES** | 42,870 | 53,176 | 54,038 | 121,188 | 55.4% |
| **SOLICITOR** | | | | | |
| SALARIES & WAGES | 568,524 | 620,364 | 612,007 | 828,576 | 26.1% |
| EMPLOYEE BENEFITS | 449,724 | 342,336 | 342,421 | 178,513 | -91.8% |
| PURCHASED PROFESSIONAL SERVICES | 7,550 | 1,072 | 1,961 | 12,500 | 84.3% |
| PURCHASED PROPERTY SERVICES | | | | | |
| OTHER PURCHASED SERVICES | 205,174 | 203,115 | 69,887 | 12,981 | -438.4% |
| SUPPLIES & MATERIALS | 10,342 | 2,689 | 2,905 | 14,100 | 79.4% |
| CAPITAL OUTLAY | | | | | |
| MISCELLANEOUS | 36,637 | 85,410 | 145,382 | 97,870 | -48.5% |
| **TOTAL EXPENSES** | 1,277,951 | 1,254,985 | 1,174,563 | 1,144,540 | -2.6% |
| **TOTAL REVENUES** | 184,000 | 65,000 | 65,000 | 460,751 | 85.9% |

CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE NINE MONTHS ENDED MARCH 31, 2008, 2007 AND 2006

| | 2006 TOTAL OBLIGATIONS | 2007 TOTAL OBLIGATIONS | 2008 TOTAL OBLIGATIONS | 2008 MODIFIED BUDGET | 2008 PERCENTAGE UNOBLIGATED |
|---|---|---|---|---|---|
| **FINANCE** | | | | | |
| SALARIES & WAGES | $ 518,464 | $ 580,360 | $ 522,392 | 726,336 | 28.1% |
| EMPLOYEE BENEFITS | 148,813 | 182,372 | 115,141 | 166,222 | 30.7% |
| PURCHASED PROFESSIONAL SERVICES | 134,438 | 108,865 | 109,706 | 193,520 | 43.3% |
| PURCHASED PROPERTY SERVICES | 29,140 | 11,786 | 11,814 | 16,350 | 27.7% |
| OTHER PURCHASED SERVICES | 21,199 | 30,850 | 18,422 | 38,049 | 51.6% |
| SUPPLIES & MATERIALS | 8,842 | 3,678 | 6,869 | 8,400 | 18.2% |
| CAPITAL OUTLAY | 2,687 | 3,798 | 1,000 | | |
| MISCELLANEOUS | 18,649 | 6,045 | 6,347 | 5,900 | -7.6% |
| **TOTAL EXPENSES** | 882,233 | 927,754 | 791,691 | 1,154,777 | 31.4% |
| **TOTAL REVENUES** | 4,190,854 | 3,790,880 | 4,348,048 | 10,242,654 | 57.5% |
| **INFORMATION SYSTEMS** | | | | | |
| SALARIES & WAGES | 819,675 | 747,462 | 668,084 | 849,776 | 21.4% |
| EMPLOYEE BENEFITS | 292,646 | 279,715 | 149,535 | 189,123 | 20.9% |
| PURCHASED PROFESSIONAL SERVICES | 12,870 | 14,104 | 14,104 | 14,104 | 0.0% |
| PURCHASED PROPERTY SERVICES | 438,236 | 435,990 | 418,273 | 452,840 | 7.6% |
| OTHER PURCHASED SERVICES | 66,272 | 86,913 | 87,724 | 103,358 | 15.1% |
| SUPPLIES & MATERIALS | 10,461 | 7,381 | 10,744 | 12,930 | 16.9% |
| CAPITAL OUTLAY | 20,836 | 18,714 | 9,367 | | |
| MISCELLANEOUS | 254 | 339 | 301 | 600 | 49.8% |
| **TOTAL EXPENSES** | 1,661,250 | 1,590,618 | 1,358,131 | 1,622,731 | 16.3% |
| **TOTAL REVENUES** | 5,165 | 29,436 | 78,360 | 37,262 | -110.3% |
| **MAYOR'S** | | | | | |
| SALARIES & WAGES | 151,255 | 154,489 | 146,815 | 200,957 | 26.9% |
| EMPLOYEE BENEFITS | 52,215 | 57,026 | 32,506 | 43,372 | 25.1% |
| PURCHASED PROFESSIONAL SERVICES | | | | | |
| PURCHASED PROPERTY SERVICES | | | | 100 | 100.0% |
| OTHER PURCHASED SERVICES | 4,184 | 1,928 | 1,458 | 5,974 | 75.6% |
| SUPPLIES & MATERIALS | 904 | 1,308 | 1,212 | 1,290 | 6.0% |
| CAPITAL OUTLAY | | | | | |
| MISCELLANEOUS | | | | | |
| **TOTAL EXPENSES** | 208,558 | 214,751 | 181,991 | 251,693 | 27.7% |
| **TOTAL REVENUES** | | 37 | - | - | |

CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE NINE MONTHS ENDED MARCH 31, 2008, 2007 AND 2006

| | 2006 TOTAL OBLIGATIONS | 2007 TOTAL OBLIGATIONS | 2008 TOTAL OBLIGATIONS | 2008 MODIFIED BUDGET | 2008 PERCENTAGE UNOBLIGATED |
|---|---|---|---|---|---|
| **YOUTH SERVICES** | | | | | |
| SALARIES & WAGES | $ 276,574 | $ 292,898 | $ 299,042 | 402,105 | 25.6% |
| EMPLOYEE BENEFITS | 95,573 | 120,381 | 74,713 | 91,224 | 18.1% |
| PURCHASED PROFESSIONAL SERVICES | 1,069 | 567 | 791 | 500 | -58.2% |
| PURCHASED PROPERTY SERVICES | 8,694 | 7,613 | 8,987 | 12,750 | 29.5% |
| OTHER PURCHASED SERVICES | 12,644 | 6,701 | 6,691 | 8,204 | 18.4% |
| SUPPLIES & MATERIALS | 1,423 | 3,005 | 4,174 | 2,100 | -98.8% |
| CAPITAL OUTLAY | 5,198 | 13 | 729 | | |
| MISCELLANEOUS | 2,669 | 6,422 | 2,464 | 12,850 | 80.8% |
| **TOTAL EXPENSES** | 403,843 | 437,599 | 397,592 | 529,733 | 24.9% |
| **TOTAL REVENUES** | | | 6,000 | - | |
| **HUMAN RESOURCES** | | | | | |
| SALARIES & WAGES | 469,722 | 470,030 | 517,714 | 606,044 | 14.6% |
| EMPLOYEE BENEFITS | (411,728) | 59,459 | 163,602 | 207,826 | 21.3% |
| PURCHASED PROFESSIONAL SERVICES | 38,850 | 44,842 | 43,539 | 44,000 | 1.0% |
| PURCHASED PROPERTY SERVICES | | | | 149 | 100.0% |
| OTHER PURCHASED SERVICES | 19,796 | 11,628 | 9,623 | 18,999 | 49.4% |
| SUPPLIES & MATERIALS | 6,279 | 4,508 | 3,375 | 5,750 | 41.3% |
| CAPITAL OUTLAY | | | | | |
| MISCELLANEOUS | 8,323 | 3,527 | 2,793 | 4,700 | 40.6% |
| **TOTAL EXPENSES** | 131,242 | 593,994 | 740,646 | 887,468 | 16.5% |
| **TOTAL REVENUES** | 14,750 | 8,747 | 12,991 | 107,000 | 87.9% |
| **PLANNING** | | | | | |
| SALARIES & WAGES | 524,448 | 540,025 | 544,975 | 696,332 | 21.7% |
| EMPLOYEE BENEFITS | 154,563 | 174,410 | 119,446 | 151,347 | 21.1% |
| PURCHASED PROFESSIONAL SERVICES | | | 1,610 | 500 | -222.1% |
| PURCHASED PROPERTY SERVICES | 1,219 | 1,343 | 1,492 | 1,200 | -24.3% |
| OTHER PURCHASED SERVICES | 6,324 | 1,925 | 6,058 | 12,336 | 50.9% |
| SUPPLIES & MATERIALS | 3,058 | 1,262 | (301) | 4,000 | 107.5% |
| CAPITAL OUTLAY | | | | | |
| MISCELLANEOUS | 5 | 25 | 268 | 500 | 46.4% |
| **TOTAL EXPENSES** | 689,618 | 718,990 | 673,547 | 866,215 | 22.2% |
| **TOTAL REVENUES** | 211,786 | 176,378 | 47,159 | 349,000 | 86.5% |

CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE NINE MONTHS ENDED MARCH 31, 2008, 2007 AND 2006

| | 2006 TOTAL OBLIGATIONS | 2007 TOTAL OBLIGATIONS | 2008 TOTAL OBLIGATIONS | 2008 MODIFIED BUDGET | 2008 PERCENTAGE UNOBLIGATED |
|---|---|---|---|---|---|
| **BUILDING MAINTENANCE DIVISION** | | | | | |
| SALARIES & WAGES | $ 702,843 | $ 768,237 | $ 723,791 | 1,011,205 | 28.4% |
| EMPLOYEE BENEFITS | 257,660 | 307,565 | 191,030 | 207,904 | 8.1% |
| PURCHASED PROFESSIONAL SERVICES | 2,836 | 2,952 | 2,315 | 3,625 | 36.1% |
| PURCHASED PROPERTY SERVICES | 278,903 | 188,712 | 203,896 | 294,449 | 30.8% |
| OTHER PURCHASED SERVICES | 4,282,243 | 4,282,471 | 4,284,915 | 4,286,204 | 0.0% |
| SUPPLIES & MATERIALS | 367,012 | 301,152 | 277,550 | 418,997 | 33.8% |
| CAPITAL OUTLAY | 11,166 | 6,776 | 2,618 | 7,000 | 62.6% |
| MISCELLANEOUS | 419,174 | 232,953 | 177,347 | 251,665 | 29.5% |
| **TOTAL EXPENSES** | 6,321,837 | 6,090,818 | 5,863,462 | 6,481,049 | 9.5% |
| **TOTAL REVENUES** | 4,090,667 | 3,027,104 | 3,600,884 | 5,844,489 | 38.4% |
| **TAX COLLECTOR** | | | | | |
| SALARIES & WAGES | 404,184 | 333,495 | 352,138 | 467,412 | 24.7% |
| EMPLOYEE BENEFITS | 134,115 | 131,608 | 76,210 | 98,572 | 22.7% |
| PURCHASED PROFESSIONAL SERVICES | 5,742 | 8,338 | 7,272 | 12,000 | 39.4% |
| PURCHASED PROPERTY SERVICES | | 771 | | 900 | 100.0% |
| OTHER PURCHASED SERVICES | 23,751 | 24,249 | 32,557 | 45,765 | 28.9% |
| SUPPLIES & MATERIALS | 2,132 | 2,405 | 1,716 | 3,350 | 48.8% |
| CAPITAL OUTLAY | | | | | |
| MISCELLANEOUS | 90 | 144 | 95 | 100 | 5.0% |
| **TOTAL EXPENSES** | 570,014 | 501,011 | 469,989 | 628,099 | 25.2% |
| **TOTAL REVENUES** | 11,790,942 | 11,747,639 | 11,478,323 | 16,267,400 | 29.4% |
| **FIRE** | | | | | |
| SALARIES & WAGES | 11,509,403 | 11,888,664 | 12,119,027 | 16,060,595 | 24.5% |
| EMPLOYEE BENEFITS | 3,917,092 | 4,173,000 | 2,195,545 | 3,250,713 | 32.5% |
| PURCHASED PROFESSIONAL SERVICES | 9,835 | 5,750 | 14,159 | 17,635 | 19.7% |
| PURCHASED PROPERTY SERVICES | 259,652 | 267,897 | 273,198 | 370,788 | 26.3% |
| OTHER PURCHASED SERVICES | 85,570 | 100,196 | 123,344 | 284,815 | 56.7% |
| SUPPLIES & MATERIALS | 387,470 | 389,934 | 381,205 | 484,816 | 21.4% |
| CAPITAL OUTLAY | (12,322) | 77,153 | 55,545 | 100,000 | 44.5% |
| MISCELLANEOUS | 16,205 | 19,743 | 10,599 | 20,500 | 48.3% |
| **TOTAL EXPENSES** | 16,172,905 | 16,922,337 | 15,172,623 | 20,589,862 | 26.3% |
| **TOTAL REVENUES** | 391,679 | 376,066 | 394,544 | 387,800 | -1.7% |

CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE NINE MONTHS ENDED MARCH 31, 2008, 2007 AND 2006

| | 2006 TOTAL OBLIGATIONS | 2007 TOTAL OBLIGATIONS | 2008 TOTAL OBLIGATIONS | 2008 MODIFIED BUDGET | 2008 PERCENTAGE UNOBLIGATED |
|---|---|---|---|---|---|
| **POLICE** | | | | | |
| SALARIES & WAGES | $ 10,940,848 | $ 12,016,758 | $ 12,800,508 | 16,873,124 | 24.1% |
| EMPLOYEE BENEFITS | 3,719,763 | 4,075,468 | 2,122,353 | 2,875,480 | 26.2% |
| PURCHASED PROFESSIONAL SERVICES | 9,999 | 17,124 | 5,729 | 13,875 | 58.7% |
| PURCHASED PROPERTY SERVICES | 242,417 | 217,714 | 229,774 | 284,625 | 19.3% |
| OTHER PURCHASED SERVICES | 128,642 | 310,456 | 235,971 | 208,083 | -13.4% |
| SUPPLIES & MATERIALS | 427,096 | 489,386 | 528,742 | 583,200 | 9.3% |
| CAPITAL OUTLAY | 6,861 | 13,171 | 22,763 | 23,400 | 2.7% |
| MISCELLANEOUS | 53,684 | 77,891 | 428,412 | 726,860 | 41.1% |
| **TOTAL EXPENSES** | 15,529,310 | 17,217,967 | 16,374,251 | 21,588,647 | 24.2% |
| **TOTAL REVENUES** | 1,456,256 | 473,363 | 472,078 | 995,216 | 52.6% |
| **HEALTH** | | | | | |
| SALARIES & WAGES | 1,624,068 | 1,569,859 | 1,445,539 | 2,248,347 | 35.7% |
| EMPLOYEE BENEFITS | 532,825 | 582,451 | 338,328 | 481,422 | 29.7% |
| PURCHASED PROFESSIONAL SERVICES | 6,183 | 2,447 | 1,438 | 5,000 | 71.2% |
| PURCHASED PROPERTY SERVICES | 6,736 | 4,855 | 1,283 | 5,200 | 75.3% |
| OTHER PURCHASED SERVICES | 14,949 | 12,496 | 13,211 | 37,347 | 64.6% |
| SUPPLIES & MATERIALS | 81,681 | 81,305 | 79,280 | 115,900 | 31.6% |
| CAPITAL OUTLAY | | | 333 | | |
| MISCELLANEOUS | 12,919 | 29,192 | 17,211 | 23,830 | 27.8% |
| **TOTAL EXPENSES** | 2,279,360 | 2,282,604 | 1,896,622 | 2,917,046 | 35.0% |
| **TOTAL REVENUES** | 1,061,886 | 1,166,615 | 778,331 | 2,064,659 | 62.3% |
| **HIGHWAY** | | | | | |
| SALARIES & WAGES | 6,323,570 | 6,299,629 | 7,052,213 | 8,738,633 | 19.3% |
| EMPLOYEE BENEFITS | 2,370,142 | 2,606,623 | 1,659,778 | 1,877,990 | 11.6% |
| PURCHASED PROFESSIONAL SERVICES | 4,459 | 6,731 | 3,493 | 5,000 | 30.1% |
| PURCHASED PROPERTY SERVICES | 4,128,964 | 4,648,885 | 4,728,512 | 6,109,520 | 22.6% |
| OTHER PURCHASED SERVICES | 213,383 | 137,443 | 185,930 | 236,876 | 21.5% |
| SUPPLIES & MATERIALS | 1,296,381 | 1,114,238 | 1,958,453 | 1,651,300 | -18.6% |
| CAPITAL OUTLAY | 6,844 | 27,869 | 6,502 | 71,980 | 91.0% |
| MISCELLANEOUS | 916,404 | 920,163 | 1,013,876 | 1,232,550 | 17.7% |
| **TOTAL EXPENSES** | 15,260,146 | 15,761,581 | 16,608,757 | 19,923,849 | 16.6% |
| **TOTAL REVENUES** | 2,804,395 | 2,808,152 | 2,876,315 | 3,874,630 | 25.8% |

CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE NINE MONTHS ENDED MARCH 31, 2008, 2007 AND 2006

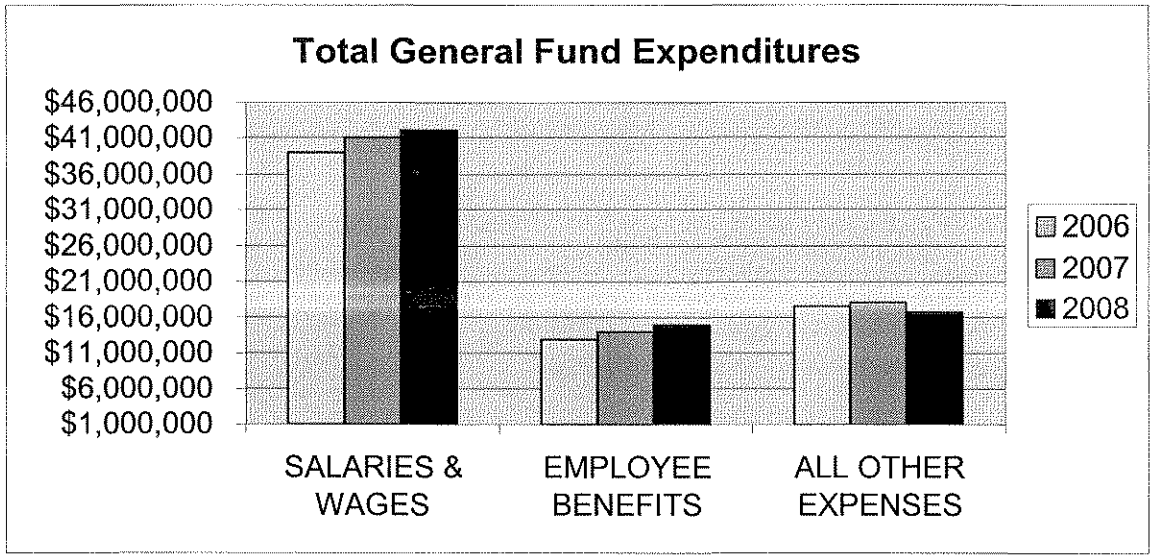
| | 2006 TOTAL OBLIGATIONS | 2007 TOTAL OBLIGATIONS | 2008 TOTAL OBLIGATIONS | 2008 MODIFIED BUDGET | 2008 PERCENTAGE UNOBLIGATED |
|---|---|---|---|---|---|
| **TRAFFIC** | | | | | |
| SALARIES & WAGES | $ 496,709 | $ 389,732 | $ 409,846 | 557,709 | 26.5% |
| EMPLOYEE BENEFITS | 182,503 | 174,981 | 102,482 | 149,045 | 31.2% |
| PURCHASED PROFESSIONAL SERVICES | | | | | |
| PURCHASED PROPERTY SERVICES | 262,523 | 5,388 | 4,617 | 9,700 | 52.4% |
| OTHER PURCHASED SERVICES | 13,650 | 2,569 | 4,217 | 71,763 | 94.1% |
| SUPPLIES & MATERIALS | 134,070 | 79,722 | 115,713 | 170,274 | 32.0% |
| CAPITAL OUTLAY | | 529 | 11,660 | 15,000 | 22.3% |
| MISCELLANEOUS | 483 | 350 | 960 | 500 | -92.0% |
| **TOTAL EXPENSES** | 1,089,938 | 653,271 | 649,495 | 973,991 | 33.3% |
| **TOTAL REVENUES** | 2,984,856 | 5,913 | 7,759 | 1,000 | -675.9% |
| **WELFARE** | | | | | |
| SALARIES & WAGES | 362,901 | 390,384 | 407,596 | 532,933 | 23.5% |
| EMPLOYEE BENEFITS | 129,877 | 138,802 | 101,881 | 116,766 | 12.7% |
| PURCHASED PROFESSIONAL SERVICES | 156,278 | 177,280 | 180,000 | 216,600 | 16.9% |
| PURCHASED PROPERTY SERVICES | 2,115 | 2,166 | 1,834 | 3,000 | 38.9% |
| OTHER PURCHASED SERVICES | 35,550 | 12,474 | 3,810 | 11,098 | 65.7% |
| SUPPLIES & MATERIALS | 1,741 | 2,476 | 2,437 | 2,600 | 6.3% |
| CAPITAL OUTLAY | | 105 | 125 | 250 | 49.9% |
| MISCELLANEOUS | 308,082 | 149,988 | 167,892 | 294,392 | 43.0% |
| **TOTAL EXPENSES** | 996,544 | 873,675 | 865,575 | 1,177,639 | 26.5% |
| **TOTAL REVENUES** | 58,503 | 57,544 | 37,586 | 75,000 | 49.9% |
| **PARKS, RECREATION & CEMETERY** | | | | | |
| SALARIES & WAGES | 1,452,548 | 1,621,744 | 1,550,507 | 1,927,520 | 19.6% |
| EMPLOYEE BENEFITS | 420,136 | 503,711 | 346,882 | 403,282 | 14.0% |
| PURCHASED PROFESSIONAL SERVICES | 180 | 1,037 | 960 | 2,400 | 60.0% |
| PURCHASED PROPERTY SERVICES | 88,644 | 99,015 | 85,069 | 148,150 | 42.6% |
| OTHER PURCHASED SERVICES | 44,421 | 54,112 | 40,340 | 54,045 | 25.4% |
| SUPPLIES & MATERIALS | 244,939 | 275,838 | 327,252 | 494,400 | 33.8% |
| CAPITAL OUTLAY | 699 | 41,655 | | | |
| MISCELLANEOUS | 105,394 | 42,302 | 12,571 | 10,950 | -14.8% |
| **TOTAL EXPENSES** | 2,356,961 | 2,639,414 | 2,363,581 | 3,040,747 | 22.3% |
| **TOTAL REVENUES** | 276,941 | 351,454 | 474,873 | 722,895 | 34.3% |

CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE NINE MONTHS ENDED MARCH 31, 2008, 2007 AND 2006

| | 2006 TOTAL OBLIGATIONS | 2007 TOTAL OBLIGATIONS | 2008 TOTAL OBLIGATIONS | 2008 MODIFIED BUDGET | 2008 PERCENTAGE UNOBLIGATED |
|---|---|---|---|---|---|
| **LIBRARY** | | | | | |
| SALARIES & WAGES | $ 1,175,962 | $ 1,190,042 | $ 1,155,550 | 1,615,239 | 28.5% |
| EMPLOYEE BENEFITS | 405,877 | 450,193 | 244,737 | 332,128 | 26.3% |
| PURCHASED PROFESSIONAL SERVICES | | | | | |
| PURCHASED PROPERTY SERVICES | 71,154 | 71,372 | 74,568 | 78,000 | 4.4% |
| OTHER PURCHASED SERVICES | 12,277 | 10,174 | 13,933 | 65,592 | 78.8% |
| SUPPLIES & MATERIALS | 238,022 | 219,789 | 203,043 | 315,100 | 35.6% |
| CAPITAL OUTLAY | | | | | |
| MISCELLANEOUS | 108 | | 629 | 100 | -529.4% |
| **TOTAL EXPENSES** | 1,903,399 | 1,941,570 | 1,692,460 | 2,406,159 | 29.7% |
| **TOTAL REVENUES** | | | | | |
| **ELDERLY SERVICES** | | | | | |
| SALARIES & WAGES | 130,892 | 138,269 | 140,465 | 179,263 | 21.6% |
| EMPLOYEE BENEFITS | 58,474 | 67,746 | 31,220 | 38,211 | 18.3% |
| PURCHASED PROFESSIONAL SERVICES | | | | | |
| PURCHASED PROPERTY SERVICES | 1,365 | 1,513 | 1,396 | 1,900 | 26.5% |
| OTHER PURCHASED SERVICES | 17,986 | 4,343 | 4,835 | 6,022 | 19.7% |
| SUPPLIES & MATERIALS | 18,478 | 38,375 | 39,747 | 43,700 | 9.0% |
| CAPITAL OUTLAY | | | | | |
| MISCELLANEOUS | 75 | 75 | 90 | 130 | 30.8% |
| **TOTAL EXPENSES** | 227,270 | 250,321 | 217,752 | 269,226 | 19.1% |
| **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 | 158,160 | 319,558 | 390,000 | 18.1% |
| **TOTAL EXPENSES** | 276,051 | 158,160 | 319,558 | 390,000 | 18.1% |
| **TOTAL REVENUES** | | | | | |
| **CENTRAL PURCHASING** | | | | | |
| SALARIES & WAGES | | 72,670 | | | |
| EMPLOYEE BENEFITS | | 19,653 | | | |
| PURCHASED PROFESSIONAL SERVICES | | | | | |
| PURCHASED PROPERTY SERVICES | | | | | |
| OTHER PURCHASED SERVICES | | 230 | | | |
| SUPPLIES & MATERIALS | | | | | |
| CAPITAL OUTLAY | | | | | |
| MISCELLANEOUS | | | | | |
| **TOTAL EXPENSES** | - | 92,553 | - | - | |
| TOTAL REVENUES | | | | | |

CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE NINE MONTHS ENDED MARCH 31, 2008, 2007 AND 2006

| | 2006 TOTAL OBLIGATIONS | 2007 TOTAL OBLIGATIONS | 2008 TOTAL OBLIGATIONS | 2008 MODIFIED BUDGET | 2008 PERCENTAGE UNOBLIGATED |
|---|---|---|---|---|---|
| TOTAL GENERAL FUND | | | | | |
| SALARIES & WAGES | $ 40,546,011 | $ 41,985,966 | $ 43,553,152 | $ 57,236,941 | 23.9% |
| EMPLOYEE BENEFITS | 13,573,943 | 15,181,452 | 8,840,408 | 11,418,159 | 22.6% |
| ALL OTHER EXPENSES | 16,972,386 | 16,768,536 | 18,123,747 | 21,806,735 | 16.9% |
| PURCHASED PROFESSIONAL SERVICES | 390,288 | 391,109 | 387,078 | 541,259 | 28.5% |
| PURCHASED PROPERTY SERVICES | 5,841,709 | 5,983,863 | 6,059,215 | 7,819,351 | 22.5% |
| OTHER PURCHASED SERVICES | 5,389,314 | 5,413,503 | 5,264,921 | 5,757,960 | 8.6% |
| SUPPLIES & MATERIALS | 3,257,179 | 3,035,381 | 3,955,161 | 4,357,643 | 9.2% |
| CAPITAL OUTLAY | 42,374 | 189,999 | 110,767 | 218,630 | 49.3% |
| MISCELLANEOUS | 2,051,523 | 1,754,681 | 2,346,606 | 3,111,892 | 24.6% |
| TOTAL GENERAL FUND EXPENSES | 71,092,340 | 73,935,953 | 70,517,306 | 90,461,835 | 22.0% |
| TOTAL GENERAL FUND REVENUES | 32,442,612 | 27,252,095 | 27,577,765 | 46,191,161 | 40.3% |



CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE NINE MONTHS ENDED MARCH 31, 2008, 2007 AND 2006

