COMMITTEE ON ACCOUNTS, ENROLLMENT AND REVENUE ADMINISTRATION

October 19, 2021 at 5:00 PM
Aldermanic Chambers, City Hall (3rd Floor)

Members: Aldermen O'Neil, Gamache, Hirschmann, Barry, Terrio

AGENDA

The Chairman calls the meeting to order.

The Clerk calls the roll.

1. Update on the City's Revolving Loan Fund.
Gentlemen, what is your pleasure?

2. Communication from Michele Bogardus, Deputy Finance Officer, submitting Finance Department reports as follows:
- Accounts Receivable over 90 days
- Aging Report
- Outstanding Receivables

Gentlemen, what is your pleasure?

3. Communication from Sharon Wickens, Finance Officer, regarding the City's Monthly Financial Report (unaudited) for the first three months of fiscal year 2022.
Gentlemen, what is your pleasure?

4. Communication from the Deputy Finance Officer, requesting authorization to write off the first quarter receivables identified.
Gentlemen, what is your pleasure?

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

October 7, 2021

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,

K. LeBlanc

Kim LeBlanc
Financial Analyst II

Enc.

One City Hall Plaza • Manchester, New Hampshire 03101 • (603) 624-6460 • FAX: (603) 624-6549
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REVOLVING & RECOVERY LOANS
10/7/2021

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	$88,254.61	$0.00	
2	Lazy Nicks	10/30/2009	10/30/2030	$40,000.00	$19,700.47	$0.00	
3	Cedar & Oak	9/25/2008	1/1/2018	$41,000.00	$25,797.39	$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	$170,060.24	$0.00	

SUMMARY NOTES:

Loans 1 & 2 - Status current and in good standing.
Loan 3 thru 5 - 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	$65,565.90	$250.88	
7	Ancient Fire Mead & Cider	12/7/2017	12/15/2022	$50,000.00	$15,032.57	$62.64	
8	To Share Brewing Company	6/28/2018	7/15/2023	$40,000.00	$0.00	$0.00	Paid in full 7/16/21
9	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
10	Germania Front	1/20/2012	12/20/2022	$500,000.00	$76,944.62	$428.97	
				$2,526,622.04	$1,844,165.13	$742.49	

SUMMARY NOTES:

Loans 6 thru 9 - Status current and in good standing.
Loan 10 - 30 days past due.

Loan #	Recovery Loans - MDC	Original Loan Date	Loan Maturity Date	Original Loan Amount	Current Principal Balance	Current Interest Balance	Loan Activity
11	JJD Central, LLC	7/23/2020	10/1/2023	$15,000.00	$10,099.56	$16.83	
12	Sawaya Enterprises, Inc	7/23/2020	10/1/2025	$25,000.00	$20,197.86	$33.66	
13	HS 1, LLC	3/26/2021	3/1/2026	$25,000.00	$23,322.00	$38.87	
14	3 Kitchen Bar & Grill LLC	5/17/2021	5/1/2026	$15,000.00	$14,497.44	$24.16	
				$80,000.00	$68,116.86	$113.52	

SUMMARY NOTES:

Loans 11 thru 14 - Status current and in good standing.

Sharon Y. Wickens
Finance Officer

Michele A. Bogardus
Deputy Finance Officer

CITY OF MANCHESTER
Finance Department

October 8, 2021

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 receivable 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 $1,129,789 out of $2,362,777 billed. August's outstanding receivables totaled $680,331 out of $1,746,322 billed.

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

Respectfully submitted,

MBogard

Michele Bogardus
Deputy Finance Officer

Enc.

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

Total Receivables Over 90 Days	Dept Code	10/8/2021 Over 90 Days	8/6/2021 Over 90 Days
Airport	25	$ 278,649.67	$ 43,486.15
EPD	27	$ 5,980.54	$ 3,958.05
Parking Department	52	$ 23,870.09	$ 22,108.36
Total Enterprise Funds		$ 308,500.30	$ 69,552.56
Central Fleet Management	23	$ 1,272.05	$ 2,182.15
Fire Department	30	$ 606,419.46	$ 441,594.45
Health Department	41	$ 29,961.64	$ 29,961.64
Highway	50, 51	$ 60,829.52	$ 46,853.44
Information Systems	13	$ 1,000.00	$ 1,000.00
Parks & Recreation	65	$ 9,409.92	$ 8.00
Police Department	33,34,35,36	$ 103,713.02	$ 80,495.67
Welfare Department	60	$ 8,682.60	$ 8,682.60
Total General Fund		$ 821,288.21	$ 610,777.95
Grand Totals		$ 1,129,788.51	$ 680,330.51

General Fund receivables over $10,000 by customer				Explanation of Charges
Manchester Police Dept	33	$ 15,828.60	$ -	MPD - Night Vision Tech Training
Liberty Utilities	34	$ 17,052.08	$ -	MPD - Extra Details
FEMA	30	$ 587,925.69	$ 419,452.63	FEMA Reimbursement - In-process
FEMA	33	$ 38,822.62	$ 38,822.62	FEMA Reimbursement - In-process
FEMA	41	$ 28,999.27	$ 28,999.27	FEMA Reimbursement - In-process
Manchester Water Works	50	$ 14,914.40	$ -	Excavation Permit
State of NH	50	$ 34,176.16	$ 32,208.96	State of NH Grants - In-process
Salter School of Nursing	52	$ 14,039.13	$ 13,467.36	Parking - Referred to Solicitor
Totals		$ 751,757.95	$ 532,950.84	
Total General Fund receivables over 90 days less over $10,00		$ 69,530.26	$ 77,827.11	

