



COMMITTEE ON ACCOUNTS, ENROLLMENT AND REVENUE ADMINISTRATION

February 20, 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. Update on the City's Revolving Loan Fund.
Ladies and Gentlemen, what is your pleasure?
2. Communication from Kim LeBlanc, Financial Analyst II, submitting Finance Department reports as follows:
 - Accounts Receivable over 90 days
 - Aging Report
 - Outstanding Receivables**Ladies and Gentlemen, what is your pleasure?**
3. Communication from Sharon Wickens, Finance Officer, regarding the City's Monthly Financial Report (unaudited) for the first seven months of fiscal year 2024.
Ladies and 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

February 12, 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
2/12/2024

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	\$80,154.61	\$0.00	
2	Lazy Nicks	10/30/2009	10/30/2030	\$40,000.00	\$16,200.47	\$0.00	\$250.00 received 2/2/24
3	Cedar & Oak	9/25/2008	1/1/2018	\$41,000.00	\$23,397.39	\$0.00	\$800.00 received 1/11/24
4	Delisle Market	1/28/2010	10/15/2020	\$43,500.00	\$23,508.42	\$0.00	
5	Delisle Market - Energy Loan	1/28/2010	8/15/2020	\$20,000.00	\$12,499.35	\$0.00	

\$354,500.00 \$155,760.24 \$0.00

SUMMARY NOTES:

Loan 1 - Status current and in good standing.
Loans 2 & 3 - Over 60 days past due, payments resuming.
Loans 4 & 5 - Over 60 days past due, sent to Solicitor's Office, payments resuming.

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	\$8,612.54	\$14.35	
9	Blackwood Law, PLLC	12/8/2022	11/1/2027	\$25,000.00	\$20,197.87	\$33.66	
10	My CNA Now, LLC	12/8/2022	11/1/2027	\$25,000.00	\$20,197.87	\$33.66	
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 \$74,491.33 \$124.14

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

February 8, 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 \$2,369,918 out of \$4,285,648 billed. January's outstanding receivables totaled \$1,741,484 out of \$16,194,412 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		2/8/2024	1/4/2024
	<u>Dept Code</u>	<u>Over 90 Days</u>	<u>Over 90 Days</u>
Airport	25	\$ 1,656,189.33	\$ 925,288.56
EPD	27	\$ 21,162.62	\$ 21,162.62
Parking Department	52	\$ 34,568.73	\$ 39,344.73
Total Enterprise Funds		\$ 1,711,920.68	\$ 985,795.91
Building Maintenance	21	\$ 8,883.39	\$ 8,883.39
Fire Department	30	\$ 540,448.55	\$ 543,928.55
Health Department	41	\$ -	\$ 175.00
Highway	50, 51	\$ 15,316.74	\$ 19,098.74
Parks & Recreation	65	\$ 2,214.61	\$ 2,214.61
Police Department	33,34,35,36	\$ 91,133.91	\$ 181,387.86
Total General Fund		\$ 657,997.20	\$ 755,688.15
Grand Totals		\$ 2,369,917.88	\$ 1,741,484.06
<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
R H White	33,34,35,36	\$ -	\$ 12,446.50
School Administrative Unit	33,34,35,36	\$ -	\$ 50,000.00
Totals		\$ 548,633.88	\$ 632,951.88
Total General Fund receivables over 90 days less over \$10,000		\$ 109,363.32	\$ 122,736.27

