

**STATE OF IOWA**  
**2015**  
**FINANCIAL REPORT**  
**FISCAL YEAR ENDED**  
**JUNE 30, 2015**  
MANCHESTER  
CITY OF MANCHESTER, IOWA  
**DUE: December 1, 2015**

**16202800900000**  
**CITY CLERK**  
**208 E. MAIN ST.**  
**MANCHESTER, IA 52057**

*(Please correct any error in name, address, and ZIP Code)*

**WHEN COMPLETED, PLEASE RETURN TO** **Mary Mosiman, CPA**  
**Auditor of State**  
**State Capitol Building**  
**Des Moines, IA 50319-0004**

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

**ALL FUNDS**

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	2,478,852		2,478,852	2,398,662
Less: Uncollected property taxes-levy year	0		0	0
<b>Net current property taxes</b>	<b>2,478,852</b>		<b>2,478,852</b>	<b>2,398,662</b>
Delinquent property taxes	0		0	0
TIF revenues	483,242		483,242	496,555
Other city taxes	925,277	0	925,277	982,529
Licenses and permits	51,463	0	51,463	54,875
Use of money and property	27,602	6,241	33,843	48,864
Intergovernmental	1,701,337	0	1,701,337	1,957,760
Charges for fees and service	554,522	1,786,956	2,341,478	2,337,532
Special assessments	115,747	3,938	119,685	127,081
Miscellaneous	713,241	8,775	722,016	996,519
Other financing sources	9,333,311	757,336	10,090,647	10,106,736
<b>Total revenues and other sources</b>	<b>16,384,594</b>	<b>2,563,246</b>	<b>18,947,840</b>	<b>19,507,113</b>
<b>Expenditures and Other Financing Uses</b>				
Public safety	1,390,475	0	1,390,475	1,465,791
Public works	1,141,321	0	1,141,321	1,229,793
Health and social services	0	0	0	0
Culture and recreation	835,512	0	835,512	842,743
Community and economic development	307,873	0	307,873	468,942
General government	316,892	0	316,892	327,610
Debt service	2,766,404	0	2,766,404	2,827,456
Capital projects	4,248,958	0	4,248,958	4,196,089
<b>Total governmental activities expenditures</b>	<b>11,007,435</b>	<b>0</b>	<b>11,007,435</b>	<b>11,358,424</b>
Business type activities	0	1,477,195	1,477,195	2,046,490
<b>Total ALL expenditures</b>	<b>11,007,435</b>	<b>1,477,195</b>	<b>12,484,630</b>	<b>13,404,914</b>
Other financing uses, including transfers out	5,626,428	1,090,619	6,717,047	6,731,736
<b>Total ALL expenditures/And other financing uses</b>	<b>16,633,863</b>	<b>2,567,814</b>	<b>19,201,677</b>	<b>20,136,650</b>
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	<b>-249,269</b>	<b>-4,568</b>	<b>-253,837</b>	<b>-629,537</b>
Beginning fund balance July 1, 2014	3,172,699	995,044	4,167,743	4,167,743
Ending fund balance June 30, 2015	2,923,430	990,476	3,913,906	3,538,206

**Note** - These balances do not include \$ \_\_\_\_\_ held in non-budgeted internal service funds; \$ \_\_\_\_\_ held in Pension Trust Funds; \$ \_\_\_\_\_ held in Private Purpose Trust funds and \$ \_\_\_\_\_ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents
General obligation debt	\$ 7,000,000	Other long-term debt	\$ 0
Revenue debt	\$ 5,350,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 13,597,640

**CERTIFICATION**

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one	
		11/18/15	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Erin Learn	→	563	927-3636	
Signature of Mayor or other City official (Name and Title)			Date signed	