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
13	2572-13	MANCHESTER TRANSIT AUTH	$ 1,000.00	$ -	$ 1,000.00
13 - INFORMATION SYSTEMS TOTALS			**$ 1,000.00**	**$ -**	**$ 1,000.00**
23	2507	MANCHESTER HOUSING AUTH	$ 1,518.85	$ 1,081.27	$ 437.58
23	17451	RYAN, MICHAEL	$ 834.47	$ -	$ 834.47
23 - CENTRAL FLEET TOTALS			**$ 2,353.32**	**$ 1,081.27**	**$ 1,272.05**
25	3509	AVIS RENT A CAR	$ 164,226.50	$ 29,643.94	$ 134,582.56
25	7519	DOT-FAA/TSA-AMZ-110	$ 52,675.14	$ -	$ 52,675.14
25	5143	FEDERAL GRANTS 1999	$ 380,708.79	$ 372,346.99	$ 8,361.80
25	3736	HERTZ CORP-PROP & CONCE	$ 32,412.82	$ 102.00	$ 32,310.82
25	5335	HUDSON - MANCHESTER, LL	$ 32,455.22	$ 22,716.65	$ 9,738.57
25	22993	JITTA, BERNICE (BJ)	$ 256.50	$ -	$ 256.50
25	33266	LEGACY AIRWAYS, LLC	$ 46,961.61	$ 24,946.03	$ 22,015.58
25	7594	MISCELLANEOUS CUSTOMER	$ 18,633.48	$ 1,191.00	$ 17,442.48
25	16963	NH LIQUOR COMMISSION	$ 464.42	$ -	$ 464.42
25	17931	SECURITYPOINT MEDIA, LL	$ 756.80	$ -	$ 756.80
25		SMARTE CARTE, INC	$ 45.00	$ -	$ 45.00
25 - AIRPORT TOTALS			**$ 729,596.28**	**$ 450,946.61**	**$ 278,649.67**
27	3072	A-BEE SEPTIC	$ 1,029.85	$ 1,019.85	$ 10.00
27	20054	RCI SEPTIC SERVICES	$ 3,265.66	$ 2,965.76	$ 299.90
27	3134	ST ONGE SEPTIC SERVICE	$ 21,062.33	$ 19,339.74	$ 1,722.59
27	3117	WIND RIVER ENVIROMENTAL	$ 5,544.58	$ 1,596.53	$ 3,948.05
27 - EPD TOTALS			**$ 30,902.42**	**$ 24,921.88**	**$ 5,980.54**
30	32476	1037-1045 ELM ST LLC	$ 1,080.00	$ -	$ 1,080.00
30	30148	1200 ELM STREET LLC.	$ 1,080.00	$ -	$ 1,080.00
30	20018	168 MMK ST. LLC	$ 1,080.00	$ -	$ 1,080.00
30	28454	300 GAY ST ACQUISITION	$ 1,716.75	$ -	$ 1,716.75
30	16889	323 CONCORD STREET, LLC	$ 139.06	$ -	$ 139.06
30	2570	33 S COMMERCIAL ST LLC	$ 25.00	$ -	$ 25.00
30	30122	79 CARL DR. REALTY, LLC	$ 2,724.30	$ -	$ 2,724.30
30	3022	95 MARKET STREET ASSOCI	$ 540.00	$ -	$ 540.00
30	32887	ADT COMMERCIAL	$ 258.74	$ 135.08	$ 123.66
30	26388	AIGEAN ALES	$ 107.50	$ 3.00	$ 104.50
30	30102	BT PROPERTY LLC	$ 1,620.00	$ -	$ 1,620.00
30	32930	CENTURY LINK	$ 104.50	$ -	$ 104.50
30	2748	CVS ASSET PROTECTION SV	$ 1,620.00	$ -	$ 1,620.00
30	8132-30	FEMA	$ 734,690.72	$ 146,765.03	$ 587,925.69
30	7901	FERNANDO HILARION	$ 540.00	$ -	$ 540.00
30	33289	FOUR ON ELM LLC	$ 1,080.00	$ -	$ 1,080.00
30	7966	HARVEY INDUSTRIES	$ 564.30	$ -	$ 564.30
30	12818	JUNE SEVENTH LLC	$ 1,080.00	$ -	$ 1,080.00
30	31138-30	LIBERTY UTILITIES	$ 20.70	$ -	$ 20.70
30	17580	MAHMOTORIC, MUHAREM	$ 1,620.00	$ -	$ 1,620.00
30	32268	NOODZ	$ 107.50	$ 3.00	$ 104.50
30	668	ODD FELLOWS BUILDING	$ 540.00	$ -	$ 540.00
30	33288	REALTY INCOME CORPORATI	$ 540.00	$ -	$ 540.00
30	24982	ROYAL INDIA	$ 6.00	$ 1.50	$ 4.50
30	64-30	SCHOOL ADMINISTRATIVE U	$ 200.00	$ -	$ 200.00
30	3744	STANLEY CONVERGENT SECU	$ 72.00	$ 36.00	$ 36.00
30	16677	SUNBELT RENTALS	$ 204.50	$ 100.00	$ 104.50
30	21857	VA MEDICAL CENTER	$ 204.50	$ 103.00	$ 101.50
30 - FIRE TOTALS			**$ 753,566.07**	**$ 147,146.61**	**$ 606,419.46**
33	21994	CELLULAR FREEDOM, INC	$ 28.57	$ 2.29	$ 26.28
33	8132-33	FEMA	$ 38,822.62	$ -	$ 38,822.62
33	19086	GOOD STILL	$ 736.86	$ -	$ 736.86

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
33	2521	MANCHESTER POLICE DEPT	$ 24,616.54	$ 8,787.94	$ 15,828.60
33	4301	US DEPARTMENT OF JUSTIC	$ 14,560.22	$ 13,783.75	$ 776.47
34	13502	ACCURATE TREE SERVICE	$ 1,732.88	$ 904.88	$ 828.00
34	32754	ATLANTIC PAVING	$ 4,075.75	$ -	$ 4,075.75
34	23724	COMMUNICATION CONSTRUTI	$ 12.82	$ -	$ 12.82
34	30650	CONSOLIDATED COMMUNICAT	$ 25,199.96	$ 23,363.26	$ 1,836.70
34	18539	DIGITAL FEDERAL CREDIT	$ 3,136.50	$ -	$ 3,136.50
34	32878	FRIENDS OF ANDREW YANG	$ 476.00	$ -	$ 476.00
34	32541	KNIGHTS EXCAVATION	$ 855.50	$ -	$ 855.50
34	18609-34	LIBERTY UTILITIES, INC	$ 105,281.17	$ 88,229.09	$ 17,052.08
34	5647	MCGARVEYS SALOON	$ 258.00	$ -	$ 258.00
34	17616	NBC NEWS	$ 7,140.00	$ -	$ 7,140.00
34	33062	NEWMANS EXCAVATION	$ 246.00	$ -	$ 246.00
34	8715	NH FISHER CATS	$ 6,221.00	$ 4,191.50	$ 2,029.50
34	33414	ROWELL SERVICES	$ 801.74	$ 793.75	$ 7.99
34	64-34	SCHOOL ADMINISTRATIVE U	$ 1,791.50	$ 254.00	$ 1,537.50
34	9601	SIGN GALLERY	$ 327.25	$ -	$ 327.25
34	33316	ST MORITZ SECURITY SERV	$ 492.00	$ -	$ 492.00
34	15338	TD BANK	$ 3,536.25	$ -	$ 3,536.25
34	26740	TWIN STATE UTILITIES	$ 638.00	$ -	$ 638.00
34	10381	WALMART	$ 1,722.00	$ -	$ 1,722.00
34	24304	WHISKEY'S 20	$ 1,290.00	$ -	$ 1,290.00
35	32548	AAA	$ 12.25	$ 0.30	$ 11.95
35	16984	GEICO BF/NJ CLAIMS	$ 12.70	$ 0.30	$ 12.40
33, 34, 35, & 36 - POLICE TOTALS			**$ 244,024.08**	**$ 140,311.06**	**$ 103,713.02**
41	28345	COMMUNITY HEALTH ACCESS	$ 1,821.52	$ 859.15	$ 962.37
41	8132-70	FEMA	$ 53,168.92	$ 24,169.65	$ 28,999.27
41 - HEALTH TOTALS			**$ 54,990.44**	**$ 25,028.80**	**$ 29,961.64**
50	8018	AHRENT, JEFFREY	$ 269.38	$ -	$ 269.38
50	32661	ANNIELYS, SEDA	$ 1.00	$ -	$ 1.00
50	32051	ASPROGIANNIS, STYLIANOS	$ 82.04	$ -	$ 82.04
50	32987	AVELLA, MICHAEL	$ 0.26	$ -	$ 0.26
50	32975	BAH, ABU	$ 0.97	$ -	$ 0.97
50	32988	BALDIZAN, FRANK	$ 337.50	$ -	$ 337.50
50	32206	BASSETT, SHANNA	$ 277.97	$ -	$ 277.97
50	3321	BEAULIEU LINDQUIST REAL	$ 1.57	$ -	$ 1.57
50	32489	BEDDINGTON, LINDA	$ 29.26	$ -	$ 29.26
50	32376	BELMAIN, AMBER	$ 8.74	$ -	$ 8.74
50	33347	BERUBE, GEORGE	$ 530.70	$ 1.70	$ 529.00
50	18675	BIRCH HILL TERRACE	$ 8.54	$ -	$ 8.54
50	32530	BLACK WATER FIRE PROTEC	$ 126.25	$ -	$ 126.25
50	33428	BOWES, DOUGLAS	$ 7.11	$ 0.11	$ 7.00
50	32123	BRACCIO, ZENANDRE S.	$ 193.84	$ -	$ 193.84
50	32585	BROWN, JEREMY	$ 12.54	$ -	$ 12.54
50	33429	BRUNELLE, DENNIS	$ 60.39	$ 0.89	$ 59.50
50	31636	BUZZELL, JAMES	$ 86.14	$ -	$ 86.14
50	32642	CABALLERY CONSTRUCTION	$ 53.81	$ -	$ 53.81
50	33278	CERATO, JOSEPH	$ 82.70	$ 1.48	$ 81.22
50	33140	CHANG, HSIU	$ 1.84	$ -	$ 1.84
50	32868	CHENEVERT, PATTI	$ 80.00	$ -	$ 80.00
50	32979	CHRISTENSEN, CARL	$ 0.42	$ -	$ 0.42
50	6360	CLATANOFF, THOMAS	$ 5.64	$ 5.25	$ 0.39
50	32286	COLON, JOSE	$ 69.27	$ -	$ 69.27

