



COMMITTEE ON ACCOUNTS, ENROLLMENT AND REVENUE ADMINISTRATION

April 18, 2023 at 5:30 PM

Aldermanic Chambers, City Hall (3rd Floor)

Members: Aldermen Heath, Long, Levasseur, Cavanaugh, Barry

AGENDA

The Chairman calls the meeting to order.

The Clerk calls the roll.

1. Update on the City's Revolving Loan Fund.
Ladies and Gentlemen, what is your pleasure?
2. Communication from Kim LeBlanc, Financial Analyst II, submitting Finance Department reports as follows:
 - Accounts Receivable over 90 days
 - Aging Report
 - Outstanding Receivables**Ladies and Gentlemen, what is your pleasure?**
3. Communication from Sharon Wickens, Finance Officer, regarding the City's Monthly Financial Report (unaudited) for the first nine months of fiscal year 2023.
Ladies and Gentlemen, what is your pleasure?
4. Chairman Heath advises that ordinances are to be considered for consistency with the rules of the Board and requests the Clerk to make a presentation.

"Amending Section 36.40, Chapter 79-E Community Revitalization Tax Relief Incentive, by providing for additional years of potential tax relief and limiting the time upon which substantial rehabilitation or replacement must begin."
If the Committee so desires, a motion would be in order that the Ordinance Amendments ought to pass and be Enrolled.

If there is no further business, a motion is in order to adjourn.



Sharon Y. Wickens
Finance Officer

Michele A. Bogardus
Deputy Finance Officer

CITY OF MANCHESTER
Finance Department

April 10, 2023

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

Dear Honorable Committee Members,

Attached for your review is a summary of the City's revolving and recovery loan accounts.

Respectfully submitted,

Kim LeBlanc
Financial Analyst II

Enc.

REVOLVING & RECOVERY LOANS
4/10/2023

Loan #	Revolving Loan - City	Original Loan Date	Original Loan Maturity Date	Original Loan Amount	Current Principal Balance	Current Interest Balance	Loan Activity
1	Maax Inc	5/29/2007	5/1/2019	\$210,000.00	\$82,854.61	\$0.00	
2	Lazy Nicks	10/30/2009	10/30/2030	\$40,000.00	\$16,700.47	\$0.00	
3	Cedar & Oak	9/25/2008	1/1/2018	\$41,000.00	\$25,297.39	\$0.00	
4	Delisle Market	1/28/2010	10/15/2020	\$43,500.00	\$23,706.42	\$0.00	
5	Delisle Market - Energy Loan	1/28/2010	8/15/2020	\$20,000.00	\$12,601.35	\$0.00	

\$354,500.00 \$161,160.24 \$0.00

SUMMARY NOTES: Loan 1 - Status current and in good standing.
 Loan 2 - Over 60 days past due.
 Loans 3 thru 5 - Over 60 days past due, sent to Solicitor's Office.

Loan #	Revolving Loan - MDC	Original Loan Date	Loan Maturity Date	Original Loan Amount	Current Principal Balance	Current Interest Balance	Loan Activity
6	844 Elm St	12/12/2003	11/12/2018	\$250,000.00	\$42,078.87	\$157.80	
7	Palace Theatre Trust	1/24/2019	10/1/2029	\$1,686,622.04	\$1,686,622.04	\$0.00	Interest calculated quarterly on outstanding principal amount due
				\$1,936,622.04	\$1,728,700.91	\$157.80	

SUMMARY NOTES: Loans 6 & 7 - Status current and in good standing.

Loan #	Recovery Loans - MDC	Original Loan Date	Loan Maturity Date	Original Loan Amount	Current Principal Balance	Current Interest Balance	Loan Activity
8	JJD Central, LLC	7/23/2020	10/1/2023	\$15,000.00	\$2,562.82	\$4.27	
9	Sawaya Enterprises, Inc	7/23/2020	10/1/2025	\$25,000.00	\$12,812.30	\$21.35	
10	HS 1, LLC	3/26/2021	3/1/2026	\$25,000.00	\$15,631.12	\$26.05	
11	Blackwood Law, PLLC	12/8/2022	11/1/2027	\$25,000.00	\$24,206.29	\$40.34	
12	My CNA Now, LLC	12/8/2022	11/1/2027	\$24,603.48	\$24,206.29	\$40.34	
13	3 Kitchen Bar & Grill LLC	5/17/2021	5/1/2026	\$15,000.00	\$12,467.23	\$20.78	
				\$129,603.48	\$91,886.05	\$153.13	

SUMMARY NOTES: Loans 8 thru 12 - Status current and in good standing.
 Loan 13 - Over 60 days past due.



Sharon Y. Wickens
Finance Officer

Michele A. Bogardus
Deputy Finance Officer

CITY OF MANCHESTER
Finance Department

April 4, 2023

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

Dear Honorable Committee Members,

Attached is a summary of the City's accounts receivables over 90 days, as well as, an aging report. Also included is a list of outstanding receivables that have been submitted to the City Solicitor for review and determination of collectability.

In summary, outstanding receivables over 90 days totals \$4,298,524 out of \$8,762,823 billed. March's outstanding receivables totaled \$4,274,206 out of \$8,026,912 billed.

Please let me know if you have any questions or require further information.

Respectfully submitted,

Kim LeBlanc
Financial Analyst II

Enc.

**Summary of Accounts Receivable Over 90 Days
by Department - with Previous Month's Comparative**

Total Receivables Over 90 Days		<u>4/4/2023</u>	<u>3/8/2023</u>
	<u>Dept Code</u>	<u>Over 90 Days</u>	<u>Over 90 Days</u>
Airport	25	\$ 2,866,415.05	\$ 2,836,918.48
EPD	27	\$ 17,397.61	\$ 17,397.61
Parking Department	52	\$ 39,640.42	\$ 40,482.92
Total Enterprise Funds		\$ 2,923,453.08	\$ 2,894,799.01
Building Maintenance	21	\$ 544,810.07	\$ 544,810.07
Fire Department	30	\$ 631,778.56	\$ 635,253.17
Health Department	41	\$ 24,142.76	\$ 24,142.76
Highway	50, 51	\$ 16,450.68	\$ 16,728.43
Parks & Recreation	65	\$ 1,580.00	\$ 1,580.00
Police Department	33,34,35,36	\$ 156,308.50	\$ 156,892.50
Total General Fund		\$ 1,375,070.57	\$ 1,379,406.93
Grand Totals		<u>\$ 4,298,523.65</u>	<u>\$ 4,274,205.94</u>
General Fund receivables over \$10,000 by customer			
FEMA	21	\$ 544,810.07	\$ 544,810.07
FEMA	30	\$ 601,343.02	\$ 601,343.02
Consolidated Communications	33,34,35,36	\$ 15,273.08	\$ 15,273.08
FEMA	33,34,35,36	\$ 35,250.00	\$ 35,250.00
Liberty Utilities	33,34,35,36	\$ 17,241.20	\$ 17,241.20
Manchester Highway Dept	33,34,35,36	\$ 26,089.00	\$ 26,089.00
FEMA	41	\$ 24,142.76	\$ 24,142.76
Totals		\$ 1,264,149.13	\$ 1,264,149.13
Total General Fund receivables over 90 days less over \$10,000		<u>\$ 110,921.44</u>	<u>\$ 115,257.80</u>

Explanation of Charges
FEMA Reimbursement - In-process
FEMA Reimbursement - In-process
Extra Details
FEMA Reimbursement - In-process
Extra Details
Extra Details
FEMA Reimbursement - In-process

