



COMMITTEE ON ACCOUNTS, ENROLLMENT AND REVENUE ADMINISTRATION

January 16, 2024 at 5:00 PM
Aldermanic Chambers, City Hall (3rd Floor)

Members: Aldermen Terrio, E. Sapienza, Vincent, O'Neil, T. Sapienza

AGENDA

The Chairman calls the meeting to order.

The Clerk calls the roll.

1. Chairman Terrio advises that the first purpose of the meeting is organizational in nature, and requested the Clerk to provide a brief overview regarding typical issues addressed by the Committee.
2. Update on the City's Revolving Loan Fund.
Ladies and Gentlemen, what is your pleasure?
3. 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?

4. Communication from Sharon Wickens, Finance Officer, regarding the City's Monthly Financial Report (unaudited) for the first six months of fiscal year 2024.
Ladies and Gentlemen, what is your pleasure?

5. Chairman Terrio advises that ordinances are to be considered for consistency with the rules of the Board and requests the Clerk to make a presentation.

“An Ordinance amending the Zoning Ordinance, Chapter 155 of the City of Manchester Code of Ordinances, to provide reasonable accommodations to disabled persons by defining “disability” and adopting RSA 674:33, V.”

If the Committee so desires, a motion would be in order that the Ordinance Amendment 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

January 5, 2024

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
1/5/2024

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	\$80,454.61	\$0.00	
2	Lazy Nicks	10/30/2009	10/30/2030	\$40,000.00	\$16,450.47	\$0.00	
3	Cedar & Oak	9/25/2008	1/1/2018	\$41,000.00	\$24,197.39	\$0.00	\$500.00 payment made 12/18/23
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 \$157,410.24 \$0.00

SUMMARY NOTES:

Loan 1 - Status current and in good standing.
Loan 2 - Over 60 days past due, payments resuming.
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	\$29,026.14	\$114.37	
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	\$1,715,648.18	\$114.37	

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	Sawaya Enterprises, Inc	7/23/2020	10/1/2025	\$25,000.00	\$9,035.66	\$15.06	
9	Blackwood Law, PLLC	12/8/2022	11/1/2027	\$25,000.00	\$20,601.71	\$34.34	
10	My CNA Now, LLC	12/8/2022	11/1/2027	\$25,000.00	\$20,601.71	\$34.34	
11	HS 1, LLC	3/26/2021	3/1/2026	\$25,000.00	\$13,015.82	\$21.69	
12	3 Kitchen Bar & Grill LLC	5/17/2021	5/1/2026	\$15,000.00	\$12,467.23	\$20.78	
				\$115,000.00	\$75,722.13	\$126.21	

SUMMARY NOTES:

Loans 8 thru 10 - Status current and in good standing.
Loans 11 & 12 - Over 60 days past due.



Sharon Y. Wickens
Finance Officer

Michele A. Bogardus
Deputy Finance Officer

CITY OF MANCHESTER
Finance Department

January 4, 2024

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 \$1,741,484 out of \$16,194,412 billed. December's outstanding receivables totaled \$1,809,367 out of \$14,443,737 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		1/4/2024	12/8/2023
	<u>Dept Code</u>	<u>Over 90 Days</u>	<u>Over 90 Days</u>
Airport	25	\$ 925,288.56	\$ 934,263.81
EPD	27	\$ 21,162.62	\$ 21,162.62
Parking Department	52	\$ 39,344.73	\$ 53,509.86
Total Enterprise Funds		\$ 985,795.91	\$ 1,008,936.29
Building Maintenance	21	\$ 8,883.39	\$ 8,883.39
Fire Department	30	\$ 543,928.55	\$ 546,728.55
Health Department	41	\$ 175.00	\$ -
Highway	50, 51	\$ 19,098.74	\$ 19,196.49
Parks & Recreation	65	\$ 2,214.61	\$ 2,214.61
Police Department	33,34,35,36	\$ 181,387.86	\$ 223,407.91
Total General Fund		\$ 755,688.15	\$ 800,430.95
Grand Totals		\$ 1,741,484.06	\$ 1,809,367.24
<u>General Fund receivables over \$10,000 by customer</u>			
FEMA	30	\$ 499,561.43	\$ 499,561.43
FEMA	33,34,35,36	\$ 35,250.00	\$ 35,250.00
Liberty Utilities	33,34,35,36	\$ 13,822.45	\$ 13,822.45
Manchester Highway Dept	33,34,35,36	\$ 21,871.50	\$ 49,271.50
R H White	33,34,35,36	\$ 12,446.50	\$ 12,446.50
School Administrative Unit	33,34,35,36	\$ 50,000.00	\$ 50,000.00
Totals		\$ 632,951.88	\$ 660,351.88
Total General Fund receivables over 90 days less over \$10,000		\$ 122,736.27	\$ 140,079.07

Explanation of Charges
FEMA Reimbursement - In-process
FEMA Reimbursement - In-process
Extra Details
Extra Details
Extra Details
Pileum FUSUSONE/Security

City of Manchester NH - Receivables
Over 90 Days as of 1/4/2024

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
21	8132-21	FEMA	\$ 8,883.39	\$ -	\$ 8,883.39
21 - BUILDING MAINTENANCE TOTALS			\$ 8,883.39	\$ -	\$ 8,883.39
25		010319, LLC	\$ 30.00	\$ -	\$ 30.00
25		AIR GENERAL INC.	\$ 110.00	\$ 65.00	\$ 45.00
25		ALLIED UNIVERSAL TECHNICAL SERVICES	\$ 214.00	\$ 75.00	\$ 139.00
25		AMBIUS, INC.	\$ 139.00	\$ -	\$ 139.00
25		AMERICAN AIRLINES, INC.	\$ 152,550.23	\$ 99,735.63	\$ 52,814.60
25		AUGUSTE, PAUL R.	\$ 145.00	\$ -	\$ 145.00
25		AVELO AIRLINES, INC.	\$ 46,641.68	\$ 44,012.28	\$ 2,629.40
25		AVIATION ASSOCIATES	\$ 1,846.72	\$ 1,737.72	\$ 109.00
25		CHICO LIMO AIRPORT SERVICE LLC	\$ 75.00	\$ -	\$ 75.00
25		CLEAR CHANNEL AIRPORTS	\$ 15,416.67	\$ -	\$ 15,416.67
25		CONSOLIDATED COMMUNICATIONS	\$ 450.00	\$ -	\$ 450.00
25		DHART	\$ 1,674.00	\$ 675.00	\$ 999.00
25		DUNKIN DONUTS	\$ 1,100.14	\$ 150.00	\$ 950.14
25		EGOLF, STEPHEN	\$ 845.00	\$ 400.00	\$ 445.00
25		ENGIE SERVICES	\$ 1,179.00	\$ 225.00	\$ 954.00
25		ENTERPRISE RENT-A-CAR	\$ 163,786.51	\$ 151,221.29	\$ 12,565.22
25		FACILITY SOLUTIONS INC.	\$ 173.00	\$ -	\$ 173.00
25		FEDERAL GRANTS	\$ 12,685,210.44	\$ 12,127,370.78	\$ 557,839.66
25		GOJET AIRLINES DBA UNITED EXPRESS	\$ 4,503.75	\$ -	\$ 4,503.75
25		HOST INTERNATIONAL, INC.	\$ 31,584.17	\$ 385.03	\$ 31,199.14
25		HUDSON GROUP	\$ 27,907.63	\$ 21,409.88	\$ 6,497.75
25		JACOBS ENGINEERING GROUP INC	\$ 165.00	\$ 75.00	\$ 90.00
25		JEM FLIGHT, LLC	\$ 1,877.00	\$ 938.50	\$ 938.50
25		JODICE, TIMOTHY	\$ 45.00	\$ -	\$ 45.00
25		JP PEST SERVICES	\$ 100.00	\$ 75.00	\$ 25.00
25		LEGACY AIRWAYS, LLC	\$ 52,799.11	\$ 1,703.20	\$ 51,095.91
25		LEIDOS, SECURITY DETECTION & AUTOMATION, INC.	\$ 139.00	\$ -	\$ 139.00
25		LONDONDERRY FLYING CLUB.	\$ 483.00	\$ 85.00	\$ 398.00
25		MANCOAIR II, LLC	\$ 3,462.86	\$ 75.00	\$ 3,387.86
25		MCFARLAND-JOHNSON INC	\$ 119.00	\$ 65.00	\$ 54.00
25		MERCHANTS FLEET	\$ 33,846.48	\$ 16,923.24	\$ 16,923.24
25		MHT HEX HANGARS - BRYAN HALTER	\$ 64.00	\$ -	\$ 64.00
25		MHT HEX HANGARS - JEFFREY SUTTON	\$ 64.00	\$ -	\$ 64.00
25		MHT HEX HANGARS - MARK WOODRUFF	\$ 245.00	\$ -	\$ 245.00
25		MISCELLANEOUS	\$ 489.98	\$ -	\$ 489.98
25		NATIONAL AVIATION SERVICES	\$ 3,814.65	\$ 1,730.00	\$ 2,084.65
25		NATIONAL FLIGHT SIMULATOR	\$ 100,511.95	\$ 19,344.99	\$ 81,166.96
25		NORTHEAST RAMP HANGAR, LLC	\$ 539.00	\$ 440.00	\$ 99.00
25		PIKE INDUSTRIES	\$ 2,058.00	\$ -	\$ 2,058.00
25		PIQUETTE & HOWARD ELECTRIC	\$ (125.00)	\$ (275.00)	\$ 150.00
25		PRO STAR AVIATION	\$ 14,557.03	\$ 14,422.03	\$ 135.00
25		R. S. AUDLEY	\$ 625.00	\$ (275.00)	\$ 900.00
25		REPUBLIC AIRLINES DBA UNITED EXPRESS	\$ 88,105.78	\$ 62,939.24	\$ 25,166.54
25		RIDES BY JOANNE, LLC	\$ 75.00	\$ -	\$ 75.00
25		SCHONEBERGER, ERIC	\$ 800.00	\$ 400.00	\$ 400.00
25		SDNE, LLC	\$ 64.00	\$ -	\$ 64.00
25		SMARTE CARTE, INC.	\$ 506.07	\$ 415.29	\$ 90.78
25		SOUTHWEST AIRLINES, INC.	\$ 704,012.89	\$ 703,126.69	\$ 886.20
25		SPIRIT AIRLINES, INC.	\$ 272,703.58	\$ 236,547.92	\$ 36,155.66
25		STARSCENDANT CORPORATION	\$ 520.33	\$ -	\$ 520.33
25		T-MOBILE NORTHEAST, LLC	\$ 243.43	\$ 243.39	\$ 0.04
25		TRIDENT AVIATION, LLC	\$ 400.00	\$ -	\$ 400.00
25		TSA UTILITY REIMB. OTA 70T01021T7668N057 (TSA-OTA 2021)	\$ 14,180.61	\$ 9,286.54	\$ 4,894.07
25		UNIFI	\$ 685.00	\$ 150.00	\$ 535.00
25		UNITED AIRLINES, INC.	\$ 24,950.36	\$ 20,258.30	\$ 4,692.06
25		UNITED PARCEL SERVICES, INC.	\$ 7,670.09	\$ 5,665.03	\$ 2,005.06
25		WEISZMANN, ERIK	\$ 445.00	\$ 400.00	\$ 45.00
25		WORLDWIDE FLIGHT SERVICES, INC. (WFS)	\$ 686.39	\$ -	\$ 686.39
25 - AIRPORT TOTALS			\$ 14,467,510.53	\$ 13,542,221.97	\$ 925,288.56
27	19303	LIBERTY SEPTIC LLC	\$ 21,162.62	\$ -	\$ 21,162.62
27 - EPD TOTALS			\$ 21,162.62	\$ -	\$ 21,162.62
30	30148	1200 ELM STREET LLC.	\$ 1,620.00	\$ 540.00	\$ 1,080.00
30	33850	168 MERRIMACK ST LLC	\$ 1,323.00	\$ -	\$ 1,323.00
30	28454	300 GAY ST ACQUISITION	\$ 2,796.75	\$ 1,080.00	\$ 1,716.75
30	2570	33 S COMMERCIAL ST LLC	\$ 26.90	\$ 1.90	\$ 25.00
30	29825	351 CHESTNUT ST LLC	\$ 2,160.00	\$ 1,080.00	\$ 1,080.00
30	34300	447 UNION STREET, LLC.	\$ 1,080.00	\$ 540.00	\$ 540.00
30	2988	497 SILVER ST ASSOCIATE	\$ 903.00	\$ 540.00	\$ 363.00
30	34433	71-73 MANCHESTER ST LLC	\$ 112.00	\$ 7.50	\$ 104.50
30	30122	79 CARL DR. REALTY, LLC	\$ 2,160.00	\$ 540.00	\$ 1,620.00
30	32799	AGNL PANE LLC	\$ 1,040.00	\$ 540.00	\$ 500.00
30	606	AMERICAN NATIONAL RED C	\$ 2,160.00	\$ -	\$ 2,160.00
30	33263	BARRETT, GREGORY J REV	\$ 540.00	\$ -	\$ 540.00
30	30102	BT PROPERTY LLC	\$ 3,248.10	\$ 1,080.00	\$ 2,168.10
30	1797	CALIFORNIA PROPERTY MGM	\$ 1,620.00	\$ 540.00	\$ 1,080.00
30	30124	COTTER & CO.	\$ 1,100.00	\$ 577.50	\$ 522.50