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
50	33005	COOPER, ERIC	$ 0.20	$ -	$ 0.20
50	32757	CORCORAN, JEFFREY	$ 27.75	$ -	$ 27.75
50	33375	COSTA, LISA	$ 20.12	$ 0.58	$ 19.54
50	31952	CUMMINGS, STEPHEN	$ 73.16	$ -	$ 73.16
50	32758	CYR, SYNDEE	$ 55.00	$ -	$ 55.00
50	11068	DEBRIS DOCTORS, LLC	$ 3.29	$ -	$ 3.29
50	33430	DELGRECO, JESSE	$ 326.61	$ 135.86	$ 190.75
50	33023	DELISLE, VIVIAN	$ 55.00	$ -	$ 55.00
50	31953	DESJARLAIS, STEPHEN	$ 51.22	$ -	$ 51.22
50	32669	DONOVAN, ADAM	$ 0.15	$ -	$ 0.15
50	28287	DOUGLAS, THOMAS	$ 18.60	$ -	$ 18.60
50	32536	DROUIN, JOHN	$ 141.10	$ -	$ 141.10
50	10353	DUBE, MARK	$ 0.39	$ -	$ 0.39
50	7031	DUPONT, PIERRE	$ 10.34	$ 10.00	$ 0.34
50	217	EASTER SEALS NH INC	$ 78.89	$ 77.25	$ 1.64
50	31144	EAVES, JOSHUA	$ 44.20	$ -	$ 44.20
50	32524	EVERGREEN MANAGEMENT GR	$ 1,050.13	$ 1,026.79	$ 23.34
50	3127	EVERSOURCE	$ 1,146.72	$ 1,113.00	$ 33.72
50	33348	FABRIZIO, ANTHONY	$ 68.40	$ 1.10	$ 67.30
50	33216	FELT, WILLIAM	$ 69.33	$ 2.82	$ 66.51
50	33021	FOURNIER, NOAH	$ 136.78	$ -	$ 136.78
50	32675	FREEMAN, JOE	$ 109.95	$ -	$ 109.95
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	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	$ 2.32	$ 78.16
50	33283	GRAMOLINI, JEANELLE	$ 42.65	$ 1.20	$ 41.45
50	32982	HALL, DEREK	$ 0.08	$ -	$ 0.08
50	3148	HANOVER HILL SIDING	$ 231.39	$ 231.00	$ 0.39
50	31053	HENDRICKS, JAMES	$ 16.84	$ -	$ 16.84
50	31533	HILARY, HENRY	$ 23.42	$ -	$ 23.42
50	32370	HINSE, BRYAN	$ 219.90	$ -	$ 219.90
50	33145	HOOKER, KEN	$ 113.15	$ -	$ 113.15
50	11438	HOOKSETT PAVING CO	$ 12.25	$ -	$ 12.25
50	33110	INOA, ALEX	$ 5.32	$ -	$ 5.32
50	32936	IRWIN, MICHAEL	$ 1.26	$ -	$ 1.26
50	33332	JACOB, TRACY	$ 5.57	$ 0.16	$ 5.41
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	9473	JONES, JOHN PAUL	$ 0.76	$ -	$ 0.76
50	32676	KARGBO, ALHAJI	$ 64.90	$ -	$ 64.90
50	33427	KELLEY, PATRICK	$ 76.13	$ 1.13	$ 75.00
50	33439	KHALID, MOHAMUD	$ 33.75	$ 0.50	$ 33.25
50	32255	KHAN, CHOUDHARY	$ 1.58	$ -	$ 1.58
50	33302	KRUGER, MARK	$ 1.07	$ -	$ 1.07
50	32666	LABRECQUE, PAUL	$ 43.26	$ -	$ 43.26
50	33131	LAINCY, JEAN	$ 18.29	$ -	$ 18.29
50	32505	LANDRY, BRANDON	$ 26.72	$ -	$ 26.72

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
50	33432	LASALA, MARK	$ 58.36	$ 0.86	$ 57.50
50	32482	LECLERC, LELAND	$ 1.65	$ -	$ 1.65
50	32724	LEDGEVIEW COMMERICAL PA	$ 261.52	$ 240.75	$ 20.77
50	31052	LEMOS, KEVIN	$ 71.10	$ -	$ 71.10
50	18609-50	LIBERTY UTILITIES, INC	$ 91,313.07	$ 89,289.52	$ 2,023.55
50	17579	LODI TRUST	$ 56.83	$ -	$ 56.83
50	32483	LOGIACCCO, FRANCESCO	$ 13.33	$ -	$ 13.33
50	33327	LUCE, VICTOR	$ 174.70	$ 6.15	$ 168.55
50	32283	MACDONALD, STANLEY	$ 334.29	$ 7.46	$ 326.83
50	2545	MANCHESTER FACILITIES D	$ 254.00	$ -	$ 254.00
50	11485-50	MANCHESTER PARKING DIVI	$ 664.67	$ -	$ 664.67
50	2572-50	MANCHESTER TRANSIT AUTH	$ 425.12	$ -	$ 425.12
50	2557	MANCHESTER WATER WORKS	$ 189,725.46	$ 174,811.06	$ 14,914.40
50	32522	MAROTTO, DAVID	$ 124.35	$ -	$ 124.35
50	32778	MARSH, KELLY	$ 30.00	$ -	$ 30.00
50	32385	MARTINEZ, CHRISTINE	$ 85.01	$ -	$ 85.01
50	33406	MCLANE, LAWRENCE	$ 17.51	$ 0.26	$ 17.25
50	8659	MCLAURIN ENTERPRISE	$ 773.98	$ 725.00	$ 48.98
50	32977	MEDIC, MELIHA	$ 1.47	$ -	$ 1.47
50	33377	METHE, WADE	$ 12.29	$ 0.36	$ 11.93
50	16490	METROPOLIS PROPERTY MAN	$ 967.77	$ 966.75	$ 1.02
50	21692	MILL CITY ENERGY MICHAE	$ 132.88	$ 129.75	$ 3.13
50	31641	MILTNER, ERIC	$ 27.40	$ -	$ 27.40
50	32960	MOORE, BRUCE	$ 4.76	$ -	$ 4.76
50	32942	PERKINS, JOHN	$ 0.18	$ -	$ 0.18
50	33379	PICARD, SCOTT	$ 78.11	$ 2.24	$ 75.87
50	30231	PRO LINE COMPANIES, LLC	$ 2.60	$ -	$ 2.60
50	8825	PROVENCHER, PAUL R JR	$ 0.50	$ -	$ 0.50
50	31767	PRUSUTAM, NEPAL	$ 119.26	$ -	$ 119.26
50	33339	QUINN, RYAN	$ 70.81	$ 2.04	$ 68.77
50	33022	RAFAT, KAREEM	$ 0.10	$ -	$ 0.10
50	30809	RAYMOND, JAMES	$ 61.88	$ -	$ 61.88
50	33143	REAGAN, RYAN	$ 42.65	$ -	$ 42.65
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	32411	ROCKWELL, DANA	$ 0.36	$ -	$ 0.36
50	33146	ROSSMAN, ALEXEXIS	$ 5.32	$ -	$ 5.32
50	32908	RUIZ, JORGE	$ 180.00	$ -	$ 180.00
50	33383	RUSSELL HARDING PROPERT	$ 290.55	$ 203.20	$ 87.35
50	31009	SAFARI CONSTRUCTION MGM	$ 5.25	$ -	$ 5.25
50	32911	SALAMANCA, JESUS	$ 166.25	$ -	$ 166.25
50	32997	SAMPLE, JOSEPH R.	$ 1.52	$ -	$ 1.52
50	32478	SCI EXCAVATING LLC.	$ 163.35	$ -	$ 163.35
50	32401	SEGLAH, CLEMENCE	$ 1.16	$ -	$ 1.16
50	32909	SHABAKA, SHERIF	$ 77.00	$ -	$ 77.00
50	32741	SILVENT, JOHN	$ 70.85	$ -	$ 70.85
50	33207	SILVER ENVIRONMENTAL	$ 99.00	$ 98.00	$ 1.00
50	33433	SLOCUM, ERIC	$ 7.11	$ 0.11	$ 7.00
50	33331	SOLER, LUIS	$ 5.32	$ 0.16	$ 5.16
50	8277	ST CYR, JOSEPH	$ 55.00	$ 50.21	$ 4.79
50	33217	STANELY, SEAN	$ 43.78	$ -	$ 43.78
50	4091	STATE OF NEW HAMPSHIRE	$ 162,231.45	$ 128,055.29	$ 34,176.16