City of Manchester NH - Receivables
Over 90 Days as of 4/4/2023

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
21	8132-21	FEMA	\$ 544,810.07	\$ -	\$ 544,810.07
21 - BUILDING MAINTENANCE TOTALS			\$ 544,810.07	\$ -	\$ 544,810.07
25		ALLIED UNIVERSAL SECURITY SERVICES	\$ 629.00	\$ 584.00	\$ 45.00
25		ALLIED UNIVERSAL TECHNICAL SERVICES	\$ 109.00	\$ 45.00	\$ 64.00
25		AMERICAN AIRLINES, INC.	\$ 18,939.24	\$ 762.51	\$ 18,176.73
25		AT&T - NEW CINGULAR WIRELESS PCS, LLC	\$ 445.00	\$ 400.00	\$ 45.00
25		AVIS-BUDGET FAMILY	\$ 200.04	\$ 200.03	\$ 0.01
25		CLEAR CHANNEL AIRPORTS	\$ 15,416.67	\$ -	\$ 15,416.67
25		CONSOLIDATED COMMUNICATIONS	\$ 450.00	\$ -	\$ 450.00
25		DHART	\$ 707.00	\$ 598.00	\$ 109.00
25		DOT-FAA/TSA-AMZ-110	\$ 95,885.00	\$ 57,150.00	\$ 38,735.00
25		DUNKIN DONUTS	\$ 950.14	\$ -	\$ 950.14
25		ENGIE SERVICES	\$ 369.00	\$ -	\$ 369.00
25		ENTERPRISE RENT-A-CAR	\$ 42,595.26	\$ 45.25	\$ 42,550.01
25		FACILITY SOLUTIONS INC.	\$ 173.00	\$ 109.00	\$ 64.00
25		FEDERAL GRANTS	\$ 5,958,686.71	\$ 3,513,527.71	\$ 2,445,159.00
25		HERTZ CORPORATION	\$ 23,434.86	\$ 20,224.39	\$ 3,210.47
25		HOST INTERNATIONAL, INC.	\$ 68,194.23	\$ 549.02	\$ 67,645.21
25		HUDSON GROUP	\$ 16,144.59	\$ 10,386.84	\$ 5,757.75
25		JACOBS ENGINEERING GROUP INC	\$ 45.00	\$ -	\$ 45.00
25		JODICE, TIMOTHY	\$ 45.00	\$ -	\$ 45.00
25		LEGACY AIRWAYS, LLC	\$ 49,842.91	\$ 1,212.44	\$ 48,630.47
25		LEIDOS, SECURITY DETECTION & AUTOMATION, INC.	\$ 504.00	\$ 54.00	\$ 450.00
25		LONDONDERRY FLYING CLUB.	\$ 344.00	\$ 99.00	\$ 245.00
25		MANCOAIR II, LLC	\$ 3,387.86	\$ -	\$ 3,387.86
25		MISCELLANEOUS	\$ 489.98	\$ -	\$ 489.98
25		NATIONAL FLIGHT SIMULATOR	\$ 57,825.64	\$ 19,604.99	\$ 38,220.65
25		NATIONAL FLIGHT TRAINING LLC	\$ 38.17	\$ -	\$ 38.17
25		NEW HAMPSHIRE LOTTERY	\$ 200.00	\$ -	\$ 200.00
25		NORTHEAST RAMP HANGAR, LLC	\$ 268.00	\$ 68.00	\$ 200.00
25		PIQUETTE & HOWARD ELECTRIC	\$ 400.00	\$ 225.00	\$ 175.00
25		SAME DAY DELIVERY SERVICES, LLC	\$ 245.00	\$ 200.00	\$ 45.00
25		SDNE, LLC	\$ 64.00	\$ -	\$ 64.00
25		SECURITYPOINT MEDIA LLC	\$ 581.85	\$ -	\$ 581.85
25		SOUTHWEST AIRLINES, INC.	\$ 405,327.01	\$ 405,062.26	\$ 264.75
25		SPIRIT AIRLINES, INC.	\$ 155,976.18	\$ 126,481.79	\$ 29,494.39
25		STATE GRANTS	\$ 159,245.39	\$ 63,556.54	\$ 95,688.85
25		TREGO-DUGAN AVIATION	\$ 17,695.00	\$ 10,714.00	\$ 6,981.00
25		TRIDENT AVIATION, LLC	\$ 400.00	\$ -	\$ 400.00
25		UNITED AIRLINES, INC.	\$ 19,623.34	\$ 18,480.62	\$ 1,142.72
25		VERIZON WIRELESS	\$ 45.00	\$ -	\$ 45.00
25		WORLDWIDE FLIGHT SERVICES, INC. (WFS)	\$ 894.37	\$ 61.00	\$ 833.37
25 - AIRPORT TOTALS			\$ 7,116,816.44	\$ 4,250,401.39	\$ 2,866,415.05
27	19303	LIBERTY SEPTIC LLC	\$ 17,347.61	\$ -	\$ 17,347.61
27	32611	UNITED SITE SERVICES NE	\$ 50.00	\$ -	\$ 50.00
27 - EPD TOTALS			\$ 17,397.61	\$ -	\$ 17,397.61
30	32476	1037-1045 ELM ST LLC	\$ 2,160.00	\$ -	\$ 2,160.00
30	30148	1200 ELM STREET LLC.	\$ 1,080.00	\$ -	\$ 1,080.00
30	33850	168 MERRIMACK ST LLC	\$ 1,258.20	\$ 81.00	\$ 1,177.20
30	32872	213 GREEN STREET LLC	\$ 540.00	\$ -	\$ 540.00
30	28454	300 GAY ST ACQUISITION	\$ 2,016.75	\$ 1,080.00	\$ 936.75
30	16889	323 CONCORD STREET, LLC	\$ 1,219.06	\$ 540.00	\$ 679.06
30	29825	351 CHESTNUT ST LLC	\$ 1,080.00	\$ -	\$ 1,080.00
30	29888	497 SILVER ST ASSOCIATE	\$ 345.00	\$ 22.50	\$ 322.50
30	33519	707-725 HUSE RD LLC	\$ 810.00	\$ -	\$ 810.00
30	30122	79 CARL DR. REALTY, LLC	\$ 1,620.00	\$ 540.00	\$ 1,080.00
30	32887	ADT COMMERCIAL	\$ 139.33	\$ 6.00	\$ 133.33
30	30492	AMBER LLC ASSOCIATES	\$ 5.00	\$ -	\$ 5.00
30	606	AMERICAN NATIONAL RED C	\$ 2,160.00	\$ -	\$ 2,160.00
30	33447	AMR REAL ESTATE HOLDING	\$ 540.00	\$ -	\$ 540.00
30	33263	BARRETT, GREGORY J REV	\$ 1,080.00	\$ 540.00	\$ 540.00
30	33921	BBL REALTY INC	\$ 540.00	\$ -	\$ 540.00
30	30102	BT PROPERTY LLC	\$ 2,168.10	\$ -	\$ 2,168.10
30	32930	CENTURY LINK	\$ 104.50	\$ -	\$ 104.50
30	33662	CVS	\$ 1,215.00	\$ 540.00	\$ 675.00
30	8132-30	FEMA	\$ 601,343.02	\$ -	\$ 601,343.02
30	7901	FERNANDO HILARION	\$ 540.00	\$ -	\$ 540.00
30	32576	FINCH, RUTH	\$ 1,080.00	\$ 540.00	\$ 540.00
30	7966	HARVEY INDUSTRIES	\$ 564.30	\$ -	\$ 564.30
30	33633	HERTZ CORP	\$ 231.50	\$ 15.00	\$ 216.50
30	2708	MARELD CO INC	\$ 270.00	\$ -	\$ 270.00
30	33625	MATHEWSON TRI GAS INC	\$ 104.50	\$ 4.50	\$ 100.00
30	16551	MCI-MNCDNH (VZB-NHNMCDN	\$ 104.50	\$ 4.50	\$ 100.00
30	33838	MERRIMACK ST BRDG HOUSE	\$ 2,079.40	\$ 133.50	\$ 1,945.90
30	30133	NEP MANCHESTER HS OWNER	\$ 1,080.00	\$ 540.00	\$ 540.00
30	27451	NEP MANCHESTER TP OWNER	\$ 1,195.00	\$ 7.50	\$ 1,187.50
30	122	NH EYE ASSOCIATION	\$ 315.00	\$ -	\$ 315.00
30	31190	NORTHLAND INVESTMENT CO	\$ 1,080.00	\$ -	\$ 1,080.00
30	33614	OLISZCZAK, MARINA	\$ 1,260.00	\$ 540.00	\$ 720.00
30	32631	PARAGON INVESTMENTS LLC	\$ 1,080.00	\$ 540.00	\$ 540.00
30	34117-30	QUEEN CITY PRIDE INC	\$ 685.20	\$ 38.80	\$ 646.40
30	33288	REALTY INCOME CORPORATI	\$ 1,620.00	\$ 540.00	\$ 1,080.00
30	32253	REDIMIX	\$ 104.50	\$ 4.50	\$ 100.00
30	11092	RITE AID CORPORATION	\$ 1,080.00	\$ 540.00	\$ 540.00
30	34110	SANMINA CORP.	\$ 315.00	\$ -	\$ 315.00
30	32867	SERITAGE SRC FINANCE, L	\$ 1,080.00	\$ 540.00	\$ 540.00
30	16677	SUNBELT RENTALS	\$ 304.50	\$ -	\$ 304.50

