



COMMITTEE ON ACCOUNTS, ENROLLMENT AND REVENUE ADMINISTRATION

September 3, 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 month of FY25.
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

August 26, 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
8/26/2024

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	\$78,354.61	\$0.00	
2	Cedar & Oak	9/25/2008	1/1/2018	\$41,000.00	\$21,797.39	\$0.00	
3	Lazy Nicks	10/30/2009	10/30/2030	\$40,000.00	\$15,700.47	\$0.00	
4	Delisle Market	1/28/2010	10/15/2020	\$43,500.00	\$23,211.42	\$0.00	
5	Delisle Market - Energy Loan	1/28/2010	8/15/2020	\$20,000.00	\$12,346.35	\$0.00	
				\$354,500.00	\$151,410.24	\$0.00	

SUMMARY NOTES:

Loans 1 & 2 - Status current and in good standing.
Loan 3 - Over 60 days past due.
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	5/12/2025	\$250,000.00	\$17,048.76	\$63.93	
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	\$1,703,670.80	\$63.93	

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	\$6,058.90	\$10.10	
9	Blackwood Law, PLLC	12/8/2022	11/1/2027	\$25,000.00	\$17,760.56	\$29.60	
10	My CNA Now, LLC	12/8/2022	11/1/2027	\$25,000.00	\$17,760.56	\$29.60	
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	\$9,524.67	\$15.87	
				\$115,000.00	\$64,120.51	\$106.86	

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

August 22, 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 \$2,590,070 out of \$4,886,999 billed. July's outstanding receivables totaled \$2,139,556 out of \$3,887,939 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		8/22/2024	7/26/2024
	<u>Dept Code</u>	<u>Over 90 Days</u>	<u>Over 90 Days</u>
Airport	25	\$ 1,843,312.71	\$ 1,381,947.10
EPD	27	\$ 21,162.62	\$ 21,162.62
Parking Department	52	\$ 41,858.60	\$ 42,189.02
Total Enterprise Funds		\$ 1,906,333.93	\$ 1,445,298.74
Building Maintenance	21	\$ 8,883.39	\$ 8,883.39
Fire Department	30	\$ 503,777.83	\$ 512,839.33
Health Department	41	\$ 53,439.54	\$ 53,439.54
Highway	50, 51	\$ 15,570.43	\$ 15,709.10
Parks & Recreation	65	\$ 2,214.61	\$ 2,214.61
Police Department	33,34,35,36	\$ 99,850.73	\$ 101,171.48
Total General Fund		\$ 683,736.53	\$ 694,257.45
Grand Totals		\$ 2,590,070.46	\$ 2,139,556.19
<u>General Fund receivables over \$10,000 by customer</u>			
FEMA	30	\$ 439,776.52	\$ 439,776.52
Donald J Trump for Pres	33,34,35,36	\$ 31,529.94	\$ 31,529.94
FEMA	33,34,35,36	\$ 35,250.00	\$ 35,250.00
NACCHO	41	\$ 53,439.54	\$ 53,439.54
Totals		\$ 559,996.00	\$ 559,996.00
Total General Fund receivables over 90 days less over \$10,000		<u>\$ 123,740.53</u>	<u>\$ 134,261.45</u>

Explanation of Charges
FEMA Reimbursement - In-process
SNHU Rally
FEMA Reimbursement - In-process
IOPSLL Project