City of Manchester NH - Receivables
Over 90 Days as of 1/4/2024

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
30	33662	CVS	\$ 1,755.00	\$ 540.00	\$ 1,215.00
30	32722	DICK'S SPORTING GOODS	\$ 1,080.00	\$ 540.00	\$ 540.00
30	33289	ELM & BAKER LLC	\$ 2,160.00	\$ 1,080.00	\$ 1,080.00
30	8132	FEMA	\$ 499,561.43	\$ -	\$ 499,561.43
30	32576	FINCH, RUTH	\$ 1,620.00	\$ 540.00	\$ 1,080.00
30	34428	GL DECADE 2020 LLC.	\$ 3,920.00	\$ 262.50	\$ 3,657.50
30	34701	GXO LOGISTICS SUPPLY CH	\$ 104.50	\$ 4.50	\$ 100.00
30	33633	HERTZ CORP	\$ 343.50	\$ -	\$ 343.50
30	33281	IMPERIO HOOKAH LOUNGE,	\$ 215.00	\$ 107.50	\$ 107.50
30	26211	LA FIERA RESTAURANT	\$ 215.00	\$ 107.50	\$ 107.50
30	30113	LEROCQUE, KRISTINE	\$ 1,080.00	\$ -	\$ 1,080.00
30	17580	MAHMUTOVIC, MUHAREM	\$ 2,160.00	\$ 1,080.00	\$ 1,080.00
30	32995	MAKE IT BETTER LLC	\$ 1,080.00	\$ 540.00	\$ 540.00
30	20471	MATHESON TRI-GAS	\$ 104.50	\$ 4.50	\$ 100.00
30	34372	MBP 250-258 FLATBRUSH T	\$ 540.00	\$ -	\$ 540.00
30	33838	MERRIMACK ST BRDG HOUSE	\$ 4,346.20	\$ 2,160.00	\$ 2,186.20
30	30133	NEP MANCHESTER HS OWNER	\$ 1,620.00	\$ 540.00	\$ 1,080.00
30	27451	NEP MANCHESTER TP OWNER	\$ 1,201.00	\$ -	\$ 1,201.00
30	33299	NGUYEN, YEN	\$ 945.00	\$ 540.00	\$ 405.00
30	32631	PARAGON INVESTMENTS LLC	\$ 1,080.00	\$ 540.00	\$ 540.00
30	34348	PHAM, MY KIM THI	\$ 540.00	\$ -	\$ 540.00
30	34117	QUEEN CITY PRIDE INC	\$ 753.10	\$ 29.10	\$ 724.00
30	33288	REALTY INCOME CORPORATI	\$ 2,160.00	\$ 540.00	\$ 1,620.00
30	977	RENT A CENTER	\$ 1,080.00	\$ 540.00	\$ 540.00
30	11092	RITE AID CORPORATION	\$ 1,620.00	\$ 540.00	\$ 1,080.00
30	34411	RITTENHOUSE SQUARE LLC	\$ 1,080.00	\$ 540.00	\$ 540.00
30	33051	RYDER TRUCK RENTAL	\$ 644.50	\$ 544.50	\$ 100.00
30	34110	SANMINA CORP.	\$ 855.00	\$ 540.00	\$ 315.00
30	32867	SERITAGE SRC FINANCE, L	\$ 1,620.00	\$ 540.00	\$ 1,080.00
30	34422	SMOOTH OPERATION LLC.	\$ 112.00	\$ 7.50	\$ 104.50
30	7554	STATE OF NH DEPT OF SAF	\$ 11,479.73	\$ 6,451.66	\$ 5,028.07
30	16677	SUNBELT RENTALS	\$ 109.00	\$ 4.50	\$ 104.50
30	21857	VA MEDICAL CENTER	\$ 2,092.00	\$ 1,987.50	\$ 104.50
30	34703	VHG LABS	\$ 104.50	\$ 4.50	\$ 100.00
30	30127	WAL-MART REAL ESTATE	\$ 1,144.80	\$ 564.30	\$ 580.50
30 - FIRE TOTALS			\$ 572,415.51	\$ 28,486.96	\$ 543,928.55
33	8132-33	FEMA	\$ 35,250.00	\$ -	\$ 35,250.00
33	64-33	SCHOOL ADMINISTRATIVE UNIT	\$ 311,886.02	\$ 261,886.02	\$ 50,000.00
34	15593	AE COM	\$ 574.00	\$ 320.00	\$ 254.00
34	85	ASPLUNDH TREE EXPERT CO	\$ 3,179.00	\$ 1,020.00	\$ 2,159.00
34	32754	ATLANTIC PAVING	\$ 365.00	\$ -	\$ 365.00
34	4110	CENTRAL HIGH SCHOOL	\$ 292.00	\$ -	\$ 292.00
34	30650	CONSOLIDATED COMMUNICAT	\$ 5,037.45	\$ 324.50	\$ 4,712.95
34	2559	CONTROL TECHNOLOGIES	\$ 254.00	\$ -	\$ 254.00
34	33707	CVS PHARMACY	\$ 892.75	\$ -	\$ 892.75
34	7965	EAST COAST SIGNAL	\$ 882.50	\$ -	\$ 882.50
34	10987	ERNIE'S EXCAVATION	\$ 693.50	\$ -	\$ 693.50
34	22443	HANNAFORD	\$ 14,900.55	\$ 10,864.80	\$ 4,035.75
34	33637	J PASCY QUALITY PAINTIN	\$ 254.00	\$ -	\$ 254.00
34	18609-34	LIBERTY UTILITIES, INC	\$ 34,422.45	\$ 20,600.00	\$ 13,822.45
34	10839	MANCHESTER CHRISTIAN CH	\$ 2,925.00	\$ 2,560.00	\$ 365.00
34	2539	MANCHESTER HIGHWAY DEPT	\$ 51,951.50	\$ 30,080.00	\$ 21,871.50
34	2541	MANCHESTER PARKS & RECR	\$ 730.00	\$ -	\$ 730.00
34	857	MEMORIAL HIGH SCHOOL	\$ 762.00	\$ -	\$ 762.00
34	17616	NBC NEWS	\$ 7,140.00	\$ -	\$ 7,140.00
34	34454	NCCL ENTERPRISES	\$ 638.75	\$ -	\$ 638.75
34	33988	NEW WAVE COMMUNICATIONS	\$ 2,941.90	\$ 9.00	\$ 2,932.90
34	33062	NEWMANS EXCAVATION	\$ 246.00	\$ -	\$ 246.00
34	33617	OUT FRONT MEDIA	\$ 254.00	\$ -	\$ 254.00
34	7484	PALMER & SICARD	\$ 292.00	\$ -	\$ 292.00
34	11710	PHOENIX COMMUNICATIONS	\$ 2,419.28	\$ 2,261.60	\$ 157.68
34	30231	PRO LINE DEVELOPMENT	\$ 693.50	\$ -	\$ 693.50
34	34117-34	QUEEN CITY PRIDE INC	\$ 4,378.50	\$ -	\$ 4,378.50
34	1021	R H WHITE CONSTRUCTION	\$ 15,186.50	\$ 2,740.00	\$ 12,446.50
34	64	SCHOOL ADMINISTRATIVE U	\$ 13,777.50	\$ 12,240.00	\$ 1,537.50
34	31993	SECURITY INDUSTRY SPECI	\$ 2,574.25	\$ -	\$ 2,574.25
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	29725	TEMPLE ISRAEL	\$ 292.00	\$ -	\$ 292.00
34	33992	THE NATURE CONSERVANCY	\$ 254.00	\$ -	\$ 254.00
34	22474	TODDS TREE SERVICE	\$ 428.63	\$ -	\$ 428.63
34	33368	TREE, LUCAS	\$ 4,872.00	\$ 3,120.00	\$ 1,752.00
34	2366	TRINITY HIGH SCHOOL	\$ 4,501.60	\$ 1,289.60	\$ 3,212.00
34	30901	WADLEIGH, STARR & PETER	\$ 292.00	\$ -	\$ 292.00
34	24304	WHISKEY'S 20	\$ 1,290.00	\$ -	\$ 1,290.00
34	3165	WMUR	\$ 1,868.80	\$ 1,228.80	\$ 640.00
34	62	YEE DYNASTY	\$ 3,132.60	\$ 1,672.60	\$ 1,460.00