City of Manchester NH - Receivables
Over 90 Days as of 4/4/2023

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
30	33180	TOWNSEND TOTAL ENERGY	\$ 104.50	\$ 4.50	\$ 100.00
30	21857	VA MEDICAL CENTER	\$ 358.50	\$ 19.50	\$ 339.00
30	62	YEE DYNASTY	\$ 1,080.00	\$ -	\$ 1,080.00
30 - FIRE TOTALS			\$ 639,140.36	\$ 7,361.80	\$ 631,778.56
33	21994	CELLULAR FREEDOM, INC	\$ 29.67	\$ -	\$ 29.67
33	8132-33	FEMA	\$ 35,250.00	\$ -	\$ 35,250.00
33	19086	GOOD STILL	\$ 736.86	\$ -	\$ 736.86
33	33942	US SECRET SERVICE	\$ 135.24	\$ 5.82	\$ 129.42
34	13502	ACCURATE TREE SERVICE	\$ 3,901.01	\$ 821.25	\$ 3,079.76
34	15593	AE COM	\$ 254.00	\$ -	\$ 254.00
34	11273	ALS ASSO NE CHAPTER	\$ 928.00	\$ -	\$ 928.00
34	85	ASPLUNDH TREE EXPERT CO	\$ 2,451.00	\$ 292.00	\$ 2,159.00
34	32754	ATLANTIC PAVING	\$ 365.00	\$ -	\$ 365.00
34	33904	BANGOR SAVINGS BANK	\$ 254.00	\$ -	\$ 254.00
34	1201	COMCAST	\$ 1,130.00	\$ 876.00	\$ 254.00
34	30650	CONSOLIDATED COMMUNICAT	\$ 21,757.98	\$ 6,484.90	\$ 15,273.08
34	2559	CONTROL TECHNOLOGIES	\$ 254.00	\$ -	\$ 254.00
34	33707	CVS PHARMACY	\$ 892.75	\$ 638.75	\$ 254.00
34	34226	DARTMOUTH HEALTH CHILDR	\$ 328.50	\$ -	\$ 328.50
34	1983	DOUBLETREE BY HILTON	\$ 285.75	\$ -	\$ 285.75
34	7965	EAST COAST SIGNAL	\$ 1,430.00	\$ 985.50	\$ 444.50
34	33223	EASTERN PIPE SERVICES	\$ 2,324.00	\$ -	\$ 2,324.00
34	10987	ERNIE'S EXCAVATION	\$ 1,544.25	\$ 1,131.50	\$ 412.75
34	4313	EVERSOURCE ENERGY (BEDF	\$ 7,276.08	\$ 6,339.55	\$ 936.53
34	2094	EVERSOURCE ENERGY (HOOK	\$ 28,591.38	\$ 22,479.50	\$ 6,111.88
34	32878	FRIENDS OF ANDREW YANG	\$ 476.00	\$ -	\$ 476.00
34	1277	HALEY AND ALDRICH	\$ 833.44	\$ -	\$ 833.44
34	22443	HANNAFORD	\$ 10,698.75	\$ 2,920.00	\$ 7,778.75
34	33637	J PASCY QUALITY PAINTIN	\$ 254.00	\$ -	\$ 254.00
34	32541	KNIGHTS EXCAVATION	\$ 855.50	\$ -	\$ 855.50
34	18609-34	LIBERTY UTILITIES, INC	\$ 39,524.45	\$ 22,283.25	\$ 17,241.20
34	31726	LOW IMPACT LOGGIN	\$ 508.00	\$ -	\$ 508.00
34	34	MANCHESTER FIRE DEPARTM	\$ 292.00	\$ -	\$ 292.00
34	2539	MANCHESTER HIGHWAY DEPT	\$ 26,636.50	\$ 547.50	\$ 26,089.00
34	5647	MCGARVEYS SALOON	\$ 258.00	\$ -	\$ 258.00
34	857	MEMORIAL HIGH SCHOOL	\$ 762.00	\$ -	\$ 762.00
34	17616	NBC NEWS	\$ 7,140.00	\$ -	\$ 7,140.00
34	33988	NEW WAVE COMMUNICATIONS	\$ 1,540.50	\$ 1,032.50	\$ 508.00
34	33062	NEWMANS EXCAVATION	\$ 246.00	\$ -	\$ 246.00
34	33617	OUT FRONT MEDIA	\$ 254.00	\$ -	\$ 254.00
34	725	PARK CONSTRUCTION CORP	\$ 285.75	\$ -	\$ 285.75
34	11710	PHOENIX COMMUNICATIONS	\$ 63,692.88	\$ 58,532.75	\$ 5,160.13
34	34117	QUEEN CITY PRIDE INC	\$ 4,378.50	\$ -	\$ 4,378.50
34	64	SCHOOL ADMINISTRATIVE U	\$ 11,173.50	\$ 9,636.00	\$ 1,537.50
34	31993	SECURITY INDUSTRY SPECI	\$ 4,180.25	\$ 3,285.00	\$ 895.25
34	9601	SIGN GALLERY	\$ 327.25	\$ -	\$ 327.25
34	12560	SPIDER-BITE	\$ 60.00	\$ -	\$ 60.00
34	33316	ST MORITZ SECURITY SERV	\$ 492.00	\$ -	\$ 492.00
34	15338	TD BANK	\$ 3,536.25	\$ -	\$ 3,536.25
34	33992	THE NATURE CONSERVANCY	\$ 254.00	\$ -	\$ 254.00
34	22474	TODDS TREE SERVICE	\$ 428.63	\$ -	\$ 428.63
34	33368	TREE, LUCAS	\$ 5,840.00	\$ 5,256.00	\$ 584.00
34	2366	TRINITY HIGH SCHOOL	\$ 3,212.00	\$ -	\$ 3,212.00
34	30901	WADLEIGH, STARR & PETER	\$ 292.00	\$ -	\$ 292.00
34	24304	WHISKEY'S 20	\$ 1,290.00	\$ -	\$ 1,290.00
35	16984	GEICO BF/NJ CLAIMS	\$ 15.40	\$ 0.75	\$ 14.65
33, 34, 35, & 36 - POLICE TOTALS			\$ 299,857.02	\$ 143,548.52	\$ 156,308.50
41	8132	FEMA	\$ 25,054.30	\$ 911.54	\$ 24,142.76
41 - HEALTH TOTALS			\$ 25,054.30	\$ 911.54	\$ 24,142.76
50	8018	AHRENT, JEFFREY	\$ 269.38	\$ -	\$ 269.38
50	32051	ASPROGIANNIS, STYLIANOS	\$ 82.04	\$ -	\$ 82.04
50	34125	BACELAR, CHRISTINA	\$ 5.08	\$ -	\$ 5.08
50	32988	BALDIZAN, FRANK	\$ 337.50	\$ -	\$ 337.50
50	32206	BASSETT, SHANNA	\$ 277.97	\$ -	\$ 277.97
50	32489	BEDDINGTON, LINDA	\$ 29.26	\$ -	\$ 29.26
50	32376	BELMAIN, AMBER	\$ 8.74	\$ -	\$ 8.74
50	33347	BERUBE, GEORGE	\$ 530.70	\$ -	\$ 530.70
50	32530	BLACK WATER FIRE PROTEC	\$ 126.25	\$ -	\$ 126.25
50	33969	BONDON, BENJAMIN	\$ 61.23	\$ -	\$ 61.23
50	33428	BOWES, DOUGLAS	\$ 7.44	\$ -	\$ 7.44
50	32123	BRACCIO, ZENANDRE S.	\$ 193.84	\$ -	\$ 193.84
50	32585	BROWN, JEREMY	\$ 12.54	\$ -	\$ 12.54
50	31636	BUZZELL, JAMES	\$ 86.14	\$ -	\$ 86.14
50	32642	CABALLERY CONSTRUCTION	\$ 53.81	\$ -	\$ 53.81
50	33589	CATALDO, LEWIS	\$ 22.84	\$ -	\$ 22.84
50	33278	CERATO, JOSEPH	\$ 82.70	\$ -	\$ 82.70
50	32868	CHENEVERT, PATTI	\$ 80.00	\$ -	\$ 80.00
50	32757	CORCORAN, JEFFREY	\$ 27.75	\$ -	\$ 27.75
50	34000	CORREA, XAVIER MORALES	\$ 133.31	\$ -	\$ 133.31
50	33375	COSTA, LISA	\$ 20.12	\$ -	\$ 20.12
50	34127	CRAIG, LAURIE	\$ 47.96	\$ -	\$ 47.96
50	31952	CUMMINGS, STEPHEN	\$ 73.16	\$ -	\$ 73.16
50	34244	CURRIVAN, CASEY	\$ 51.96	\$ 2.96	\$ 49.00
50	32758	CYR, SYNDEE	\$ 55.00	\$ -	\$ 55.00
50	33726	DEAN, JORDAN	\$ 68.61	\$ -	\$ 68.61
50	33430	DELGRECO, JESSE	\$ 337.19	\$ -	\$ 337.19