City of Manchester NH - Receivables
Over 90 Days as of 8/22/2024

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
21	8132-21	FEMA	8,883.39	\$ -	8,883.39
21 - BUILDING MAINTENANCE TOTALS			\$ 8,883.39	\$ -	\$ 8,883.39
25		010319, LLC	\$ 430.00	\$ 400.00	\$ 30.00
25		AIR GENERAL INC.	\$ 110.00	\$ -	\$ 110.00
25		ALLIED UNIVERSAL TECHNICAL SERVICES	\$ 589.00	\$ 375.00	\$ 214.00
25		AMBIUS, INC.	\$ 439.00	\$ 300.00	\$ 139.00
25		AMERICAN AIRLINES, INC.	\$ 233,985.69	\$ 224,874.71	\$ 9,110.98
25		AT&T - NEW CINGULAR WIRELESS PCS, LLC	\$ 1,798.18	\$ 1,798.12	\$ 0.06
25		AUGUSTE, PAUL R.	\$ 145.00	\$ -	\$ 145.00
25		AVELO AIRLINES, INC.	\$ 65,743.36	\$ 64,901.71	\$ 841.65
25		BAE SYSTEMS	\$ 1,060.00	\$ 760.00	\$ 300.00
25		BROCK, PAUL (B SQUARED INC.)	\$ 495.00	\$ -	\$ 495.00
25		CARTIER GROUP LLC	\$ 65.00	\$ -	\$ 65.00
25		CLEAR CHANNEL AIRPORTS	\$ 13,866.08	\$ (10,314.00)	\$ 24,180.08
25		COMCAST BUSINESS	\$ 3,909.15	\$ -	\$ 3,909.15
25		CONSOLIDATED COMMUNICATIONS	\$ 450.00	\$ -	\$ 450.00
25		DEKA	\$ 205.00	\$ 65.00	\$ 140.00
25		DHART	\$ 5,749.00	\$ 2,230.00	\$ 3,519.00
25		DOT-FAA/TSA-AMZ-110	\$ 41,910.00	\$ -	\$ 41,910.00
25		DUNKIN DONUTS	\$ 1,250.14	\$ 75.00	\$ 1,175.14
25		EGOLF, STEPHEN	\$ 1,245.00	\$ 800.00	\$ 445.00
25		ENGIE SERVICES	\$ 1,479.00	\$ -	\$ 1,479.00
25		ENTERPRISE RENT-A-CAR	\$ 309,722.73	\$ 266,460.02	\$ 43,262.71
25		EPPING FIRE DEPARTMENT	\$ 13,913.15	\$ -	\$ 13,913.15
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	\$ 1,308,722.21	\$ 247,601.78	\$ 1,061,120.43
25		FLIGHT ONE OWNERS ASSOCIATION	\$ 174.90	\$ -	\$ 174.90
25		GRAND CANYON AIRLINES, INC.	\$ 21,841.82	\$ -	\$ 21,841.82
25		GRANITE STATE AMBASSADORS	\$ 75.00	\$ -	\$ 75.00
25		GROUP 1 REALTY NE, LLC	\$ 42,611.78	\$ 9,832.80	\$ 32,778.98
25		HANGAR 5	\$ 3,992.60	\$ 1,597.04	\$ 2,395.56
25		HELBLING, ROBERT	\$ 1,200.00	\$ 800.00	\$ 400.00
25		HERTZ CAR RENTAL	\$ 75.00	\$ -	\$ 75.00
25		HST INTERNATIONAL, INC.	\$ 51,195.80	\$ 18,261.60	\$ 32,934.20
25		HUDSON GROUP	\$ (3,953.18)	\$ (5,666.00)	\$ 1,712.82
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.)	\$ 810.00	\$ 405.00	\$ 405.00
25		JODICE, TIMOTHY	\$ 2,201.16	\$ 1,068.08	\$ 1,133.08
25		JP PEST SERVICES	\$ 125.00	\$ (275.00)	\$ 400.00
25		LEGACY AIRWAYS, LLC	\$ 55,926.88	\$ 458.48	\$ 55,468.40
25		LEIDOS, SECURITY DETECTION & AUTOMATION, INC.	\$ 164.00	\$ -	\$ 164.00
25		LONDONERRY FLYING CLUB.	\$ 653.00	\$ 95.00	\$ 558.00
25		MANCOAIR II, LLC	\$ 4,723.19	\$ (16,852.36)	\$ 21,575.55
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	\$ 2,834.65	\$ 750.00	\$ 2,084.65
25		NATIONAL FLIGHT SIMULATOR	\$ 130,258.60	\$ -	\$ 130,258.60
25		PIEDMONT AIRLINES, INC. (AMERICAN AIRLINES SUBSIDIARY)	\$ 54,271.34	\$ 27,637.21	\$ 26,634.13
25		PIKE INDUSTRIES	\$ 2,358.00	\$ -	\$ 2,358.00
25		PSA AIRLINE (AMERICAN AIRLINES SUBSIDIARY)	\$ 249,861.08	\$ 190,702.32	\$ 59,158.76
25		QUANTEM AVIATION	\$ 175.00	\$ -	\$ 175.00
25		SCHONEBERGER, ERIC	\$ 1,200.00	\$ 800.00	\$ 400.00
25		SDNE, LLC	\$ 529.00	\$ 465.00	\$ 64.00
25		SEACOAST BUSINESS MACHINES	\$ 140.00	\$ -	\$ 140.00
25		SIGNATURE FLIGHT SUPPORT CORPORATION	\$ 137,212.75	\$ 101,629.62	\$ 35,583.13
25		SIT BACK & RELAX, LLC	\$ 100.17	\$ (49.00)	\$ 149.17
25		SPIRIT AIRLINES, INC.	\$ 421,039.75	\$ 411,257.22	\$ 9,782.53
25		STATE GRANTS	\$ 175,092.60	\$ -	\$ 175,092.60
25		T-MOBILE NORTHEAST, LLC	\$ 3,338.73	\$ 3,338.61	\$ 0.12
25		TSA UTILITY REIMB. OTA 70T01021T7668N057 (TSA-OTA 2021)	\$ 23,154.55	\$ 13,460.91	\$ 9,693.64
25		UNIFI	\$ 1,480.00	\$ 310.00	\$ 1,170.00
25		UNITED PARCEL SERVICES, INC.	\$ 41,152.98	\$ 32,232.24	\$ 8,920.74
25		VERIZON WIRELESS	\$ 5,448.20	\$ 5,383.20	\$ 65.00
25		WEISZMANN, ERIK	\$ 445.00	\$ 400.00	\$ 45.00
25		WORLDWIDE FLIGHT SERVICES (WFS)	\$ 975.00	\$ -	\$ 975.00
25 - AIRPORT TOTALS			\$ 3,441,682.02	\$ 1,598,369.31	\$ 1,843,312.71
27	19303	LIBERTY SEPTIC LLC	\$ 21,162.62	\$ -	\$ 21,162.62
27 - EPD TOTALS			\$ 21,162.62	\$ -	\$ 21,162.62
30	30109	1050 GOLD STREET LLC.	\$ 540.00	\$ -	\$ 540.00
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	15581	234 MERRIMACK ST LLC	\$ 628.90	\$ 43.90	\$ 585.00
30	28454	300 GAY ST ACQUISITION	\$ 1,716.75	\$ -	\$ 1,716.75
30	34561	336 LAKE AVE RENTALS, L	\$ 540.00	\$ -	\$ 540.00
30	34300	447 UNION STREET, LLC.	\$ 1,080.00	\$ -	\$ 1,080.00
30	2988	497 SILVER ST ASSOCIATE	\$ 363.00	\$ -	\$ 363.00

