



COMMITTEE ON ACCOUNTS, ENROLLMENT AND REVENUE ADMINISTRATION

April 15, 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.
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**Gentlemen, what is your pleasure?**
3. Communication from Sharon Wickens, Finance Officer, regarding the City's Monthly Financial Report (unaudited) for the first nine months of FY24.
Gentlemen, what is your pleasure?
4. 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 Manchester Code of Ordinances, to increase from three (3) to four (4) the number of units permitted per lot without an increase in required lot area in zoning districts that permit multi-family uses; to reduce parking requirements for multifamily uses in the R-3, C-1, and RDV Zoning Districts; and to remove the requirement that accessory dwelling units receive a conditional use permit, among other amendments."
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

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

Respectfully submitted,

Kim LeBlanc
Financial Analyst II

Enc.

REVOLVING & RECOVERY LOANS
4/8/2024

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	\$79,704.61	\$0.00	
2	Lazy Nicks	10/30/2009	10/30/2030	\$40,000.00	\$16,200.47	\$0.00	
3	Cedar & Oak	9/25/2008	1/1/2018	\$41,000.00	\$22,597.39	\$0.00	
4	Delisle Market	1/28/2010	10/15/2020	\$43,500.00	\$23,409.42	\$0.00	
5	Delisle Market - Energy Loan	1/28/2010	8/15/2020	\$20,000.00	\$12,448.35	\$0.00	
				\$354,500.00	\$154,360.24	\$0.00	

SUMMARY NOTES:

Loan 1 - Status current and in good standing.
Loan 2 - Over 60 days past due.
Loans 3 thru 5 - Over 60 days past due, sent to Solicitor's Office, 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	5/12/2025	\$250,000.00	\$26,065.30	\$103.31	
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	\$1,712,687.34	\$103.31	

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	\$7,764.16	\$12.94	
9	Blackwood Law, PLLC	12/8/2022	11/1/2027	\$25,000.00	\$19,388.14	\$32.31	
10	My CNA Now, LLC	12/8/2022	11/1/2027	\$25,000.00	\$19,388.14	\$32.31	
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	\$11,547.79	\$19.25	\$1,000.00 payment made 3/25/24
				\$115,000.00	\$71,104.05	\$118.50	

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

April 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 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 \$1,992,608 out of \$3,392,462 billed. March's outstanding receivables totaled \$1,877,371 out of \$3,324,799 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		4/5/2024	3/7/2024
	<u>Dept Code</u>	<u>Over 90 Days</u>	<u>Over 90 Days</u>
Airport	25	\$ 1,282,477.42	\$ 1,190,258.94
EPD	27	\$ 21,515.83	\$ 21,162.62
Parking Department	52	\$ 38,607.61	\$ 30,527.83
Total Enterprise Funds		\$ 1,342,600.86	\$ 1,241,949.39
Building Maintenance	21	\$ 8,883.39	\$ 8,883.39
Fire Department	30	\$ 538,785.68	\$ 532,700.48
Highway	50, 51	\$ 17,657.77	\$ 15,316.74
Parks & Recreation	65	\$ 2,214.61	\$ 2,214.61
Police Department	33,34,35,36	\$ 82,465.94	\$ 76,306.66
Total General Fund		\$ 650,007.39	\$ 635,421.88
Grand Totals		\$ 1,992,608.25	\$ 1,877,371.27
<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
Totals		\$ 534,811.43	\$ 534,811.43
Total General Fund receivables over 90 days less over \$10,000		\$ 115,195.96	\$ 100,610.45

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

City of Manchester NH - Receivables
Over 90 Days as of 4/5/2024

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.	\$ 110.00	\$ -	\$ 110.00
25		ALLIED UNIVERSAL SECURITY SERVICES	\$ 1,680.00	\$ 75.00	\$ 1,605.00
25		ALLIED UNIVERSAL TECHNICAL SERVICES	\$ 214.00	\$ -	\$ 214.00
25		AMBIUS, INC.	\$ 139.00	\$ -	\$ 139.00
25		AMERICAN AIRLINES, INC.	\$ 117,151.58	\$ 18,708.39	\$ 98,443.19
25		AT&T - NEW CINGULAR WIRELESS PCS, LLC	\$ 65.04	\$ 65.02	\$ 0.02
25		AUGUSTE, PAUL R.	\$ 145.00	\$ -	\$ 145.00
25		AVELO AIRLINES, INC.	\$ 39,802.27	\$ 24,662.81	\$ 15,139.46
25		AVIATION ASSOCIATES	\$ 1,629.58	\$ 1,445.58	\$ 184.00
25		BROCK, PAUL (B SQUARED INC.)	\$ 495.00	\$ -	\$ 495.00
25		CARTIER GROUP LLC	\$ 65.00	\$ -	\$ 65.00
25		CLEAR CHANNEL AIRPORTS	\$ 38,897.71	\$ 14,717.63	\$ 24,180.08
25		COMCAST BUSINESS	\$ 3,909.15	\$ -	\$ 3,909.15
25		CONSOLIDATED COMMUNICATIONS	\$ 450.00	\$ -	\$ 450.00
25		DEKA	\$ 140.00	\$ -	\$ 140.00
25		DHART	\$ 3,219.00	\$ 375.00	\$ 2,844.00
25		DOT-FAA/TSA-AMZ-110	\$ 80,073.50	\$ 60,388.50	\$ 19,685.00
25		DUNKIN DONUTS	\$ 1,175.14	\$ 75.00	\$ 1,100.14
25		EGOLF, STEPHEN	\$ 845.00	\$ 400.00	\$ 445.00
25		ENGIE SERVICES	\$ 1,479.00	\$ -	\$ 1,479.00
25		ENTERPRISE RENT-A-CAR	\$ 44,072.71	\$ 31,432.49	\$ 12,640.22
25		ERIC MITCHELL & ASSOCIATES	\$ 25.00	\$ -	\$ 25.00
25		EVERGREEN HARVARD GROUP	\$ 85.00	\$ -	\$ 85.00
25		FACILITY SOLUTIONS INC.	\$ 238.00	\$ -	\$ 238.00
25		FEDERAL GRANTS	\$ 663,959.39	\$ 106,119.73	\$ 557,839.66
25		FLIGHT ONE OWNERS ASSOCIATION	\$ 174.90	\$ -	\$ 174.90
25		GOJET AIRLINES DBA UNITED EXPRESS	\$ 15,722.27	\$ 11,218.52	\$ 4,503.75
25		GRANITE STATE AMBASSADORS	\$ 75.00	\$ -	\$ 75.00
25		GROUP 1 REALTY NE, LLC	\$ 25,030.00	\$ 10,000.00	\$ 15,030.00
25		HANGAR TEN ASSOCIATES	\$ 685.00	\$ 385.00	\$ 300.00
25		HELBLING, ROBERT	\$ 400.00	\$ -	\$ 400.00
25		HERTZ CAR RENTAL	\$ 75.00	\$ -	\$ 75.00
25		HST INTERNATIONAL, INC.	\$ 63,517.49	\$ 30,633.30	\$ 32,884.19
25		HUDSON GROUP	\$ 20,511.89	\$ 6,949.13	\$ 13,562.76
25		HUNTLEIGH CORPORATION	\$ 881.19	\$ 300.00	\$ 581.19
25		INTERSTATE ELECTRICAL SERVICES	\$ 65.00	\$ -	\$ 65.00
25		JACOBS ENGINEERING GROUP INC	\$ 240.00	\$ -	\$ 240.00
25		JITTA, BERNICE (BJ) (SAFLITE PILOT TRAINING INC.)	\$ 405.00	\$ -	\$ 405.00
25		JODICE, TIMOTHY	\$ 644.04	\$ 599.04	\$ 45.00
25		JP PEST SERVICES	\$ 100.00	\$ -	\$ 100.00
25		KAMCO LOCK SOLUTIONS	\$ 170.00	\$ -	\$ 170.00
25		KELLER COMPANIES INC	\$ 150.00	\$ -	\$ 150.00
25		LEGACY AIRWAYS, LLC	\$ 54,119.09	\$ 1,319.98	\$ 52,799.11
25		LEIDOS, SECURITY DETECTION & AUTOMATION, INC.	\$ 439.00	\$ 300.00	\$ 139.00
25		LONDONERRY FLYING CLUB.	\$ 558.00	\$ 75.00	\$ 483.00
25		MANCOAIR II, LLC	\$ 7,405.69	\$ -	\$ 7,405.69
25		MCFARLAND-JOHNSON INC	\$ 194.00	\$ 75.00	\$ 119.00
25		MHT HEX HANGARS - BRYAN HALTER	\$ 64.00	\$ -	\$ 64.00
25		MHT HEX HANGARS - GLENN MICHAEL	\$ 65.00	\$ -	\$ 65.00
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	\$ 117,411.94	\$ 12,846.66	\$ 104,565.28
25		NORTHEAST RAMP HANGAR, LLC	\$ 609.00	\$ -	\$ 609.00
25		PIEDMONT AIRLINES, INC. (AMERICAN AIRLINES SUBSIDIARY)	\$ 26,719.13	\$ 25,569.13	\$ 1,150.00
25		PIKE INDUSTRIES	\$ 2,358.00	\$ 300.00	\$ 2,058.00
25		PRO STAR AVIATION	\$ 3,662.21	\$ 3,162.20	\$ 500.01
25		QUANTEM AVIATION	\$ 800.00	\$ 300.00	\$ 500.00
25		R. S. AUDLEY	\$ 625.00	\$ -	\$ 625.00
25		REPUBLIC AIRLINES DBA UNITED EXPRESS	\$ 56,668.13	\$ -	\$ 56,668.13
25		SCHONEBERGER, ERIC	\$ 800.00	\$ -	\$ 800.00
25		SDNE, LLC	\$ 64.00	\$ -	\$ 64.00
25		SIGNATURE FLIGHT SUPPORT CORPORATION	\$ 66,273.13	\$ 65,404.30	\$ 868.83
25		SMARTE CARTE, INC.	\$ 638.16	\$ 182.46	\$ 455.70
25		SPIRIT AIRLINES, INC.	\$ 106,281.05	\$ 101,006.23	\$ 5,274.82
25		STATE GRANTS	\$ 177,896.54	\$ 1,815.91	\$ 176,080.63
25		T-MOBILE NORTHEAST, LLC	\$ 730.18	\$ 243.38	\$ 486.80
25		TRANSPORTATION SECURITY ADMINISTRATION	\$ 85,115.76	\$ 56,743.84	\$ 28,371.92
25		TRIDENT AVIATION, LLC	\$ 400.00	\$ -	\$ 400.00
25		TSA UTILITY REIMB. OTA 70T01021T7668N057 (TSA-OTA 2021)	\$ 23,154.55	\$ 8,973.94	\$ 14,180.61
25		UNIFI	\$ 1,500.00	\$ 750.00	\$ 750.00
25		UNITED AIRLINES, INC.	\$ 21,640.22	\$ 16,948.16	\$ 4,692.06
25		UNITED PARCEL SERVICES, INC.	\$ 35,850.54	\$ 28,755.44	\$ 7,095.10
25		WEISZMANN, ERIK	\$ 45.00	\$ -	\$ 45.00
25		WIGGINS AIRWAYS	\$ 430.00	\$ 65.00	\$ 365.00
25		WORLDWIDE FLIGHT SERVICES (WFS)	\$ 1,475.00	\$ 1,315.00	\$ 160.00
25		WORLDWIDE FLIGHT SERVICES, INC. (WFS)	\$ 1,086.39	\$ (275.00)	\$ 1,361.39
25 - AIRPORT TOTALS			\$ 1,926,904.19	\$ 644,426.77	\$ 1,282,477.42