City of Manchester NH - Receivables
Over 90 Days as of 4/4/2023

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
50	33023	DELISLE, VIVIAN	\$ 55.00	\$ -	\$ 55.00
50	31953	DESJARLAIS, STEPHEN	\$ 51.22	\$ -	\$ 51.22
50	33807	DINSMOOR, BRANDI	\$ 51.51	\$ -	\$ 51.51
50	28287	DOUGLAS, THOMAS	\$ 18.60	\$ -	\$ 18.60
50	32536	DROUIN, JOHN	\$ 141.10	\$ -	\$ 141.10
50	217	EASTER SEALS NH INC	\$ 817.93	\$ 816.29	\$ 1.64
50	31144	EAVES, JOSHUA	\$ 44.20	\$ -	\$ 44.20
50	33970	ESTRADA, HERIBERTO GARC	\$ 86.52	\$ -	\$ 86.52
50	3127	EVERSOURCE	\$ 2,481.22	\$ 2,002.50	\$ 478.72
50	33348	FABRIZIO, ANTHONY	\$ 68.40	\$ -	\$ 68.40
50	33750	FALCONERY, CRUZ	\$ 69.33	\$ -	\$ 69.33
50	33216	FELT, WILLIAM	\$ 69.33	\$ -	\$ 69.33
50	33740	FODEN, JOSEPH	\$ 55.13	\$ -	\$ 55.13
50	34204	FORBES, TREY	\$ 5.40	\$ 0.40	\$ 5.00
50	33021	FOURNIER, NOAH	\$ 136.78	\$ -	\$ 136.78
50	32675	FREEMAN, JOE	\$ 109.95	\$ -	\$ 109.95
50	33477	FREITAS, ANTONIO	\$ 5.24	\$ -	\$ 5.24
50	32192	FURMAN, DAVID	\$ 82.29	\$ -	\$ 82.29
50	32348	GADSBY, DAVID	\$ 64.90	\$ -	\$ 64.90
50	33201	GARCIA, SERGIO	\$ 25.61	\$ -	\$ 25.61
50	31599	GAUDET, SCOTT J.	\$ 66.65	\$ -	\$ 66.65
50	33594	GAUTHIER, DIANA	\$ 65.72	\$ -	\$ 65.72
50	31031	GAW, ADAM K.	\$ 192.74	\$ -	\$ 192.74
50	33416	GEORGE, ELIZABETH	\$ 55.00	\$ -	\$ 55.00
50	31954	GINGRAS, ROBERTA	\$ 194.50	\$ -	\$ 194.50
50	33376	GOLDEN, CHRISTOPHER	\$ 80.48	\$ -	\$ 80.48
50	33283	GRAMOLINI, JEANELLE	\$ 42.65	\$ -	\$ 42.65
50	34090	GUZMAN, JUAN	\$ 84.71	\$ -	\$ 84.71
50	34174	HAYES, LAURA	\$ 51.26	\$ 3.55	\$ 47.71
50	31053	HENDRICKS, JAMES	\$ 16.84	\$ -	\$ 16.84
50	33480	HERNANDEZ, JOSE SANTIAG	\$ 12.25	\$ -	\$ 12.25
50	31533	HILARY, HENRY	\$ 23.42	\$ -	\$ 23.42
50	33882	HILBERT, BION	\$ 59.95	\$ -	\$ 59.95
50	32370	HINSE, BRYAN	\$ 219.90	\$ -	\$ 219.90
50	33145	HOOKE, KEN	\$ 113.15	\$ -	\$ 113.15
50	33494	HOWARD, KEVIN	\$ 15.25	\$ -	\$ 15.25
50	33110	INO, ALEX	\$ 5.32	\$ -	\$ 5.32
50	33332	JACOB, TRACY	\$ 5.57	\$ -	\$ 5.57
50	32516	JACOME, AUGUSTUS	\$ 75.15	\$ -	\$ 75.15
50	32983	JENSEN, AMY	\$ 42.24	\$ -	\$ 42.24
50	33200	JOHNSON, CORDERO	\$ 70.81	\$ -	\$ 70.81
50	33024	KAPILA, ANNICK	\$ 133.40	\$ 5.15	\$ 128.25
50	32676	KARGBO, ALHAJI	\$ 64.90	\$ -	\$ 64.90
50	33482	KASEY, LAWRENCE	\$ 76.80	\$ -	\$ 76.80
50	33591	KIMBALL, DANA	\$ 87.04	\$ -	\$ 87.04
50	33755	KNEE, MICHAEL	\$ 5.56	\$ -	\$ 5.56
50	33756	LACASSE, JOSEPH	\$ 5.56	\$ -	\$ 5.56
50	33721	LAForge, PHILIP	\$ 9.79	\$ -	\$ 9.79
50	33131	LAINCY, JEAN	\$ 23.63	\$ -	\$ 23.63
50	32505	LANDRY, BRANDON	\$ 26.72	\$ -	\$ 26.72
50	33809	LAVALLEE, ROBERT	\$ 137.34	\$ -	\$ 137.34
50	31052	LEMONS, KEVIN	\$ 71.10	\$ -	\$ 71.10
50	33920	LEPAGE, ROBIN	\$ 55.00	\$ -	\$ 55.00
50	18609	LIBERTY UTILITIES, INC	\$ 15,740.51	\$ 15,435.94	\$ 304.57
50	17579	LODI TRUST	\$ 56.83	\$ -	\$ 56.83
50	32483	LOGIACCCO, FRANCESCO	\$ 13.33	\$ -	\$ 13.33
50	33327	LUCE, VICTOR	\$ 174.70	\$ -	\$ 174.70
50	32283	MACDONALD, STANLEY	\$ 401.43	\$ 18.65	\$ 382.78
50	2545	MANCHESTER FACILITIES D	\$ 254.00	\$ -	\$ 254.00
50	2557	MANCHESTER WATER WORKS	\$ 12,139.06	\$ 9,029.23	\$ 3,109.83
50	32522	MAROTTO, DAVID	\$ 124.35	\$ -	\$ 124.35
50	32778	MARSH, KELLY	\$ 30.00	\$ -	\$ 30.00
50	33758	MARTINEAU, WAYNE	\$ 50.01	\$ -	\$ 50.01
50	32385	MARTINEZ, CHRISTINE	\$ 85.01	\$ -	\$ 85.01
50	33610	MCKINNON, JEFFREY	\$ 79.00	\$ -	\$ 79.00
50	8659	MCLAURIN ENTERPRISE	\$ 707.98	\$ 659.00	\$ 48.98
50	34234	MCMAHON, ROBERT	\$ 12.97	\$ 0.72	\$ 12.25
50	33483	METCALF, MICHAEL	\$ 38.40	\$ -	\$ 38.40
50	33377	METHE, WADE	\$ 12.29	\$ -	\$ 12.29
50	33971	MIDDLEBROOKS, JAKARI	\$ 49.84	\$ -	\$ 49.84
50	33722	MIELE, KAYLA	\$ 13.19	\$ -	\$ 13.19
50	34094	MILLER, STEVEN	\$ 28.59	\$ -	\$ 28.59
50	31641	MILTNER, ERIC	\$ 27.40	\$ -	\$ 27.40
50	33476	MONDO, BAH	\$ 208.22	\$ -	\$ 208.22
50	34201	MOORE, NATHANIEL	\$ 77.15	\$ 5.40	\$ 71.75
50	34175	NAGY, JUSTIN	\$ 66.52	\$ 4.60	\$ 61.92
50	33379	PICARD, SCOTT	\$ 78.11	\$ -	\$ 78.11
50	34181	PORTER, APRIL	\$ 55.00	\$ -	\$ 55.00
50	31767	PRUSUTAM, NEPAL	\$ 119.26	\$ -	\$ 119.26
50	34117-50	QUEEN CITY PRIDE INC	\$ 1,346.97	\$ -	\$ 1,346.97
50	33339	QUINN, RYAN	\$ 70.81	\$ -	\$ 70.81
50	33810	RAMADHANI, KIKI	\$ 185.05	\$ -	\$ 185.05
50	30809	RAYMOND, JAMES	\$ 61.88	\$ -	\$ 61.88
50	33143	REAGAN, RYAN	\$ 42.65	\$ -	\$ 42.65
50	8881	RED OAK PROPERTY MANAGE	\$ 310.07	\$ 306.75	\$ 3.32
50	16772	RICARD, DUANE	\$ 72.63	\$ -	\$ 72.63

City of Manchester NH - Receivables
Over 90 Days as of 4/4/2023

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
50	33125	RIVERA, JOSHUA	\$ 48.54	\$ -	\$ 48.54
50	32269	ROBICHAUD, DENNIS	\$ 115.46	\$ -	\$ 115.46
50	31187	ROBINSON, JOSHUA	\$ 151.79	\$ -	\$ 151.79
50	33146	ROSSMAN, ALEXEXIS	\$ 5.32	\$ -	\$ 5.32
50	32908	RUIZ, JORGE	\$ 180.00	\$ -	\$ 180.00
50	33383	RUSSELL HARDING PROPERT	\$ 290.55	\$ -	\$ 290.55
50	32911	SALAMANCA, JESUS	\$ 166.25	\$ -	\$ 166.25
50	34176	SALAS, JERRY	\$ 62.25	\$ -	\$ 62.25
50	34202	SARETTE, DOUGLAS	\$ 26.00	\$ -	\$ 26.00
50	32909	SHABAKA, SHERIF	\$ 77.00	\$ -	\$ 77.00
50	32741	SILVENT, JOHN	\$ 70.85	\$ -	\$ 70.85
50	33331	SOLER, LUIS	\$ 5.32	\$ -	\$ 5.32
50	33217	STANELY, SEAN	\$ 43.78	\$ -	\$ 43.78
50	32746	TIERNEY, DOUGLAS	\$ 35.27	\$ -	\$ 35.27
50	31855	TOSADO-NIEVES, PABLO	\$ 107.25	\$ -	\$ 107.25
50	32480	TURSKI, TODD	\$ 108.15	\$ -	\$ 108.15
50	33554	WARREN, SHAWN	\$ 90.12	\$ -	\$ 90.12
50	31030	YOUNG, DAVID	\$ 34.18	\$ -	\$ 34.18
50	33885	YOUNG, JOHN	\$ 65.60	\$ -	\$ 65.60
50	32947	ZENANDRE, BRACCIO	\$ 180.36	\$ -	\$ 180.36
50	32407	ZLOTRG, ALDIN	\$ 224.00	\$ 26.25	\$ 197.75
50	33763	ZONA, NICHOLAS	\$ 51.97	\$ -	\$ 51.97
50	33307	ZUKANOVIC, ALAN	\$ 182.27	\$ -	\$ 182.27
50 & 51 - HIGHWAY TOTALS			\$ 44,768.07	\$ 28,317.39	\$ 16,450.68
52	25446	844 ELM ST. LLC	\$ 3,400.00	\$ 765.00	\$ 2,635.00
52	33277	AGUIAR, WELLINGTON	\$ 120.00	\$ -	\$ 120.00
52	33835	ALLEN, SCOTT	\$ 251.57	\$ 18.27	\$ 233.30
52	26464	ANDERSON, MELISSA	\$ 120.90	\$ -	\$ 120.90
52	31834	ANDREW, CLAUS J.	\$ 255.00	\$ -	\$ 255.00
52	33264	BANFIELD, SAMANTAH	\$ 120.00	\$ -	\$ 120.00
52	33898	BARNETT, ANTHONY	\$ 170.00	\$ -	\$ 170.00
52	25450	BAROODY AND GREENWOOD	\$ 1,360.50	\$ 1,360.00	\$ 0.50
52	32931	BARROWS, BECKY	\$ 222.49	\$ -	\$ 222.49
52	34098	BASS, TYLER	\$ 85.00	\$ -	\$ 85.00
52	33065	BECK, JOHN	\$ 595.00	\$ 255.00	\$ 340.00
52	33606	BEDARD, TERA	\$ 340.00	\$ -	\$ 340.00
52	32766	BERBERIAN, ASHLEY	\$ 341.62	\$ 339.96	\$ 1.66
52	33195	BREEZE HOME LOANS	\$ 1,445.50	\$ 1,020.00	\$ 425.50
52	33985	BRIGMAN, JUSTIN	\$ 3.60	\$ 2.70	\$ 0.90
52	33151	BROWN, ERIC	\$ 165.00	\$ -	\$ 165.00
52	33936	BRUNO, MARK	\$ 620.77	\$ 378.95	\$ 241.82
52	31542	BYRNE, KAREN	\$ 113.32	\$ -	\$ 113.32
52	33638	CAHALANE, KATHLEEN	\$ 130.75	\$ 8.30	\$ 122.45
52	25382	CALIFARNO, SHARON	\$ 110.00	\$ -	\$ 110.00
52	32547	CONGRESSMAN CHRIS PAPPA	\$ 1,615.00	\$ 1,020.00	\$ 595.00
52	33388	CONNOR, MATTHEW	\$ 620.77	\$ 378.95	\$ 241.82
52	34009	CONTRERAS, FREDDY	\$ 595.00	\$ 510.00	\$ 85.00
52	33979	CORREA, ANTHONY	\$ 595.00	\$ 85.00	\$ 510.00
52	12388	COZZENS, MARY	\$ 120.00	\$ -	\$ 120.00
52	29721	CRUZ, ZAMARA	\$ 55.00	\$ -	\$ 55.00
52	31099	CURTIS, RICKY	\$ 145.00	\$ -	\$ 145.00
52	31157	DEKORNE, CATHERINE	\$ 120.00	\$ -	\$ 120.00
52	33878	DELGADILLO, MARTIN	\$ 170.00	\$ -	\$ 170.00
52	33628	DEXTER, JOANNE	\$ 221.66	\$ 166.66	\$ 55.00
52	30960	DIETER, DAVID	\$ 121.80	\$ -	\$ 121.80
52	33303	DION, MICHELLE	\$ 340.00	\$ -	\$ 340.00
52	32201	DULCES BAKERY, LLC.	\$ 122.45	\$ 8.30	\$ 114.15
52	238	ECKHARDT & JOHNSON	\$ 321.11	\$ 9.36	\$ 311.75
52	33509	FALSTEIN, MACK	\$ 255.00	\$ -	\$ 255.00
52	32969	FARGO, MICHAEL	\$ 225.81	\$ -	\$ 225.81
52	33894	FICICI, AYSUN	\$ 85.00	\$ -	\$ 85.00
52	32374	FISHER, CELIA	\$ 425.00	\$ 340.00	\$ 85.00
52	11836	FRANKLIN PIERCE UNIVERS	\$ 18,559.00	\$ 6,839.00	\$ 11,720.00
52	33793	FUNK, DEB	\$ 595.00	\$ 510.00	\$ 85.00
52	33732	GAGNON, MARK	\$ 850.00	\$ 510.00	\$ 340.00
52	32561	GAINOR, EDWARD	\$ 1,020.00	\$ 510.00	\$ 510.00
52	32248	GALGANO, MICHAEL	\$ 165.00	\$ -	\$ 165.00
52	33462	GHANAYEM, ABDUL	\$ 255.00	\$ -	\$ 255.00
52	34084	GILDRED, SONYA	\$ 170.00	\$ -	\$ 170.00
52	28497	GLOBAL PLASTICS	\$ 2,766.63	\$ 2,766.50	\$ 0.13
52	33498	GODIN, JANELLE	\$ 73.50	\$ 4.50	\$ 69.00
52	33771	GONZALES, ELIJAH	\$ 255.00	\$ -	\$ 255.00
52	34163	GRASSO, MONICA	\$ 449.13	\$ 339.13	\$ 110.00
52	20842	GRICE, THOMAS	\$ 113.32	\$ -	\$ 113.32
52	33734	GUGUAI, PEYOUR	\$ 935.00	\$ 510.00	\$ 425.00
52	33234	HARRINGTON, IRENE	\$ 85.00	\$ -	\$ 85.00
52	33317	HART, JEREMY	\$ 255.00	\$ -	\$ 255.00
52	33466	HAYDEN, LYNN	\$ 686.10	\$ 383.40	\$ 302.70
52	2983	HILLSBOROUGH COUNTY ATT	\$ 3,720.00	\$ 3,660.00	\$ 60.00
52	33267	HINCKLEY, ERIN	\$ 850.00	\$ 510.00	\$ 340.00
52	33817	IDENCIA, INC	\$ 892.50	\$ 722.50	\$ 170.00
52	31900	JOHNSON, ERIN N.	\$ 255.00	\$ -	\$ 255.00