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 2/8/2024

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
21	8132	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.	\$ 175.00	\$ 65.00	\$ 110.00
25		ALLIED UNIVERSAL SECURITY SERVICES	\$ 1,830.00	\$ 1,415.00	\$ 415.00
25		ALLIED UNIVERSAL TECHNICAL SERVICES	\$ 214.00	\$ -	\$ 214.00
25		AMBIUS, INC.	\$ 139.00	\$ -	\$ 139.00
25		AMERICAN AIRLINES, INC.	\$ 98,743.19	\$ 19,859.43	\$ 78,883.76
25		AUGUSTE, PAUL R.	\$ 145.00	\$ -	\$ 145.00
25		AVELO AIRLINES, INC.	\$ 35,936.01	\$ 20,084.53	\$ 15,851.48
25		AVIATION ASSOCIATES	\$ 184.00	\$ -	\$ 184.00
25		AVIS-BUDGET FAMILY	\$ 90.55	\$ 75.02	\$ 15.53
25		CARTIER GROUP LLC	\$ 65.00	\$ -	\$ 65.00
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		DEKA	\$ 140.00	\$ 65.00	\$ 75.00
25		DHART	\$ 2,844.00	\$ 1,170.00	\$ 1,674.00
25		DUNKIN DONUTS	\$ 1,100.14	\$ 150.00	\$ 950.14
25		EGOLF, STEPHEN	\$ 445.00	\$ -	\$ 445.00
25		ENGIE SERVICES	\$ 1,479.00	\$ 300.00	\$ 1,179.00
25		ENTERPRISE RENT-A-CAR	\$ 43,677.71	\$ 31,037.49	\$ 12,640.22
25		EVERGREEN HARVARD GROUP	\$ 85.00	\$ -	\$ 85.00
25		FACILITY SOLUTIONS INC.	\$ 238.00	\$ 65.00	\$ 173.00
25		FEDERAL GRANTS	\$ 1,188,981.20	\$ 631,141.54	\$ 557,839.66
25		GOJET AIRLINES DBA UNITED EXPRESS	\$ 4,503.75	\$ -	\$ 4,503.75
25		GRANITE STATE AMBASSADORS	\$ 140.00	\$ 65.00	\$ 75.00
25		GROUP 1 REALTY NE, LLC	\$ 15,030.00	\$ 10,030.00	\$ 5,000.00
25		HANGAR TEN ASSOCIATES	\$ 300.00	\$ -	\$ 300.00
25		HERTZ CAR RENTAL	\$ 75.00	\$ -	\$ 75.00
25		HOST INTERNATIONAL, INC.	\$ 32,884.19	\$ 1,300.02	\$ 31,584.17
25		HUDSON GROUP	\$ 27,907.64	\$ 7,000.01	\$ 20,907.63
25		HUNTLEIGH CORPORATION	\$ 1,011.19	\$ 495.00	\$ 516.19
25		INTERSTATE ELECTRICAL SERVICES	\$ 65.00	\$ -	\$ 65.00
25		JACOBS ENGINEERING GROUP INC	\$ 240.00	\$ 75.00	\$ 165.00
25		JCM BUSINESS SOLUTIONS, LLC	\$ 850.00	\$ 385.00	\$ 465.00
25		JODICE, TIMOTHY	\$ 45.00	\$ -	\$ 45.00
25		JP PEST SERVICES	\$ 100.00	\$ -	\$ 100.00
25		KAMCO LOCK SOLUTIONS	\$ 170.00	\$ -	\$ 170.00
25		KEENAN TECHNICAL INDUSTRIES, INC.	\$ 6,843.90	\$ 6,768.90	\$ 75.00
25		KELLER COMPANIES INC	\$ 150.00	\$ -	\$ 150.00
25		LEGACY AIRWAYS, LLC	\$ 53,679.10	\$ 1,305.79	\$ 52,373.31
25		LEIDOS, SECURITY DETECTION & AUTOMATION, INC.	\$ 139.00	\$ -	\$ 139.00
25		LONDONDERRY FLYING CLUB.	\$ 483.00	\$ -	\$ 483.00
25		MANCOAIR II, LLC	\$ 3,347.86	\$ (115.00)	\$ 3,462.86
25		MCFARLAND-JOHNSON INC	\$ 119.00	\$ -	\$ 119.00
25		MERCHANTS FLEET	\$ 25,384.86	\$ 8,461.62	\$ 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	\$ 2,084.65	\$ -	\$ 2,084.65
25		NATIONAL FLIGHT SIMULATOR	\$ 104,565.28	\$ 12,976.66	\$ 91,588.62
25		NORTHEAST RAMP HANGAR, LLC	\$ 684.00	\$ 145.00	\$ 539.00
25		PIEDMONT AIRLINES, INC. (AMERICAN AIRLINES SUBSIDIARY)	\$ 27,182.08	\$ 26,752.08	\$ 430.00
25		PIKE INDUSTRIES	\$ 2,058.00	\$ -	\$ 2,058.00
25		PRO STAR AVIATION	\$ 630.01	\$ 430.01	\$ 200.00
25		R. S. AUDLEY	\$ 625.00	\$ -	\$ 625.00
25		REPUBLIC AIRLINES DBA UNITED EXPRESS	\$ 88,629.32	\$ 31,961.19	\$ 56,668.13
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		SIGNATURE FLIGHT SUPPORT CORPORATION	\$ 81,510.87	\$ 50,229.66	\$ 31,281.21
25		SMARTE CARTE, INC.	\$ 455.70	\$ 182.46	\$ 273.24
25		SOUTHWEST AIRLINES, INC.	\$ 249,287.49	\$ 895.00	\$ 248,392.49
25		SPIRIT AIRLINES, INC.	\$ 360,891.89	\$ 180,816.01	\$ 180,075.88
25		STARSCENDANT CORPORATION	\$ 520.33	\$ -	\$ 520.33
25		STATE GRANTS	\$ 210,156.01	\$ 35,063.41	\$ 175,092.60
25		T-MOBILE NORTHEAST, LLC	\$ 486.80	\$ 243.38	\$ 243.42
25		TREGO-DUGAN AVIATION OF GRAND ISLAND, INC.	\$ 28,780.00	\$ 11,615.00	\$ 17,165.00
25		TRIDENT AVIATION, LLC	\$ 400.00	\$ -	\$ 400.00
25		TSA UTILITY REIMB. OTA 70T01021T7668N057 (TSA-OTA 2021)	\$ 18,667.58	\$ 8,973.94	\$ 9,693.64
25		UNIFI	\$ 1,115.00	\$ 430.00	\$ 685.00
25		UNITED AIRLINES, INC.	\$ 18,285.15	\$ 13,593.09	\$ 4,692.06
25		UNITED PARCEL SERVICES, INC.	\$ 9,330.10	\$ 3,730.02	\$ 5,600.08
25		WEISZMANN, ERIK	\$ 45.00	\$ -	\$ 45.00
25		WIGGINS AIRWAYS	\$ 815.00	\$ 600.00	\$ 215.00
25		WORLDWIDE FLIGHT SERVICES (WFS)	\$ 855.00	\$ 75.00	\$ 780.00