City of Manchester NH - Receivables
Over 90 Days as of 4/5/2024

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
27	19303	LIBERTY SEPTIC LLC	\$ 21,162.62	\$ -	\$ 21,162.62
27	3117	WIND RIVER ENVIRONMENTAL	\$ 14,893.71	\$ 14,540.50	\$ 353.21
27 - EPD TOTALS			\$ 36,056.33	\$ 14,540.50	\$ 21,515.83
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	\$ 27.66	\$ 1.52	\$ 26.14
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	\$ 115.00	\$ 6.00	\$ 109.00
30	30122	79 CARL DR. REALTY, LLC	\$ 2,160.00	\$ 540.00	\$ 1,620.00
30	606	AMERICAN NATIONAL RED CROSS	\$ 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	30124	COTTER & CO.	\$ 1,115.00	\$ 570.00	\$ 545.00
30	33662	CVS	\$ 1,755.00	\$ 540.00	\$ 1,215.00
30	33289	ELM & BAKER LLC	\$ 2,160.00	\$ 1,080.00	\$ 1,080.00
30	836	EVERSOURCE	\$ 4,377.90	\$ 2,577.90	\$ 1,800.00
30	8132-30	FEMA	\$ 499,561.43	\$ -	\$ 499,561.43
30	32576	FINCH, RUTH	\$ 1,620.00	\$ 540.00	\$ 1,080.00
30	33633	HERTZ CORP	\$ 343.50	\$ -	\$ 343.50
30	34819	ISABEL F. AVEDIKIAN REV	\$ 1,104.30	\$ 564.30	\$ 540.00
30	30113	LEROCQUE, KRISTINE	\$ 1,080.00	\$ -	\$ 1,080.00
30	17580	MAHMUTOVIC, MUHAREM	\$ 2,160.00	\$ 1,080.00	\$ 1,080.00
30	34372	MBP 250-258 FLATBRUSH T	\$ 540.00	\$ -	\$ 540.00
30	33838	MERRIMACK ST BRDG HOUSE	\$ 4,346.20	\$ 1,080.00	\$ 3,266.20
30	30133	NBP MANCHESTER HS OWNER	\$ 1,620.00	\$ 540.00	\$ 1,080.00
30	27451	NBP 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	\$ -	\$ 753.10
30	33288	REALTY INCOME CORPORATI	\$ 1,620.00	\$ 540.00	\$ 1,080.00
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	\$ 647.50	\$ 546.00	\$ 101.50
30	34110	SANMINA CORP.	\$ 855.00	\$ 540.00	\$ 315.00
30	34422	SMOOTH OPERATION LLC.	\$ 315.00	\$ 206.00	\$ 109.00
30	7554	STATE OF NH DEPT OF SAFETY	\$ 9,344.40	\$ 2,892.74	\$ 6,451.66
30	16677	SUNBELT RENTALS	\$ 110.50	\$ 104.50	\$ 6.00
30	2487	US POST OFFICE	\$ 104.50	\$ 4.50	\$ 100.00
30	2523	VELCRO USA	\$ 107.50	\$ 6.00	\$ 101.50
30	30127	WAL-MART REAL ESTATE	\$ 64.80	\$ -	\$ 64.80
30 - FIRE TOTALS			\$ 557,605.14	\$ 18,819.46	\$ 538,785.68
33	8132-33	FEMA	\$ 35,250.00	\$ -	\$ 35,250.00
34	34277	ABLE NH	\$ 2,109.64	\$ 90.84	\$ 2,018.80
34	85	ASPLUNDH TREE EXPERT CO	\$ 2,169.50	\$ 10.50	\$ 2,159.00
34	32754	ATLANTIC PAVING	\$ 365.00	\$ -	\$ 365.00
34	4110	CENTRAL HIGH SCHOOL	\$ 612.00	\$ 320.00	\$ 292.00
34	2559	CONTROL TECHNOLOGIES	\$ 254.00	\$ -	\$ 254.00
34	33707	CVS PHARMACY	\$ 254.00	\$ -	\$ 254.00
34	18539	DIGITAL FEDERAL CREDIT	\$ 370.80	\$ 10.80	\$ 360.00
34	7965	EAST COAST SIGNAL	\$ 882.50	\$ -	\$ 882.50
34	10987	ERNIE'S EXCAVATION	\$ 2,093.50	\$ 1,400.00	\$ 693.50
34	33637	J PASCY QUALITY PAINTING	\$ 254.00	\$ -	\$ 254.00
34	33368	LUCAS TREE	\$ 9,752.00	\$ 8,000.00	\$ 1,752.00
34	10839	MANCHESTER CHRISTIAN CHURCH	\$ 2,605.00	\$ 2,240.00	\$ 365.00
34	857	MEMORIAL HIGH SCHOOL	\$ 762.00	\$ -	\$ 762.00
34	19260	MIDWAY UTILITIES	\$ 17,358.80	\$ 11,438.80	\$ 5,920.00
34	17616	NBC NEWS	\$ 7,140.00	\$ -	\$ 7,140.00
34	34454	NCCL ENTERPRISES	\$ 638.75	\$ -	\$ 638.75
34	33988	NEW WAVE COMMUNICATIONS	\$ 1,403.20	\$ 5.40	\$ 1,397.80
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	\$ 2,757.68	\$ 2,600.00	\$ 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	33414	ROWELL SERVICES	\$ 2,289.60	\$ 1,969.60	\$ 320.00
34	64	SCHOOL ADMINISTRATIVE UNIT	\$ 7,497.50	\$ 5,960.00	\$ 1,537.50
34	31993	SECURITY INDUSTRY SPECI	\$ 8,894.25	\$ 6,320.00	\$ 2,574.25
34	9601	SIGN GALLERY	\$ 327.25	\$ -	\$ 327.25
34	12560	SPIDER-BITE	\$ 60.00	\$ -	\$ 60.00
34	33316	ST MORITZ SECURITY SERVICE	\$ 492.00	\$ -	\$ 492.00
34	33659	THE GOAT	\$ 13,834.80	\$ 9,145.20	\$ 4,689.60
34	33992	THE NATURE CONSERVANCY	\$ 254.00	\$ -	\$ 254.00
34	22474	TODDS TREE SERVICE	\$ 868.63	\$ 440.00	\$ 428.63
34	30901	WADLEIGH, STARR & PETER	\$ 292.00	\$ -	\$ 292.00
34	24304	WHISKEY'S 20	\$ 1,290.00	\$ -	\$ 1,290.00
34	3165	WMUR	\$ 688.00	\$ 38.40	\$ 649.60
34	62	YEE DYNASTY	\$ 3,838.12	\$ 1,067.04	\$ 2,771.08
33, 34, 35, & 36 - POLICE TOTALS			\$ 133,522.52	\$ 51,056.58	\$ 82,465.94