City of Manchester NH - Receivables
Over 90 Days as of 4/4/2023

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
52	31169	JOHNSON, JASON	\$ 170.00	\$ -	\$ 170.00
52	6384	JOHNSON, KAREN	\$ 85.00	\$ -	\$ 85.00
52	33117	JONES, DANIEL	\$ 130.87	\$ 9.05	\$ 121.82
52	32618	KARPEL, PAUL	\$ 85.00	\$ -	\$ 85.00
52	32635	KELLEY, EDWARD	\$ 429.90	\$ 309.90	\$ 120.00
52	33240	LAFFERTY, TANYA	\$ 753.30	\$ 387.90	\$ 365.40
52	33373	LANNAN, DANIEL	\$ 76.20	\$ 4.50	\$ 71.70
52	34095	LEFEBVRE, MATTHEW	\$ 255.00	\$ 170.00	\$ 85.00
52	33443	LEGAULT, NICKOLIS	\$ 340.00	\$ -	\$ 340.00
52	32249	LLAMA, FRANK III	\$ 111.66	\$ -	\$ 111.66
52	33172	Lligvichuzhan, JOHN	\$ 85.00	\$ -	\$ 85.00
52	34133	LOGAN, SHANITA	\$ 508.28	\$ 343.28	\$ 165.00
52	29557	LORENA'S CANTINA	\$ 113.30	\$ -	\$ 113.30
52	32787	MACLAUGHLIN, VICTORIA	\$ 60.00	\$ -	\$ 60.00
52	32761	MADHUMITHA, GOKA	\$ 85.00	\$ -	\$ 85.00
52	20949	MAGGIO, JOHN	\$ 233.97	\$ 170.37	\$ 63.60
52	33177	MALONE, ANDREW	\$ 977.50	\$ -	\$ 977.50
52	25544	MARITIME PROGRAM GROUP	\$ 680.00	\$ 510.00	\$ 170.00
52	31989	MARTIN, MIRANDA	\$ 255.00	\$ -	\$ 255.00
52	32287	MCCARTHY, JAMES	\$ 85.00	\$ -	\$ 85.00
52	30420	MCKINNEY, MONICA	\$ 60.00	\$ -	\$ 60.00
52	12908	MEDIA POWER YOUTH	\$ 815.00	\$ 765.00	\$ 50.00
52	25912	MESA, ENRIQUE	\$ 1,532.00	\$ 1,149.50	\$ 382.50
52	32764	MILLER, LEE	\$ 60.00	\$ -	\$ 60.00
52	34013	MITCHELL, KOLYN	\$ 295.75	\$ 18.26	\$ 277.49
52	33813	MONTY, THOMAS	\$ 255.00	\$ -	\$ 255.00
52	10142	MORRISON MAHONEY LLP	\$ 680.00	\$ -	\$ 680.00
52	33305	MWANGI, VICTOR	\$ 175.00	\$ -	\$ 175.00
52	31723	NAZARALI, MILA	\$ 62.70	\$ -	\$ 62.70
52	33525	NEMECEK, ANDREA	\$ 85.00	\$ -	\$ 85.00
52	33968	NESBETH, KATHRYN	\$ 414.05	\$ 79.07	\$ 334.98
52	33211	NURLEY, KELLER	\$ 180.85	\$ 12.50	\$ 168.35
52	31297	OGLEBAY, MISSY	\$ 60.00	\$ -	\$ 60.00
52	33588	OSMAN, MAZIN	\$ 365.39	\$ 307.19	\$ 58.20
52	18443	OTIS, MARK	\$ 55.00	\$ -	\$ 55.00
52	33716	QUELLET, NOAH	\$ 345.50	\$ 80.10	\$ 265.40
52	32291	PALAZZO, ELIZABETH	\$ 220.00	\$ -	\$ 220.00
52	32045	PALAZZOLA, JESSICA	\$ 85.00	\$ -	\$ 85.00
52	32616	PAOLINI, LISA	\$ 340.00	\$ -	\$ 340.00
52	25558	PARKHURST, SHERWIN	\$ 85.00	\$ -	\$ 85.00
52	31545	PEARSONS INC	\$ 382.50	\$ 170.00	\$ 212.50
52	32183	PEREIRA, JUSTIN	\$ 180.00	\$ -	\$ 180.00
52	33900	PEREZ, MILITZA	\$ 170.00	\$ -	\$ 170.00
52	33321	PESANTE, ASHTON EZRA	\$ 426.30	\$ 366.30	\$ 60.00
52	33842	POISSON, KENNETH	\$ 125.77	\$ 8.30	\$ 117.47
52	31427	PROVENCHE, EMILY	\$ 170.00	\$ -	\$ 170.00
52	33782	RAKOWSKI, RACHEL	\$ 62.47	\$ 4.15	\$ 58.32
52	31830	RATCHFORD, ASHLEY	\$ 85.00	\$ -	\$ 85.00
52	31786	RITCHE, JENNI	\$ 180.00	\$ -	\$ 180.00
52	34106	RIVERA, EDISON TARDI	\$ 499.80	\$ 258.90	\$ 240.90
52	29418	ROBINSON, CONNOR	\$ 510.00	\$ 425.00	\$ 85.00
52	33989	ROBY-DAIGLE, MERCEDES	\$ 252.60	\$ 12.60	\$ 240.00
52	33170	ROMARY, THOMAS	\$ 850.00	\$ 510.00	\$ 340.00
52	26662	RUNNER'S ALLEY	\$ 220.17	\$ 220.02	\$ 0.15
52	33153	SCHUNEMANN, EDMUND	\$ 12.08	\$ 0.80	\$ 11.28
52	34008	SCHWAB, MATTHEW	\$ 489.90	\$ 369.90	\$ 120.00
52	32901	SEBA, APELETE CURTIS J	\$ 216.30	\$ 170.00	\$ 46.30
52	30959	SOUCY, JOEL	\$ 425.00	\$ -	\$ 425.00
52	33259	STACKPOLE, ANTHONY	\$ 223.28	\$ 14.40	\$ 208.88
52	11528	STRANGE, KAT	\$ 190.80	\$ -	\$ 190.80
52	33907	STREHLOW, WILLIAM	\$ 935.00	\$ 510.00	\$ 425.00
52	33745	TOWER, THOMAS	\$ 255.00	\$ -	\$ 255.00
52	32341	TROIANI, GAYLE	\$ 60.90	\$ -	\$ 60.90
52	31933	TSERONIS, ALEXANDRA	\$ 255.00	\$ -	\$ 255.00
52	25595	TSERONIS, ERIN	\$ 255.00	\$ -	\$ 255.00
52	4312	UNH-MANCHESTER	\$ 2,160.00	\$ -	\$ 2,160.00
52	34103	VINSON, PATRICK	\$ 185.40	\$ 125.40	\$ 60.00
52	8154	WEDU DESIGN	\$ 1,993.85	\$ 1,823.85	\$ 170.00
52	25603	WHALEN, LAURA	\$ 85.00	\$ -	\$ 85.00
52	33098	WILDE, MEREDITH	\$ 765.00	\$ 510.00	\$ 255.00
52 - PARKING TOTALS			\$ 73,388.14	\$ 33,747.72	\$ 39,640.42
65	34208	CASIMIR, REMY	\$ 1,590.80	\$ 10.80	\$ 1,580.00
65 - PARKS & RECREATION TOTALS			\$ 1,590.80	\$ 10.80	\$ 1,580.00
GRAND TOTALS			\$ 8,762,822.81	\$ 4,464,299.16	\$ 4,298,523.65