City of Manchester NH - Receivables
Over 90 Days as of 2/8/2024

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
25		WORLDWIDE FLIGHT SERVICES, INC. (WFS)	\$ 1,361.39	\$ 675.00	\$ 686.39
25 - AIRPORT TOTALS			\$ 2,777,175.59	\$ 1,120,986.26	\$ 1,656,189.33
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.	\$ 1,080.00	\$ -	\$ 1,080.00
30	33850	168 MERRIMACK ST LLC	\$ 1,323.00	\$ -	\$ 1,323.00
30	28454	300 GAY ST ACQUISITION	\$ 1,716.75	\$ -	\$ 1,716.75
30	2570	33 S COMMERCIAL ST LLC	\$ 27.28	\$ 2.28	\$ 25.00
30	34300	447 UNION STREET, LLC.	\$ 1,080.00	\$ 540.00	\$ 540.00
30	2988	497 SILVER ST ASSOCIATE	\$ 363.00	\$ -	\$ 363.00
30	34433	71-73 MANCHESTER ST LLC	\$ 113.50	\$ 9.00	\$ 104.50
30	30122	79 CARL DR. REALTY, LLC	\$ 2,160.00	\$ 540.00	\$ 1,620.00
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	\$ 900.00	\$ -	\$ 900.00
30	30124	COTTER & CO.	\$ 1,107.50	\$ 585.00	\$ 522.50
30	33662	CVS	\$ 1,755.00	\$ 540.00	\$ 1,215.00
30	32722	DICK'S SPORTING GOODS	\$ 540.00	\$ -	\$ 540.00
30	33289	ELM & BAKER LLC	\$ 2,160.00	\$ 1,080.00	\$ 1,080.00
30	8132-30	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.	\$ 3,972.50	\$ 315.00	\$ 3,657.50
30	33633	HERTZ CORP	\$ 343.50	\$ -	\$ 343.50
30	33281	IMPERIO HOOKAH LOUNGE,	\$ 216.50	\$ 109.00	\$ 107.50
30	26211	LA FIERA RESTAURANT	\$ 116.50	\$ 9.00	\$ 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	20471	MATHESON TRI-GAS	\$ 106.00	\$ 6.00	\$ 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	\$ 1,080.00	\$ 540.00	\$ 540.00
30	34117	QUEEN CITY PRIDE INC	\$ 753.10	\$ 29.10	\$ 724.00
30	33288	REALTY INCOME CORPORATION	\$ 2,160.00	\$ 540.00	\$ 1,620.00
30	977	RENT A CENTER	\$ 540.00	\$ -	\$ 540.00
30	29825	RESIDENCE AT CHESTNUT	\$ 2,160.00	\$ 1,080.00	\$ 1,080.00
30	11092	RITE AID CORPORATION	\$ 1,620.00	\$ 540.00	\$ 1,080.00
30	33051	RYDER TRUCK RENTAL	\$ 646.00	\$ 546.00	\$ 100.00
30	34110	SANMINA CORP.	\$ 855.00	\$ 540.00	\$ 315.00
30	34422	SMOOTH OPERATION LLC.	\$ 113.50	\$ 9.00	\$ 104.50
30	7554	STATE OF NH DEPT OF SAFETY	\$ 14,372.47	\$ 9,344.40	\$ 5,028.07
30	16677	SUNBELT RENTALS	\$ 110.50	\$ 6.00	\$ 104.50
30	21857	VA MEDICAL CENTER	\$ 2,095.00	\$ 1,990.50	\$ 104.50
30	34703	VHG LABS	\$ 106.00	\$ 6.00	\$ 100.00
30	30127	WAL-MART REAL ESTATE	\$ 64.80	\$ 24.30	\$ 40.50
30 - FIRE TOTALS			\$ 565,859.13	\$ 25,410.58	\$ 540,448.55
33	8132-33	FEMA	\$ 35,250.00	\$ -	\$ 35,250.00
34	15593	AE COM	\$ 578.80	\$ 324.80	\$ 254.00
34	85	ASPLUNDH TREE EXPERT CO	\$ 2,489.50	\$ 330.50	\$ 2,159.00
34	32754	ATLANTIC PAVING	\$ 365.00	\$ -	\$ 365.00
34	4110	CENTRAL HIGH SCHOOL	\$ 292.00	\$ -	\$ 292.00
34	30650	CONSOLIDATED COMMUNICAT	\$ 4,993.75	\$ 1,900.75	\$ 3,093.00
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 SUPERMARKETS	\$ 10,732.15	\$ 10,282.40	\$ 449.75
34	33637	J PASCY QUALITY PAINTIN	\$ 254.00	\$ -	\$ 254.00
34	18609	LIBERTY UTILITIES, INC	\$ 28,382.45	\$ 14,560.00	\$ 13,822.45
34	10839	MANCHESTER CHRISTIAN CH	\$ 1,965.00	\$ 1,600.00	\$ 365.00
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	\$ 2,943.70	\$ 10.80	\$ 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	\$ 819.28	\$ 661.60	\$ 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	64	SCHOOL ADMINISTRATIVE U	\$ 15,237.50	\$ 13,700.00	\$ 1,537.50
34	31993	SECURITY INDUSTRY SPECI	\$ 3,134.25	\$ 560.00	\$ 2,574.25
34	9601	SIGN GALLERY	\$ 327.25	\$ -	\$ 327.25
34	12560	SPIDER-BITE	\$ 60.00	\$ -	\$ 60.00

City of Manchester NH - Receivables
Over 90 Days as of 2/8/2024

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
34	33316	ST MORITZ SECURITY SERV	\$ 492.00	\$ -	\$ 492.00
34	29725	TEMPLE ISRAEL	\$ 612.00	\$ 320.00	\$ 292.00
34	33992	THE NATURE CONSERVANCY	\$ 254.00	\$ -	\$ 254.00
34	22474	TODDS TREE SERVICE	\$ 428.63	\$ -	\$ 428.63
34	33368	TREE, LUCAS	\$ 5,992.00	\$ 4,240.00	\$ 1,752.00
34	2366	TRINITY HIGH SCHOOL	\$ 3,546.40	\$ 334.40	\$ 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	\$ 1,318.40	\$ 678.40	\$ 640.00
34	62	YEE DYNASTY	\$ 3,800.56	\$ 2,340.56	\$ 1,460.00
33, 34, 35, & 36 - POLICE TOTALS			\$ 142,978.12	\$ 51,844.21	\$ 91,133.91
50	34125	BACELAR, CHRISTINA	\$ 5.08	\$ -	\$ 5.08
50	34126	BEAUDET, RICHARD	\$ 49.33	\$ 4.08	\$ 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	\$ 42.24	\$ 3.42	\$ 38.82
50	33428	BOWES, DOUGLAS	\$ 7.44	\$ -	\$ 7.44
50	34681	BRIDGES, JASON	\$ 108.85	\$ 7.60	\$ 101.25
50	34682	CARETTE, BRIAN	\$ 5.40	\$ 0.40	\$ 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	\$ 215.82	\$ 17.82	\$ 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	\$ 30.10	\$ 2.10	\$ 28.00
50	34571	DOHERTY, SHAWN	\$ 44.45	\$ 3.60	\$ 40.85
50	33970	ESTRADA, HERIBERTO GARCIA	\$ 86.52	\$ -	\$ 86.52
50	32524	EVERGREEN MANAGEMENT GR	\$ 1,455.84	\$ 1,449.67	\$ 6.17
50	3127	EVERSOURCE	\$ 2,057.00	\$ 2,033.00	\$ 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	\$ 37.65	\$ 2.65	\$ 35.00
50	34407	GARCIA, JAMIE	\$ 70.45	\$ 5.52	\$ 64.93
50	33201	GARCIA, SERGIO	\$ 25.61	\$ -	\$ 25.61
50	33594	GAUTHIER, DIANA	\$ 65.72	\$ -	\$ 65.72
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 SANTIAGO	\$ 12.25	\$ -	\$ 12.25
50	33882	HILBERT, BION	\$ 59.95	\$ -	\$ 59.95
50	34405	HOMSY, DYLAN	\$ 146.87	\$ 12.12	\$ 134.75
50	33145	HOOKER, 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	INOA, ALEX	\$ 5.32	\$ -	\$ 5.32
50	34606	JANOSZ, STEPHEN	\$ 2.18	\$ 0.18	\$ 2.00
50	34573	JOHNS, MIRANDA	\$ 133.17	\$ 10.86	\$ 122.31
50	33200	JOHNSON, CORDERO	\$ 70.81	\$ -	\$ 70.81
50	34624	JONES, MICHAEL	\$ 11.15	\$ 0.90	\$ 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	\$ 5.72	\$ 0.48	\$ 5.24
50	33809	LAVALLEE, ROBERT	\$ 137.34	\$ -	\$ 137.34