City of Manchester NH - Receivables
Over 90 Days as of 4/5/2024

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
50	34125	BACELAR, CHRISTINA	\$ 5.08	\$ -	\$ 5.08
50	34126	BEAUDET, RICHARD	\$ 50.01	\$ 2.72	\$ 47.29
50	34284	BERNEY, JOSHUA	\$ 109.18	\$ 2.78	\$ 106.40
50	33347	BERUBE, GEORGE	\$ 530.70	\$ -	\$ 530.70
50	30304	BERUBE, JUSTIN	\$ 23.88	\$ 0.64	\$ 23.24
50	32530	BLACK WATER FIRE PROTECTION	\$ 126.25	\$ -	\$ 126.25
50	33969	BONDON, BENJAMIN	\$ 61.23	\$ -	\$ 61.23
50	34569	BOSCO, ANDREW	\$ 42.81	\$ 2.28	\$ 40.53
50	33428	BOWES, DOUGLAS	\$ 7.44	\$ -	\$ 7.44
50	31505	BRADY SULLIVAN PROPERTIES	\$ 238.52	\$ 13.52	\$ 225.00
50	34681	BRIDGES, JASON	\$ 110.37	\$ 6.08	\$ 104.29
50	34821	CARIGNAN, ANTHONY	\$ 72.90	\$ 3.15	\$ 69.75
50	34285	CASWELL, HEATHER	\$ 88.04	\$ 2.24	\$ 85.80
50	33589	CATALDO, LEWIS	\$ 22.84	\$ -	\$ 22.84
50	33278	CERATO, JOSEPH	\$ 82.70	\$ -	\$ 82.70
50	34380	COFFEY, JOSEPH	\$ 33.46	\$ 0.88	\$ 32.58
50	34308	CONLEY, JUSTIN	\$ 95.78	\$ 2.46	\$ 93.32
50	34000	CORREA, XAVIER MORALES	\$ 133.31	\$ -	\$ 133.31
50	33375	COSTA, LISA	\$ 20.12	\$ -	\$ 20.12
50	34605	COX, KEVIN	\$ 218.79	\$ 11.88	\$ 206.91
50	34127	CRAIG, LAURIE	\$ 47.96	\$ -	\$ 47.96
50	34244	CURRIVAN, CASEY	\$ 58.62	\$ 1.48	\$ 57.14
50	34822	CURTIS, RALPH	\$ 43.89	\$ 1.89	\$ 42.00
50	34128	D & D DRYWALL	\$ 574.10	\$ 14.60	\$ 559.50
50	33726	DEAN, JORDAN	\$ 68.61	\$ -	\$ 68.61
50	33430	DELGRECO, JESSE	\$ 337.19	\$ -	\$ 337.19
50	34789	DELISLE, MICHAEL	\$ 292.81	\$ 16.56	\$ 276.25
50	33023	DELISLE, VIVIAN	\$ 55.00	\$ -	\$ 55.00
50	34724	DENMARK, MATTHEW	\$ 32.00	\$ 1.80	\$ 30.20
50	33807	DINSMOOR, BRANDI	\$ 51.51	\$ -	\$ 51.51
50	34685	DOBOVIC, ALEKSANDAR	\$ 30.52	\$ 1.68	\$ 28.84
50	34571	DOHERTY, SHAWN	\$ 45.05	\$ 2.40	\$ 42.65
50	34725	ECONOMIDES, CHRISTIAN	\$ 35.75	\$ 2.00	\$ 33.75
50	34791	ELVIR, SPAHIC	\$ 66.80	\$ 3.80	\$ 63.00
50	33970	ESTRADA, HERIBERTO GARC	\$ 86.52	\$ -	\$ 86.52
50	32524	EVERGREEN MANAGEMENT GR	\$ 1,161.34	\$ 1,149.00	\$ 12.34
50	3127	EVERSOURCE	\$ 457.00	\$ 433.00	\$ 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	\$ 0.16	\$ 5.96
50	33021	FOURNIER, NOAH	\$ 136.78	\$ -	\$ 136.78
50	34792	FREEMAN, MORGAN	\$ 110.78	\$ 6.28	\$ 104.50
50	33477	FREITAS, ANTONIO	\$ 5.24	\$ -	\$ 5.24
50	34406	GARAMELLA, BENJAMIN	\$ 38.18	\$ 2.12	\$ 36.06
50	34407	GARCIA, JAMIE	\$ 71.37	\$ 3.68	\$ 67.69
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	34794	GONTIJO, DAVID	\$ 183.40	\$ 10.40	\$ 173.00
50	33283	GRAMOLINI, JEANELLE	\$ 42.65	\$ -	\$ 42.65
50	34615	HARRISON, ROBERT	\$ 189.75	\$ 5.30	\$ 184.45
50	34806	HASKELL, KYLE	\$ 68.38	\$ 3.88	\$ 64.50
50	34795	HAYDEN, ALYSON	\$ 25.69	\$ 1.44	\$ 24.25
50	34174	HAYES, LAURA	\$ 57.65	\$ 1.42	\$ 56.23
50	33480	HERNANDEZ, JOSE SANTIAG	\$ 12.25	\$ -	\$ 12.25
50	33882	HILBERT, BION	\$ 59.95	\$ -	\$ 59.95
50	34405	HOMSY, DYLAN	\$ 148.89	\$ 8.08	\$ 140.81
50	33145	HOOKE, KEN	\$ 113.15	\$ -	\$ 113.15
50	34311	HOULE, MATTHEW	\$ 24.16	\$ 0.62	\$ 23.54
50	33494	HOWARD, KEVIN	\$ 15.25	\$ -	\$ 15.25
50	33110	INO, ALEX	\$ 5.32	\$ -	\$ 5.32
50	34606	JANOSZ, STEPHEN	\$ 2.21	\$ 0.12	\$ 2.09
50	34573	JOHNS, MIRANDA	\$ 134.98	\$ 7.24	\$ 127.74
50	33200	JOHNSON, CORDERO	\$ 70.81	\$ -	\$ 70.81
50	34624	JONES, MICHAEL	\$ 11.30	\$ 0.60	\$ 10.70
50	33482	KASEY, LAWRENCE	\$ 76.80	\$ -	\$ 76.80
50	34092	KASHAMA, BILLY	\$ 90.05	\$ 5.04	\$ 85.01
50	34824	KIMBALL, CHAD	\$ 38.40	\$ 1.65	\$ 36.75
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	34796	LANDRY, HYACINTH	\$ 64.68	\$ 3.68	\$ 61.00
50	34437	LANDRY, PAUL	\$ 5.80	\$ 0.32	\$ 5.48
50	34727	LANTAINGE, PETER	\$ 170.07	\$ 4.88	\$ 165.19
50	34728	LARA, JONATHAN	\$ 78.75	\$ 4.40	\$ 74.35
50	34409	LAROCHE, MELISSA	\$ 43.89	\$ 1.26	\$ 42.63
50	33809	LAVALLEE, ROBERT	\$ 137.34	\$ -	\$ 137.34