Submission for Solicitors Review
Account in Collections

City of Manchester - Accounts Receivable Submissions for Solicitor's Review

Sent to Solicitor	Dept	Customer Name	Invoice Dates	Original Amount	Remaining Balance	Finance Charges	Total Outstanding	Explanation / Determination
3/29/2018	CE	Ahmedamin, Sandra	7/17/2017	\$ 1,150.00	\$ 1,150.00	\$ 86.25	\$ 1,236.25	Paying court approved \$50/month payment until full debt satisfied. 3/9/20 \$200 Overdue payment received.
9/28/2021	Airport	Legacy Airways Cargo	various	\$ 46,961.61	\$ 46,961.61	\$ -	\$ 46,961.61	Making periodic payments
12/7/2021	MPD	Whiskey's 20	various	\$ 1,290.00	\$ 1,290.00	\$ -	\$ 1,290.00	MPD resending invoices to address provided by Solicitors

All accounts determined to be uncollectable by collections >\$1,000 sent to City Solicitor

4/5/2023



Sharon Y. Wickens
Finance Officer

Michele A. Bogardus
Deputy Finance Officer

CITY OF MANCHESTER

Finance Department

April 10, 2023

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

Dear Honorable Committee Members,

Attached for your review is the City of Manchester's unaudited Monthly Financial Report for the first nine months of fiscal year 2023.

Expenditures:

The average unobligated balance percentage after nine months should be 25% as a benchmark. All departments are within 10% of this benchmark with the exception of the Department of Public Works. The overall unobligated percentage after nine months is 26.53% for 2023 compared to 27.49% a year ago. Health insurance costs for 2023 continues to track significantly over budget. A comparison of retirement payouts through March for FY 2023 and 2022 is as follows:

	2023	2022
Payments	\$ 655,399	\$ 1,057,836
Retirements		
Police	334,200	242,994
Fire	133,341	312,583
DPW	149,068	189,109
All Other	38,790	313,150
Total	655,399	1,057,836

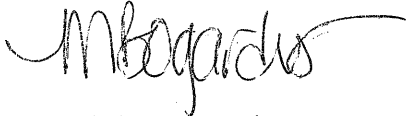
The following amounts have been transferred from the FY 2023 Contingency Account as of 3/31/2023:

Original Budget	7/1/2022	3,539,533.00
FY 2023 COLA/Pay Adjustments	7/1/2022	(2,793,348.15)
Traffic Signs at Connecting Rd/Brown Ave/S Beech/Frontage	8/2/2022	(12,000.00)
West Nile Virus Treatment	9/6/2022	(25,000.00)
Impound Lot Shed Construction	10/18/2022	(5,000.00)
West Nile Virus Treatment Unused	11/30/2022	14,315.69
Revised Balance - posted		718,500.54

Revenues:

Revenues for the first nine months of fiscal year 2023 are \$3.1 million higher than a year ago. Auto registrations are \$1.5 million higher and Permits are \$1 million higher than the same period a year ago. Interest income is \$1.7 million higher than a year ago due to increasing interest rates. Offsetting the increases is a decrease in School Chargebacks of \$937 thousand, primarily due to the School nurses moving to the School District in July 2022.

Sincerely,

A handwritten signature in black ink, appearing to read 'M. Bogardus', with a long horizontal flourish extending to the right.

Michele A. Bogardus
Deputy Finance Officer

**CITY OF MANCHESTER
NEW HAMPSHIRE**



FINANCIAL REPORTS

**FOR THE NINE MONTHS ENDED
MARCH 31, 2023**

UNAUDITED

CITY OF MANCHESTER, NEW HAMPSHIRE
PRELIMINARY FINANCIAL STATEMENTS
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FOR THE NINE MONTHS ENDED MARCH 31, 2023
(UNAUDITED)

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Nine Months Ended March 31, 2023
 (UNAUDITED)
 Budget Basis
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	FY 2023 MODIFIED BUDGET	FY 2023 OBLIGATIONS TO DATE	FY 2023 UNOBLIGATED BALANCE	FY 2023 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 70,000.00	\$ 51,250.00	\$ 18,750.00	26.79
ASSESSORS	788,236.26	501,671.50	286,564.76	36.36
CITY CLERK	1,060,565.29	711,467.37	349,097.92	32.92
MEDO	10,000.00	3,307.89	6,692.11	66.92
CITY SOLICITOR	1,775,210.65	1,171,246.63	603,964.02	34.02
FINANCE	1,026,031.93	696,630.79	329,401.14	32.10
CENTRAL FLEET MANAGEMENT	3,564,049.55	2,395,616.79	1,168,432.76	32.78
INFORMATION SYSTEMS	2,017,016.22	1,441,288.78	575,727.44	28.54
MAYOR	248,342.00	159,127.49	89,214.51	35.92
OFFICE OF YOUTH SERVICES	617,212.22	304,566.57	312,645.65	50.65
HUMAN RESOURCES	751,275.97	462,543.47	288,732.50	38.43
PLANNING & COMMUNITY DEVELOPMENT	2,325,771.42	1,554,434.90	771,336.52	33.16
TAX COLLECTOR	707,642.29	433,971.87	273,670.42	38.67
FIRE	22,614,134.15	16,491,604.65	6,122,529.50	27.07
POLICE	30,210,533.72	21,145,890.63	9,064,643.09	30.00
HEALTH	3,219,149.85	1,037,578.63	2,181,571.22	67.77
DEPARTMENT OF PUBLIC WORKS	30,244,736.01	26,098,095.03	4,146,640.98	13.71
WELFARE	974,413.85	693,009.55	281,404.30	28.88
LIBRARY	2,149,008.02	1,498,600.83	650,407.19	30.27
SENIOR SERVICES	252,371.45	135,729.98	116,641.47	46.22
TOTAL AGENCIES	104,625,700.85	76,987,633.35	27,638,067.50	26.42
RESTRICTED ITEMS-				
SEVERANCE PAY	1,100,000.00	655,399.21	444,600.79	40.42
WORKERS COMPENSATION - SALARY	684,000.00	929,610.18	(245,610.18)	(35.91)
WORKERS COMPENSATION - MEDICAL	1,783,654.00	1,493,641.64	290,012.36	16.26
HEALTH INSURANCE	12,513,720.00	12,579,974.85	(66,254.85)	(.53)
DENTAL INSURANCE	712,791.00	627,447.02	85,343.98	11.97
DEATH BENEFIT	72,601.00	43,722.68	28,878.32	39.78
DISABILITY INSURANCE	61,821.00	32,072.70	29,748.30	48.12
CITY RETIREMENT	11,847,890.54	8,124,779.04	3,723,111.50	31.42
FIRE STATE PENSION	6,268,246.92	4,420,496.48	1,847,750.44	29.48
POLICE STATE PENSION	7,654,541.41	5,342,550.86	2,311,990.55	30.20
FICA	3,207,427.74	2,291,160.65	916,267.09	28.57
UNEMPLOYMENT	25,000.00	9,373.00	15,627.00	62.51
TUITION	50,000.00	31,025.34	18,974.66	37.95
CGL INSURANCE	1,000,000.00	1,272,889.15	(272,889.15)	(27.29)
TOTAL RESTRICTED ITEMS	46,981,693.61	37,854,142.80	9,127,550.81	19.43

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Nine Months Ended March 31, 2023
 (UNAUDITED)
 Budget Basis
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	FY 2023 MODIFIED BUDGET	FY 2023 OBLIGATIONS TO DATE	FY 2023 UNOBLIGATED BALANCE	FY 2023 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
CONTINGENCY	718,500.54	-	718,500.54	100.00
MPTS	469,287.00	469,287.00	-	-
CIVIC CONTRIBUTIONS	115,449.00	117,984.00	(2,535.00)	(2.20)
NON-CITY PROGRAMS	76,164.00	-	76,164.00	100.00
STREET LIGHTING	716,203.00	645,164.58	71,038.42	9.92
TRANSIT SUBSIDY	1,373,420.00	1,373,420.00	-	-
EMPLOYEE MEDICAL SERVICES	65,000.00	17,245.65	47,754.35	73.47
MATURING DEBT	11,300,000.00	5,251,467.58	6,048,532.42	53.53
INTEREST ON MATURING DEBT	4,800,000.00	3,088,660.92	1,711,339.08	35.65