City of Manchester NH - Receivables
Over 90 Days as of 2/8/2024

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
50	33920	LEPAGE, ROBIN	\$ 72.25	\$ -	\$ 72.25
50	18609-50	LIBERTY UTILITIES, INC	\$ 533,166.24	\$ 532,359.25	\$ 806.99
50	33327	LUCE, VICTOR	\$ 174.70	\$ -	\$ 174.70
50	34617	LUCIA, DAVID	\$ 66.65	\$ 4.65	\$ 62.00
50	34575	LUICHA, DAVID	\$ 67.44	\$ 5.52	\$ 61.92
50	32283	MACDONALD, STANLEY	\$ 438.73	\$ 22.38	\$ 416.35
50	2545	MANCHESTER FACILITIES D	\$ 254.00	\$ -	\$ 254.00
50	2557	MANCHESTER WATER WORKS	\$ 169,342.08	\$ 166,919.75	\$ 2,422.33
50	33758	MARTINEAU, WAYNE	\$ 50.01	\$ -	\$ 50.01
50	34689	MARTINEZ, RICHARD	\$ 319.80	\$ 22.30	\$ 297.50
50	34234	MCMAHON, 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	\$ 534.45	\$ 41.82	\$ 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	\$ 184.13	\$ 12.54	\$ 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	\$ 62.35	\$ 4.86	\$ 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	\$ 27.46	\$ 2.22	\$ 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	\$ 39.54	\$ 0.78	\$ 38.76
50	34202	SARETTE, DOUGLAS	\$ 26.00	\$ -	\$ 26.00
50	34439	SEACE, KODA	\$ 74.66	\$ 5.94	\$ 68.72
50	33884	SMITH, JACOB	\$ 31.45	\$ 2.20	\$ 29.25
50	33331	SOLER, LUIS	\$ 5.32	\$ -	\$ 5.32
50	33217	STANELY, SEAN	\$ 43.78	\$ -	\$ 43.78
50	34695	STARTING POINT	\$ 97.85	\$ 6.85	\$ 91.00
50	34322	SWAIN CONSTRUCTION	\$ 561.97	\$ 36.20	\$ 525.77
50	11134	THE RESOURCE COMPANY	\$ 129.74	\$ 10.74	\$ 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			\$ 718,487.27	\$ 703,170.53	\$ 15,316.74
52	25446	844 ELM ST. LLC	\$ 3,655.00	\$ -	\$ 3,655.00
52	33277	AGUIAR, WELLINGTON	\$ 120.00	\$ -	\$ 120.00
52	33835	ALLEN, SCOTT	\$ 219.49	\$ 15.66	\$ 203.83
52	32587	ANDREW, KIM	\$ 243.60	\$ 3.60	\$ 240.00
52	34363	ARISTA, ROSE	\$ 121.80	\$ 1.80	\$ 120.00
52	33264	BANFIELD, SAMANTAH	\$ 120.00	\$ -	\$ 120.00
52	33898	BARNETT, ANTHONY	\$ 170.00	\$ -	\$ 170.00
52	25450	BARODY AND GREENWOOD	\$ 1,785.00	\$ 1,360.00	\$ 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	\$ 595.00	\$ 510.00	\$ 85.00
52	34585	BELL, JACCOB	\$ 342.45	\$ 232.45	\$ 110.00
52	34590	BERNARD, IAN	\$ 373.50	\$ 253.50	\$ 120.00
52	33195	BREEZE HOME LOANS	\$ 1,445.50	\$ -	\$ 1,445.50
52	33151	BROWN, ERIC	\$ 165.00	\$ -	\$ 165.00
52	33936	BRUNO, MARK	\$ 609.91	\$ 9.01	\$ 600.90
52	34381	CARLSON, MARIA	\$ 111.66	\$ 1.66	\$ 110.00
52	33605	CHANIN, JILL	\$ 255.00	\$ -	\$ 255.00
52	34412	CONATON, WILLIAM	\$ 402.43	\$ 237.43	\$ 165.00
52	33388	CONNOR, MATTHEW	\$ 310.37	\$ 27.06	\$ 283.31
52	34009	CONTRERAS, FREDDY	\$ 1,190.00	\$ 255.00	\$ 935.00
52	34320	COTTON, LEILANI	\$ 438.90	\$ 258.90	\$ 180.00
52	33930	CREATIVE FRAMING	\$ 765.00	\$ 340.00	\$ 425.00