City of Manchester NH - Receivables
Over 90 Days as of 4/5/2024

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
50	33920	LEPAGE, ROBIN	\$ 72.25	\$ -	\$ 72.25
50	18609	LIBERTY UTILITIES, INC	\$ 522,405.25	\$ 521,317.39	\$ 1,087.86
50	33327	LUCE, VICTOR	\$ 174.70	\$ -	\$ 174.70
50	34617	LUCIA, DAVID	\$ 66.65	\$ 1.86	\$ 64.79
50	34575	LUICHA, DAVID	\$ 68.36	\$ 3.68	\$ 64.68
50	32283	MACDONALD, STANLEY	\$ 442.46	\$ 14.92	\$ 427.54
50	34717	MACHADO, JOSHUA	\$ 60.20	\$ 3.36	\$ 56.84
50	34798	MALM, TIMOTHY	\$ 149.98	\$ 8.48	\$ 141.50
50	2557	MANCHESTER WATER WORKS	\$ 134,448.92	\$ 131,993.34	\$ 2,455.58
50	33758	MARTINEAU, WAYNE	\$ 50.01	\$ -	\$ 50.01
50	34689	MARTINEZ, RICHARD	\$ 324.26	\$ 17.84	\$ 306.42
50	34234	MCTMAHON, ROBERT	\$ 14.59	\$ 0.36	\$ 14.23
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	\$ 541.42	\$ 27.88	\$ 513.54
50	34201	MOORE, NATHANIEL	\$ 86.87	\$ 2.16	\$ 84.71
50	34175	NAGY, JUSTIN	\$ 74.80	\$ 1.84	\$ 72.96
50	34438	PEKHNYK, ANDRIY	\$ 622.97	\$ 16.68	\$ 606.29
50	34181	PORTER, APRIL	\$ 55.00	\$ -	\$ 55.00
50	34178	POULIN, RYAN	\$ 87.43	\$ 2.26	\$ 85.17
50	34558	PRESCOTT, JULIAN	\$ 186.22	\$ 8.36	\$ 177.86
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	34730	RAMIREZ, WILLIAM	\$ 236.75	\$ 13.20	\$ 223.55
50	33143	REAGAN, RYAN	\$ 42.65	\$ -	\$ 42.65
50	16772	RICARD, DUANE	\$ 72.63	\$ -	\$ 72.63
50	34800	RIVERA, EDWIN	\$ 82.92	\$ 2.42	\$ 80.50
50	33125	RIVERA, JOSHUA	\$ 48.54	\$ -	\$ 48.54
50	34518	RODRIGUES, ANTONIO SILV	\$ 27.83	\$ 1.48	\$ 26.35
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	\$ 0.36	\$ 12.79
50	34458	SANTOS, ANTHONY	\$ 39.67	\$ 0.52	\$ 39.15
50	34202	SARETTE, DOUGLAS	\$ 26.00	\$ -	\$ 26.00
50	34731	SENNETT, KIMBERLY	\$ 65.60	\$ 3.68	\$ 61.92
50	33884	SMITH, JACOB	\$ 31.89	\$ 1.76	\$ 30.13
50	33331	SOLER, LUIS	\$ 5.32	\$ -	\$ 5.32
50	33217	STANELY, SEAN	\$ 43.78	\$ -	\$ 43.78
50	34695	STARTING POINT	\$ 99.22	\$ 5.48	\$ 93.74
50	34322	SWAIN CONSTRUCTION	\$ 561.97	\$ 14.48	\$ 547.49
50	11134	THE RESOURCE COMPANY	\$ 131.53	\$ 7.16	\$ 124.37
50	34639	VALDEZ PENA, ALEXANDER	\$ 121.88	\$ 3.44	\$ 118.44
50	33554	WARREN, SHAWN	\$ 90.12	\$ -	\$ 90.12
50	34706	WEATHERS, VANESSA	\$ 60.20	\$ 3.36	\$ 56.84
50	34317	WHEELER, AMY	\$ 165.18	\$ 4.26	\$ 160.92
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			\$ 672,889.19	\$ 655,231.42	\$ 17,657.77
52	25446	844 ELM ST. LLC	\$ 3,655.00	\$ -	\$ 3,655.00
52	33277	AGUIAR, WELLINGTON	\$ 120.00	\$ -	\$ 120.00
52	33835	ALLEN, SCOTT	\$ 222.10	\$ 10.44	\$ 211.66
52	34363	ARISTA, ROSE	\$ 123.60	\$ 3.60	\$ 120.00
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	\$ 680.00	\$ 340.00	\$ 340.00
52	34590	BERNARD, IAN	\$ 378.90	\$ 76.20	\$ 302.70
52	33195	BREEZE HOME LOANS	\$ 425.50	\$ -	\$ 425.50
52	34721	BRISSETTE, MATTHEW	\$ 426.30	\$ 306.30	\$ 120.00
52	33151	BROWN, ERIC	\$ 165.00	\$ -	\$ 165.00
52	33936	BRUNO, MARK	\$ 618.92	\$ 18.02	\$ 600.90
52	32770	CARE COUNSELING SERVICE	\$ 8,339.88	\$ 5,249.88	\$ 3,090.00
52	34381	CARLSON, MARIA	\$ 113.32	\$ 3.32	\$ 110.00
52	33272	CASHION, MIKE	\$ 385.00	\$ 340.00	\$ 45.00
52	33605	CHANIN, JILL	\$ 255.00	\$ -	\$ 255.00
52	25479	CITIZENS BANK	\$ 1,839.75	\$ -	\$ 1,839.75
52	32141	CLERK, HARRY	\$ 366.30	\$ 246.30	\$ 120.00
52	34012	COMSTOCK, RACHEL	\$ 303.60	\$ 243.60	\$ 60.00
52	34412	CONATON, WILLIAM	\$ 408.24	\$ 73.26	\$ 334.98
52	33388	CONNOR, MATTHEW	\$ 313.98	\$ 17.14	\$ 296.84
52	34009	CONTRERAS, FREDDY	\$ 1,190.00	\$ -	\$ 1,190.00