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
50	33137	STERN, MICHAEL	$ 0.26	$ -	$ 0.26
50	8041	SYKES, WILLIAM	$ 0.25	$ -	$ 0.25
50	32746	TIERNEY, DOUGLAS	$ 35.27	$ -	$ 35.27
50	31855	TOSADO-NIEVES, PABLO	$ 107.25	$ -	$ 107.25
50	32992	TRIPP, STEVEN DALLAS JR	$ 0.18	$ -	$ 0.18
50	32480	TURSKI, TODD	$ 108.15	$ 2.56	$ 105.59
50	19620	VEILLEUX, DAVID	$ 1.06	$ -	$ 1.06
50	32570	WEARE, DAVID	$ 0.26	$ -	$ 0.26
50	33073	YADANI	$ 0.08	$ -	$ 0.08
50	31030	YOUNG, DAVID	$ 34.18	$ -	$ 34.18
50	32947	ZENANDRE, BRACCIO	$ 180.36	$ -	$ 180.36
50	32407	ZLOTRG, ALDIN	$ 197.75	$ -	$ 197.75
51	32509	CCMSI	$ 3.35	$ -	$ 3.35
51	11485-51	MANCHESTER PARKING DIVI	$ 35.45	$ -	$ 35.45
50 & 51 - HIGHWAY TOTALS			**$ 458,034.39**	**$ 397,204.87**	**$ 60,829.52**
52	33277	AGUIAR, WELLINGTON	$ 120.00	$ -	$ 120.00
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	32931	BARROWS, BECKY	$ 275.00	$ 220.00	$ 55.00
52	29008	BLUER, JOSHUA	$ 111.66	$ -	$ 111.66
52	33151	BROWN, ERIC	$ 165.00	$ -	$ 165.00
52	32605	BUBECK, JOHN	$ 85.00	$ -	$ 85.00
52	33315	BUNIE, MIKE	$ 85.00	$ -	$ 85.00
52	31542	BYRNE, KAREN	$ 113.32	$ -	$ 113.32
52	25382	CALIFARNO, SHARON	$ 110.00	$ -	$ 110.00
52	16680	CAVANAUGH, TIFFANY	$ 55.00	$ -	$ 55.00
52	12388	COZZENS, MARY	$ 120.00	$ -	$ 120.00
52	29721	CRUZ, ZAMAIRA	$ 55.00	$ -	$ 55.00
52	31099	CURTIS, RICKY	$ 145.00	$ 120.00	$ 25.00
52	31157	DEKORNE, CATHERINE	$ 120.00	$ -	$ 120.00
52	30960	DIETER, DAVID	$ 121.80	$ -	$ 121.80
52	25493	DUCHARME RESOLUTIONS, P	$ 85.00	$ -	$ 85.00
52	32969	FARGO, MICHAEL	$ 225.81	$ -	$ 225.81
52	32913	FOWLER, JESSIE	$ 241.58	$ 8.30	$ 233.28
52	32561	GAINOR, EDWARD	$ 150.00	$ -	$ 150.00
52	32248	GALGANO, MICHAEL	$ 165.00	$ -	$ 165.00
52	25506	GARNEAU, MARK	$ 170.00	$ -	$ 170.00
52	20842	GRICE, THOMAS	$ 113.32	$ -	$ 113.32
52	33235	GURUNG. VISHWAS	$ 85.00	$ -	$ 85.00
52	33234	HARRINGTON, IRENE	$ 85.00	$ -	$ 85.00
52	13921	JANELLE, PETER	$ 170.00	$ -	$ 170.00
52	31900	JOHNSON, ERIN N.	$ 255.00	$ -	$ 255.00
52	31169	JOHNSON, JASON	$ 170.00	$ -	$ 170.00
52	6384	JOHNSON, KAREN	$ 85.00	$ -	$ 85.00
52	32651	JUST, ASHLEY	$ 85.00	$ -	$ 85.00
52	30187	KEANE, EMILY	$ 114.15	$ -	$ 114.15
52	33373	LANNAN, DANIEL	$ 60.00	$ -	$ 60.00
52	32249	LLAMA, FRANK III	$ 111.66	$ -	$ 111.66
52	33172	Lligvichuzhan, JOHN	$ 85.00	$ -	$ 85.00
52	29557	LORENA'S CANTINA	$ 113.30	$ -	$ 113.30
52	33384	MACCORMACK, DOUGLAS	$ 55.00	$ -	$ 55.00
52	32787	MACLAUGHLIN, VICTORIA	$ 60.00	$ -	$ 60.00
52	33372	MADDEN, MATTHEW	$ 60.00	$ -	$ 60.00

City of Manchester NH - Receivables
Over 90 Days as of 10/8/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
52	32761	MADHUMITHA, GOKA	$ 85.00	$ -	$ 85.00
52	31989	MARTIN, MIRANDA	$ 255.00	$ -	$ 255.00
52	32287	MCCARTHY, JAMES	$ 85.00	$ -	$ 85.00
52	28527	MCKENZIE, BRANDON	$ 120.00	$ -	$ 120.00
52	30420	MCKINNEY, MONICA	$ 60.00	$ -	$ 60.00
52	32764	MILLER, LEE	$ 60.00	$ -	$ 60.00
52	28520	MONTEAGUDO, YASBEL	$ 167.36	$ -	$ 167.36
52	31723	NAZARALI, MILA	$ 62.70	$ -	$ 62.70
52	32124	NOLAN, KENT	$ 60.00	$ -	$ 60.00
52	31297	OGLEBAY, MISSY	$ 60.00	$ -	$ 60.00
52	18443	OTIS, MARK	$ 55.00	$ -	$ 55.00
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	32183	PEREIRA, JUSTIN	$ 180.00	$ -	$ 180.00
52	25578	PHILLIPS, MAGGIE	$ 340.00	$ -	$ 340.00
52	32612	PRM-RGM, LLC	$ 510.00	$ -	$ 510.00
52	31427	PROVENCHER, EMILY	$ 170.00	$ -	$ 170.00
52	32897	RANDLETT, CYNTHIA	$ 60.00	$ -	$ 60.00
52	31830	RATCHFORD, ASHLEY	$ 85.00	$ -	$ 85.00
52	31786	RITCHE, JENNI	$ 180.00	$ -	$ 180.00
52	26662	RUNNER'S ALLEY	$ 661.65	$ 441.65	$ 220.00
52	19825	SALTER SCHOOL OF NURSIN	$ 14,483.84	$ 444.71	$ 14,039.13
52	33171	SANSON, ELISABETH	$ 170.00	$ -	$ 170.00
52	33411	SCHUYLER, BRADLEY	$ 60.00	$ -	$ 60.00
52	30169	SEWELL, JIMMY	$ 110.00	$ -	$ 110.00
52	30959	SOUCY, JOEL	$ 425.00	$ -	$ 425.00
52	11528	STRANGE, KAT	$ 190.80	$ -	$ 190.80
52	26867	TOBIN, SHAWN	$ 170.00	$ -	$ 170.00
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	25603	WHALEN, LAURA	$ 100.00	$ -	$ 100.00
52 - PARKING TOTALS			**$ 25,104.75**	**$ 1,234.66**	**$ 23,870.09**
60	8132-60	FEMA	$ 8,682.60	$ -	$ 8,682.60
60 - WELFARE TOTALS			**$ 8,682.60**	**$ -**	**$ 8,682.60**
65	33238	MANCHESTER EAST COBRAS	$ 0.43	$ -	$ 0.43
65	3575	MANCHESTER REGIONAL YOU	$ 7.57	$ -	$ 7.57
65	64-65	SCHOOL ADMINISTRATIVE U	$ 54,015.36	$ 45,113.44	$ 8,901.92
65	12427	ST. PATRICKS DAY	$ 500.00	$ -	$ 500.00
65 - PARKS & RECREATION TOTALS			**$ 54,523.36**	**$ 45,113.44**	**$ 9,409.92**
GRAND TOTALS			**$ 2,362,777.71**	**$ 1,232,989.20**	**$ 1,129,788.51**