City of Manchester NH - Receivables
Over 90 Days as of 2/8/2024

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
52	31099	CURTIS, RICKY	\$ 162.44	\$ 13.08	\$ 149.36
52	34293	DAIGLE CLARK, HEATHER	\$ 425.00	\$ -	\$ 425.00
52	34292	DE LEON, INES	\$ 117.47	\$ 7.47	\$ 110.00
52	33713	DIFUSCO, NIKELLE	\$ 243.60	\$ 3.60	\$ 240.00
52	33303	DION, MICHELLE	\$ 340.00	\$ -	\$ 340.00
52	32201	DULCES BAKERY, LLC.	\$ 139.05	\$ 9.96	\$ 129.09
52	34294	ESCARCEGA, DAISY	\$ 505.20	\$ 264.30	\$ 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	\$ 1,141.25	\$ 1,133.00	\$ 8.25
52	33771	GONZALES, ELIJAH	\$ 255.00	\$ -	\$ 255.00
52	34163	GRASSO, MONICA	\$ 525.49	\$ 51.46	\$ 474.03
52	33734	GUGUAI, PEYOUR	\$ 850.00	\$ -	\$ 850.00
52	33234	HARRINGTON, IRENE	\$ 85.00	\$ -	\$ 85.00
52	34345	HARRINGTON, TYLER	\$ 172.47	\$ 117.47	\$ 55.00
52	33466	HAYDEN, LYNN	\$ 795.90	\$ 72.00	\$ 723.90
52	2983	HILLSBOROUGH COUNTY ATT	\$ 4,080.00	\$ 2,400.00	\$ 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	33240	LAFFERTY, TANYA	\$ 866.70	\$ 72.00	\$ 794.70
52	33443	LEGAULT, NICKOLIS	\$ 340.00	\$ -	\$ 340.00
52	34133	LOGAN, SHANITA	\$ 304.66	\$ 43.16	\$ 261.50
52	20949	MAGGIO, JOHN	\$ 107.72	\$ 91.87	\$ 15.85
52	33177	MALONE, ANDREW	\$ 977.50	\$ -	\$ 977.50
52	34013	MITCHELL, KOLYN	\$ 337.25	\$ 24.90	\$ 312.35
52	33813	MONTY, THOMAS	\$ 255.00	\$ -	\$ 255.00
52	33305	MWANGI, VICTOR	\$ 175.00	\$ -	\$ 175.00
52	33968	NESBETH, KATHRYN	\$ 472.15	\$ 34.86	\$ 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	\$ 748.80	\$ 508.80	\$ 240.00
52	33588	OSMAN, MAZIN	\$ 438.81	\$ 258.90	\$ 179.91
52	33716	OUELLET, NOAH	\$ 393.50	\$ 28.80	\$ 364.70
52	33900	PEREZ, MILITZA	\$ 170.00	\$ -	\$ 170.00
52	33842	POISSON, KENNETH	\$ 142.37	\$ 9.96	\$ 132.41
52	33782	RAKOWSKI, RACHEL	\$ 70.77	\$ 4.98	\$ 65.79
52	34106	RIVERA, EDISON TARDI	\$ 571.80	\$ 43.20	\$ 528.60
52	29418	ROBINSON, CONNOR	\$ 595.00	\$ 340.00	\$ 255.00
52	33989	ROBY-DAIGLE, MERCEDES	\$ 288.60	\$ 21.60	\$ 267.00
52	33170	ROMARY, THOMAS	\$ 1,020.00	\$ -	\$ 1,020.00
52	34205	SANFORD-WILSON, BROOKE	\$ 64.13	\$ 4.98	\$ 59.15
52	33097	SAVARY, AMBER	\$ 1,190.00	\$ 340.00	\$ 850.00
52	34361	SCHROEDER, CHRISTOPHER	\$ 172.56	\$ 2.56	\$ 170.00
52	34008	SCHWAB, MATTHEW	\$ 509.70	\$ 14.40	\$ 495.30
52	30959	SOUCY, JOEL	\$ 425.00	\$ -	\$ 425.00
52	33259	STACKPOLE, ANTHONY	\$ 196.25	\$ 16.45	\$ 179.80
52	33907	STREHLOW, WILLIAM	\$ 935.00	\$ -	\$ 935.00
52	34123	SUAZO, MERCEDES	\$ 572.40	\$ 269.70	\$ 302.70
52	33745	TOWER, THOMAS	\$ 255.00	\$ -	\$ 255.00
52	4312	UNH-MANCHESTER	\$ 2,160.00	\$ -	\$ 2,160.00
52	34103	VINSON, PATRICK	\$ 212.40	\$ 16.20	\$ 196.20
52	8154	WEDU DESIGN	\$ 779.13	\$ 404.82	\$ 374.31
52	25603	WHALEN, LAURA	\$ 85.00	\$ -	\$ 85.00
52	33567	WHEELER, SAMANTHA	\$ 187.30	\$ 81.00	\$ 106.30
52	34551	WILLIS, JOHN	\$ 621.88	\$ 366.88	\$ 255.00
52 - PARKING TOTALS			\$ 48,887.16	\$ 14,318.43	\$ 34,568.73
65	946	MANCHESTER SCHOOL ATHLETICS	\$ 2,214.61	\$ -	\$ 2,214.61
65 - PARKS & RECREATION TOTALS			\$ 2,214.61	\$ -	\$ 2,214.61
GRAND TOTALS			\$ 4,285,647.89	\$ 1,915,730.01	\$ 2,369,917.88

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

February 12, 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 seven months of fiscal year 2024.

Expenditures:

The average unobligated balance percentage after seven months should be 41.67% 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 seven months is 38.46% for 2024 compared to 40.01% a year ago. Health insurance costs for 2024 are tracking over budget through January. A comparison of retirement payouts through January for FY 2024 and 2023 is as follows:

	2024	2023
Payments	\$ 941,813	\$ 607,179
Retirements		
Police	133,513	285,980
Fire	396,635	133,341
DPW	239,069	149,068
All Other	172,596	38,790
Total	941,813	607,179

The following amount has been transferred from the FY 2024 Contingency Account as of 1/31/2024:

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 seven months of fiscal year 2024 are \$2.3 million higher than a year ago. Interest income is \$621 thousand higher than a year ago due to favorable interest rates. Auto registrations are \$226 thousand higher than the same period a year ago. Offsetting the increases are lower permits of \$721 thousand and lower school chargebacks of \$996 thousand, primarily due to less timely billing in the Facilities Division of the Department of Public Works.