City of Manchester NH - Receivables
Over 90 Days as of 4/5/2024

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
52	34320	COTTON, LEILANI	\$ 445.20	\$ 79.80	\$ 365.40
52	33930	CREATIVE FRAMING	\$ 765.00	\$ 85.00	\$ 680.00
52	34632	CRUZ, EIDON	\$ 433.92	\$ 428.92	\$ 5.00
52	31099	CURTIS, RICKY	\$ 164.62	\$ 8.72	\$ 155.90
52	34293	DAIGLE CLARK, HEATHER	\$ 425.00	\$ -	\$ 425.00
52	34292	DE LEON, INES	\$ 119.13	\$ 6.64	\$ 112.49
52	33713	DIFUSCO, NIKELLE	\$ 247.20	\$ 7.20	\$ 240.00
52	33303	DION, MICHELLE	\$ 340.00	\$ -	\$ 340.00
52	32201	DULCES BAKERY, LLC.	\$ 140.71	\$ 6.64	\$ 134.07
52	33509	FALSTEIN, MACK	\$ 255.00	\$ -	\$ 255.00
52	32969	FARGO, MICHAEL	\$ 225.81	\$ -	\$ 225.81
52	33732	GAGNON, MARK	\$ 1,530.00	\$ 85.00	\$ 1,445.00
52	32561	GAINOR, EDWARD	\$ 510.00	\$ 85.00	\$ 425.00
52	33462	GHANAYEM, ABDUL	\$ 255.00	\$ -	\$ 255.00
52	28497	GLOBAL PLASTICS	\$ 2,249.50	\$ 2,208.25	\$ 41.25
52	33771	GONZALES, ELIJAH	\$ 255.00	\$ -	\$ 255.00
52	34163	GRASSO, MONICA	\$ 532.13	\$ 30.71	\$ 501.42
52	33734	GUGUAI, PEYOUR	\$ 850.00	\$ -	\$ 850.00
52	33234	HARRINGTON, IRENE	\$ 85.00	\$ -	\$ 85.00
52	34345	HARRINGTON, TYLER	\$ 174.96	\$ 9.13	\$ 165.83
52	33466	HAYDEN, LYNN	\$ 805.80	\$ 44.10	\$ 761.70
52	33267	HINCKLEY, ERIN	\$ 425.00	\$ -	\$ 425.00
52	33240	LAFFERTY, TANYA	\$ 877.50	\$ 45.00	\$ 832.50
52	33443	LEGAULT, NICKOLIS	\$ 340.00	\$ -	\$ 340.00
52	34133	LOGAN, SHANITA	\$ 307.98	\$ 19.09	\$ 288.89
52	20949	MAGGIO, JOHN	\$ 87.72	\$ 66.57	\$ 21.15
52	33177	MALONE, ANDREW	\$ 977.50	\$ -	\$ 977.50
52	34013	MITCHELL, KOLYN	\$ 341.40	\$ 16.60	\$ 324.80
52	33813	MONTY, THOMAS	\$ 255.00	\$ -	\$ 255.00
52	34774	MURPHY, BRIAN	\$ 515.12	\$ 430.12	\$ 85.00
52	33305	MWANGI, VICTOR	\$ 175.00	\$ -	\$ 175.00
52	33968	NESBETH, KATHRYN	\$ 477.96	\$ 23.24	\$ 454.72
52	25554	NIXON PEABODY LLC	\$ 1,762.50	\$ 1,700.00	\$ 62.50
52	34335	OLSON, JENNIFER	\$ 759.60	\$ 152.40	\$ 607.20
52	33588	OSMAN, MAZIN	\$ 445.11	\$ 79.80	\$ 365.31
52	33716	OUELLET, NOAH	\$ 398.30	\$ 19.20	\$ 379.10
52	33900	PEREZ, MILITZA	\$ 170.00	\$ -	\$ 170.00
52	33842	POISSON, KENNETH	\$ 144.03	\$ 6.64	\$ 137.39
52	33782	RAKOWSKI, RACHEL	\$ 71.60	\$ 3.32	\$ 68.28
52	33986	RAMOS, ZOE	\$ 303.60	\$ 243.60	\$ 60.00
52	34106	RIVERA, EDISON TARDI	\$ 579.00	\$ 28.80	\$ 550.20
52	33989	ROBY-DAIGLE, MERCEDES	\$ 292.20	\$ 14.40	\$ 277.80
52	34641	RODRIGUEZ, GAMALIER	\$ 787.97	\$ 362.97	\$ 425.00
52	33170	ROMARY, THOMAS	\$ 1,020.00	\$ -	\$ 1,020.00
52	33801	ROYAL, WILLIAM	\$ 129.42	\$ 86.92	\$ 42.50
52	34164	RUSSAMANS, ROBERT	\$ 425.00	\$ 340.00	\$ 85.00
52	34718	SALEM, HANNA	\$ 426.30	\$ 306.30	\$ 120.00
52	34205	SANFORD-WILSON, BROOKE	\$ 64.96	\$ 3.32	\$ 61.64
52	33097	SAVARY, AMBER	\$ 1,190.00	\$ 85.00	\$ 1,105.00
52	34361	SCHROEDER, CHRISTOPHER	\$ 175.12	\$ 5.12	\$ 170.00
52	34008	SCHWAB, MATTHEW	\$ 516.90	\$ 21.60	\$ 495.30
52	32901	SEBA, APELETE CURTIS J	\$ 291.30	\$ 255.00	\$ 36.30
52	30959	SOUICY, JOEL	\$ 425.00	\$ -	\$ 425.00
52	33259	STACKPOLE, ANTHONY	\$ 198.30	\$ 9.86	\$ 188.44
52	25586	STEBBINS LAW OFFICE	\$ 170.00	\$ -	\$ 170.00
52	33907	STREHLOW, WILLIAM	\$ 935.00	\$ -	\$ 935.00
52	34123	SUAZO, MERCEDES	\$ 580.50	\$ 87.00	\$ 493.50
52	34737	TALLINI, KARLA	\$ 246.30	\$ 126.30	\$ 120.00
52	34716	TEAM KENNEDY	\$ 373.35	\$ 33.35	\$ 340.00
52	33745	TOWER, THOMAS	\$ 255.00	\$ -	\$ 255.00
52	4312	UNH-MANCHESTER	\$ 1,020.00	\$ -	\$ 1,020.00
52	34103	VINSON, PATRICK	\$ 215.10	\$ 10.80	\$ 204.30
52	8154	WEDU DESIGN	\$ 783.90	\$ 379.08	\$ 404.82
52	25603	WHALEN, LAURA	\$ 85.00	\$ -	\$ 85.00
52	33567	WHEELER, SAMANTHA	\$ 128.80	\$ 11.70	\$ 117.10
52	34551	WILLIS, JOHN	\$ 630.84	\$ 113.16	\$ 517.68
52 - PARKING TOTALS			\$ 54,387.04	\$ 15,779.43	\$ 38,607.61
65	946	MANCHESTER SCHOOL ATHLETICS	\$ 2,214.61	\$ -	\$ 2,214.61
65 - PARKS & RECREATION TOTALS			\$ 2,214.61	\$ -	\$ 2,214.61
GRAND TOTALS			\$ 3,392,462.41	\$ 1,399,854.16	\$ 1,992,608.25

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

April 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 nine months of fiscal year 2024.

Expenditures:

The average unobligated balance percentage after nine months should be 25% as a benchmark. All departments are within 10% of this benchmark with the exception of the Department of Public Works and Welfare. The overall unobligated percentage after nine months is 23.95% for 2024 compared to 27.25% a year ago. Health insurance costs for 2024 continue to track over budget through March. A comparison of retirement payouts through March for FY 2024 and 2023 is as follows:

	2024	2023
Payments	\$ 982,335	\$ 655,399
Retirements		
Police	133,513	334,200
Fire	414,688	133,341
DPW	261,538	149,068
All Other	172,596	38,790
Total	982,335	655,399

The following amount has been transferred from the FY 2024 Contingency Account as of 3/31/2024:

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 nine months of fiscal year 2024 are \$3.3 million higher than a year ago. Interest income is \$1.1 million higher than a year ago due to favorable interest rates. Auto registrations are \$145 thousand higher than the same period a year ago. Offsetting the increases are lower permits of \$785 thousand. Also offsetting the increases are lower school chargebacks of \$201 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 NINE MONTHS ENDED
MARCH 31, 2024**

UNAUDITED

CITY OF MANCHESTER, NEW HAMPSHIRE
PRELIMINARY FINANCIAL STATEMENTS
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FOR THE NINE MONTHS ENDED MARCH 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 Nine Months Ended March 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	\$ 52,500.00	\$ 17,500.00	25.00
ASSESSORS	819,053.00	542,217.21	276,835.79	33.80
CITY CLERK	1,177,695.00	851,700.60	325,994.40	27.68
MEDO	175,907.00	129,247.85	46,659.15	26.52
CITY SOLICITOR	1,988,925.00	1,311,583.67	677,341.33	34.06
FINANCE	1,181,504.00	834,057.19	347,446.81	29.41
CENTRAL FLEET MANAGEMENT	3,807,550.00	2,655,689.32	1,151,860.68	30.25
INFORMATION SYSTEMS	2,159,332.00	1,639,681.60	519,650.40	24.07
MAYOR	278,859.00	195,423.45	83,435.55	29.92
OFFICE OF YOUTH SERVICES	643,212.00	437,904.92	205,307.08	31.92
HUMAN RESOURCES	783,725.00	527,325.38	256,399.62	32.72
PLANNING & COMMUNITY DEVELOPMENT	2,443,437.00	1,701,849.53	741,587.47	30.35
TAX COLLECTOR	777,253.00	535,582.16	241,670.84	31.09
FIRE	24,341,147.00	18,067,503.56	6,273,643.44	25.77
POLICE	31,213,955.00	22,719,201.98	8,494,753.02	27.21
HEALTH	2,033,170.00	1,342,582.68	690,587.32	33.97
DEPARTMENT OF PUBLIC WORKS	33,328,820.00	27,475,596.82	5,853,223.18	17.56
WELFARE	1,033,487.00	819,207.45	214,279.55	20.73
LIBRARY	2,353,341.00	1,746,913.16	606,427.84	25.77
DEPARTMENT OF HOUSING STABILITY	1,150.00	1,016.93	133.07	11.57
TOTAL AGENCIES	110,611,522.00	83,586,785.46	27,024,736.54	24.43
RESTRICTED ITEMS-				
SEVERANCE PAY	800,000.00	800,000.00	-	-
WORKERS COMPENSATION - SALARY	684,000.00	576,322.84	107,677.16	15.74
WORKERS COMPENSATION - MEDICAL	1,783,654.00	1,427,234.95	356,419.05	19.98
HEALTH INSURANCE	14,513,720.00	11,761,040.23	2,752,679.77	18.97
DENTAL INSURANCE	692,084.00	609,131.96	82,952.04	11.99
DEATH BENEFIT	71,186.00	45,295.19	25,890.81	36.37
DISABILITY INSURANCE	60,771.00	33,915.13	26,855.87	44.19
CITY RETIREMENT	11,526,977.00	9,312,217.16	2,214,759.84	19.21
FIRE STATE PENSION	6,441,285.00	4,811,344.70	1,629,940.30	25.30
POLICE STATE PENSION	7,605,230.00	5,828,953.65	1,776,276.35	23.36
FICA	3,263,910.00	2,499,001.74	764,908.26	23.44
UNEMPLOYMENT	25,000.00	2,155.00	22,845.00	91.38
TUITION	50,000.00	17,351.24	32,648.76	65.30
CGL INSURANCE	1,300,000.00	1,869,231.51	(569,231.51)	(43.79)
TOTAL RESTRICTED ITEMS	48,817,817.00	39,593,195.30	9,224,621.70	18.90

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Nine Months Ended March 31, 2024
 (UNAUDITED)
 Budget Basis
 QT3BUDNBN1