TOTAL NON-DEPARTMENTAL ITEMS	19,634,023.54	10,963,229.73	8,670,793.81	44.16

TOTAL GENERAL FUND	\$ 171,241,418.00	\$ 125,805,005.88	\$ 45,436,412.12	26.53
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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Nine Months Ended March 31, 2022
 (UNAUDITED)
 Budget Basis
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	FY 2022 MODIFIED BUDGET	FY 2022 OBLIGATIONS TO DATE	FY 2022 UNOBLIGATED BALANCE	FY 2022 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 70,000.00	\$ 50,000.00	\$ 20,000.00	28.57
ASSESSORS	658,719.00	451,046.63	207,672.37	31.53
CITY CLERK	1,031,152.00	669,727.58	361,424.42	35.05
CITY SOLICITOR	1,565,676.00	992,138.88	573,537.12	36.63
FINANCE	995,411.00	658,171.81	337,239.19	33.88
CENTRAL FLEET MANAGEMENT	3,416,256.00	2,380,256.25	1,035,999.75	30.33
INFORMATION SYSTEMS	1,888,071.00	1,337,753.60	550,317.40	29.15
MAYOR	238,342.00	178,594.44	59,747.56	25.07
OFFICE OF YOUTH SERVICES	590,969.00	402,227.57	188,741.43	31.94
HUMAN RESOURCES	734,037.00	457,547.32	276,489.68	37.67
PLANNING & COMMUNITY DEVELOPMENT	2,174,084.00	1,491,772.26	682,311.74	31.38
TAX COLLECTOR	665,599.00	450,821.06	214,777.94	32.27
FIRE	21,383,956.31	15,993,950.06	5,390,006.25	25.21
POLICE	27,990,595.27	20,361,134.88	7,629,460.39	27.26
HEALTH	2,647,786.76	1,913,720.38	734,066.38	27.72
DEPARTMENT OF PUBLIC WORKS	28,382,893.50	23,398,785.82	4,984,107.68	17.56
WELFARE	862,756.66	573,460.82	289,295.84	33.53
LIBRARY	2,026,156.00	1,500,760.40	525,395.60	25.93
SENIOR SERVICES	248,283.00	126,649.61	121,633.39	48.99
TOTAL AGENCIES	97,570,743.50	73,388,519.37	24,182,224.13	24.78
RESTRICTED ITEMS-				
WORKERS COMPENSATION - SALARY	697,113.28	530,439.10	166,674.18	23.91
WORKERS COMPENSATION - MEDICAL	2,050,951.77	1,676,094.69	374,857.08	18.28
HEALTH INSURANCE	14,531,330.39	10,435,316.83	4,096,013.56	28.19
DENTAL INSURANCE	674,082.91	461,207.92	212,874.99	31.58
DEATH BENEFIT	46,474.02	32,976.53	13,497.49	29.04
DISABILITY INSURANCE	41,629.25	30,473.65	11,155.60	26.80
CITY RETIREMENT	11,128,522.06	8,258,939.10	2,869,582.96	25.79
FIRE STATE PENSION	6,180,850.83	4,690,324.14	1,490,526.69	24.12
POLICE STATE PENSION	7,775,018.99	5,666,679.32	2,108,339.67	27.12
FICA	3,019,829.62	2,243,552.88	776,276.74	25.71
UNEMPLOYMENT	3,606.75	2,320.32	1,286.43	35.67
TUITION	28,750.20	22,777.79	5,972.41	20.77
CGL INSURANCE	1,882,826.95	1,277,249.78	605,577.17	32.16
TOTAL RESTRICTED ITEMS	48,060,987.02	35,328,352.05	12,732,634.97	26.49

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Nine Months Ended March 31, 2022
 (UNAUDITED)
 Budget Basis
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	FY 2022 MODIFIED BUDGET	FY 2022 OBLIGATIONS TO DATE	FY 2022 UNOBLIGATED BALANCE	FY 2022 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
MPTS	452,033.00	452,033.00	-	-
CONTINGENCY	750.00	750.00	-	-
CIVIC CONTRIBUTIONS	115,449.00	115,449.00	-	-
NON-CITY PROGRAMS	74,841.31	74,841.31	-	-
STREET LIGHTING	729,552.12	581,167.63	148,384.49	20.34
TRANSIT SUBSIDY	1,373,420.00	1,373,420.00	-	-
EMPLOYEE MEDICAL SERVICES	50,818.59	36,134.54	14,684.05	28.90
MATURING DEBT	10,904,258.60	4,940,871.56	5,963,387.04	54.69
INTEREST ON MATURING DEBT	4,586,420.86	2,566,029.49	2,020,391.37	44.05

TOTAL NON-DEPARTMENTAL ITEMS	18,287,543.48	10,140,696.53	8,146,846.95	44.55

TOTAL GENERAL FUND	\$ 163,919,274.00	\$ 118,857,567.95	\$ 45,061,706.05	27.49
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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Department - General Fund
 Non-Property Tax Revenues
 For The Nine Months Ended March 31, 2023
 (UNAUDITED)
 Budget Basis
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	FY 2023 MODIFIED BUDGET	FY 2023 REVENUE RECOGNIZED	FY 2023 UNRECOGNIZED BALANCE	FY 2023 PERCENTAGE UNRECOGNIZED
AGENCIES-				
ASSESSORS	950,000.00	875,368.47	74,631.53	7.86
CITY CLERK	2,456,040.00	1,205,432.35	1,250,607.65	50.92
MEDO	-	100.00	(100.00)	-
CITY SOLICITOR	847,138.00	683,466.66	163,671.34	19.32
FINANCE	6,176,530.00	2,704,882.70	3,471,647.30	56.21
INFORMATION SYSTEMS	205,000.00	252,696.09	(47,696.09)	(23.27)
HUMAN RESOURCES	1,200.00	1,078.19	121.81	10.15
PLANNING & COMMUNITY DEVELOPMENT	3,286,000.00	3,381,964.16	(95,964.16)	(2.92)
TAX COLLECTOR	22,679,920.00	16,622,677.16	6,057,242.84	26.71
CENTRAL FLEET MANAGEMENT	45,000.00	42,141.68	2,858.32	6.35
FIRE	966,970.00	946,987.99	19,982.01	2.07
POLICE	1,104,783.00	1,069,819.83	34,963.17	3.16
HEALTH	2,921,959.00	144,004.50	2,777,954.50	95.07
DEPARTMENT OF PUBLIC WORKS	14,203,048.00	9,614,119.92	4,588,928.08	32.31
WELFARE	18,000.00	16,937.24	1,062.76	5.90
SENIOR SERVICES	2,000.00	2,565.00	(565.00)	(28.25)

TOTAL AGENCIES	\$ 55,863,588.00	\$ 37,564,241.94	\$ 18,299,346.06	32.76
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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type - General Fund
 Non-Property Tax Revenues
 For The Nine Months Ended March 31, 2023
 (UNAUDITED)
 Budget Basis
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	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	21,555.00	23,072.08	(1,517.08)	(7.04)
INTEREST AND PENALTIES	665,000.00	461,213.72	203,786.28	30.64
CABLE FRANCHISE FEES	1,720,000.00	780,600.37	939,399.63	54.62
TOTAL TAXES, INTEREST AND PENALTIES	2,406,555.00	1,264,886.17	1,141,668.83	47.44
LICENSES AND PERMITS				
AUTO REGISTRATIONS	21,721,860.00	15,933,239.65	5,788,620.35	26.65
LICENSES	541,640.00	290,992.51	250,647.49	46.28
PERMITS	3,089,795.00	3,457,169.05	(367,374.05)	(11.89)
TOTAL LICENSES AND PERMITS	25,353,295.00	19,681,401.21	5,671,893.79	22.37
INTERGOVERNMENTAL				
FEDERAL REVENUES	406,000.00	146,873.46	259,126.54	63.82
PAYMENTS IN LIEU OF TAXES	912,000.00	852,236.63	59,763.37	6.55
STATE REVENUES	2,576,112.00	1,774,843.06	801,268.94	31.10
TOTAL INTERGOVERNMENTAL	3,894,112.00	2,773,953.15	1,120,158.85	28.77
SALES AND SERVICES				
GENERAL REVENUES	228,320.00	164,500.72	63,819.28	27.95
PUBLIC SAFETY	266,150.00	281,710.99	(15,560.99)	(5.85)
HIGHWAY	1,010,248.00	727,484.04	282,763.96	27.99
HEALTH	13,500.00	4,620.00	8,880.00	65.78
CEMETERY, PARKS & RECREATION	1,850,706.00	1,387,753.91	462,952.09	25.01
ZONING BOARD	82,000.00	50,755.00	31,245.00	38.10
PARKING VIOLATIONS	7,500.00	2,500.00	5,000.00	66.67
COURT FINES	9,000.00	2,776.06	6,223.94	69.15
OTHER FINES	-	25,725.00	(25,725.00)	-
FEES	1,211,765.00	1,079,934.54	131,830.46	10.88
WITNESS FEES	-	120.34	(120.34)	-
TOTAL SALES AND SERVICES	4,679,189.00	3,727,880.60	951,308.40	20.33
OTHER REVENUE SOURCES				
INTEREST INCOME	1,001,450.00	1,801,589.80	(800,139.80)	(79.90)
FUND TRANSFERS	3,701,202.00	100.00	3,701,102.00	100.00
REIMBURSEMENTS	3,172,504.00	1,868,876.98	1,303,627.02	41.09
RENTALS & LEASES	1,220,667.00	743,198.61	477,468.39	39.12
SCHOOL CHARGEBACKS	10,432,114.00	5,669,007.41	4,763,106.59	45.66
MISCELLANEOUS	2,500.00	33,348.01	(30,848.01)	(1,233.92)
TOTAL OTHER REVENUE SOURCES	19,530,437.00	10,116,120.81	9,414,316.19	48.20
TOTAL	\$ 55,863,588.00	\$ 37,564,241.94	\$ 18,299,346.06	32.76