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
5/8/2017	CE	Mateo, Ernesto B	11/25/2015	$ 1,145.00	$ 1,145.00	$ 206.16	$ 1,351.16	$500 Payments Received 7/22/19 - & 9/9/21 to pay ourt approved $50/month payment until full debt satisfied.
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.
4/27/2018	CE	Panourgias, Maria	5/12/2017	$ 1,580.00	$ 1,580.00	$ 165.90	$ 1,745.90	Paying court approved $50/month payment until full debt satisfied.
4/8/2021	Parking	Salter School of Nursing	7/9/20 - 9/1/20	$ 12,705.00	$ 12,705.00	$ 952.95	$ 13,657.95	Bankruptcy, Write-off Recommended
8/6/2021	Fire	1200 Elm Street LLC.	1/1/2021	$ 1,080.00	$ 1,080.00	$ -	$ 1,080.00	Has previously been in collections ~ not responsive to collection attempts
8/6/2021	Fire	300 Gay St Acquisition	various	$ 1,620.00	$ 1,620.00	$ -	$ 1,620.00	Has been in collections since 6/15/2018
8/6/2021	Fire	79 Carl Dr Realty LLC.	various	$ 2,700.00	$ 2,700.00	$ -	$ 2,700.00	Has been in collections since 6/15/2018
8/6/2021	Fire	Commonwealth Collective	1/1/2021	$ 1,080.00	$ 1,080.00	$ -	$ 1,080.00	Paid in Full 9/15/21
8/6/2021	Fire	Four on Elm LLC	1/13/2021	$ 1,080.00	$ 1,080.00	$ -	$ 1,080.00	Not responsive to Fire's collection attempts
8/6/2021	Fire	Lerocque, Kristine	various	$ 1,620.00	$ 1,350.00	$ -	$ 1,350.00	Paid in Full 9/23/21
8/6/2021	Fire	Mahmotoric, Muharem	various	$ 1,620.00	$ 1,620.00	$ -	$ 1,620.00	Has been in collections since 8/10/2020
9/28/2021	Airport	Legacy Airways Cargo	various	$ 46,961.61	$ 46,961.61	$ -	$ 46,961.61	Not responsive to MHTs collection attempts

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

New Submission
Payment Received

Sharon Y. Wickens
Finance Officer

CITY OF MANCHESTER

Finance Department

October 8, 2021

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 three months of fiscal year 2022.

***Expenditures*:**

The average unobligated balance percentage after three months should be 75% as a benchmark. All departments are within 10% of this benchmark with the exception of Information Systems and the Department of Public Works. The overall unobligated percentage after one month is 75.29% for 2022 compared to 71.21% a year ago. Health insurance costs for 2022 are trending under budget by $68 thousand through September. A comparison of retirement payouts through September for FY 2022 and 2021 is as follows:

		2022	2021
Payments		$ 547,964	$ 611,440
Retirements			
	Police	2	4
	Fire	3	5
	DPW	3	2
	All Other	4	4
Total		12	15

The following amounts have been transferred from the FY 2022 Contingency Account as of 9/30/2021:

Original Budget	7/1/2021	421,575.00
North Manchester Hooksett Little League	8/3/2021	(750.00)
Revised Balance - posted		420,825.00

Revenues:

Revenues for the first three months of fiscal year 2022 are $725 thousand lower than a year ago. Permits are $23 thousand higher than the same period a year ago. Auto registrations are $215 thousand lower than a year ago. Reimbursements are lower by $239 thousand, primarily due to the debt refunding from June of 2021.

Sincerely,

Sharon Y. Wickens
Finance Officer

CITY OF MANCHESTER
NEW HAMPSHIRE

FINANCIAL REPORTS

FOR THE THREE MONTHS ENDED
SEPTEMBER 30, 2021

UNAUDITED

CITY OF MANCHESTER, NEW HAMPSHIRE

PRELIMINARY FINANCIAL STATEMENTS

TABLE OF CONTENTS

FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2021

(UNAUDITED)

City of Manchester, New Hampshire
Budget vs Actual Expenditures - General Fund
By Department Without Restricted Items
For The Three Months Ended September 30, 2021
(UNAUDITED)
Budget Basis
QT1BUDNBN1

	FY 2022 MODIFIED BUDGET	FY 2022 OBLIGATIONS TO DATE	FY 2022 UNOBLIGATED BALANCE	FY 2022 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	$ 70,000.00	$ 16,250.00	$ 53,750.00	76.79
ASSESSORS	658,719.00	154,248.06	504,470.94	76.58
CITY CLERK	1,031,152.00	224,345.25	806,806.75	78.24
CITY SOLICITOR	1,565,676.00	334,105.24	1,231,570.76	78.66
FINANCE	995,411.00	182,945.39	812,465.61	81.62
CENTRAL FLEET MANAGEMENT	3,416,256.00	723,637.71	2,692,618.29	78.82
INFORMATION SYSTEMS	1,888,071.00	967,044.09	921,026.91	48.78
MAYOR	238,342.00	59,151.14	179,190.86	75.18
OFFICE OF YOUTH SERVICES	590,969.00	135,054.61	455,914.39	77.15
HUMAN RESOURCES	734,037.00	141,403.37	592,633.63	80.74
PLANNING & COMMUNITY DEVELOPMENT	2,174,084.00	510,750.33	1,663,333.67	76.51
TAX COLLECTOR	665,599.00	156,507.13	509,091.87	76.49
FIRE	21,732,635.00	5,148,679.80	16,583,955.20	76.31
POLICE	28,739,541.00	6,445,989.24	22,293,551.76	77.57
HEALTH	3,086,303.00	501,468.97	2,584,834.03	83.75
DEPARTMENT OF PUBLIC WORKS	28,775,873.00	9,551,780.84	19,224,092.16	66.81
WELFARE	956,744.00	195,241.06	761,502.94	79.59
LIBRARY	2,026,156.00	542,967.05	1,483,188.95	73.20
SENIOR SERVICES	248,283.00	38,519.80	209,763.20	84.49
TOTAL AGENCIES	99,593,851.00	26,030,089.08	73,563,761.92	73.86
RESTRICTED ITEMS-				
WORKERS COMPENSATION - SALARY	684,000.00	348,900.68	335,099.32	48.99
WORKERS COMPENSATION - MEDICAL	1,683,654.00	527,737.00	1,155,917.00	68.66
HEALTH INSURANCE	11,813,720.00	2,885,160.54	8,928,559.46	75.58
DENTAL INSURANCE	712,791.00	144,528.52	568,262.48	79.72
DEATH BENEFIT	72,601.00	9,979.57	62,621.43	86.25
DISABILITY INSURANCE	61,821.00	9,707.09	52,113.91	84.30
CITY RETIREMENT	11,286,925.00	2,594,704.17	8,692,220.83	77.01
FIRE STATE PENSION	6,585,716.00	1,519,301.92	5,066,414.08	76.93
POLICE STATE PENSION	7,851,192.00	1,726,491.29	6,124,700.71	78.01
FICA	3,156,973.00	717,445.49	2,439,527.51	77.27
UNEMPLOYMENT	25,000.00	-	25,000.00	100.00
TUITION	50,000.00	10,621.35	39,378.65	78.76
CGL INSURANCE	1,000,000.00	521,221.41	478,778.59	47.88
TOTAL RESTRICTED ITEMS	44,984,393.00	11,015,799.03	33,968,593.97	75.51