City of Manchester NH - Receivables
Over 90 Days as of 1/4/2024

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
33, 34, 35, & 36 - POLICE TOTALS			\$ 533,604.78	\$ 352,216.92	\$ 181,387.86
41	35	MANCHESTER HEALTH DEPT	175.00	-	175.00
41 - HEALTH TOTALS			\$ 175.00	\$ -	\$ 175.00
50	34125	BACELAR, CHRISTINA	\$ 5.08	\$ -	\$ 5.08
50	34126	BEAUDET, RICHARD	\$ 48.65	\$ 3.40	\$ 45.25
50	34284	BERNEY, JOSHUA	\$ 109.18	\$ 6.95	\$ 102.23
50	33347	BERUBE, GEORGE	\$ 530.70	\$ -	\$ 530.70
50	30304	BERUBE, JUSTIN	\$ 23.88	\$ 1.60	\$ 22.28
50	32530	BLACK WATER FIRE PROTEC	\$ 126.25	\$ -	\$ 126.25
50	33969	BONDON, BENJAMIN	\$ 61.23	\$ -	\$ 61.23
50	34569	BOSCO, ANDREW	\$ 41.67	\$ 2.85	\$ 38.82
50	33428	BOWES, DOUGLAS	\$ 7.44	\$ -	\$ 7.44
50	34681	BRIDGES, JASON	\$ 107.33	\$ 6.08	\$ 101.25
50	34682	CARETTE, BRIAN	\$ 5.32	\$ 0.32	\$ 5.00
50	34285	CASWELL, HEATHER	\$ 88.04	\$ 5.60	\$ 82.44
50	33589	CATALDO, LEWIS	\$ 22.84	\$ -	\$ 22.84
50	33278	CERATO, JOSEPH	\$ 82.70	\$ -	\$ 82.70
50	34380	COFFEY, JOSEPH	\$ 33.46	\$ 2.20	\$ 31.26
50	34308	CONLEY, JUSTIN	\$ 95.78	\$ 6.15	\$ 89.63
50	34000	CORREA, XAVIER MORALES	\$ 133.31	\$ -	\$ 133.31
50	33375	COSTA, LISA	\$ 20.12	\$ -	\$ 20.12
50	34605	COX, KEVIN	\$ 212.85	\$ 14.85	\$ 198.00
50	34127	CRAIG, LAURIE	\$ 47.96	\$ -	\$ 47.96
50	34244	CURRIVAN, CASEY	\$ 58.62	\$ 3.70	\$ 54.92
50	34128	D & D DRYWALL	\$ 574.10	\$ 36.50	\$ 537.60
50	33726	DEAN, JORDAN	\$ 68.61	\$ -	\$ 68.61
50	33430	DELGRECO, JESSE	\$ 337.19	\$ -	\$ 337.19
50	33023	DELISLE, VIVIAN	\$ 55.00	\$ -	\$ 55.00
50	33807	DINSMOOR, BRANDI	\$ 51.51	\$ -	\$ 51.51
50	34685	DOBROVIC, ALEKSANDAR	\$ 29.68	\$ 1.68	\$ 28.00
50	34571	DOHERTY, SHAWN	\$ 43.85	\$ 3.00	\$ 40.85
50	33970	ESTRADA, HERIBERTO GARC	\$ 86.52	\$ -	\$ 86.52
50	32524	EVERGREEN MANAGEMENT GR	\$ 322.09	\$ 315.92	\$ 6.17
50	3127	EVERSOURCE	\$ 3,863.75	\$ 3,839.75	\$ 24.00
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	\$ 6.12	\$ 0.40	\$ 5.72
50	33021	FOURNIER, NOAH	\$ 136.78	\$ -	\$ 136.78
50	33477	FREITAS, ANTONIO	\$ 5.24	\$ -	\$ 5.24
50	34406	GARAMELLA, BENJAMIN	\$ 37.12	\$ 2.12	\$ 35.00
50	34407	GARCIA, JAMIE	\$ 69.53	\$ 4.60	\$ 64.93
50	33201	GARCIA, SERGIO	\$ 25.61	\$ -	\$ 25.61
50	33594	GAUTHIER, DIANA	\$ 65.72	\$ -	\$ 65.72
50	34686	GEER, ISAAC	\$ 86.92	\$ 4.92	\$ 82.00
50	33416	GEORGE, ELIZABETH	\$ 55.00	\$ -	\$ 55.00
50	33376	GOLDEN, CHRISTOPHER	\$ 80.48	\$ -	\$ 80.48
50	33283	GRAMOLINI, JEANELLE	\$ 42.65	\$ -	\$ 42.65
50	34615	HARRISON, ROBERT	\$ 189.75	\$ 13.25	\$ 176.50
50	34174	HAYES, LAURA	\$ 57.65	\$ 3.55	\$ 54.10
50	33480	HERNANDEZ, JOSE SANTIAG	\$ 12.25	\$ -	\$ 12.25
50	33882	HILBERT, BION	\$ 59.95	\$ -	\$ 59.95
50	34405	HOMSY, DYLAN	\$ 144.85	\$ 10.10	\$ 134.75
50	33145	HOOKE, KEN	\$ 113.15	\$ -	\$ 113.15
50	34311	HOULE, MATTHEW	\$ 24.16	\$ 1.55	\$ 22.61
50	33494	HOWARD, KEVIN	\$ 15.25	\$ -	\$ 15.25
50	33110	INO, ALEX	\$ 5.32	\$ -	\$ 5.32
50	34606	JANOSZ, STEPHEN	\$ 2.15	\$ 0.15	\$ 2.00
50	34573	JOHNS, MIRANDA	\$ 131.36	\$ 9.05	\$ 122.31
50	33200	JOHNSON, CORDERO	\$ 70.81	\$ -	\$ 70.81
50	34624	JONES, MICHAEL	\$ 11.00	\$ 0.75	\$ 10.25
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	34437	LANDRY, PAUL	\$ 5.64	\$ 0.40	\$ 5.24
50	33809	LAVALLEE, ROBERT	\$ 137.34	\$ -	\$ 137.34
50	33920	LEPAGE, ROBIN	\$ 72.25	\$ -	\$ 72.25
50	18609	LIBERTY UTILITIES, INC	\$ 207,802.49	\$ 203,295.50	\$ 4,506.99
50	33327	LUCE, VICTOR	\$ 174.70	\$ -	\$ 174.70
50	34617	LUCIA, DAVID	\$ 66.65	\$ 4.65	\$ 62.00
50	34575	LUICHA, DAVID	\$ 66.52	\$ 4.60	\$ 61.92
50	32283	MACDONALD, STANLEY	\$ 435.00	\$ 18.65	\$ 416.35
50	2545	MANCHESTER FACILITIES D	\$ 254.00	\$ -	\$ 254.00