City of Manchester NH - Receivables
Over 90 Days as of 8/22/2024

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
30	34433	71-73 MANCHESTER ST LLC	\$ 121.00	\$ 7.50	\$ 113.50
30	34929	749 EAST INDUSTRIAL LLC	\$ 580.50	\$ 40.50	\$ 540.00
30	30122	79 CARL DR. REALTY, LLC	\$ 2,160.00	\$ -	\$ 2,160.00
30	30145	AHI RIVERFRONT LLC.	\$ 540.00	\$ -	\$ 540.00
30	33737	ALT. MANAGEMENT	\$ 540.00	\$ -	\$ 540.00
30	606	AMERICAN NATIONAL RED C	\$ 2,160.00	\$ -	\$ 2,160.00
30	33447	AMR REAL ESTATE HOLDING	\$ 540.00	\$ -	\$ 540.00
30	30117	ANSHI HOSPITALITY LLC.	\$ 1,271.50	\$ 731.50	\$ 540.00
30	33263	BARRETT, GREGORY J REV	\$ 540.00	\$ -	\$ 540.00
30	30102	BT PROPERTY LLC	\$ 3,248.10	\$ -	\$ 3,248.10
30	34647	CONCORD AMA LLC	\$ 580.50	\$ 40.50	\$ 540.00
30	30414	CP MANAGEMENT	\$ 540.00	\$ -	\$ 540.00
30	33662	CVS	\$ 1,755.00	\$ -	\$ 1,755.00
30	34943	DONALD J TRUMP FOR PRES	\$ 8,549.52	\$ 458.32	\$ 8,091.20
30	33289	ELM & BAKER LLC	\$ 2,160.00	\$ -	\$ 2,160.00
30	8132	FEMA	\$ 439,776.52	\$ -	\$ 439,776.52
30	32576	FINCH, RUTH	\$ 1,620.00	\$ -	\$ 1,620.00
30	21771	GAMACHE INVESTMENT PROP	\$ 540.00	\$ -	\$ 540.00
30	33633	HERTZ CORP	\$ 343.50	\$ -	\$ 343.50
30	30113	LEROCQUE, KRISTINE	\$ 1,080.00	\$ -	\$ 1,080.00
30	30104	LG OHI MANCHESTER LLC.	\$ 540.00	\$ -	\$ 540.00
30	17580	MAHMUTOVIC, MUHAREM	\$ 2,160.00	\$ -	\$ 2,160.00
30	34372	MBP 250-258 FLATBRUSH T	\$ 1,080.00	\$ 540.00	\$ 540.00
30	33838	MERRIMACK ST BRDG HOUSE	\$ 4,346.20	\$ -	\$ 4,346.20
30	30133	NEP MANCHESTER HS OWNER	\$ 1,620.00	\$ -	\$ 1,620.00
30	27451	NEP MANCHESTER TP OWNER	\$ 1,201.00	\$ -	\$ 1,201.00
30	7335	NEW BEECH HILL NH LLC	\$ 1,443.00	\$ 63.00	\$ 1,380.00
30	33299	NGUYEN, YEN	\$ 945.00	\$ -	\$ 945.00
30	32631	PARAGON INVESTMENTS LLC	\$ 1,080.00	\$ -	\$ 1,080.00
30	34348	PHAM, MY KIM THI	\$ 1,080.00	\$ -	\$ 1,080.00
30	34117	QUEEN CITY PRIDE INC	\$ 753.10	\$ -	\$ 753.10
30	33288	REALTY INCOME CORPORATION	\$ 1,620.00	\$ -	\$ 1,620.00
30	29825	RESIDENCE AT CHESTNUT	\$ 1,080.00	\$ -	\$ 1,080.00
30	11092	RITE AID CORPORATION	\$ 1,620.00	\$ -	\$ 1,620.00
30	23356	SED LLC	\$ 530.00	\$ -	\$ 530.00
30	1740	STADIUM VENDING	\$ 1,080.00	\$ -	\$ 1,080.00
30	7554	STATE OF NH DEPT OF SAFETY	\$ 19,399.85	\$ 12,948.19	\$ 6,451.66
30	16677	SUNBELT RENTALS	\$ 115.00	\$ 104.50	\$ 10.50