**PLEASE PUBLISH THIS PAGE ONLY**

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF MANCHESTER						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	<b>Section A - TAXES</b>											1				
2	<b>Taxes levied on property</b>	1,346,028	435,469		697,355			2,478,852			2,478,852	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	1,346,028	435,469		697,355	0		2,478,852		T01	2,478,852	4				
5	Delinquent property taxes							0		T01	0	5				
6	<b>Total property tax</b>	1,346,028	435,469		697,355	0	0	2,478,852			2,478,852	6				
7	<b>TIF revenues</b>			483,242				483,242		T01	483,242	7				
8	<b>Other city taxes</b>							0		T15	0	8				
9	Utility tax replacement excise taxes	388,532						388,532		T15	388,532	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax	1,885	611		891			3,387		T19	3,387	12				
13	Hotel/motel tax	48,823						48,823		T19	48,823	13				
14	Other local option taxes		484,535					484,535		T09	484,535	14				
15	<b>TOTAL OTHER CITY TAXES</b>	439,240	485,146	0	891	0	0	925,277	0		925,277	15				
16	<b>Section B - LICENSES AND PERMITS</b>	51,463						51,463		T29	51,463	16				
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17				
18	Interest	10,667	4,345	760	1,600	1,755		19,127	6,241	U20	25,368	18				
19	Rents and royalties	8,475						8,475		U40	8,475	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	19,142	4,345	760	1,600	1,755	0	27,602	6,241		33,843	22				
23												23				
24	<b>Section D - INTERGOVERNMENTAL</b>											24				
25												25				
26	<b>Federal grants and reimbursements</b>											26				
27	Federal grants		3,000			749,105		752,105		B89	752,105	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	<b>Total Federal grants and reimbursements</b>	0	3,000	0	0	749,105	0	752,105	0		752,105	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MANCHESTER						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41				
42												42				
43	<b>State shared revenues</b>											43				
44	Road use taxes		538,526					538,526		C46	538,526	44				
45												45				
46												46				
47												47				
48	<b>Other state grants and reimbursements</b>											48				
49	State grants	53,089	6,475					59,564		C89	59,564	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	<b>Total state</b>	53,089	545,001	0	0	0	0	598,090	0		598,090	60				
61												61				
62	<b>Local grants and reimbursements</b>											62				
63	County contributions	241,823	2,000					243,823			243,823	63				
64	Library service	31,960						31,960		D89	31,960	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	75,359						75,359		D89	75,359	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	<b>Total local grants and reimbursements</b>	349,142	2,000	0	0	0	0	351,142	0		351,142	70				
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	402,231	550,001	0	0	749,105	0	1,701,337	0		1,701,337	71				
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72				
73	Water							0	731,622	A91	731,622	73				
74	Sewer							0	1,055,221	A8Ø	1,055,221	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	286,494						286,494		A81	286,494	79				
80	Hospital							0		A36	0	80				

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued		CITY OF MANCHESTER					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>	211,592	36,396			20,040		268,028	113		268,141	102
103								0			0	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	498,086	36,396	0	0	20,040	0	554,522	1,786,956		2,341,478	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>					115,747		115,747	3,938	U01	119,685	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	162	38,738			496,267		535,167		U99	535,167	108
109	Deposits and sales/fuel tax refunds							0	8,775	U99	8,775	109
110	Sale of property and merchandise	123,060	15,957					139,017		U11	139,017	110
111	Fines	39,057						39,057		U30	39,057	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	<b>TOTAL MISCELLANEOUS</b>	162,279	54,695	0	0	496,267	0	713,241	8,775		722,016	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued		CITY OF MANCHESTER					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	2,918,469	1,566,052	484,002	699,846	1,382,914	0	7,051,283	1,805,910		8,857,193	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				3,373,600			3,373,600		NR	3,373,600	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	929,578	55,445		1,673,218	2,900,490		5,558,731	757,336		6,316,067	127
128	Internal TIF loans and transfers in		25,000		375,980			400,980			400,980	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	929,578	80,445	0	5,422,798	2,900,490	0	9,333,311	757,336		10,090,647	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	3,848,047	1,646,497	484,002	6,122,644	4,283,404	0	16,384,594	2,563,246		18,947,840	132
133												133
134	<b>Beginning fund balance July 1, 2014</b>	592,192	1,094,740	70,840	283,088	1,131,839	0	3,172,699	995,044		4,167,743	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	4,440,239	2,741,237	554,842	6,405,732	5,415,243	0	19,557,293	3,558,290		23,115,583	136
137												137
138												138
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF MANCHESTER					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.			
1	<b>Section A — PUBLIC SAFETY</b>											1			
2	Police department/Crime prevention — Current operation	1,127,714	8,515					1,136,229		E62	1,136,229	2			
3	Purchase of land and equipment							0		G62	0	3			
4	Construction							0		F62	0	4			
5	Jail — Current operation							0		E04	0	5			
6	Purchase of land and equipment							0		G04	0	6			
7	Construction							0		F04	0	7			
8	Emergency management — Current operation	4,881						4,881		E89	4,881	8			
9	Purchase of land and equipment							0		G89	0	9			
10	Flood control — Current operation							0		E59	0	10			
11	Purchase of land and equipment							0		G59	0	11			
12	Construction							0		F59	0	12			
13	Fire department — Current operation	239,152						239,152		E24	239,152	13			
14	Purchase of land and equipment							0		G24	0	14			
15	Construction							0		F24	0	15			
16	Ambulance — Current operation							0		E32	0	16			
17	Purchase of land and equipment							0		G32	0	17			
18	Building inspections — Current operation							0		E66	0	18			
19	Purchase of land and equipment							0		G66	0	19			
20	Construction							0		F66	0	20			
21	Miscellaneous protective services — Current operation							0		E66	0	21			
22	Purchase of land and equipment							0		G66	0	22			
23	Construction							0		F66	0	23			
24	Animal control — Current operation	10,213						10,213		E32	10,213	24			
25	Purchase of land and equipment							0		G32	0	25			
26	Construction							0		F32	0	26			
27	Other public safety — Current operation							0		E89	0	27			
28	Purchase of land and equipment							0		G89	0	28			
29								0			0	29			
30								0			0	30			
31								0			0	31			
32								0			0	32			
33								0			0	33			
34								0			0	34			
35								0			0	35			
36								0			0	36			
37								0			0	37			
38								0			0	38			
39								0			0	39			
40	<b>TOTAL PUBLIC SAFETY</b>	1,381,960	8,515	0	0	0	0	1,390,475			1,390,475	40			