City of Manchester NH - Receivables
Over 90 Days as of 1/4/2024

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
50	2557	MANCHESTER WATER WORKS	\$ 224,308.08	\$ 221,885.75	\$ 2,422.33
50	33758	MARTINEAU, WAYNE	\$ 50.01	\$ -	\$ 50.01
50	34689	MARTINEZ, RICHARD	\$ 315.34	\$ 17.84	\$ 297.50
50	34234	MICHAHON, ROBERT	\$ 14.59	\$ 0.90	\$ 13.69
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	33476	MONDO, BAH	\$ 208.22	\$ -	\$ 208.22
50	34379	MOORE, BRUCE	\$ 527.48	\$ 34.85	\$ 492.63
50	34201	MOORE, NATHANIEL	\$ 86.87	\$ 5.40	\$ 81.47
50	34175	NAGY, JUSTIN	\$ 74.80	\$ 4.60	\$ 70.20
50	34438	PEKHNYK, ANDRIY	\$ 622.97	\$ 41.70	\$ 581.27
50	34181	PORTER, APRIL	\$ 55.00	\$ -	\$ 55.00
50	34178	POULIN, RYAN	\$ 87.43	\$ 5.65	\$ 81.78
50	34558	PRESCOTT, JULIAN	\$ 182.04	\$ 10.45	\$ 171.59
50	34117	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	34410	RAYAMAJHI, SUMAN	\$ 61.54	\$ 4.05	\$ 57.49
50	33143	REAGAN, RYAN	\$ 42.65	\$ -	\$ 42.65
50	16772	RICARD, DUANE	\$ 72.63	\$ -	\$ 72.63
50	33125	RIVERA, JOSHUA	\$ 48.54	\$ -	\$ 48.54
50	34518	RODRIGUES, ANTONIO SILV	\$ 27.09	\$ 1.85	\$ 25.24
50	33146	ROSSMAN, ALEXEXIS	\$ 5.32	\$ -	\$ 5.32
50	33383	RUSSELL HARDING PROPERT	\$ 290.55	\$ -	\$ 290.55
50	34176	SALAS, JERRY	\$ 62.25	\$ -	\$ 62.25
50	34627	SAMUEL, SUSAN	\$ 13.15	\$ 0.90	\$ 12.25
50	34458	SANTOS, ANTHONY	\$ 39.41	\$ 0.65	\$ 38.76
50	34202	SARETTE, DOUGLAS	\$ 26.00	\$ -	\$ 26.00
50	34439	SEACE, KODA	\$ 73.67	\$ 4.95	\$ 68.72
50	33884	SMITH, JACOB	\$ 31.01	\$ 1.76	\$ 29.25
50	33331	SOLER, LUIS	\$ 5.32	\$ -	\$ 5.32
50	33217	STANELY, SEAN	\$ 43.78	\$ -	\$ 43.78
50	34695	STARTING POINT	\$ 96.48	\$ 5.48	\$ 91.00
50	34322	SWAIN CONSTRUCTION	\$ 561.97	\$ 36.20	\$ 525.77
50	11134	THE RESOURCE COMPANY	\$ 127.95	\$ 8.95	\$ 119.00
50	34639	VALDEZ PENA, ALEXANDER	\$ 121.88	\$ 6.88	\$ 115.00
50	33554	WARREN, SHAWN	\$ 90.12	\$ -	\$ 90.12
50	34317	WHEELER, AMY	\$ 165.18	\$ 10.65	\$ 154.53
50	33885	YOUNG, JOHN	\$ 65.60	\$ -	\$ 65.60
50	33763	ZONA, NICHOLAS	\$ 51.97	\$ -	\$ 51.97
50	33307	ZUKANOVIC, ALAN	\$ 182.27	\$ -	\$ 182.27
50 & 51 - HIGHWAY TOTALS			\$ 448,812.99	\$ 429,714.25	\$ 19,098.74
52	25446	844 ELM ST. LLC	\$ 3,655.00	\$ -	\$ 3,655.00
52	33277	AGUIAR, WELLINGTON	\$ 120.00	\$ -	\$ 120.00
52	33835	ALLEN, SCOTT	\$ 216.88	\$ 13.05	\$ 203.83
52	32587	ANDREW, KIM	\$ 653.10	\$ 156.00	\$ 497.10
52	34363	ARISTA, ROSE	\$ 512.40	\$ 147.00	\$ 365.40
52	32999	ASKEW, JOSH	\$ 512.43	\$ 291.60	\$ 220.83
52	33264	BANFIELD, SAMANTAH	\$ 120.00	\$ -	\$ 120.00
52	33898	BARNETT, ANTHONY	\$ 170.00	\$ -	\$ 170.00
52	25450	BAROODY AND GREENWOOD	\$ 1,105.00	\$ 680.00	\$ 425.00
52	32931	BARROWS, BECKY	\$ 222.49	\$ -	\$ 222.49
52	33065	BECK, JOHN	\$ 510.00	\$ -	\$ 510.00
52	33606	BEDARD, TERA	\$ 340.00	\$ -	\$ 340.00
52	32610	BELANGER, PAULA	\$ 510.00	\$ 425.00	\$ 85.00
52	34585	BELL, JACCOB	\$ 393.30	\$ 283.30	\$ 110.00
52	34590	BERNARD, IAN	\$ 429.00	\$ 309.00	\$ 120.00
52	33580	BOLLING, SHERMAN	\$ 140.00	\$ 85.00	\$ 55.00
52	33195	BREEZE HOME LOANS	\$ 1,445.50	\$ -	\$ 1,445.50
52	33151	BROWN, ERIC	\$ 165.00	\$ -	\$ 165.00
52	33936	BRUNO, MARK	\$ 1,078.06	\$ 183.05	\$ 895.01
52	34381	CARLSON, MARIA	\$ 579.88	\$ 244.90	\$ 334.98
52	33272	CASHION, MIKE	\$ 765.00	\$ 425.00	\$ 340.00
52	33605	CHANIN, JILL	\$ 935.00	\$ 340.00	\$ 595.00
52	34412	CONATON, WILLIAM	\$ 452.45	\$ 287.45	\$ 165.00
52	33388	CONNOR, MATTHEW	\$ 306.76	\$ 23.45	\$ 283.31
52	34009	CONTRERAS, FREDDY	\$ 1,190.00	\$ 255.00	\$ 935.00
52	34320	COTTON, LEILANI	\$ 433.50	\$ 253.50	\$ 180.00
52	33930	CREATIVE FRAMING	\$ 765.00	\$ 340.00	\$ 425.00
52	31099	CURTIS, RICKY	\$ 160.26	\$ 10.90	\$ 149.36
52	34293	DAIGLE CLARK, HEATHER	\$ 935.00	\$ 170.00	\$ 765.00
52	34292	DE LEON, INES	\$ 115.81	\$ 5.81	\$ 110.00
52	33713	DIFUSCO, NIKELLE	\$ 649.50	\$ 156.00	\$ 493.50