| | 2006 TOTAL OBLIGATIONS | 2007 TOTAL OBLIGATIONS | 2008 TOTAL OBLIGATIONS | 2008 MODIFIED BUDGET | 2008 PERCENTAGE UNOBLIGATED |
|---|---|---|---|---|---|
| **PARKING** | | | | | |
| SALARIES & WAGES | | $ 235,861 | $ 467,802 | 582,685 | 19.7% |
| EMPLOYEE BENEFITS | | 110,127 | 196,062 | 356,678 | 45.0% |
| PURCHASED PROFESSIONAL SERVICES | | 11,578 | 6,755 | 12,000 | 43.7% |
| PURCHASED PROPERTY SERVICES | | 765,818 | 955,027 | 1,029,567 | 7.2% |
| OTHER PURCHASED SERVICES | | 164,870 | 60,787 | 76,200 | 20.2% |
| SUPPLIES & MATERIALS | | 39,990 | 85,365 | 95,000 | 10.1% |
| CAPITAL OUTLAY | | | | | |
| MISCELLANEOUS | | 1,265,400 | 1,140,660 | 3,507,153 | 67.5% |
| **TOTAL EXPENSES** | - | 2,593,644 | 2,912,460 | 5,659,283 | 48.5% |
| **TOTAL REVENUES** | | 4,483,208 | 3,702,441 | 5,722,475 | 35.3% |
| **AVIATION** | | | | | |
| SALARIES & WAGES | 3,134,126 | 3,544,845 | 3,798,454 | 5,595,000 | 32.1% |
| EMPLOYEE BENEFITS | 1,250,620 | 1,286,902 | 1,391,298 | 2,311,509 | 39.8% |
| PURCHASED PROFESSIONAL SERVICES | 845,399 | 532,447 | 716,259 | 1,020,000 | 29.8% |
| PURCHASED PROPERTY SERVICES | 12,247,573 | 14,084,785 | 14,674,118 | 14,868,400 | 1.3% |
| OTHER PURCHASED SERVICES | 1,375,118 | 1,341,376 | 1,543,977 | 1,968,021 | 21.5% |
| SUPPLIES & MATERIALS | 3,698,203 | 4,101,076 | 4,783,405 | 4,069,600 | -17.5% |
| CAPITAL OUTLAY | 372,830 | 87,785 | 379,976 | 564,000 | 32.6% |
| MISCELLANEOUS | 30,357,606 | 35,575,422 | 30,939,349 | 24,718,500 | -25.2% |
| **TOTAL EXPENSES** | 53,281,475 | 60,554,637 | 58,226,837 | 55,115,030 | -5.6% |
| **TOTAL REVENUES** | 43,380,665 | 40,827,697 | 54,467,958 | 59,444,500 | 8.4% |
| **ENVIRONMENTAL PROTECTION** | | | | | |
| SALARIES & WAGES | 1,604,811 | 1,689,587 | 1,620,355 | 2,436,441 | 33.5% |
| EMPLOYEE BENEFITS | 563,433 | 676,097 | 623,463 | 1,135,701 | 45.1% |
| PURCHASED PROFESSIONAL SERVICES | 36,017 | 32,461 | 73,812 | 88,845 | 16.9% |
| PURCHASED PROPERTY SERVICES | 270,894 | 292,728 | 289,934 | 466,105 | 37.8% |
| OTHER PURCHASED SERVICES | 153,905 | 148,969 | 105,175 | 252,525 | 58.4% |
| SUPPLIES & MATERIALS | 2,471,242 | 2,055,256 | 1,739,001 | 3,263,680 | 46.7% |
| CAPITAL OUTLAY | 1,480 | 40,898 | 73,496 | 107,925 | 31.9% |
| MISCELLANEOUS | 11,736,522 | 10,456,884 | 9,823,893 | 13,241,815 | 25.8% |
| **TOTAL EXPENSES** | 16,838,304 | 15,392,879 | 14,349,131 | 20,995,037 | 31.7% |
| **TOTAL REVENUES** | 12,466,638 | 9,525,902 | 12,534,001 | 16,741,200 | 25.1% |
| **RECREATION** | | | | | |
| SALARIES & WAGES | 924,180 | 892,696 | 894,983 | 1,229,672 | 27.2% |
| EMPLOYEE BENEFITS | 245,241 | 280,099 | 267,970 | 404,797 | 33.8% |
| PURCHASED PROFESSIONAL SERVICES | 3,943 | 7,565 | 6,879 | 15,000 | 54.1% |
| PURCHASED PROPERTY SERVICES | 69,347 | 92,023 | 53,859 | 122,195 | 55.9% |
| OTHER PURCHASED SERVICES | 79,959 | 125,467 | 114,135 | 216,223 | 47.2% |
| SUPPLIES & MATERIALS | 331,526 | 317,397 | 341,096 | 520,993 | 34.5% |
| CAPITAL OUTLAY | 1,644 | 22,900 | | 10,000 | 100.0% |
| MISCELLANEOUS | 423,341 | 557,979 | 613,488 | 783,084 | 21.7% |
| **TOTAL EXPENSES** | 2,079,182 | 2,296,126 | 2,292,409 | 3,301,964 | 30.6% |
| TOTAL REVENUES | 1,689,737 | 1,379,889 | 1,474,448 | 2,252,250 | 34.5% |