Sincerely,

A handwritten signature in black ink, appearing to read "Sharon Y. Wickens", written in a cursive style.

Sharon Y. Wickens.
Finance Officer

**CITY OF MANCHESTER
NEW HAMPSHIRE**



FINANCIAL REPORTS

**FOR THE SEVEN MONTHS ENDED
JANUARY 31, 2024**

UNAUDITED

CITY OF MANCHESTER, NEW HAMPSHIRE
PRELIMINARY FINANCIAL STATEMENTS
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FOR THE SEVEN MONTHS ENDED JANUARY 31, 2024
(UNAUDITED)

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Seven Months Ended January 31, 2024
 (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	421,017.64	398,035.36	48.60
CITY CLERK	1,177,695.00	673,202.46	504,492.54	42.84
MEDO	175,907.00	99,324.79	76,582.21	43.54
CITY SOLICITOR	1,988,925.00	984,862.83	1,004,062.17	50.48
FINANCE	1,181,504.00	625,509.51	555,994.49	47.06
CENTRAL FLEET MANAGEMENT	3,807,550.00	2,035,517.91	1,772,032.09	46.54
INFORMATION SYSTEMS	2,159,332.00	1,330,596.35	828,735.65	38.38
MAYOR	278,859.00	149,214.17	129,644.83	46.49
OFFICE OF YOUTH SERVICES	643,212.00	337,392.53	305,819.47	47.55
HUMAN RESOURCES	783,725.00	412,686.19	371,038.81	47.34
PLANNING & COMMUNITY DEVELOPMENT	2,443,437.00	1,325,419.47	1,118,017.53	45.76
TAX COLLECTOR	777,253.00	410,683.65	366,569.35	47.16
FIRE	24,341,147.00	14,255,551.46	10,085,595.54	41.43
POLICE	31,213,955.00	17,633,927.85	13,580,027.15	43.51
HEALTH	2,033,170.00	1,022,091.79	1,011,078.21	49.73
DEPARTMENT OF PUBLIC WORKS	33,328,820.00	21,082,162.12	12,246,657.88	36.74
WELFARE	1,033,487.00	672,017.28	361,469.72	34.98
LIBRARY	2,353,341.00	1,363,677.60	989,663.40	42.05
DEPARTMENT OF HOUSING STABILITY	1,150.00	876.18	273.82	23.81
TOTAL AGENCIES	110,611,522.00	64,870,731.78	45,740,790.22	41.35
RESTRICTED ITEMS-				
SEVERANCE PAY	800,000.00	800,000.00	-	-
WORKERS COMPENSATION - SALARY	684,000.00	514,505.45	169,494.55	24.78
WORKERS COMPENSATION - MEDICAL	1,783,654.00	1,329,580.15	454,073.85	25.46
HEALTH INSURANCE	14,513,720.00	10,155,405.47	4,358,314.53	30.03
DENTAL INSURANCE	692,084.00	447,091.40	244,992.60	35.40
DEATH BENEFIT	71,186.00	35,064.99	36,121.01	50.74
DISABILITY INSURANCE	60,771.00	26,246.30	34,524.70	56.81
CITY PENSIONS	-	7,249.59	(7,249.59)	-
CITY RETIREMENT	11,526,977.00	7,176,530.63	4,350,446.37	37.74
FIRE STATE PENSION	6,441,285.00	3,776,347.58	2,664,937.42	41.37
POLICE STATE PENSION	7,605,230.00	4,500,832.12	3,104,397.88	40.82
FICA	3,263,910.00	1,941,829.23	1,322,080.77	40.51
UNEMPLOYMENT	25,000.00	544.00	24,456.00	97.82
TUITION	50,000.00	12,200.82	37,799.18	75.60
CGL INSURANCE	1,300,000.00	1,432,348.69	(132,348.69)	(10.18)
TOTAL RESTRICTED ITEMS	48,817,817.00	32,155,776.42	16,662,040.58	34.13

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Seven Months Ended January 31, 2024
 (UNAUDITED)
 Budget Basis
 MNTBUDNBN1