City of Manchester NH - Receivables
Over 90 Days as of 1/4/2024

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
52	33303	DION, MICHELLE	\$ 340.00	\$ -	\$ 340.00
52	32201	DULCES BAKERY, LLC.	\$ 137.39	\$ 8.30	\$ 129.09
52	34294	ESCARCEGA, DAISY	\$ 558.90	\$ 318.00	\$ 240.90
52	33509	FALSTEIN, MACK	\$ 255.00	\$ -	\$ 255.00
52	32969	FARGO, MICHAEL	\$ 225.81	\$ -	\$ 225.81
52	32374	FISHER, CELIA	\$ 595.00	\$ 340.00	\$ 255.00
52	33732	GAGNON, MARK	\$ 1,530.00	\$ 340.00	\$ 1,190.00
52	32561	GAINOR, EDWARD	\$ 510.00	\$ 340.00	\$ 170.00
52	33462	GHANAYEM, ABDUL	\$ 255.00	\$ -	\$ 255.00
52	28497	GLOBAL PLASTICS	\$ 1,691.25	\$ 1,683.00	\$ 8.25
52	33771	GONZALES, ELIJAH	\$ 255.00	\$ -	\$ 255.00
52	34163	GRASSO, MONICA	\$ 518.85	\$ 44.82	\$ 474.03
52	33734	GUGUAI, PEYOUR	\$ 850.00	\$ -	\$ 850.00
52	33234	HARRINGTON, IRENE	\$ 85.00	\$ -	\$ 85.00
52	34345	HARRINGTON, TYLER	\$ 169.98	\$ 114.98	\$ 55.00
52	33466	HAYDEN, LYNN	\$ 786.00	\$ 62.10	\$ 723.90
52	2983	HILLSBOROUGH COUNTY ATT	\$ 6,180.00	\$ 4,500.00	\$ 1,680.00
52	33267	HINCKLEY, ERIN	\$ 425.00	\$ -	\$ 425.00
52	34281	HUBBARD, KARLA	\$ 42.50	\$ -	\$ 42.50
52	33817	IDENCIA, INC	\$ 2,210.00	\$ 1,020.00	\$ 1,190.00
52	34019	JONES STREET INVESTMENT	\$ 6,840.00	\$ 5,700.00	\$ 1,140.00
52	33891	KALWAR, FARAD	\$ 340.00	\$ 85.00	\$ 255.00
52	33240	LAFFERTY, TANYA	\$ 855.90	\$ 61.20	\$ 794.70
52	33443	LEGAULT, NICKOLIS	\$ 340.00	\$ -	\$ 340.00
52	34133	LOGAN, SHANITA	\$ 301.34	\$ 39.84	\$ 261.50
52	20949	MAGGIO, JOHN	\$ 122.72	\$ 63.27	\$ 59.45
52	33177	MALONE, ANDREW	\$ 977.50	\$ -	\$ 977.50
52	25544	MARITIME PROGRAM GROUP	\$ 680.00	\$ 510.00	\$ 170.00
52	25548	MCLANE MIDDLETON PROF A	\$ 3,007.80	\$ 2,825.30	\$ 182.50
52	34013	MITCHELL, KOLYN	\$ 333.10	\$ 20.75	\$ 312.35
52	33813	MONTY, THOMAS	\$ 255.00	\$ -	\$ 255.00
52	33305	MWANGI, VICTOR	\$ 175.00	\$ -	\$ 175.00
52	33968	NESBETH, KATHRYN	\$ 466.34	\$ 29.05	\$ 437.29
52	25554	NIXON PEABODY LLC	\$ 1,762.50	\$ 1,700.00	\$ 62.50
52	34305	OLSEN, JAMES	\$ 85.00	\$ -	\$ 85.00
52	34335	OLSON, JENNIFER	\$ 859.80	\$ 619.80	\$ 240.00
52	33588	OSMAN, MAZIN	\$ 493.41	\$ 313.50	\$ 179.91
52	33716	OUELLET, NOAH	\$ 388.70	\$ 24.00	\$ 364.70
52	33900	PEREZ, MILITZA	\$ 170.00	\$ -	\$ 170.00
52	33842	POISSON, KENNETH	\$ 140.71	\$ 8.30	\$ 132.41
52	33782	RAKOWSKI, RACHEL	\$ 69.94	\$ 4.15	\$ 65.79
52	34106	RIVERA, EDISON TARDI	\$ 564.60	\$ 36.00	\$ 528.60
52	29418	ROBINSON, CONNOR	\$ 595.00	\$ 340.00	\$ 255.00
52	33989	ROBY-DAIGLE, MERCEDES	\$ 285.00	\$ 18.00	\$ 267.00
52	33170	ROMARY, THOMAS	\$ 1,020.00	\$ -	\$ 1,020.00
52	34205	SANFORD-WILSON, BROOKE	\$ 63.30	\$ 4.15	\$ 59.15
52	33097	SAVARY, AMBER	\$ 1,190.00	\$ 340.00	\$ 850.00
52	34361	SCHROEDER, CHRISTOPHER	\$ 726.08	\$ 208.40	\$ 517.68
52	34008	SCHWAB, MATTHEW	\$ 502.50	\$ 7.20	\$ 495.30
52	32901	SEBA, APELETE CURTIS J	\$ 376.30	\$ 365.00	\$ 11.30
52	30959	SOUCY, JOEL	\$ 425.00	\$ -	\$ 425.00
52	33259	STACKPOLE, ANTHONY	\$ 249.20	\$ 14.40	\$ 234.80
52	33907	STREHLOW, WILLIAM	\$ 935.00	\$ -	\$ 935.00
52	34123	SUAZO, MERCEDES	\$ 565.20	\$ 262.50	\$ 302.70
52	33745	TOWER, THOMAS	\$ 255.00	\$ -	\$ 255.00
52	4312	UNH-MANCHESTER	\$ 2,160.00	\$ -	\$ 2,160.00
52	34103	VINSON, PATRICK	\$ 209.70	\$ 13.50	\$ 196.20
52	8154	WEDU DESIGN	\$ 1,134.36	\$ 760.05	\$ 374.31
52	25603	WHALEN, LAURA	\$ 85.00	\$ -	\$ 85.00
52	33567	WHEELER, SAMANTHA	\$ 184.90	\$ 78.60	\$ 106.30
52	34551	WILLIS, JOHN	\$ 614.20	\$ 359.20	\$ 255.00
52 - PARKING TOTALS			\$ 68,012.10	\$ 28,667.37	\$ 39,344.73
65	946	MANCHESTER SCHOOL ATHLETICS	\$ 73,834.90	\$ 71,620.29	\$ 2,214.61
65 - PARKS & RECREATION TOTALS			\$ 73,834.90	\$ 71,620.29	\$ 2,214.61
GRAND TOTALS			\$ 16,194,411.82	\$ 14,452,927.76	\$ 1,741,484.06

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



Sharon Y. Wickens
Finance Officer

Michele A. Bogardus
Deputy Finance Officer

CITY OF MANCHESTER

Finance Department

January 8, 2024

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 six months of fiscal year 2024.

Expenditures:

The average unobligated balance percentage after six months should be 50% as a benchmark. All departments are within 10% of this benchmark with the exception of the Department of Public Works, Welfare and Information Systems Department. The overall unobligated percentage after six months is 46.32% for 2024 compared to 47.91% a year ago. Health insurance costs for 2024 are tracking over budget through December. A comparison of retirement payouts through December for FY 2024 and 2023 is as follows:

	2024	2023
Payments	\$ 881,529	\$ 523,827
Retirements		
Police	133,513	202,628
Fire	336,351	133,341
DPW	239,069	149,068
All Other	172,596	38,790
Total	881,529	523,827

The following amount has been transferred from the FY 2024 Contingency Account as of 12/31/2023:

Original Budget	7/1/2023	312,000.00
Hallsville Contingency Transfer to DPW	9/5/2023	(5,000.00)
Transfer to Mayor's Salary Line	12/19/2023	(20,000.00)
Revised Balance - posted		287,000.00

Revenues:

Revenues for the first six months of fiscal year 2024 are \$2.8 million higher than a year ago. Interest income is \$868 thousand higher than a year ago due to favorable interest rates. Cable Franchise fees are \$360 thousand higher due to earlier receipts than the previous year. Offsetting the increases are lower permits of \$176 thousand and lower auto registrations of \$167 thousand. Also offsetting the increase is lower school chargebacks of \$822 thousand, primarily due to less timely billing in the Facilities Division of the Department of Public Works.

Sincerely,



Sharon Y. Wickens.
Finance Officer

**CITY OF MANCHESTER
NEW HAMPSHIRE**



FINANCIAL REPORTS

**FOR THE SIX MONTHS ENDED
DECEMBER 31, 2023**

UNAUDITED

CITY OF MANCHESTER, NEW HAMPSHIRE
PRELIMINARY FINANCIAL STATEMENTS
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FOR THE SIX MONTHS ENDED DECEMBER 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 Six Months Ended Decemember 31, 2023
 (UNAUDITED)
 Budget Basis
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	FY 2024 MODIFIED BUDGET	FY 2024 OBLIGATIONS TO DATE	FY 2024 UNOBLIGATED BALANCE	FY 2024 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 70,000.00	\$ 35,000.00	\$ 35,000.00	50.00
ASSESSORS	819,053.00	359,159.01	459,893.99	56.15
CITY CLERK	1,177,695.00	529,365.03	648,329.97	55.05
MEDO	175,907.00	85,506.72	90,400.28	51.39
CITY SOLICITOR	1,939,189.00	827,228.86	1,111,960.14	57.34
FINANCE	1,181,504.00	542,929.20	638,574.80	54.05
CENTRAL FLEET MANAGEMENT	3,807,550.00	1,706,198.62	2,101,351.38	55.19
INFORMATION SYSTEMS	2,159,332.00	1,208,914.57	950,417.43	44.01
MAYOR	278,859.00	129,429.50	149,429.50	53.59
OFFICE OF YOUTH SERVICES	643,212.00	291,437.43	351,774.57	54.69
HUMAN RESOURCES	783,725.00	355,548.73	428,176.27	54.63
PLANNING & COMMUNITY DEVELOPMENT	2,443,437.00	1,136,357.79	1,307,079.21	53.49
TAX COLLECTOR	777,253.00	360,442.80	416,810.20	53.63
FIRE	24,341,147.00	12,359,859.88	11,981,287.12	49.22
POLICE	31,263,691.00	15,534,658.11	15,729,032.89	50.31
HEALTH	2,033,170.00	881,778.69	1,151,391.31	56.63
DEPARTMENT OF PUBLIC WORKS	33,328,820.00	19,012,456.84	14,316,363.16	42.95
WELFARE	1,033,487.00	628,927.87	404,559.13	39.15
LIBRARY	2,353,341.00	1,197,208.69	1,156,132.31	49.13
DEPARTMENT OF HOUSING STABILITY	1,150.00	721.00	429.00	37.30
TOTAL AGENCIES	110,611,522.00	57,183,129.34	53,428,392.66	48.30
RESTRICTED ITEMS-				
SEVERANCE PAY	800,000.00	800,000.00	-	-
WORKERS COMPENSATION - SALARY	684,000.00	459,072.68	224,927.32	32.88
WORKERS COMPENSATION - MEDICAL	1,783,654.00	903,659.81	879,994.19	49.34
HEALTH INSURANCE	14,513,720.00	8,670,845.58	5,842,874.42	40.26
DENTAL INSURANCE	692,084.00	414,354.40	277,729.60	40.13
DEATH BENEFIT	71,186.00	29,984.70	41,201.30	57.88
DISABILITY INSURANCE	60,771.00	22,426.00	38,345.00	63.10
CITY RETIREMENT	11,526,977.00	6,175,449.11	5,351,527.89	46.43
FIRE STATE PENSION	6,441,285.00	3,284,296.70	3,156,988.30	49.01
POLICE STATE PENSION	7,605,230.00	3,906,134.02	3,699,095.98	48.64
FICA	3,263,910.00	1,667,139.96	1,596,770.04	48.92
UNEMPLOYMENT	25,000.00	544.00	24,456.00	97.82
TUITION	50,000.00	12,440.22	37,559.78	75.12
CGL INSURANCE	1,300,000.00	1,182,614.46	117,385.54	9.03
TOTAL RESTRICTED ITEMS	48,817,817.00	27,528,961.64	21,288,855.36	43.61