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City of Manchester, New Hampshire
Budget vs Actual Expenditures - General Fund
By Department Without Restricted Items
For The Three Months Ended September 30, 2021
(UNAUDITED)
Budget Basis
QT1BUDNBN1

	FY 2022 MODIFIED BUDGET	FY 2022 OBLIGATIONS TO DATE	FY 2022 UNOBLIGATED BALANCE	FY 2022 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
CONTINGENCY	421,575.00	750.00	420,825.00	99.82
MPTS	452,033.00	452,033.00	-	-
CIVIC CONTRIBUTIONS	114,751.00	115,449.00	(698.00)	(.61)
NON-CITY PROGRAMS	76,164.00	74,841.31	1,322.69	1.74
STREET LIGHTING	748,087.00	570,739.81	177,347.19	23.71
TRANSIT SUBSIDY	1,373,420.00	1,373,420.00	-	-
EMPLOYEE MEDICAL SERVICES	55,000.00	6,698.80	48,301.20	87.82
MATURING DEBT	11,300,000.00	661,058.30	10,638,941.70	94.15
INTEREST ON MATURING DEBT	4,800,000.00	201,964.00	4,598,036.00	95.79
TOTAL NON-DEPARTMENTAL ITEMS	19,341,030.00	3,456,954.22	15,884,075.78	82.13
TOTAL GENERAL FUND	$ 163,919,274.00	$ 40,502,842.33	$ 123,416,431.67	75.29

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City of Manchester, New Hampshire
Budget vs Actual Expenditures - General Fund
By Department Without Restricted Items
For The Three Months Ended September 30, 2020
(UNAUDITED)
Budget Basis
QT1BUDNBN2

	FY 2021 MODIFIED BUDGET	FY 2021 OBLIGATIONS TO DATE	FY 2021 UNOBLIGATED BALANCE	FY 2021 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	$ 70,000.00	$ 17,500.00	$ 52,500.00	75.00
ASSESSORS	655,902.00	154,700.55	501,201.45	76.41
CITY CLERK	1,022,852.00	240,266.93	782,585.07	76.51
CITY SOLICITOR	1,567,314.00	305,137.36	1,262,176.64	80.53
FINANCE	996,435.00	194,741.64	801,693.36	80.46
CENTRAL FLEET MANAGEMENT	3,394,961.00	785,693.31	2,609,267.69	76.86
INFORMATION SYSTEMS	1,786,787.00	787,536.03	999,250.97	55.92
MAYOR	239,156.00	48,074.16	191,081.84	79.90
OFFICE OF YOUTH SERVICES	623,414.00	149,496.19	473,917.81	76.02
HUMAN RESOURCES	775,267.00	150,874.36	624,392.64	80.54
PLANNING & COMMUNITY DEVELOPMENT	2,140,437.00	464,827.05	1,675,609.95	78.28
TAX COLLECTOR	657,558.00	176,889.39	480,668.61	73.10
FIRE	21,577,551.00	5,203,401.73	16,374,149.27	75.89
POLICE	27,576,629.00	6,329,512.56	21,247,116.44	77.05
HEALTH	3,048,884.00	534,275.45	2,514,608.55	82.48
DEPARTMENT OF PUBLIC WORKS	27,997,788.00	13,019,217.73	14,978,570.27	53.50
WELFARE	1,072,699.00	184,292.22	888,406.78	82.82
LIBRARY	2,079,487.00	557,547.39	1,521,939.61	73.19
SENIOR SERVICES	256,008.00	62,572.64	193,435.36	75.56
TOTAL AGENCIES	97,539,129.00	29,366,556.69	68,172,572.31	69.89
RESTRICTED ITEMS-				
WORKERS COMPENSATION - SALARY	684,000.00	115,430.66	568,569.34	83.12
WORKERS COMPENSATION - MEDICAL	1,683,654.00	779,209.54	904,444.46	53.72
HEALTH INSURANCE	11,813,720.00	2,769,515.73	9,044,204.27	76.56
DENTAL INSURANCE	712,791.00	191,808.58	520,982.42	73.09
DEATH BENEFIT	72,601.00	11,115.35	61,485.65	84.69
DISABILITY INSURANCE	61,821.00	10,011.71	51,809.29	83.81
CITY RETIREMENT	9,421,925.00	2,158,008.52	7,263,916.48	77.10
FIRE STATE PENSION	5,835,716.00	1,409,264.20	4,426,451.80	75.85
POLICE STATE PENSION	6,451,192.00	1,503,850.04	4,947,341.96	76.69
FICA	3,156,973.00	687,578.87	2,469,394.13	78.22
UNEMPLOYMENT	25,000.00	-	25,000.00	100.00
TUITION	50,000.00	12,137.60	37,862.40	75.72
CGL INSURANCE	1,000,000.00	303,377.32	696,622.68	69.66
TOTAL RESTRICTED ITEMS	40,969,393.00	9,951,308.12	31,018,084.88	75.71

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City of Manchester, New Hampshire
Budget vs Actual Expenditures - General Fund
By Department Without Restricted Items
For The Three Months Ended September 30, 2020
(UNAUDITED)
Budget Basis
QT1BUDNBN2

	FY 2021 MODIFIED BUDGET	FY 2021 OBLIGATIONS TO DATE	FY 2021 UNOBLIGATED BALANCE	FY 2021 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
MPTS	452,033.00	452,033.00	-	-
CONTINGENCY	533,127.00	-	533,127.00	100.00
CIVIC CONTRIBUTIONS	144,389.00	131,476.00	12,913.00	8.94
NON-CITY PROGRAMS	74,563.00	74,563.48	(.48)	-
TRANSFER TO RESERVE ACCOUNTS	1,850,000.00	1,850,000.00	-	-
STREET LIGHTING	948,087.00	76,319.03	871,767.97	91.95
TRANSIT SUBSIDY	1,373,782.00	1,373,782.00	-	-
EMPLOYEE MEDICAL SERVICES	55,000.00	3,442.92	51,557.08	93.74
MATURING DEBT	11,863,203.00	1,865,500.90	9,997,702.10	84.27
INTEREST ON MATURING DEBT	5,349,442.00	1,251,092.40	4,098,349.60	76.61
TOTAL NON-DEPARTMENTAL ITEMS	22,643,626.00	7,078,209.73	15,565,416.27	68.74
TOTAL GENERAL FUND	$ 161,152,148.00	$ 46,396,074.54	$ 114,756,073.46	71.21

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City of Manchester, New Hampshire
Budget vs Actual Revenue By Department - General Fund
Non-Property Tax Revenues
For The Three Months Ended September 30, 2021
(UNAUDITED)
Budget Basis
QT1REVAGEN