30	5283	UNITED PARCEL SERVICE	\$ 580.50	\$ 40.50	\$ 540.00
30	30127	WAL-MART REAL ESTATE	\$ 64.80	\$ -	\$ 64.80
30	62	YEE DYNASTY	\$ 580.50	\$ 40.50	\$ 540.00
30 - FIRE TOTALS			\$ 518,836.74	\$ 15,058.91	\$ 503,777.83
33	33197	DONALD J TRUMP FOR PRES	\$ 33,894.69	\$ 2,364.75	\$ 31,529.94
33	8132-33	FEMA	\$ 35,250.00	\$ -	\$ 35,250.00
34	85	ASPLUNDH TREE EXPERT CO	\$ 7,449.50	\$ 5,280.00	\$ 2,169.50
34	32754	ATLANTIC PAVING	\$ 365.00	\$ -	\$ 365.00
34	23724	COMMUNICATION CONSTRUCTION	\$ 2,820.76	\$ 2,574.76	\$ 246.00
34	2559	CONTROL TECHNOLOGIES	\$ 254.00	\$ -	\$ 254.00
34	33707	CVS PHARMACY	\$ 254.00	\$ -	\$ 254.00
34	34945	CVS PHARMACY	\$ 677.07	\$ 38.32	\$ 638.75
34	7965	EAST COAST SIGNAL	\$ 882.50	\$ -	\$ 882.50
34	33637	J PASCY QUALITY PAINTING	\$ 254.00	\$ -	\$ 254.00
34	19260	MIDWAY UTILITIES	\$ 38,074.00	\$ 32,004.00	\$ 6,070.00
34	17616	NBC NEWS	\$ 7,140.00	\$ -	\$ 7,140.00
34	34454	NCCL ENTERPRISES	\$ 638.75	\$ -	\$ 638.75
34	33988	NEW WAVE COMMUNICATIONS	\$ 1,394.20	\$ -	\$ 1,394.20
34	33062	NEWMANS EXCAVATION	\$ 246.00	\$ -	\$ 246.00
34	33617	OUT FRONT MEDIA	\$ 254.00	\$ -	\$ 254.00
34	11710	PHOENIX COMMUNICATIONS	\$ 637.68	\$ 480.00	\$ 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	\$ 368.60	\$ 43.80	\$ 324.80
34	9601	SIGN GALLERY	\$ 327.25	\$ -	\$ 327.25
34	33316	ST MORITZ SECURITY SERVICE	\$ 492.00	\$ -	\$ 492.00
34	33659	THE GOAT	\$ 6,253.80	\$ 6,000.00	\$ 253.80
34	33992	THE NATURE CONSERVANCY	\$ 254.00	\$ -	\$ 254.00
34	30901	WADLEIGH, STARR & PETER	\$ 292.00	\$ -	\$ 292.00
34	24304	WHISKEY'S 20	\$ 1,290.00	\$ -	\$ 1,290.00
34	62-34	YEE DYNASTY	\$ 4,007.56	\$ 207.00	\$ 3,800.56
33, 34, 35, & 36 - POLICE TOTALS			\$ 148,843.36	\$ 48,992.63	\$ 99,850.73
41	30987	NACCHO	\$ 53,439.54	\$ -	\$ 53,439.54
41 - HEALTH TOTALS			\$ 53,439.54	\$ -	\$ 53,439.54
50	34869	ALBERDING, MATTHEW	\$ 109.46	\$ 3.14	\$ 106.32
50	34125	BACELAR, CHRISTINA	\$ 5.08	\$ -	\$ 5.08
50	34126	BEAUDET, RICHARD	\$ 50.69	\$ 1.36	\$ 49.33
50	12076	BENITEZ, EDISON R	\$ 62.81	\$ 3.56	\$ 59.25
50	34892	BENNIE, DAVID	\$ 73.65	\$ 5.15	\$ 68.50
50	34284	BERNEY, JOSHUA	\$ 109.18	\$ -	\$ 109.18
50	33347	BERUBE, GEORGE	\$ 530.70	\$ -	\$ 530.70
50	30304	BERUBE, JUSTIN	\$ 23.88	\$ -	\$ 23.88
50	32530	BLACK WATER FIRE PROTEC	\$ 126.25	\$ -	\$ 126.25