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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	808,625.40	81,420.60	9.15
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	39,004.72	25,995.28	39.99
MATURING DEBT	11,300,000.00	6,613,603.73	4,686,396.27	41.47
INTEREST ON MATURING DEBT	4,800,000.00	2,918,149.35	1,881,850.65	39.21
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TOTAL NON-DEPARTMENTAL ITEMS	20,945,431.00	13,984,206.10	6,961,224.90	33.24
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TOTAL GENERAL FUND	\$ 180,374,770.00	\$ 111,010,714.30	\$ 69,364,055.70	38.46
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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Seven Months Ended January 31, 2023
 (UNAUDITED)
 Budget Basis
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	FY 2023 MODIFIED BUDGET	FY 2023 OBLIGATIONS TO DATE	FY 2023 UNOBLIGATED BALANCE	FY 2023 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 70,000.00	\$ 33,750.00	\$ 36,250.00	51.79
ASSESSORS	788,236.26	395,521.30	392,714.96	49.82
CITY CLERK	1,060,565.29	584,555.74	476,009.55	44.88
MEDO	10,000.00	2,857.89	7,142.11	71.42
CITY SOLICITOR	1,775,210.65	865,466.34	909,744.31	51.25
FINANCE	1,026,031.93	597,855.05	428,176.88	41.73
CENTRAL FLEET MANAGEMENT	3,564,049.55	1,785,800.83	1,778,248.72	49.89
INFORMATION SYSTEMS	2,017,016.22	1,218,487.20	798,529.02	39.59
MAYOR	248,342.00	129,019.94	119,322.06	48.05
OFFICE OF YOUTH SERVICES	617,212.22	232,330.62	384,881.60	62.36
HUMAN RESOURCES	751,275.97	362,379.68	388,896.29	51.76
PLANNING & COMMUNITY DEVELOPMENT	2,325,771.42	1,217,748.52	1,108,022.90	47.64
TAX COLLECTOR	707,642.29	338,619.90	369,022.39	52.15
FIRE	22,614,134.15	13,335,403.14	9,278,731.01	41.03
POLICE	29,076,898.47	16,891,169.29	12,185,729.18	41.91
HEALTH	1,585,278.31	817,927.10	767,351.21	48.40
DEPARTMENT OF PUBLIC WORKS	30,472,637.55	22,618,229.92	7,854,407.63	25.78
WELFARE	975,498.16	526,140.84	449,357.32	46.06
LIBRARY	2,149,008.02	1,188,608.28	960,399.74	44.69
SENIOR SERVICES	252,371.45	105,734.78	146,636.67	58.10
TOTAL AGENCIES	102,087,179.91	63,247,606.36	38,839,573.55	38.05
RESTRICTED ITEMS-				
SEVERANCE PAY	1,100,000.00	607,179.47	492,820.53	44.80
WORKERS COMPENSATION - SALARY	973,614.32	266,138.05	707,476.27	72.66
WORKERS COMPENSATION - MEDICAL	2,359,938.45	1,184,954.28	1,174,984.17	49.79
HEALTH INSURANCE	15,936,402.40	8,165,729.69	7,770,672.71	48.76
DENTAL INSURANCE	786,824.16	365,464.48	421,359.68	53.55
DEATH BENEFIT	59,987.48	35,027.06	24,960.42	41.61
DISABILITY INSURANCE	44,130.17	25,677.73	18,452.44	41.81
CITY RETIREMENT	11,074,158.22	6,342,814.60	4,731,343.62	42.72
FIRE STATE PENSION	6,108,111.95	3,939,954.05	2,168,157.90	35.50
POLICE STATE PENSION	7,566,534.40	4,776,211.28	2,790,323.12	36.88
FICA	3,111,314.50	1,813,568.23	1,297,746.27	41.71
UNEMPLOYMENT	9,800.00	8,092.00	1,708.00	17.43
TUITION	34,218.40	28,338.24	5,880.16	17.18
CGL INSURANCE	1,591,049.37	977,384.05	613,665.32	38.57
TOTAL RESTRICTED ITEMS	50,756,083.82	28,536,533.21	22,219,550.61	43.78

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Seven Months Ended January 31, 2023
 (UNAUDITED)
 Budget Basis
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	FY 2023 MODIFIED BUDGET	FY 2023 OBLIGATIONS TO DATE	FY 2023 UNOBLIGATED BALANCE	FY 2023 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
MPTS	469,287.00	469,287.00	-	-
CIVIC CONTRIBUTIONS	117,984.00	117,984.00	-	-
STREET LIGHTING	691,305.18	624,386.50	66,918.68	9.68
TRANSIT SUBSIDY	1,373,420.00	1,373,420.00	-	-
EMPLOYEE MEDICAL SERVICES	49,089.83	12,289.01	36,800.82	74.97
MATURING DEBT	10,172,103.65	5,251,467.58	4,920,636.07	48.37
INTEREST ON MATURING DEBT	5,524,964.61	3,088,660.92	2,436,303.69	44.10

TOTAL NON-DEPARTMENTAL ITEMS	18,398,154.27	10,937,495.01	7,460,659.26	40.55

TOTAL GENERAL FUND	\$ 171,241,418.00	\$ 102,721,634.58	\$ 68,519,783.42	40.01
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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Department - General Fund
 Non-Property Tax Revenues
 For The Seven Months Ended January 31, 2024
 (UNAUDITED)
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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	596,359.45	1,854,430.55	75.67
MEDO	-	400.00	(400.00)	-
CITY SOLICITOR	597,138.00	-	597,138.00	100.00
FINANCE	11,645,452.00	4,444,624.03	7,200,827.97	61.83
INFORMATION SYSTEMS	205,000.00	215,512.90	(10,512.90)	(5.13)
HUMAN RESOURCES	-	437.05	(437.05)	-
PLANNING & COMMUNITY DEVELOPMENT	3,436,000.00	2,261,255.70	1,174,744.30	34.19
TAX COLLECTOR	23,488,942.00	13,040,528.12	10,448,413.88	44.48
CENTRAL FLEET MANAGEMENT	45,000.00	42,532.70	2,467.30	5.48
FIRE	966,970.00	865,299.55	101,670.45	10.51
POLICE	1,187,015.00	777,181.68	409,833.32	34.53
HEALTH	229,750.00	124,392.50	105,357.50	45.86
DEPARTMENT OF PUBLIC WORKS	15,558,633.00	8,515,074.31	7,043,558.69	45.27
WELFARE	18,000.00	21,514.87	(3,514.87)	(19.53)
LIBRARY	-	25.95	(25.95)	-