	FY 2022 MODIFIED BUDGET	FY 2022 REVENUE RECOGNIZED	FY 2022 UNRECOGNIZED BALANCE	FY 2022 PERCENTAGE UNRECOGNIZED
AGENCIES-				
ASSESSORS	975,000.00	1,950.00	973,050.00	99.80
CITY CLERK	2,655,055.00	104,131.62	2,550,923.38	96.08
CITY SOLICITOR	1,139,138.00	-	1,139,138.00	100.00
FINANCE	6,536,910.00	257,634.57	6,279,275.43	96.06
INFORMATION SYSTEMS	205,000.00	9,565.00	195,435.00	95.33
HUMAN RESOURCES	6,100.00	934.62	5,165.38	84.68
PLANNING & COMMUNITY DEVELOPMENT	3,286,000.00	865,598.74	2,420,401.26	73.66
TAX COLLECTOR	23,743,160.00	5,258,888.40	18,484,271.60	77.85
CENTRAL FLEET MANAGEMENT	45,000.00	16,952.45	28,047.55	62.33
FIRE	954,218.00	131,625.83	822,592.17	86.21
POLICE	1,047,772.00	130,175.56	917,596.44	87.58
HEALTH	2,693,262.00	39,476.00	2,653,786.00	98.53
DEPARTMENT OF PUBLIC WORKS	13,966,434.00	2,559,096.80	11,407,337.20	81.68
WELFARE	15,000.00	6,823.18	8,176.82	54.51
SENIOR SERVICES	2,250.00	340.00	1,910.00	84.89
TOTAL AGENCIES	$ 57,270,299.00	$ 9,383,192.77	$ 47,887,106.23	83.62

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City of Manchester, New Hampshire
Budget vs Actual Revenue By Type - General Fund
Non-Property Tax Revenues
For The Three Months Ended September 30, 2021
(UNAUDITED)
Budget Basis
QT1REVNPRP

	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	21,325.00	967.28	20,357.72	95.46
INTEREST AND PENALTIES	720,000.00	281,699.38	438,300.62	60.88
CABLE FRANCHISE FEES	1,931,550.00	-	1,931,550.00	100.00
TOTAL TAXES, INTEREST AND PENALTIES	2,672,875.00	282,666.66	2,390,208.34	89.42
LICENSES AND PERMITS				
AUTO REGISTRATIONS	22,712,388.00	4,898,928.43	17,813,459.57	78.43
LICENSES	545,640.00	54,596.71	491,043.29	89.99
PERMITS	3,089,935.00	842,194.23	2,247,740.77	72.74
TOTAL LICENSES AND PERMITS	26,347,963.00	5,795,719.37	20,552,243.63	78.00
INTERGOVERNMENTAL				
FEDERAL REVENUES	406,000.00	56,025.13	349,974.87	86.20
PAYMENTS IN LIEU OF TAXES	937,300.00	-	937,300.00	100.00
STATE REVENUES	2,583,108.00	591,112.88	1,991,995.12	77.12
TOTAL INTERGOVERNMENTAL	3,926,408.00	647,138.01	3,279,269.99	83.52
SALES AND SERVICES				
GENERAL REVENUES	207,824.00	55,246.12	152,577.88	73.42
PUBLIC SAFETY	266,150.00	62,543.42	203,606.58	76.50
HIGHWAY	1,120,574.00	238,145.78	882,428.22	78.75
HEALTH	13,500.00	820.00	12,680.00	93.93
CEMETERY, PARKS & RECREATION	1,771,734.00	311,446.77	1,460,287.23	82.42
ZONING BOARD	82,000.00	19,530.00	62,470.00	76.18
PARKING VIOLATIONS	7,500.00	250.00	7,250.00	96.67
COURT FINES	9,000.00	783.08	8,216.92	91.30
FEES	1,227,625.00	221,084.18	1,006,540.82	81.99
WITNESS FEES	-	120.00	(120.00)	-
TOTAL SALES AND SERVICES	4,705,907.00	909,969.35	3,795,937.65	80.66
OTHER REVENUE SOURCES				
INTEREST INCOME	1,002,550.00	39,871.40	962,678.60	96.02
FUND TRANSFERS	4,066,202.00	-	4,066,202.00	100.00
REIMBURSEMENTS	3,427,197.00	417,778.82	3,009,418.18	87.81
RENTALS & LEASES	1,210,667.00	87,306.78	1,123,360.22	92.79
SCHOOL CHARGEBACKS	9,907,867.00	1,202,079.88	8,705,787.12	87.87
MISCELLANEOUS	2,663.00	662.50	2,000.50	75.12
TOTAL OTHER REVENUE SOURCES	19,617,146.00	1,747,699.38	17,869,446.62	91.09
TOTAL	$ 57,270,299.00	$ 9,383,192.77	$ 47,887,106.23	83.62

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City of Manchester, New Hampshire
Budget vs Actual Revenue By Type -
Non-Property Tax Revenues
For The Three Months Ended September 30, 2021
Modified Budget FY 2022
(UNAUDITED)
Budget Basis
QT1REVCOM1

	ACTUAL FY 2021	MODIFIED BUDGET FY 22	DIFFERENCE ACTUAL 21 VS BUDGET 22	PERCENTAGE DIFFERENCE OF FY21 VS FY22
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	51,644	21,325	(30,319)	(58.71)
INTEREST AND PENALTIES	935,822	720,000	(215,822)	(23.06)
CABLE FRANCHISE FEES	1,733,114	1,931,550	198,436	11.45
TOTAL TAXES, INTEREST AND PENALTIES	2,720,580	2,672,875	(47,705)	(1.75)
LICENSES AND PERMITS				
AUTO REGISTRATIONS	21,266,594	22,712,388	1,445,794	6.80
LICENSES	526,703	545,640	18,937	3.60
PERMITS	2,965,500	3,089,935	124,435	4.20
TOTAL LICENSES AND PERMITS	24,758,797	26,347,963	1,589,166	6.42
INTERGOVERNMENTAL				
FEDERAL REVENUES	1,342,986	406,000	(936,986)	(69.77)
PAYMENTS IN LIEU OF TAXES	959,069	937,300	(21,769)	(2.27)
STATE REVENUES	5,561,409	2,583,108	(2,978,301)	(53.55)
TOTAL INTERGOVERNMENTAL	7,863,464	3,926,408	(3,937,056)	(50.07)
SALES AND SERVICES				
GENERAL REVENUES	232,335	207,824	(24,511)	(10.55)
PUBLIC SAFETY	214,891	266,150	51,259	23.85
HIGHWAY	1,124,134	1,120,574	(3,560)	(.32)
HEALTH	220	13,500	13,280	6,036.36
CEMETERY, PARKS & RECREATION	1,770,439	1,771,734	1,295	.07
ZONING BOARD	72,851	82,000	9,149	12.56
PARKING VIOLATIONS	850	7,500	6,650	782.35
COURT FINES	3,179	9,000	5,821	183.11
OTHER FINES	13,025	-	(13,025)	(100.00)
FEES	1,274,755	1,227,625	(47,130)	(3.70)
WITNESS FEES	315	-	(315)	(100.00)
TOTAL SALES AND SERVICES	4,706,994	4,705,907	(1,087)	(.02)
OTHER REVENUE SOURCES				
INTEREST INCOME	374,578	1,002,550	627,972	167.65
FUND TRANSFERS	2,381,059	4,066,202	1,685,143	70.77
REIMBURSEMENTS	4,548,964	3,427,197	(1,121,767)	(24.66)
RENTALS & LEASES	1,170,556	1,210,667	40,111	3.43
SCHOOL CHARGEBACKS	9,206,735	9,907,867	701,132	7.62
MISCELLANEOUS	18,916	2,663	(16,253)	(85.92)
TOTAL OTHER REVENUE SOURCES	17,700,808	19,617,146	1,916,338	10.83
TOTAL	$ 57,750,643	$ 57,270,299	$ (480,344)	(.83)

City of Manchester, New Hampshire
Budget vs Actual Revenue By Type -
Non-Property Tax Revenues
For The Three Months Ended September 30, 2021 and 2020
(UNAUDITED)
Budget Basis
QT1REVCOM2