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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	814,794.74	75,251.26	8.45
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	46,469.05	18,530.95	28.51
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	13,997,839.77	6,947,591.23	33.17
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TOTAL GENERAL FUND	\$ 180,374,770.00	\$ 137,177,820.53	\$ 43,196,949.47	23.95
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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Nine Months Ended March 31, 2023
 (UNAUDITED)
 Budget Basis
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	FY 2023 MODIFIED BUDGET	FY 2023 OBLIGATIONS TO DATE	FY 2023 UNOBLIGATED BALANCE	FY 2023 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 70,000.00	\$ 51,250.00	\$ 18,750.00	26.79
ASSESSORS	788,236.26	502,223.34	286,012.92	36.29
CITY CLERK	1,060,565.29	711,295.37	349,269.92	32.93
MEDO	10,000.00	3,307.89	6,692.11	66.92
CITY SOLICITOR	1,775,210.65	1,171,510.63	603,700.02	34.01
FINANCE	1,026,031.93	738,380.66	287,651.27	28.04
CENTRAL FLEET MANAGEMENT	3,564,049.55	2,395,867.68	1,168,181.87	32.78
INFORMATION SYSTEMS	2,017,016.22	1,441,288.78	575,727.44	28.54
MAYOR	248,342.00	159,127.49	89,214.51	35.92
OFFICE OF YOUTH SERVICES	617,212.22	304,566.57	312,645.65	50.65
HUMAN RESOURCES	751,275.97	461,668.79	289,607.18	38.55
PLANNING & COMMUNITY DEVELOPMENT	2,325,771.42	1,554,633.82	771,137.60	33.16
TAX COLLECTOR	707,642.29	434,491.71	273,150.58	38.60
FIRE	22,614,134.15	16,501,566.58	6,112,567.57	27.03
POLICE	29,076,898.47	21,141,819.83	7,935,078.64	27.29
HEALTH	1,585,278.31	1,037,051.11	548,227.20	34.58
DEPARTMENT OF PUBLIC WORKS	30,472,637.55	26,081,500.81	4,391,136.74	14.41
WELFARE	975,498.16	693,009.55	282,488.61	28.96
LIBRARY	2,149,008.02	1,498,747.05	650,260.97	30.26
SENIOR SERVICES	252,371.45	135,729.98	116,641.47	46.22

TOTAL AGENCIES	102,087,179.91	77,019,037.64	25,068,142.27	24.56

RESTRICTED ITEMS-				
SEVERANCE PAY	1,100,000.00	655,399.21	444,600.79	40.42
WORKERS COMPENSATION - SALARY	973,614.32	929,610.18	44,004.14	4.52
WORKERS COMPENSATION - MEDICAL	2,359,938.45	1,696,214.03	663,724.42	28.12
HEALTH INSURANCE	15,936,402.40	11,244,044.41	4,692,357.99	29.44
DENTAL INSURANCE	786,824.16	559,848.49	226,975.67	28.85
DEATH BENEFIT	59,987.48	43,731.67	16,255.81	27.10
DISABILITY INSURANCE	44,130.17	32,079.77	12,050.40	27.31
CITY RETIREMENT	11,074,158.22	8,128,908.25	2,945,249.97	26.60
FIRE STATE PENSION	6,108,111.95	4,420,496.48	1,687,615.47	27.63
POLICE STATE PENSION	7,566,534.40	5,342,678.80	2,223,855.60	29.39
FICA	3,111,314.50	2,292,058.76	819,255.74	26.33
UNEMPLOYMENT	9,800.00	9,373.00	427.00	4.36
TUITION	34,218.40	31,025.34	3,193.06	9.33
CGL INSURANCE	1,591,049.37	1,212,889.15	378,160.22	23.77

TOTAL RESTRICTED ITEMS	50,756,083.82	36,598,357.54	14,157,726.28	27.89

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Nine Months Ended March 31, 2023
 (UNAUDITED)
 Budget Basis
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	FY 2023 MODIFIED BUDGET	FY 2023 OBLIGATIONS TO DATE	FY 2023 UNOBLIGATED BALANCE	FY 2023 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
MPTS	469,287.00	469,287.00	-	-
CIVIC CONTRIBUTIONS	117,984.00	117,984.00	-	-
STREET LIGHTING	691,305.18	645,164.58	46,140.60	6.67
TRANSIT SUBSIDY	1,373,420.00	1,373,420.00	-	-
EMPLOYEE MEDICAL SERVICES	49,089.83	17,245.65	31,844.18	64.87
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
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TOTAL NON-DEPARTMENTAL ITEMS	18,398,154.27	10,963,229.73	7,434,924.54	40.41
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TOTAL GENERAL FUND	\$ 171,241,418.00	\$ 124,580,624.91	\$ 46,660,793.09	27.25
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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Department - General Fund
 Non-Property Tax Revenues
 For The Nine Months Ended March 31, 2024
 (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	1,161,647.14	1,289,142.86	52.60
MEDO	-	600.00	(600.00)	-
CITY SOLICITOR	597,138.00	801,161.46	(204,023.46)	(34.17)
FINANCE	12,904,422.00	5,541,338.94	7,363,083.06	57.06
INFORMATION SYSTEMS	205,000.00	244,762.90	(39,762.90)	(19.40)
OFFICE OF YOUTH SERVICES	-	3,250.00	(3,250.00)	-
HUMAN RESOURCES	-	962.36	(962.36)	-
PLANNING & COMMUNITY DEVELOPMENT	3,436,000.00	2,846,615.05	589,384.95	17.15
TAX COLLECTOR	23,488,942.00	16,783,096.60	6,705,845.40	28.55
CENTRAL FLEET MANAGEMENT	45,000.00	49,575.70	(4,575.70)	(10.17)
FIRE	966,970.00	1,061,548.91	(94,578.91)	(9.78)
POLICE	1,187,015.00	1,016,896.80	170,118.20	14.33
HEALTH	229,750.00	151,367.50	78,382.50	34.12
DEPARTMENT OF PUBLIC WORKS	15,558,633.00	10,778,835.64	4,779,797.36	30.72
WELFARE	18,000.00	29,585.99	(11,585.99)	(64.37)
LIBRARY	-	25.95	(25.95)	-

TOTAL AGENCIES	\$ 62,077,260.00	\$ 41,532,633.70	\$ 20,544,626.30	33.10
=====				

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type - General Fund
 Non-Property Tax Revenues
 For The Nine Months Ended March 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	542,424.33	(47,424.33)	(9.58)
CABLE FRANCHISE FEES	1,680,000.00	709,095.42	970,904.58	57.79
TOTAL TAXES, INTEREST AND PENALTIES	2,196,415.00	1,357,586.39	838,828.61	38.19
LICENSES AND PERMITS				
AUTO REGISTRATIONS	22,688,092.00	16,076,293.35	6,611,798.65	29.14
LICENSES	556,340.00	339,382.22	216,957.78	39.00
PERMITS	3,295,995.00	2,706,790.91	589,204.09	17.88
TOTAL LICENSES AND PERMITS	26,540,427.00	19,122,466.48	7,417,960.52	27.95
INTERGOVERNMENTAL				
FEDERAL REVENUES	418,000.00	324,305.34	93,694.66	22.41
PAYMENTS IN LIEU OF TAXES	951,600.00	890,138.36	61,461.64	6.46
STATE REVENUES	7,876,657.00	4,131,391.05	3,745,265.95	47.55
TOTAL INTERGOVERNMENTAL	9,246,257.00	5,345,834.75	3,900,422.25	42.18
SALES AND SERVICES				
GENERAL REVENUES	242,320.00	131,078.25	111,241.75	45.91
PUBLIC SAFETY	276,650.00	224,204.78	52,445.22	18.96
HIGHWAY	1,010,248.00	769,792.41	240,455.59	23.80
HEALTH	10,000.00	7,190.00	2,810.00	28.10
CEMETERY, PARKS & RECREATION	1,850,706.00	1,542,862.20	307,843.80	16.63
ZONING BOARD	82,000.00	52,550.00	29,450.00	35.91
PARKING VIOLATIONS	3,000.00	6,148.00	(3,148.00)	(104.93)
COURT FINES	4,000.00	3,727.15	272.85	6.82
OTHER FINES	-	7,770.96	(7,770.96)	-
FEES	1,160,925.00	1,073,624.76	87,300.24	7.52
WITNESS FEES	-	60.00	(60.00)	-
TOTAL SALES AND SERVICES	4,639,849.00	3,819,008.51	820,840.49	17.69
OTHER REVENUE SOURCES				
INTEREST INCOME	2,951,670.00	2,837,747.79	113,922.21	3.86
FUND TRANSFERS	3,129,705.00	600.00	3,129,105.00	99.98
REIMBURSEMENTS	2,945,798.00	2,183,139.70	762,658.30	25.89
RENTALS & LEASES	1,235,667.00	736,028.73	499,638.27	40.43
SCHOOL CHARGEBACKS	9,188,972.00	6,118,036.31	3,070,935.69	33.42
MISCELLANEOUS	2,500.00	12,185.04	(9,685.04)	(387.40)
TOTAL OTHER REVENUE SOURCES	19,454,312.00	11,887,737.57	7,566,574.43	38.89
TOTAL	\$ 62,077,260.00	\$ 41,532,633.70	\$ 20,544,626.30	33.10