TOTAL AGENCIES	\$ 60,818,290.00	\$ 31,966,501.57	\$ 28,851,788.43	47.44
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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type - General Fund
 Non-Property Tax Revenues
 For The Seven Months Ended January 31, 2024
 (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	452,214.24	42,785.76	8.64
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	918,259.01	1,278,155.99	58.19
LICENSES AND PERMITS				
AUTO REGISTRATIONS	22,688,092.00	12,476,950.17	10,211,141.83	45.01
LICENSES	556,340.00	150,700.64	405,639.36	72.91
PERMITS	3,295,995.00	2,282,570.43	1,013,424.57	30.75
TOTAL LICENSES AND PERMITS	26,540,427.00	14,910,221.24	11,630,205.76	43.82
INTERGOVERNMENTAL				
FEDERAL REVENUES	418,000.00	149,309.16	268,690.84	64.28
PAYMENTS IN LIEU OF TAXES	951,600.00	890,138.36	61,461.64	6.46
STATE REVENUES	6,617,687.00	4,131,391.05	2,486,295.95	37.57
TOTAL INTERGOVERNMENTAL	7,987,287.00	5,170,838.57	2,816,448.43	35.26
SALES AND SERVICES				
GENERAL REVENUES	242,320.00	99,500.25	142,819.75	58.94
PUBLIC SAFETY	276,650.00	185,642.70	91,007.30	32.90
HIGHWAY	1,010,248.00	637,923.31	372,324.69	36.85
HEALTH	10,000.00	4,075.00	5,925.00	59.25
CEMETERY, PARKS & RECREATION	1,850,706.00	1,254,513.72	596,192.28	32.21
ZONING BOARD	82,000.00	39,745.00	42,255.00	51.53
PARKING VIOLATIONS	3,000.00	3,198.00	(198.00)	(6.60)
COURT FINES	4,000.00	2,877.15	1,122.85	28.07
OTHER FINES	-	5,307.26	(5,307.26)	-
FEES	1,160,925.00	869,212.10	291,712.90	25.13
WITNESS FEES	-	60.00	(60.00)	-
TOTAL SALES AND SERVICES	4,639,849.00	3,102,054.49	1,537,794.51	33.14
OTHER REVENUE SOURCES				
INTEREST INCOME	2,951,670.00	1,763,841.75	1,187,828.25	40.24
FUND TRANSFERS	3,129,705.00	400.00	3,129,305.00	99.99
REIMBURSEMENTS	2,945,798.00	1,279,316.19	1,666,481.81	56.57
RENTALS & LEASES	1,235,667.00	671,834.88	563,832.12	45.63
SCHOOL CHARGEBACKS	9,188,972.00	4,137,601.53	5,051,370.47	54.97
MISCELLANEOUS	2,500.00	12,133.91	(9,633.91)	(385.36)
TOTAL OTHER REVENUE SOURCES	19,454,312.00	7,865,128.26	11,589,183.74	59.57
TOTAL	\$ 60,818,290.00	\$ 31,966,501.57	\$ 28,851,788.43	47.44

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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues
 For The Seven Months Ended January 31, 2024
 Modified Budget FY 2022
 (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
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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)
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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)
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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 Seven Months Ended January 31, 2024 and 2023
 (UNAUDITED)
 Budget Basis
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	7 MONTHS ACTUAL FY 2023	7 MONTHS ACTUAL FY 2024	DIFFERENCE ACTUAL 23 VS ACTUAL 24	PERCENTAGE DIFFERENCE OF FY23 VS FY24
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	19,924	106,066	86,142	432.36
INTEREST AND PENALTIES	331,785	452,214	120,429	36.30
CABLE FRANCHISE FEES	397,065	359,978	(37,086)	(9.34)
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TOTAL TAXES, INTEREST AND PENALTIES	748,774	918,259	169,485	22.64
LICENSES AND PERMITS				
AUTO REGISTRATIONS	12,250,789	12,476,950	226,161	1.85
LICENSES	126,464	150,700	24,236	19.16
PERMITS	3,003,854	2,282,570	(721,283)	(24.01)
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TOTAL LICENSES AND PERMITS	15,381,107	14,910,221	(470,885)	(3.06)
INTERGOVERNMENTAL				
FEDERAL REVENUES	125,849	149,309	23,460	18.64
PAYMENTS IN LIEU OF TAXES	852,237	890,138	37,901	4.45
STATE REVENUES	1,364,942	4,131,391	2,766,449	202.68
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TOTAL INTERGOVERNMENTAL	2,343,028	5,170,838	2,827,810	120.69
SALES AND SERVICES				
GENERAL REVENUES	127,769	99,500	(28,268)	(22.12)
PUBLIC SAFETY	270,105	185,642	(84,462)	(31.27)
HIGHWAY	600,457	637,923	37,466	6.24
HEALTH	3,660	4,075	415	11.34
CEMETERY, PARKS & RECREATION	1,136,584	1,254,513	117,929	10.38
ZONING BOARD	41,395	39,745	(1,650)	(3.99)
PARKING VIOLATIONS	2,500	3,198	698	27.92
COURT FINES	2,401	2,877	476	19.83
OTHER FINES	12,000	5,307	(6,692)	(55.77)
FEES	917,008	869,212	(47,795)	(5.21)
WITNESS FEES	30	60	30	100.00
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TOTAL SALES AND SERVICES	3,113,909	3,102,054	(11,854)	(.38)
OTHER REVENUE SOURCES				
INTEREST INCOME	1,143,172	1,763,841	620,669	54.29
FUND TRANSFERS	100	400	300	300.00
REIMBURSEMENTS	1,111,337	1,279,316	167,979	15.12
RENTALS & LEASES	640,749	671,834	31,085	4.85
SCHOOL CHARGEBACKS	5,133,230	4,137,601	(995,628)	(19.40)
MISCELLANEOUS	32,963	12,133	(20,829)	(63.19)
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TOTAL OTHER REVENUE SOURCES	8,061,551	7,865,128	(196,422)	(2.44)
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TOTAL	\$ 29,648,369	\$ 31,966,501	\$ 2,318,132	7.82
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City of Manchester, New Hampshire
Parking Division
Budgetary basis
For the six months ended January 31, 2024
(unaudited)

Object Code Description	2024 Revised Budget	July 2023 - January 2024 Activity	2024 Balance
Intergovernmental Total	-	-	-
Charges for Services Total	1,358,150	771,951	485,383
Licenses & Permits Total	3,054,000	1,334,222	1,719,778
Interest Total	2,500	24,794	(22,294)
Other Revenue Total	844,487	464,896	379,591
Grand Total	5,259,137	2,595,863	2,663,274
Salaries & Wages Total	741,936	371,317	370,619
Employee Benefits Total	387,689	274,956	112,733
Purchased Professional Services Total	14,500	12,694	1,806
Purchased Property Services Total	913,500	342,014	571,486
Other Purchased Services Total	55,950	34,014	21,936
Supplies & Materials Total	166,500	38,208	128,292
Capital Outlay Total	-	-	-
Miscellaneous Total	165,000	96,766	68,234
Non-Departmental Total	334,457	198,198	136,259
Miscellaneous-Reimburse City Total	2,579,605	-	2,579,605
Grand Total	5,359,137	1,368,167	3,990,970
Excess (deficit) of revenues over expenditures	(100,000)	1,227,696	(1,327,696)