	3 MONTH ACTUAL FY 2021	3 MONTH ACTUAL FY 2022	DIFFERENCE ACTUAL 21 VS ACTUAL 22	PERCENTAGE DIFFERENCE OF FY21 VS FY22
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	11,665	967	(10,697)	(91.71)
INTEREST AND PENALTIES	265,922	281,699	15,777	5.93
TOTAL TAXES, INTEREST AND PENALTIES	277,587	282,666	5,079	1.83
LICENSES AND PERMITS				
AUTO REGISTRATIONS	5,113,955	4,898,928	(215,026)	(4.20)
LICENSES	63,850	54,596	(9,253)	(14.49)
PERMITS	819,398	842,194	22,796	2.78
TOTAL LICENSES AND PERMITS	5,997,203	5,795,719	(201,483)	(3.36)
INTERGOVERNMENTAL				
FEDERAL REVENUES	101,975	56,025	(45,949)	(45.06)
STATE REVENUES	595,784	591,112	(4,671)	(.78)
TOTAL INTERGOVERNMENTAL	697,759	647,138	(50,620)	(7.25)
SALES AND SERVICES				
GENERAL REVENUES	45,610	55,246	9,636	21.13
PUBLIC SAFETY	57,683	62,543	4,860	8.43
HIGHWAY	304,619	238,145	(66,473)	(21.82)
HEALTH	-	820	820	-
CEMETERY, PARKS & RECREATION	301,617	311,446	9,829	3.26
ZONING BOARD	21,891	19,530	(2,361)	(10.79)
PARKING VIOLATIONS	50	250	200	400.00
COURT FINES	225	783	558	248.04
FEES	194,376	221,084	26,708	13.74
WITNESS FEES	-	120	120	-
TOTAL SALES AND SERVICES	926,071	909,969	(16,101)	(1.74)
OTHER REVENUE SOURCES				
INTEREST INCOME	40,047	39,871	(175)	(.44)
REIMBURSEMENTS	656,780	417,778	(239,001)	(36.39)
RENTALS & LEASES	464,543	87,306	(377,236)	(81.21)
SCHOOL CHARGEBACKS	1,047,694	1,202,079	154,385	14.74
MISCELLANEOUS	876	662	(213)	(24.37)
TOTAL OTHER REVENUE SOURCES	2,209,940	1,747,699	(462,240)	(20.92)
TOTAL	$ 10,108,560	$ 9,383,192	$ (725,367)	(7.18)

City of Manchester, New Hampshire
Parking Division
Budgetary basis
For the three months ended September 30, 2021

(unaudited)

Object Code Description	2022 Revised Budget	July-September 2021 Activity	2022 Balance
Intergovernmental Total	-	-	-
Charges for Services Total	1,867,041	314,851	1,325,218
Licenses & Permits Total	3,140,500	585,665	2,554,835
Interest Total	1,170	221	949
Other Revenue Total	830,000	113,586	716,414
Grand Total	5,838,711	1,014,323	4,824,388
Salaries & Wages Total	651,354	127,346	524,008
Employee Benefits Total	379,225	87,030	292,195
Purchased Professional Services Total	14,500	2,830	11,670
Purchased Property Services Total	639,640	76,939	562,701
Other Purchased Services Total	67,450	13,615	53,835
Supplies & Materials Total	88,000	9,470	78,530
Capital Outlay Total	-	-	-
Miscellaneous Total	180,000	26,572	153,428
Non-Departmental Total	302,440	-	302,440
Miscellaneous-Reimburse City Total	3,516,102	-	3,516,102
Grand Total	5,838,711	343,802	5,494,909
Excess (deficit) of revenues over expenditures	-	670,521	(670,521)

Sharon Y. Wickens
Finance Officer

Michele A. Bogardus
Deputy Finance Officer

CITY OF MANCHESTER

Finance Department

October 8, 2021

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

RE: 1st Quarter Fiscal Year 2022 Write-off List

Dear Honorable Committee Members,

Attached are the write-off submissions for the 1st quarter of fiscal year 2022. The first 10 Parking Department customers listed were sent to collections, but all efforts to collect have been exhausted. After review by the Solicitor's office it was determined that these receivables have exceeded the statute of limitations and therefore should be written-off.

Salter School of Nursing filed for Chapter 7 Bankruptcy and after review by the Solicitor's office it was determined that as an unsecured creditor the City will not receive an allocation and therefore the receivable should be written-off.

Every effort is made to collect receivables, however some inevitably become uncollectable and must be written-off in accordance with Generally Acceptable Accounting Practices (GAAP). We request authorization to write these receivables off.

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

Respectfully submitted,

MBogar

Michele Bogardus
Deputy Finance Officer

Enc.

One City Hall Plaza • Manchester, New Hampshire 03101 • (603) 624-6460 • FAX: (603) 624-6549
E-mail: Finance@ManchesterNH.gov • Website: www.manchesternh.gov

City of Manchester
Accounts Receivable
Write-Offs - 1st Qtr FY22

Dept.	Customer Name	Customer Number	Invoice Number	Invoice Date	Invoice Original Amount	Invoice Open Amount	Recommendation
Parking:							
DOWNTOWN PERMIT	BLUER, JOSHUA	29008	1020802	2/1/18	$ 55.00	$ 55.00	All efforts to collect are exhausted, reviewed by solicitors, write-off recommended
			1021754	3/1/18	55.00	55.00	
DOWNTOWN PERMIT	CAVANAUGH, TIFFANY	16680	1024506	6/4/18	55.00	55.00	
VICTORY PERMIT	GARNEAU, MARK	25506	1024600	6/4/18	85.00	85.00	
			1025746	7/9/18	85.00	85.00	
VICTORY PERMIT	JANELLE, PETER	13921	1024485	6/4/18	85.00	85.00	
			1025627	7/9/18	85.00	85.00	
DOWNTOWN PERMIT	KEANE, EMILY	30187	1021794	3/1/18	55.00	55.00	
			1022750	4/2/18	55.00	55.00	
PINE PERMIT	MCKENZIE, BRANDON	28527	1024133	5/21/18	60.00	60.00	
			1024708	6/4/18	60.00	55.00	
DOWNTOWN PERMIT	MONTEAGUDO, YASBEL	28520	1019689	1/2/18	55.00	55.00	
			1020783	2/1/18	55.00	55.00	
			1021738	3/1/18	55.00	46.98	
VICTORY PERMIT	PHILLIPS, MAGGIE	25578	1020698	2/1/18	170.00	170.00	
			1021655	3/1/18	170.00	170.00	
DOWNTOWN PERMIT	SEWELL, JIMMY	30169	1024745	6/4/18	55.00	55.00	
			1025887	7/9/18	55.00	55.00	
VICTORY PERMIT	TOBIN, SHAWN	26867	1020735	2/1/18	85.00	85.00	
			1021692	3/1/18	85.00	85.00	
MYRNA & YELLOW ZONE PERMITS	SALTER SCHOOL OF NURSING	19825	1048635	7/9/20	4,235.00	4,235.00	Bankruptcy, reviewed by solicitors, write-off recommended Chapter 7 case wherein unsecured creditors such as the City receive no allocation
			1049877	8/5/20	4,235.00	4,235.00	
			1050476	9/1/20	4,235.00	4,235.00	
					$14,225.00	$14,211.98	
					$14,225.00	**$14,211.98**	

Totals

Write-off History		
FY	**Number of Accounts**	**Total Amount**
FY13	46	$ 19,080.48
FY14	64	$ 35,080.98
FY16	13	$ 15,321.98
FY17	10	$ 11,092.86
FY18	66	$ 24,494.11
FY19	87	$ 31,832.01
FY20	35	$ 7,733.89
FY21	42	$ 9,753.36
FY22	11	$ 14,211.98