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF MANCHESTER		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	186,245	364,474					550,719		E44	550,719	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	75,060	1,979					77,039		E44	77,039	48
49	Traffic control safety — Current operation		26,946					26,946		E44	26,946	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		102,303					102,303		E44	102,303	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		68,187					68,187		E81	68,187	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	32,238						32,238		E01	32,238	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	283,889						283,889		E81	283,889	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	577,432	563,889	0	0	0	0	1,141,321			1,141,321	80

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF MANCHESTER							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF MANCHESTER		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	351,396	18,334					369,730		E52	369,730	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	296,312	35,826					332,138		E61	332,138	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	109,445						109,445		E61	109,445	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	24,199						24,199		E61	24,199	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	781,352	54,160	0	0	0	0	835,512			835,512	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	55,282						55,282		E89	55,282	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	59,938						59,938		E89	59,938	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	55,786	110,217					166,003		E50	166,003	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	9,240						9,240		E29	9,240	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation			3,300				3,300		E89	3,300	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			14,110				14,110		E89	14,110	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	180,246	110,217	17,410	0	0	0	307,873			307,873	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF MANCHESTER		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	8,804						8,804		E29	8,804	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	182,953						182,953		E23	182,953	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	28,563	96,572					125,135		E89	125,135	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	220,320	96,572	0	0	0	0	316,892			316,892	176
177	<b>Section G — DEBT SERVICE</b>				2,766,404			2,766,404			2,766,404	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	2,766,404	0	0	2,766,404			2,766,404	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	City hall windows/roof; Downtown improvements; Whitewater Park					4,248,958		4,248,958			4,248,958	184
185	Project; Trail Projects; Street Projects; Water system							0			0	185
186	improvements; Trunk sewer replacement							0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	4,248,958	0	4,248,958			4,248,958	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	4,248,958	0	4,248,958			4,248,958	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	3,141,310	833,353	17,410	2,766,404	4,248,958	0	11,007,435			11,007,435	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF MANCHESTER					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
		Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>												197
198	Water — Current operation									575,861	E91	575,861	198
199	Purchase of land and equipment										G91	0	199
200	Construction										F91	0	200
201	Sewer and sewage disposal — Current operation									901,334	E80	901,334	201
202	Purchase of land and equipment										G80	0	202
203	Construction										F80	0	203
204	Electric — Current operation										E92	0	204
205	Purchase of land and equipment										G92	0	205
206	Construction										F92	0	206
207	Gas Utility — Current operation										E93	0	207
208	Purchase of land and equipment										G93	0	208
209	Construction										F93	0	209
210	Parking — Current operation										E60	0	210
211	Purchase of land and equipment										G60	0	211
212	Construction										F60	0	212
213	Airport — Current operation										E01	0	213
214	Purchase of land and equipment										G01	0	214
215	Construction										F01	0	215
216	Landfill/Garbage — Current operation										E81	0	216
217	Purchase of land and equipment										G81	0	217
218	Construction										F81	0	218
219	Hospital — Current operation										E36	0	219
220	Purchase of land and equipment										G36	0	220
221	Construction										F36	0	221
222	Transit — Current operation										E94	0	222
223	Purchase of land and equipment										G94	0	223
224	Construction										F94	0	224
225	Cable TV, telephone, Internet — Current operation										E03	0	225
226	Purchase of land and equipment										G03	0	226
227	Housing authority — Current operation										E50	0	227
228	Purchase of land and equipment										G50	0	228
229	Construction										F50	0	229
230	Storm water — Current operation										E80	0	230
231	Purchase of land and equipment										G80	0	231
232	Construction										F80	0	232
233													233
234													234
235													235
236													236