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Six Months Ended Decemmmber 31, 2023
 (UNAUDITED)
 Budget Basis
 QT2BUDNBN1

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	FY 2024 MODIFIED BUDGET	FY 2024 OBLIGATIONS TO DATE	FY 2024 UNOBLIGATED BALANCE	FY 2024 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
CONTINGENCY	287,000.00	-	287,000.00	100.00
MPTS	470,153.00	470,153.00	-	-
CIVIC CONTRIBUTIONS	120,086.00	121,524.00	(1,438.00)	(1.20)
NON-CITY PROGRAMS	78,385.00	78,384.90	.10	-
STREET LIGHTING	890,046.00	813,301.60	76,744.40	8.62
COMMUNITY IMPROVEMENT PROGRAM	1,340,000.00	1,340,000.00	-	-
TRANSIT SUBSIDY	1,594,761.00	1,594,761.00	-	-
EMPLOYEE MEDICAL SERVICES	65,000.00	35,834.53	29,165.47	44.87
MATURING DEBT	11,300,000.00	5,598,603.73	5,701,396.27	50.45
INTEREST ON MATURING DEBT	4,800,000.00	2,062,607.49	2,737,392.51	57.03
	-----	-----	-----	-----
TOTAL NON-DEPARTMENTAL ITEMS	20,945,431.00	12,115,170.25	8,830,260.75	42.16
	-----	-----	-----	-----
TOTAL GENERAL FUND	\$ 180,374,770.00	\$ 96,827,261.23	\$ 83,547,508.77	46.32
	=====	=====	=====	=====

City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Six Months Ended December 31, 2022
 (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	\$ 33,750.00	\$ 36,250.00	51.79
ASSESSORS	788,236.26	338,728.10	449,508.16	57.03
CITY CLERK	1,060,565.29	523,956.38	536,608.91	50.60
MEDO	10,000.00	2,420.84	7,579.16	75.79
CITY SOLICITOR	1,775,210.65	761,698.84	1,013,511.81	57.09
FINANCE	1,026,031.93	521,042.37	504,989.56	49.22
CENTRAL FLEET MANAGEMENT	3,564,049.55	1,514,987.94	2,049,061.61	57.49
INFORMATION SYSTEMS	2,017,016.22	1,223,136.17	793,880.05	39.36
MAYOR	248,342.00	111,327.62	137,014.38	55.17
OFFICE OF YOUTH SERVICES	617,212.22	198,195.15	419,017.07	67.89
HUMAN RESOURCES	751,275.97	308,011.20	443,264.77	59.00
PLANNING & COMMUNITY DEVELOPMENT	2,325,771.42	1,041,609.15	1,284,162.27	55.21
TAX COLLECTOR	707,642.29	299,149.51	408,492.78	57.73
FIRE	22,614,134.15	11,451,673.76	11,162,460.39	49.36
POLICE	29,076,898.47	14,678,432.61	14,398,465.86	49.52
HEALTH	1,585,278.31	714,261.24	871,017.07	54.94
DEPARTMENT OF PUBLIC WORKS	30,472,637.55	20,686,219.12	9,786,418.43	32.12
WELFARE	975,498.16	444,700.73	530,797.43	54.41
LIBRARY	2,149,008.02	1,037,294.54	1,111,713.48	51.73
SENIOR SERVICES	252,371.45	89,175.40	163,196.05	64.67
TOTAL AGENCIES	102,087,179.91	55,979,770.67	46,107,409.24	45.16
RESTRICTED ITEMS-				
SEVERANCE PAY	1,100,000.00	523,827.05	576,172.95	52.38
WORKERS COMPENSATION - SALARY	973,614.32	230,905.74	742,708.58	76.28
WORKERS COMPENSATION - MEDICAL	2,359,938.45	1,111,109.01	1,248,829.44	52.92
HEALTH INSURANCE	15,936,402.40	6,449,573.27	9,486,829.13	59.53
DENTAL INSURANCE	786,824.16	321,636.26	465,187.90	59.12
DEATH BENEFIT	59,987.48	30,040.21	29,947.27	49.92
DISABILITY INSURANCE	44,130.17	22,021.67	22,108.50	50.10
CITY RETIREMENT	11,074,158.22	5,432,573.67	5,641,584.55	50.94
FIRE STATE PENSION	6,108,111.95	3,414,361.62	2,693,750.33	44.10
POLICE STATE PENSION	7,566,534.40	4,143,904.17	3,422,630.23	45.23
FICA	3,111,314.50	1,540,908.41	1,570,406.09	50.47
UNEMPLOYMENT	9,800.00	6,384.00	3,416.00	34.86
TUITION	34,218.40	25,874.01	8,344.39	24.39
CGL INSURANCE	1,591,049.37	892,954.79	698,094.58	43.88
TOTAL RESTRICTED ITEMS	50,756,083.82	24,146,073.88	26,610,009.94	52.43

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Six Months Ended December 31, 2022
 (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-				
MPTS	469,287.00	469,287.00	-	-
CIVIC CONTRIBUTIONS	117,984.00	117,984.00	-	-
STREET LIGHTING	691,305.18	607,868.59	83,436.59	12.07
TRANSIT SUBSIDY	1,373,420.00	1,373,420.00	-	-
EMPLOYEE MEDICAL SERVICES	49,089.83	12,125.54	36,964.29	75.30
MATURING DEBT	10,172,103.65	4,276,467.58	5,895,636.07	57.96
INTEREST ON MATURING DEBT	5,524,964.61	2,223,108.70	3,301,855.91	59.76
	-----	-----	-----	-----
TOTAL NON-DEPARTMENTAL ITEMS	18,398,154.27	9,080,261.41	9,317,892.86	50.65
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TOTAL GENERAL FUND	\$ 171,241,418.00	\$ 89,206,105.96	\$ 82,035,312.04	47.91
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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Department - General Fund
 Non-Property Tax Revenues
 For The Six Months Ended December 31, 2023
 (UNAUDITED)
 Budget Basis
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	FY 2024 MODIFIED BUDGET	FY 2024 REVENUE RECOGNIZED	FY 2024 UNRECOGNIZED BALANCE	FY 2024 PERCENTAGE UNRECOGNIZED
AGENCIES-				
ASSESSORS	989,600.00	1,061,362.76	(71,762.76)	(7.25)
CITY CLERK	2,450,790.00	559,216.85	1,891,573.15	77.18
MEDO	-	400.00	(400.00)	-
CITY SOLICITOR	597,138.00	-	597,138.00	100.00
FINANCE	11,645,452.00	4,241,918.25	7,403,533.75	63.57
INFORMATION SYSTEMS	205,000.00	215,487.90	(10,487.90)	(5.12)
HUMAN RESOURCES	-	351.58	(351.58)	-
PLANNING & COMMUNITY DEVELOPMENT	3,436,000.00	2,061,650.59	1,374,349.41	40.00
TAX COLLECTOR	23,488,942.00	10,988,461.33	12,500,480.67	53.22
CENTRAL FLEET MANAGEMENT	45,000.00	37,071.71	7,928.29	17.62
FIRE	966,970.00	316,031.01	650,938.99	67.32
POLICE	1,187,015.00	654,109.48	532,905.52	44.89
HEALTH	229,750.00	105,256.50	124,493.50	54.19
DEPARTMENT OF PUBLIC WORKS	15,558,633.00	6,841,938.56	8,716,694.44	56.02
WELFARE	18,000.00	18,986.48	(986.48)	(5.48)
LIBRARY	-	25.95	(25.95)	-

TOTAL AGENCIES	\$ 60,818,290.00	\$ 27,102,268.95	\$ 33,716,021.05	55.44
=====				

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type - General Fund
 Non-Property Tax Revenues
 For The Six Months Ended December 31, 2023
 (UNAUDITED)
 Budget Basis
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	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	21,415.00	106,066.64	(84,651.64)	(395.29)
INTEREST AND PENALTIES	495,000.00	424,146.42	70,853.58	14.31
CABLE FRANCHISE FEES	1,680,000.00	359,978.13	1,320,021.87	78.57

TOTAL TAXES, INTEREST AND PENALTIES	2,196,415.00	890,191.19	1,306,223.81	59.47
LICENSES AND PERMITS				
AUTO REGISTRATIONS	22,688,092.00	10,481,681.99	12,206,410.01	53.80
LICENSES	556,340.00	129,597.40	426,742.60	76.71
PERMITS	3,295,995.00	2,038,199.89	1,257,795.11	38.16