City of Manchester, New Hampshire
Budget vs Actual Revenue By Type -
Non-Property Tax Revenues
For The Nine Months Ended March 31, 2023
Modified Budget FY 2023
(UNAUDITED)
Budget Basis
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	ACTUAL FY 2022	MODIFIED BUDGET FY 23	DIFFERENCE ACTUAL 22 VS BUDGET 23	PERCENTAGE DIFFERENCE OF FY22 VS FY23
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	59,351	21,555	(37,796)	(63.68)
INTEREST AND PENALTIES	1,172,987	665,000	(507,987)	(43.31)
CABLE FRANCHISE FEES	1,700,005	1,720,000	19,995	1.18
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TOTAL TAXES, INTEREST AND PENALTIES	2,932,343	2,406,555	(525,788)	(17.93)
LICENSES AND PERMITS				
AUTO REGISTRATIONS	20,237,959	21,721,860	1,483,901	7.33
LICENSES	535,914	541,640	5,726	1.07
PERMITS	3,418,613	3,089,795	(328,818)	(9.62)
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TOTAL LICENSES AND PERMITS	24,192,486	25,353,295	1,160,809	4.80
INTERGOVERNMENTAL				
FEDERAL REVENUES	531,803	406,000	(125,803)	(23.66)
PAYMENTS IN LIEU OF TAXES	913,589	912,000	(1,589)	(.17)
STATE REVENUES	2,556,238	2,576,112	19,874	.78
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TOTAL INTERGOVERNMENTAL	4,001,630	3,894,112	(107,518)	(2.69)
SALES AND SERVICES				
GENERAL REVENUES	246,280	228,320	(17,960)	(7.29)
PUBLIC SAFETY	274,448	266,150	(8,298)	(3.02)
HIGHWAY	978,339	1,010,248	31,909	3.26
HEALTH	3,600	13,500	9,900	275.00
CEMETERY, PARKS & RECREATION	2,079,594	1,850,706	(228,888)	(11.01)
ZONING BOARD	115,025	82,000	(33,025)	(28.71)
PARKING VIOLATIONS	2,000	7,500	5,500	275.00
COURT FINES	3,415	9,000	5,585	163.54
OTHER FINES	2,847	-	(2,847)	(100.00)
FEES	1,300,392	1,211,765	(88,627)	(6.82)
WITNESS FEES	120	-	(120)	(100.00)
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TOTAL SALES AND SERVICES	5,006,060	4,679,189	(326,871)	(6.53)
OTHER REVENUE SOURCES				
INTEREST INCOME	2,899,837	1,001,450	(1,898,387)	(65.47)
FUND TRANSFERS	2,501,465	3,701,202	1,199,737	47.96
REIMBURSEMENTS	3,252,057	3,172,504	(79,553)	(2.45)
RENTALS & LEASES	1,133,547	1,220,667	87,120	7.69
SCHOOL CHARGEBACKS	9,487,678	10,432,114	944,436	9.95
MISCELLANEOUS	17,973	2,500	(15,473)	(86.09)
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TOTAL OTHER REVENUE SOURCES	19,292,557	19,530,437	237,880	1.23
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TOTAL	\$ 55,425,076	\$ 55,863,588	\$ 438,512	.79
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City of Manchester, New Hampshire
Budget vs Actual Revenue By Type -
Non-Property Tax Revenues
For The Nine Months Ended March 31, 2023 and 2022
(UNAUDITED)
Budget Basis
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	9 MONTH ACTUAL FY 2022	9 MONTH ACTUAL FY 2023	DIFFERENCE ACTUAL 22 VS ACTUAL 23	PERCENTAGE DIFFERENCE OF FY22 VS FY23
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	31,683	23,072	(8,610)	(27.18)
INTEREST AND PENALTIES	595,837	461,213	(134,623)	(22.59)
CABLE FRANCHISE FEES	850,369	780,600	(69,768)	(8.20)
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TOTAL TAXES, INTEREST AND PENALTIES	1,477,889	1,264,886	(213,002)	(14.41)
LICENSES AND PERMITS				
AUTO REGISTRATIONS	14,424,917	15,933,239	1,508,322	10.46
LICENSES	280,765	290,992	10,227	3.64
PERMITS	2,421,464	3,457,169	1,035,705	42.77
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TOTAL LICENSES AND PERMITS	17,127,146	19,681,401	2,554,255	14.91
INTERGOVERNMENTAL				
FEDERAL REVENUES	244,256	146,873	(97,382)	(39.87)
PAYMENTS IN LIEU OF TAXES	801,089	852,236	51,147	6.38
STATE REVENUES	1,715,037	1,774,843	59,806	3.49
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TOTAL INTERGOVERNMENTAL	2,760,382	2,773,953	13,571	.49
SALES AND SERVICES				
GENERAL REVENUES	180,445	164,500	(15,944)	(8.84)
PUBLIC SAFETY	192,187	281,710	89,523	46.58
HIGHWAY	713,291	727,484	14,193	1.99
HEALTH	2,400	4,620	2,220	92.50
CEMETERY, PARKS & RECREATION	1,551,516	1,387,753	(163,762)	(10.55)
ZONING BOARD	94,135	50,755	(43,380)	(46.08)
PARKING VIOLATIONS	1,150	2,500	1,350	117.39
COURT FINES	1,773	2,776	1,003	56.57
OTHER FINES	2,847	25,725	22,878	803.58
FEES	1,101,691	1,079,934	(21,756)	(1.97)
WITNESS FEES	120	120	-	.28
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TOTAL SALES AND SERVICES	3,841,555	3,727,880	(113,674)	(2.96)
OTHER REVENUE SOURCES				
INTEREST INCOME	99,208	1,801,589	1,702,381	1,715.97
FUND TRANSFERS	-	100	100	-
REIMBURSEMENTS	1,885,696	1,868,876	(16,819)	(.89)
RENTALS & LEASES	693,431	743,198	49,767	7.18
SCHOOL CHARGEBACKS	6,605,775	5,669,007	(936,767)	(14.18)
MISCELLANEOUS	2,838	33,348	30,510	1,075.05
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TOTAL OTHER REVENUE SOURCES	9,286,948	10,116,120	829,172	8.93
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TOTAL	\$ 34,493,920	\$ 37,564,241	\$ 3,070,321	8.90
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6

City of Manchester, New Hampshire
Parking Division
Budgetary basis
For the nine months ended March 31, 2023
(unaudited)

Object Code Description	2023 Revised Budget	July 2022 - January 2023 Activity	2023 Balance
Intergovernmental Total	-	-	-
Charges for Services Total	1,516,061	957,116	491,977
Licenses & Permits Total	3,114,000	1,657,997	1,456,003
Interest Total	2,500	7,243	(4,743)
Other Revenue Total	655,000	655,042	(42)
Grand Total	<u>5,287,561</u>	<u>3,277,398</u>	<u>2,010,163</u>
Salaries & Wages Total	518,160	324,808	193,352
Employee Benefits Total	322,739	235,467	87,272
Purchased Professional Services Total	14,500	14,565	(65)
Purchased Property Services Total	634,640	448,110	186,530
Other Purchased Services Total	58,450	56,903	1,547
Supplies & Materials Total	88,000	81,173	6,827
Capital Outlay Total	-	-	-
Miscellaneous Total	180,000	101,975	78,025
Non-Departmental Total	319,970	220,115	99,855
Miscellaneous-Reimburse City Total	3,151,102	-	3,151,102
Grand Total	<u>5,287,561</u>	<u>1,483,116</u>	<u>3,804,445</u>
Excess (deficit) of revenues over expenditures	-	1,794,282	(1,794,282)

City of Manchester New Hampshire

In the year Two Thousand and Twenty-Three

AN ORDINANCE

“Amending Section 36.40, Chapter 79-E Community Revitalization Tax Relief Incentive, by providing for additional years of potential tax relief and limiting the time upon which substantial rehabilitation or replacement must begin.”

Be it Ordained, by the Board of Mayor and Aldermen of the City of Manchester, as follows:

I. Amend the Code of Ordinances by inserting new language in **bold**. Portions of the following section that remains unchanged appear in regular type.

§ 36.40 R.S.A. CHAPTER 79-E COMMUNITY REVITALIZATION TAX RELIEF INCENTIVE.

The provisions of R.S.A. Chapter 79-E Community Revitalization Tax Relief Incentive are hereby adopted subject to the following limitations.

(A) Pursuant to R.S.A. 79-E:2 II *QUALIFYING STRUCTURE* means a building located within the Central Business Service District (CBSD) as defined by the Board of Mayor and Aldermen pursuant to § 37.02, or the Redevelopment District (RDV) as defined by Article 4.01 A.10 of the Zoning Ordinance of the City of Manchester.

(B) Pursuant to R.S.A. 79-E:2 IV *SUBSTANTIAL REHABILITATION* shall mean rehabilitation of a qualifying structure which costs at least 15% of the pre-rehabilitation assessed valuation or at least \$75,000 whichever is greater.

(C) Pursuant to R.S.A. 79-E:5 the Board of Mayor and Aldermen, **in its discretion, may grant a tax relief period of up to, but not exceeding, five (5) years. The Board of Mayor and Aldermen may grant up to an additional two (2) years of tax relief for a project that results in new residential units and up to an additional four (4) years for a project that includes at least two thirds (2/3) new affordable housing units.**

(D) Pursuant to R.S.A. 79-E:5 IV *SUBSTANTIAL REHABILITATION* or *REPLACEMENT* shall commence within twelve (12) months of the date of the Board of Mayor and Aldermen’s decision granting tax relief. Failure to timely commence *SUBSTANTIAL REHABILITATION* or *REPLACEMENT* shall cause said tax relief to expire.

II. This ordinance shall take effect upon passage.