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF MANCHESTER					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237			
238	Other business type — Current operation									E89	0	238			
239	Purchase of land and equipment									G89	0	239			
240	Construction									F89	0	240			
241												241			
242	Enterprise Debt Service										0	242			
243	Enterprise Capital Projects										0	243			
244	Enterprise TIF Capital Projects										0	244			
245	Internal service funds — Specify											245			
246											0	246			
247											0	247			
248											0	248			
249											0	249			
250											0	250			
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								1,477,195		1,477,195	251			
252												252			
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	3,141,310	833,353	17,410	2,766,404	4,248,958	0	11,007,435	1,477,195		12,484,630	253			
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254			
255	Regular transfers out	479,009	1,012,555		3,492,273	241,611		5,225,448	1,090,619		6,316,067	255			
256	Internal TIF loans/repayments and transfers out			400,980				400,980			400,980	256			
257								0			0	257			
258	<b>TOTAL OTHER FINANCING USES</b>	479,009	1,012,555	400,980	3,492,273	241,611	0	5,626,428	1,090,619		6,717,047	258			
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	3,620,319	1,845,908	418,390	6,258,677	4,490,569	0	16,633,863	2,567,814		19,201,677	259			
260												260			
261	<b>Ending fund balance June 30, 2015:</b>											261			
262	<b>Governmental:</b>											262			
263	<b>Nonspendable</b>							0			0	263			
264	<b>Restricted</b>		551,857	136,452	147,055	14,819		850,183			850,183	264			
265	<b>Committed</b>	43,375	49,507			135,906		228,788			228,788	265			
266	<b>Assigned</b>	255,406	267,319			773,949		1,296,674			1,296,674	266			
267	<b>Unassigned</b>	521,139	26,646					547,785			547,785	267			
268	<b>Total Governmental</b>	819,920	895,329	136,452	147,055	924,674	0	2,923,430			2,923,430	268			
269	<b>Proprietary</b>								990,476		990,476	269			
270	<b>Total ending fund balance June 30, 2015</b>	819,920	895,329	136,452	147,055	924,674	0	2,923,430	990,476		3,913,906	270			
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	4,440,239	2,741,237	554,842	6,405,732	5,415,243	0	19,557,293	3,558,290		23,115,583	271			
272												272			

**Part III INTERGOVERNMENTAL EXPENDITURES CITY OF MANCHESTER**  
 Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

**Part IV SALARIES AND WAGES**  
 Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....	Amount - Omit cents	
	Z00 \$	
		2,000,295

**Part V DEBT OUTSTANDING, ISSUED, AND RETIRED**

A. Long-term debt Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 1,150,000	29U \$	39U \$ 139,000	49U \$ 345,000	49U \$	49U \$ 666,000	49U \$	191 \$ 32,405
2. Sewer utility	19U 4,945,000	29U	39U 261,000	49U	49U	49U 4,684,000	49U	189 148,350
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. GO (2013-14) Other-Specify	19U 2,480,000	29U	39U 535,000	49U 1,945,000	49U	49U	49U	189 28,894
10. GO (2008) Fire Station	19U 582,000	29U	39U 582,000	49U	49U	49U	49U	189 22,283
11. GO (2008)	19U 1,075,000	29U	39U 1,075,000	49U	49U	49U	49U	189 42,940
12. GO (2010)	19U 845,000	29U	39U 135,000	49U 710,000	49U	49U	49U	189 26,295
13. GO (2012)	19U 840,000	29U	39U 215,000	49U 625,000	49U	49U	49U	189 9,780
14. GO (2015)	19U	29U 3,375,000	39U	49U 3,375,000	49U	49U	49U	189
<b>Total long-term debt</b>	11,917,000	3,375,000	2,942,000	7,000,000	0	5,350,000	0	310,947

B. Short-term debt	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	0
Outstanding as of JUNE 30, 2015	64V \$	0

**Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS**  
 Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15  
 Actual valuation -- January 1, 2013

Amount - Omit cents		
\$	<b>271,952,801</b>	x .05 = \$ 13,597,640

**Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015**

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
<b>Cash and investments -</b> Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31		W61	
	\$ 1,045,439	\$		2,868,467	3,913,906

REMARKS V98