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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues
 For The Nine Months Ended March 31, 2024
 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)
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	7,876,657	1,651,080	26.52
TOTAL INTERGOVERNMENTAL	7,563,886	9,246,257	1,682,371	22.24
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
TOTAL	\$ 59,193,132	\$ 62,077,260	\$ 2,884,128	4.87

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues
 For The Nine Months Ended March 31, 2024 and 2023
 (UNAUDITED)
 Budget Basis
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	9 MONTHS ACTUAL FY 2023	9 MONTHS ACTUAL FY 2024	DIFFERENCE ACTUAL 23 VS ACTUAL 24	PERCENTAGE DIFFERENCE OF FY23 VS FY24
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	23,072	106,066	82,994	359.72
INTEREST AND PENALTIES	461,222	542,424	81,202	17.61
CABLE FRANCHISE FEES	780,600	709,095	(71,504)	(9.16)
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TOTAL TAXES, INTEREST AND PENALTIES	1,264,894	1,357,586	92,692	7.33
LICENSES AND PERMITS				
AUTO REGISTRATIONS	15,932,746	16,076,293	143,547	.90
LICENSES	290,932	339,382	48,450	16.65
PERMITS	3,491,505	2,706,790	(784,714)	(22.47)
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TOTAL LICENSES AND PERMITS	19,715,183	19,122,466	(592,716)	(3.01)
INTERGOVERNMENTAL				
FEDERAL REVENUES	169,987	324,305	154,318	90.78
PAYMENTS IN LIEU OF TAXES	852,237	890,138	37,901	4.45
STATE REVENUES	1,774,843	4,131,391	2,356,548	132.78
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TOTAL INTERGOVERNMENTAL	2,797,067	5,345,834	2,548,767	91.12
SALES AND SERVICES				
GENERAL REVENUES	169,819	131,078	(38,740)	(22.81)
PUBLIC SAFETY	281,701	224,204	(57,496)	(20.41)
HIGHWAY	777,237	769,792	(7,444)	(.96)
HEALTH	4,700	7,190	2,490	52.98
CEMETERY, PARKS & RECREATION	1,410,711	1,542,862	132,151	9.37
ZONING BOARD	51,200	52,550	1,350	2.64
PARKING VIOLATIONS	2,500	6,148	3,648	145.92
COURT FINES	2,776	3,727	951	34.26
OTHER FINES	25,725	7,770	(17,954)	(69.79)
FEES	1,083,587	1,073,624	(9,962)	(.92)
WITNESS FEES	120	60	(60)	(50.00)
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TOTAL SALES AND SERVICES	3,810,076	3,819,008	8,932	.23
OTHER REVENUE SOURCES				
INTEREST INCOME	1,700,705	2,837,747	1,137,042	66.86
FUND TRANSFERS	100	600	500	500.00
REIMBURSEMENTS	1,877,102	2,183,139	306,037	16.30
RENTALS & LEASES	708,149	736,028	27,879	3.94
SCHOOL CHARGEBACKS	6,319,405	6,118,036	(201,368)	(3.19)
MISCELLANEOUS	33,248	12,185	(21,062)	(63.35)
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TOTAL OTHER REVENUE SOURCES	10,638,709	11,887,737	1,249,028	11.74
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TOTAL	\$ 38,225,929	\$ 41,532,633	\$ 3,306,704	8.65
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City of Manchester, New Hampshire
Parking Division
Budgetary basis
For the nine months ended March 31, 2024
(unaudited)

Object Code Description	2024 Revised Budget	July 2023 - March 2024 Activity	2024 Balance
FEMA	-	-	-
Intergovernmental Total	-	-	-
Charges for Services Total	1,358,150	967,562	357,121
Licenses & Permits Total	3,054,000	1,710,818	1,343,182
Interest Total	2,500	30,209	(27,709)
Other Revenue Total	844,487	631,753	212,734
Grand Total	5,259,137	3,340,342	1,918,795
Salaries & Wages Total	741,936	493,125	248,811
Employee Benefits Total	387,689	349,421	38,268
Purchased Professional Services Total	14,500	16,887	(2,387)
Purchased Property Services Total	913,500	493,500	420,000
Other Purchased Services Total	55,950	62,930	(6,980)
Supplies & Materials Total	166,500	50,942	115,558
Capital Outlay Total	-	-	-
Miscellaneous Total	165,000	95,055	69,945
Non-Departmental Total	334,457	198,198	136,259
Miscellaneous-Reimburse City Total	2,579,605	-	2,579,605
Grand Total	5,359,137	1,760,058	3,599,079
Excess (deficit) of revenues over expenditures	(100,000)	1,580,284	(1,680,284)

To the Board of Mayor and Aldermen of the City of Manchester:

The Committee on Bills on Second Reading respectfully recommends, after due and careful consideration, that the following Ordinance Amendment:

“An Ordinance amending the Zoning Ordinance, Chapter 155 of the Manchester Code of Ordinances, to increase from three (3) to four (4) the number of units permitted per lot without an increase in required lot area in zoning districts that permit multi-family uses; to reduce parking requirements for multifamily uses in the R-3, C-1, and RDV Zoning Districts; and to remove the requirement that accessory dwelling units receive a conditional use permit, among other amendments.”

ought to pass and be referred to the Committee on Accounts, Enrollment & Revenue Administration.

(Unanimous vote)

Respectfully submitted,



Clerk of Committee

At a meeting of the Board of Mayor and Aldermen held March 19, 2024, on a motion of Alderman Burkush, duly seconded by Alderman Terrio, the report of the Committee was accepted and its recommendation adopted.



City Clerk

City of Manchester *New Hampshire*

In the year Two Thousand and Twenty-Four

AN ORDINANCE

“An Ordinance amending the Zoning Ordinance, Chapter 155 of the Manchester Code of Ordinances, to increase from three (3) to four (4) the number of units permitted per lot without an increase in required lot area in zoning districts that permit multi-family uses; to reduce parking requirements for multifamily uses in the R-3, C-1, and RDV Zoning Districts; and to remove the requirement that accessory dwelling units receive a conditional use permit, among other amendments.”

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

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

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

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City of Manchester New Hampshire

In the year Two Thousand and Twenty-Four

AN ORDINANCE

“An Ordinance amending the Zoning Ordinance, Chapter 155 of the Manchester Code of Ordinances, to increase from three (3) to four (4) the number of units permitted per lot without an increase in required lot area in zoning districts that permit multi-family uses; to reduce parking requirements for multifamily uses in the R-3, C-1, and RDV Zoning Districts; and to remove the requirement that accessory dwelling units receive a conditional use permit, among other amendments.”

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

Revise Article 5, Section 11 of the Zoning Ordinance, Table of Accessory Uses, as follows:

ACCESSORY USES P- Permitted -- Not Permitted CU - Conditional Use by the Planning Board SE - Special Exception by the ZBA		RESIDENTIAL						BUSINESS			INDUSTRIAL/R&D		MIXED USE		CIVIC			SUPPLEMENTARY	
		Suburban	One Family	One Family	Two Family	Suburban Multifamily	Urban Multifamily	Neighborhood	General	Central Business District	General Ind./Industrial Park	Research Park	Redevelopment	Amoskeag Millyard Mixed Use	Institutional	Hospital	Conservation	Supplementary Regulations Reference (refer to these sections of the Ordinance for specific standards applicable to the use)	
Use No.	Zoning District:	R-S	R-1A	R-1B	R-2	R-SM	R-3	B-1	B-2	CBD	IND	RP	RDV	AMX	C-1	C-2	CV	Applicable to the use in any zoning district	
L.	SERVING A RESIDENTIAL PRINCIPAL USE																		
1	Accessory dwelling units within a single family detached residence (Rev. 05/17)	CU 5/17 P	CU 5/17 P	CU 5/17 P	CU 5/17 P	CU 5/17 P	CU 5/17 P	CU 5/17 --	--	--	--	--	--	--	--	--	--	8.26	

City of Manchester *New Hampshire*

In the year Two Thousand and Twenty-Four

AN ORDINANCE

“An Ordinance amending the Zoning Ordinance, Chapter 155 of the Manchester Code of Ordinances, to increase from three (3) to four (4) the number of units permitted per lot without an increase in required lot area in zoning districts that permit multi-family uses; to reduce parking requirements for multifamily uses in the R-3, C-1, and RDV Zoning Districts; and to remove the requirement that accessory dwelling units receive a conditional use permit, among other amendments.”