TOTAL LICENSES AND PERMITS	26,540,427.00	12,649,479.28	13,890,947.72	52.34
INTERGOVERNMENTAL				
FEDERAL REVENUES	418,000.00	138,026.09	279,973.91	66.98
PAYMENTS IN LIEU OF TAXES	951,600.00	890,138.36	61,461.64	6.46
STATE REVENUES	6,617,687.00	3,717,333.30	2,900,353.70	43.83

TOTAL INTERGOVERNMENTAL	7,987,287.00	4,745,497.75	3,241,789.25	40.59
SALES AND SERVICES				
GENERAL REVENUES	242,320.00	81,429.25	160,890.75	66.40
PUBLIC SAFETY	276,650.00	163,029.69	113,620.31	41.07
HIGHWAY	1,010,248.00	506,043.88	504,204.12	49.91
HEALTH	10,000.00	3,315.00	6,685.00	66.85
CEMETERY, PARKS & RECREATION	1,850,706.00	966,662.82	884,043.18	47.77
ZONING BOARD	82,000.00	37,045.00	44,955.00	54.82
PARKING VIOLATIONS	3,000.00	3,048.00	(48.00)	(1.60)
COURT FINES	4,000.00	2,827.15	1,172.85	29.32
FEES	1,160,925.00	395,584.77	765,340.23	65.93
WITNESS FEES	-	60.00	(60.00)	-

TOTAL SALES AND SERVICES	4,639,849.00	2,159,045.56	2,480,803.44	53.47
OTHER REVENUE SOURCES				
INTEREST INCOME	2,951,670.00	1,644,453.76	1,307,216.24	44.29
FUND TRANSFERS	3,129,705.00	400.00	3,129,305.00	99.99
REIMBURSEMENTS	2,945,798.00	1,023,924.52	1,921,873.48	65.24
RENTALS & LEASES	1,235,667.00	601,219.45	634,447.55	51.34
SCHOOL CHARGEBACKS	9,188,972.00	3,384,028.96	5,804,943.04	63.17
MISCELLANEOUS	2,500.00	4,028.48	(1,528.48)	(61.14)

TOTAL OTHER REVENUE SOURCES	19,454,312.00	6,658,055.17	12,796,256.83	65.78

TOTAL	\$ 60,818,290.00	\$ 27,102,268.95	\$ 33,716,021.05	55.44
=====				

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues
 For The Six Months Ended December 31, 2023
 Modified Budget FY 2024
 (UNAUDITED)
 Budget Basis
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	ACTUAL FY 2023	MODIFIED BUDGET FY 24	DIFFERENCE ACTUAL 23 VS BUDGET 24	PERCENTAGE DIFFERENCE OF FY23 VS FY24
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	25,161	21,415	(3,746)	(14.89)
INTEREST AND PENALTIES	713,680	495,000	(218,680)	(30.64)
CABLE FRANCHISE FEES	1,542,033	1,680,000	137,967	8.95
	-----	-----	-----	-----
TOTAL TAXES, INTEREST AND PENALTIES	2,280,874	2,196,415	(84,459)	(3.70)
LICENSES AND PERMITS				
AUTO REGISTRATIONS	21,677,720	22,688,092	1,010,372	4.66
LICENSES	548,772	556,340	7,568	1.38
PERMITS	4,483,960	3,295,995	(1,187,965)	(26.49)
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TOTAL LICENSES AND PERMITS	26,710,452	26,540,427	(170,025)	(.64)
INTERGOVERNMENTAL				
FEDERAL REVENUES	370,250	418,000	47,750	12.90
PAYMENTS IN LIEU OF TAXES	968,059	951,600	(16,459)	(1.70)
STATE REVENUES	6,225,577	6,617,687	392,110	6.30
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TOTAL INTERGOVERNMENTAL	7,563,886	7,987,287	423,401	5.60
SALES AND SERVICES				
GENERAL REVENUES	247,459	242,320	(5,139)	(2.08)
PUBLIC SAFETY	337,119	276,650	(60,469)	(17.94)
HIGHWAY	1,179,725	1,010,248	(169,477)	(14.37)
HEALTH	5,675	10,000	4,325	76.21
CEMETERY, PARKS & RECREATION	2,105,620	1,850,706	(254,914)	(12.11)
ZONING BOARD	76,225	82,000	5,775	7.58
PARKING VIOLATIONS	3,300	3,000	(300)	(9.09)
COURT FINES	3,926	4,000	74	1.88
OTHER FINES	31,360	-	(31,360)	(100.00)
FEES	1,256,227	1,160,925	(95,302)	(7.59)
WITNESS FEES	120	-	(120)	(100.00)
	-----	-----	-----	-----
TOTAL SALES AND SERVICES	5,246,756	4,639,849	(606,907)	(11.57)
OTHER REVENUE SOURCES				
INTEREST INCOME	2,452,006	2,951,670	499,664	20.38
FUND TRANSFERS	2,812,420	3,129,705	317,285	11.28
REIMBURSEMENTS	3,053,362	2,945,798	(107,564)	(3.52)
RENTALS & LEASES	1,194,191	1,235,667	41,476	3.47
SCHOOL CHARGEBACKS	7,811,059	9,188,972	1,377,913	17.64
MISCELLANEOUS	68,126	2,500	(65,626)	(96.33)
	-----	-----	-----	-----
TOTAL OTHER REVENUE SOURCES	17,391,164	19,454,312	2,063,148	11.86
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TOTAL	\$ 59,193,132	\$ 60,818,290	\$ 1,625,158	2.75
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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues
 For The Six Months Ended December 31, 2023 and 2022
 (UNAUDITED)
 Budget Basis
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	6 MONTHS ACTUAL FY 2023	6 MONTHS ACTUAL FY 2024	DIFFERENCE ACTUAL 23 VS ACTUAL 24	PERCENTAGE DIFFERENCE OF FY23 VS FY24
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	12,582	106,066	93,484	743.00
INTEREST AND PENALTIES	296,452	424,146	127,694	43.07
CABLE FRANCHISE FEES	-	359,978	359,978	-
	-----	-----	-----	-----
TOTAL TAXES, INTEREST AND PENALTIES	309,034	890,191	581,157	188.06
LICENSES AND PERMITS				
AUTO REGISTRATIONS	10,648,936	10,481,681	(167,254)	(1.57)
LICENSES	113,448	129,597	16,149	14.24
PERMITS	2,214,657	2,038,199	(176,457)	(7.97)
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TOTAL LICENSES AND PERMITS	12,977,041	12,649,479	(327,561)	(2.52)
INTERGOVERNMENTAL				
FEDERAL REVENUES	125,849	138,026	12,177	9.68
PAYMENTS IN LIEU OF TAXES	852,237	890,138	37,901	4.45
STATE REVENUES	1,364,942	3,717,333	2,352,391	172.34
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TOTAL INTERGOVERNMENTAL	2,343,028	4,745,497	2,402,469	102.54
SALES AND SERVICES				
GENERAL REVENUES	111,300	81,429	(29,870)	(26.84)
PUBLIC SAFETY	244,910	163,029	(81,880)	(33.43)
HIGHWAY	544,817	506,043	(38,773)	(7.12)
HEALTH	2,260	3,315	1,055	46.68
CEMETERY, PARKS & RECREATION	984,980	966,662	(18,317)	(1.86)
ZONING BOARD	37,920	37,045	(875)	(2.31)
PARKING VIOLATIONS	1,900	3,048	1,148	60.42
COURT FINES	2,344	2,827	483	20.61
FEES	395,125	395,584	459	.12
WITNESS FEES	30	60	30	100.00
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TOTAL SALES AND SERVICES	2,325,586	2,159,045	(166,540)	(7.16)
OTHER REVENUE SOURCES				
INTEREST INCOME	776,181	1,644,453	868,272	111.86
FUND TRANSFERS	-	400	400	-
REIMBURSEMENTS	759,354	1,023,924	264,570	34.84
RENTALS & LEASES	607,519	601,219	(6,299)	(1.04)
SCHOOL CHARGEBACKS	4,206,465	3,384,028	(822,436)	(19.55)
MISCELLANEOUS	32,469	4,028	(28,440)	(87.59)
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TOTAL OTHER REVENUE SOURCES	6,381,988	6,658,055	276,067	4.33
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TOTAL	\$ 24,336,677	\$ 27,102,268	\$ 2,765,591	11.36
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6

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

Object Code Description	2024 Revised Budget	July 2023 - December 2023 Activity	2024 Balance
Intergovernmental Total	-	-	-
Charges for Services Total	1,358,150	644,833	579,818
Licenses & Permits Total	3,054,000	1,140,861	1,913,139
Interest Total	2,500	12,438	(9,938)
Other Revenue Total	844,487	390,618	453,869
Grand Total	<u>5,259,137</u>	<u>2,188,750</u>	<u>3,070,387</u>
Salaries & Wages Total	741,936	316,449	425,487
Employee Benefits Total	387,689	211,318	176,371
Purchased Professional Services Total	14,500	11,265	3,235
Purchased Property Services Total	913,500	274,714	638,786
Other Purchased Services Total	55,950	30,680	25,270
Supplies & Materials Total	166,500	31,037	135,463
Capital Outlay Total	-	-	-
Miscellaneous Total	165,000	67,371	97,629
Non-Departmental Total	334,457	198,198	136,259
Miscellaneous-Reimburse City Total	2,579,605	-	2,579,605
Grand Total	<u>5,359,137</u>	<u>1,141,032</u>	<u>4,218,105</u>
Excess (deficit) of revenues over expenditures	<u>(100,000)</u>	<u>1,047,718</u>	<u>(1,147,718)</u>

City of Manchester New Hampshire

In the year Two Thousand and Twenty-Three

AN ORDINANCE

“An Ordinance amending the Zoning Ordinance, Chapter 155 of the City of Manchester Code of Ordinances, to provide reasonable accommodations to disabled persons by defining “disability” and adopting RSA 674:33, V.”