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

Revise Article 8, Section 1 of the Zoning Ordinance, Single family attached (townhouse) dwellings, as follows:

8.01 Single family attached (townhouse) dwellings

The construction of single family attached (townhouse) dwellings, including the construction of additional dwelling units in an existing development of single family attached dwellings and the conversion of an existing non-residential structure to single family attached dwellings, shall be subject to the following standards for minimum lot size and development density:

Zoning District	Minimum Lot Size for the first three four (3 4) Units	Minimum Additional Lot Area for each Unit after the first three four (3 4) Units
	(square feet)	(square feet)
RSM, C-1	10,000	3,500
R-3, C-1 , CBD, B-1 (Rev. 2/3/04; 12/07)	5,000	1,500

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

Revise Article 8, Section 4 of the Zoning Ordinance, Multifamily dwellings, as follows:

8.04 Multifamily dwellings (Rev. 11/5/03, 2/3/04)

The construction of multifamily dwellings, including the construction of additional dwelling units in an existing multifamily development and the conversion of an existing non-residential structure to multifamily dwellings, shall be subject to the following standards for minimum lot size and development density:

Zoning District	Minimum Lot Size for the first three four (3 4) Units	Minimum Additional Lot Area for each Unit after the first three four (3 4) Units
	(square feet)	(square feet)
RSM, C-1	10,000	3,500
R-3, C-1 , B-1, RDV (Rev. 11/5/03)	5,000	1,500
CBD (Rev. 2/3/04)	3,000	500
AMX	*	1,000

* Pursuant to Article 6, Dimensional Regulations, of this Ordinance, the AMX District has a minimum lot size of 25,000 square feet, so that up to twenty- five (25) units can be accommodated on this minimum lot.

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

Revise Article 8, Section 5 of the Zoning Ordinance, Multifamily dwelling units for the elderly, as follows:

8.05 Multifamily dwelling units for the elderly

The construction of multifamily dwelling units for the elderly, including the construction of additional dwelling units in an existing development of multifamily dwelling units for the elderly, shall be subject to the following standards:

A. Minimum area of dwelling unit. Each dwelling unit shall contain a minimum of five hundred (500) square feet of gross floor area, said floor area to be exclusive of common hallways and facilities;

B. Minimum lot area. The following are the minimum standards for lot size and development density:

Zoning District	Minimum Lot Size for the first three four (3 4) Units	Minimum Additional Lot Area for each Unit after the first three four (3 4) Units
	(square feet)	(square feet)
RSM, C-1	10,000	3,500
R-3, C-1, RDV	5,000	1,500
CBD	1,500	500
AMX	*	500

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

* Pursuant to Article 6, Dimensional Regulations, of this Ordinance, the AMX District has a minimum lot size of 25,000 square feet, so that up to fifty (50) units can be accommodated on this minimum lot.

Revise Article 8, Section 26 of the Zoning Ordinance, Accessory Dwelling Unit, as follows:

8.26 Accessory Dwelling Units *(Rev. 10/06/20, 06/06/23)*

Accessory dwelling units (ADUs) are intended to provide more diverse, affordable housing opportunities to the community without the need for additional infrastructure or further land development. Since ADUs are accessory to single-family dwellings in residential zoning districts, it is essential to maintain the appearance, aesthetic continuity and character of such dwellings. Therefore, ADUs shall be subject to the following conditions and limitations to occupancy **and shall be subject to all applicable requirements of this Ordinance, unless expressly exempted in this Section.**

- A. Quantity. ADUs shall only be permitted as accessories to single-family dwellings. Not more than one ADU shall be permitted per single-family dwelling. An ADU may be located within a single-family dwelling, attached to a single-family dwelling, within or above its attached or detached garage, or as a standalone structure. Any ADU located within a garage shall not displace those portions of the garage necessary to provide required off-street parking for the use. *(Rev. 10/06/20, 06/06/23)*

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

- B. Owner Occupied. Either the principal dwelling unit or the ADU must be owner occupied. The owner must demonstrate that one of the units is the owner’s principal place of residence. Both the principal dwelling unit and the ADU must remain in common ownership. Transfer of either dwelling unit to condominium ownership is not permitted. Prior to the issuance of a certificate

of occupancy for an ADU, the property owner shall record a deed restriction or similar document that mandates owner occupancy of the principal dwelling unit or ADU in perpetuity. (Rev. 06/06/23)

- C. Number of Bedrooms Allowed. Size. ~~ADUs shall not exceed 900 square feet in gross floor area shall not exceed the height of the principal structure.~~ No more than two (2) bedrooms shall be permitted within an ADU. (Rev. 06/06/23)

D. Size.

1. An ADU shall not exceed the height of the principal structure on the lot.
2. An ADU shall not exceed 900 square feet of gross floor area.
3. An ADU located within or attached to a principal structure shall not occupy an entire floor of the principal structure and shall not exceed 40% of the gross floor area of the principal structure.
4. An ADU located within an accessory structure that is detached from the principal structure shall not exceed 40% of the gross floor area of the principal structure. The total floor area of the entirety of the detached structure shall not exceed 80% of the total floor area of the entirety of the principal structure.

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

5. The percentages in paragraphs 3 and 4 shall not require an ADU to be smaller than 750 square feet of gross floor area.

~~DE.~~ Location. ADUs shall not be located within front yards and shall be located a minimum of ten (10) feet from both side and rear property lines. Detached ADUs shall be located a minimum of five (5) feet from the principal structure. (Rev. 06/06/23)

~~EF.~~ Parking. One additional off-street parking space shall be provided for the ADU. **No additional curb cut shall be established to serve the ADU.** (Rev. 06/06/23)

~~FG.~~ Adequate Utilities. Where municipal sewer service is not provided, the septic system shall meet NH Water Supply and Pollution Control Division requirements for the combined system demand for total occupancy of the premises. Where ~~municipal~~ utilities are available, the ADU's shall be connected to the existing utilities within the subject parcel **and shall not be separately connected from the public right-of-way, unless mandated by the provider of the utility.** (Rev. 06/06/23)

~~GH.~~ Design and Construction. ~~No new entrance or exit to the ADU shall be constructed on the street side of the primary residence. For all ADUs, exterior design and construction shall be consistent with that of the primary residence.~~ **Any exterior construction associated with an ADU shall use the same materials, trim, and colors as the principal structure. Any exterior staircase serving a second story of an ADU shall be located at the rear or side of the ADU and shall not face a street.** (Rev. 10/06/20, 06/06/23)

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

- ~~H. Internal Construction — Conditional Use Permit Not Required. ADUs located completely within an existing principal structure or within existing detached structures, such as garages or carriage houses, shall not require a conditional use permit. Minor exterior alterations of existing structures, such as the addition of an external stairway, shall not require a conditional use permit. (Rev. 06/06/23)~~
- ~~I. External Construction — Conditional Use Permit Required. As authorized by RSA 674:72, I, a conditional use permit from the Planning Board, in accordance with Article 12, shall be required to allow new construction of building additions or detached structures to be used as ADUs. In addition to the criteria set forth in Article 12 for a conditional use permit, the Planning Board must also find that the exterior of the ADU is architecturally consistent with the single family dwelling based on the following criteria:~~
- ~~1. Color or color scheme;~~
 - ~~2. Architectural style;~~
 - ~~3. Materials and trim;~~
 - ~~4. Proportion and style of windows, doors, and other elements; and~~
 - ~~5. Massing of the accessory dwelling unit with respect to the single family dwelling.~~
- ~~(Rev. 06/06/23)~~
- II. Impact Fees Required.** The creation of a new dwelling unit requires the payment of impact fees in accordance with Article 13. (Rev. 06/06/23)

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

Revise Article 10, Section 10.04 of the Zoning Ordinance, Table of Off-Street Parking Requirements, as follows:

PRINCIPAL USES	UNIT OF MEASUREMENT	MINIMUM PARKING SPACES REQUIRED PER UNIT OF MEASUREMENT
A. RESIDENTIAL		
Multi-Family	Dwelling unit	Two (2) [One & one half (1½) in the R-3, C-1, and RDV] (Rev. 11/5/03)

Revise Article 10, Section 10.07(G) of the Zoning Ordinance, Internal Landscaping of Parking Area as follows:

G. Internal landscaping of parking area. ~~Except for parking in connection with one and two-family dwellings, a~~ All parking areas **containing five (5) or more spaces** shall have a landscaped perimeter of at least ten (10) feet in width. Parking areas of twenty-five (25) spaces or more shall have landscaped areas within the perimeter of the parking area in the minimum amount of five (5) percent of the area occupied by the required parking spaces and associated access aisles.

II. Resolve this ordinance shall take effect upon passage.