I. Amending the Zoning Ordinance, Chapter 155 of the City of Manchester Code of Ordinances, as follows:

Note: New text shown bold and italicized.

Revise Section 3.03 by inserting the following between the defined terms of “Development, New” and “Driveway”:

Disability (also Handicap): The definitions of “disability” and “handicap” used in this Ordinance shall conform to the meaning of those words as used in the Americans with Disabilities Act (42 U.S.C. 12101, et seq.) and the Fair Housing Act (42 U.S.C. 3601, et seq.), as amended. With respect to an individual, “disability” or “handicap” shall mean: a) a physical or mental impairment that substantially limits one or more major life activities of such individual, including being in recovery from chemical dependency; b) a record of such an impairment; or c) being regarded as having such an impairment. This definition shall not include impairments resulting from the current illegal use of a controlled substance.

Revise Section 3.03 by inserting the following between the defined terms of “Halfway House” and “Historic Structure”:

Handicap: See Disability.

Revise Section 14.02(B) by inserting the following:

7. The Zoning Board of Adjustment may grant a variance from the terms of this Ordinance without finding a hardship arising from the condition of a premises subject to this Ordinance, and thus not comply with Section 14.02(B)(e) above, when reasonable accommodations are necessary to allow a person or persons with a recognized disability to reside in or regularly use the premises, provided that:

a. Any variance granted under this paragraph shall be in harmony with the general purpose and intent of this Ordinance, and

b. In granting any variance pursuant to this subsection, the Zoning Board of Adjustment may provide, in a finding included in the variance, that the variance shall survive only so long as the particular person has a continuing need to use the premises.

II. Resolve this ordinance shall take effect upon passage.



CITY OF MANCHESTER

PLANNING AND COMMUNITY DEVELOPMENT

Planning & Land Use Management
Building Regulations
Code Enforcement Division
Community Improvement Program

Jeffrey D. Belanger, AICP
Director

Pamela H. Goucher, AICP
Deputy Director Planning & Zoning

Michael J. Landry, PE, Esq.
Deputy Director Building Regulations

November 13, 2023

Board of Mayor and Aldermen
c/o Matthew Normand, City Clerk
One City Hall Plaza
Manchester, NH 03101

Re: Proposed Amendments to the Manchester Zoning Ordinance Regarding Variance Criteria Applicable to Disabled Individuals

Dear Mayor Craig and Aldermen:

Please find enclosed with this letter a draft ordinance that would amend Articles 3 and 14 of the Manchester Zoning Ordinance (Ordinance). The purpose of the proposed amendments is to clarify certain standards under which disabled individuals may request and obtain variance relief where necessary to accommodate a recognized disability, consistent with state and federal law. The Planning and Community Development Department, the City Solicitor's Office, and the City's outside counsel recommend the adoption of these proposed amendments.

Under existing New Hampshire law, zoning boards of adjustment are authorized to grant variance relief when it is reasonably necessary "to allow a person or persons with a recognized physical disability to reside in or regularly use [a] premises," subject to certain conditions. See RSA 674:33, V. This statutory provision is applicable to all zoning boards of adjustment in New Hampshire, but has not been codified in the Ordinance. The enclosed draft would amend Article 14 to confirm the authority of the Manchester Zoning Board of Adjustment (ZBA) to grant variance relief consistent with existing state law.

The proposed amendment to Article 3 would ensure that the definition of "disability" applicable to such requests is expressly stated and in compliance with both state and federal law, including the Fair Housing Act (FHA) and the Americans with Disability Act (ADA). The FHA and the ADA both require municipalities to make reasonable accommodations to their rules, policies, or practices when such accommodations are necessary to afford persons with disabilities an equal opportunity to use and enjoy a dwelling.

As proposed, the draft amendments would not change the existing law or standards applicable to the ZBA. The federal and state laws described above apply to municipalities regardless of whether the laws are expressly incorporated into municipal ordinances. The purpose of the amendments is to assist in making the law and standards clear and easily accessible to members of the ZBA, applicants who appear before them, and the citizens of Manchester. It is similar to the Ordinance's incorporation of the five variance criteria from state law, which apply to all New Hampshire municipalities, regardless of whether the municipalities adopt them.

One City Hall Plaza, Manchester, New Hampshire 03101
Phone: (603) 624-6450 Fax: (603) 624-6529
E-Mail: pcd@manchesternh.gov
www.manchesternh.gov

One example of a situation in which the adopted provisions would apply would be for a person who uses a wheelchair. If the person needed to install a ramp to access their house, and the only suitable location for the ramp would be within a setback, the person could apply to the ZBA for a variance. The ZBA would only require the applicant to meet four variance criteria, rather than five, thus making it easier to receive the variance and granting a reasonable accommodation from the usual rules.

It is important to note that the FHA's and ADA's broad definition of "disability" goes beyond physical impairments. For example, the definition includes certain mental impairments, like disabilities associated with recovery from addiction to controlled substances. Accordingly, the FHA and the ADA require municipalities to consider and make reasonable accommodations from their zoning laws for people who are in recovery. This means making reasonable accommodations for recovery residences, also known as sober homes, when ADA and FHA criteria are met.

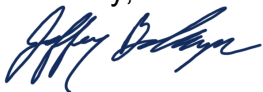
The process for making such a reasonable accommodation for a sober home would be that an applicant would apply to the ZBA for a variance, similar to an application for a wheelchair ramp. There would be a public hearing, and the applicant would bear the burden to show that accommodation from the Ordinance is both reasonable and necessary to afford a disabled person or persons an equal opportunity to use and enjoy a dwelling. In practice, the variance request may often be to allow more than four unrelated people in a dwelling unit, which is the limit imposed by the Ordinance. The applicant would also bear the burden to show that the use meets the remaining four variance criteria. The ZBA would be able to ask questions of the applicant and receive public testimony. If the burdens of proof are met, the ZBA could grant the variance, which could include reasonable conditions on the use, such as limitations on the number of occupants, certification that residents meet the definition of "disability," and adoption of house rules in accordance with national standards. If the burden of proof is not met, the ZBA could deny the application.

As stated above, the ADA, FHA, and state law already apply to Manchester. The process for granting reasonable accommodations just described is the process that the ZBA follows today. The proposed amendments to the Ordinance would simply codify these laws at the local level to make the process of reasonable accommodation more readily accessible and easily understood.

Should you concur with the proposed amendment, I would ask that you authorize the Planning Department and the City Clerk to set a date for a public hearing on the amendments, pursuant to Article 16 of the Zoning Ordinance, Chapter 155 of the Manchester Code of Ordinances, and RSA 675. After the public hearing and necessary committee recommendations, you would have the authority to adopt the amendments.

Thank you for your consideration. I would be happy to answer any questions that you have either before or at your next meeting.

Sincerely,



Jeffrey Belanger, AICP
Director

Enclosure

“An Ordinance amending the Zoning Ordinance, Chapter 155 of the City of Manchester Code of Ordinances, to provide reasonable accommodations to disabled persons by defining “disability” and adopting RSA 674:33, V.”

- I. Amending the Zoning Ordinance, Chapter 155 of the City of Manchester Code of Ordinances, as follows:

Note: New text shown ***bold and italicized***. Text to be deleted is shown ~~struck through~~.

Revise Section 3.03 by inserting the following between the defined terms of “Development, New” and “Driveway”:

Disability (also Handicap): The definitions of “disability” and “handicap” used in this Ordinance shall conform to the meaning of those words as used in the Americans with Disabilities Act (42 U.S.C. 12101, et seq.) and the Fair Housing Act (42 U.S.C. 3601, et seq.), as amended. With respect to an individual, “disability” or “handicap” shall mean: a) a physical or mental impairment that substantially limits one or more major life activities of such individual, including being in recovery from chemical dependency; b) a record of such an impairment; or c) being regarded as having such an impairment. This definition shall not include impairments resulting from the current illegal use of a controlled substance.

Revise Section 3.03 by inserting the following between the defined terms of “Halfway House” and “Historic Structure”:

Handicap: See Disability.

Revise Section 14.02(B) by inserting the following:

7. ***The Zoning Board of Adjustment may grant a variance from the terms of this Ordinance without finding a hardship arising from the condition of a premises subject to this Ordinance, and thus not comply with Section 14.02(B)(e) above, when reasonable accommodations are necessary to allow a person or persons with a recognized disability to reside in or regularly use the premises, provided that:***
 - a. ***Any variance granted under this paragraph shall be in harmony with the general purpose and intent of this Ordinance, and***
 - b. ***In granting any variance pursuant to this subsection, the Zoning Board of Adjustment may provide, in a finding included in the variance, that the variance shall survive only so long as the particular person has a continuing need to use the premises.***