City of Manchester NH - Receivables
Over 90 Days as of 8/22/2024

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
50	33969	BONDON, BENJAMIN	\$ 61.23	\$ -	\$ 61.23
50	34569	BOSCO, ANDREW	\$ 43.38	\$ 1.14	\$ 42.24
50	33428	BOWES, DOUGLAS	\$ 7.44	\$ -	\$ 7.44
50	31505	BRADY SULLIVAN PROPERTIES	\$ 391.90	\$ 381.76	\$ 10.14
50	34681	BRIDGES, JASON	\$ 111.89	\$ 3.04	\$ 108.85
50	34821	CARIGNAN, ANTHONY	\$ 73.95	\$ 2.10	\$ 71.85
50	34285	CASWELL, HEATHER	\$ 88.04	\$ -	\$ 88.04
50	33589	CATALDO, LEWIS	\$ 22.84	\$ -	\$ 22.84
50	33278	CERATO, JOSEPH	\$ 82.70	\$ -	\$ 82.70
50	34380	COFFEY, JOSEPH	\$ 33.46	\$ -	\$ 33.46
50	34308	CONLEY, JUSTIN	\$ 144.78	\$ 49.00	\$ 95.78
50	34683	CORMIER, GARY	\$ 153.90	\$ 153.35	\$ 0.55
50	34000	CORREA, XAVIER MORALES	\$ 133.31	\$ -	\$ 133.31
50	33375	COSTA, LISA	\$ 20.12	\$ -	\$ 20.12
50	34605	COX, KEVIN	\$ 221.76	\$ 5.94	\$ 215.82
50	34127	CRAIG, LAURIE	\$ 47.96	\$ -	\$ 47.96
50	34244	CURRIVAN, CASEY	\$ 58.62	\$ -	\$ 58.62
50	34822	CURTIS, RALPH	\$ 44.52	\$ 1.26	\$ 43.26
50	34128	D & D DRYWALL	\$ 574.10	\$ -	\$ 574.10
50	33726	DEAN, JORDAN	\$ 68.61	\$ -	\$ 68.61
50	33430	DELGRECO, JESSE	\$ 337.19	\$ -	\$ 337.19
50	34789	DELISLE, MICHAEL	\$ 296.95	\$ 8.28	\$ 288.67
50	33023	DELISLE, VIVIAN	\$ 55.00	\$ -	\$ 55.00
50	34724	DENMARK, MATTHEW	\$ 32.45	\$ 0.90	\$ 31.55
50	33807	DINSMOOR, BRANDI	\$ 51.51	\$ -	\$ 51.51
50	34685	DOBROVIC, ALEKSANDAR	\$ 30.94	\$ 0.84	\$ 30.10
50	34912	DODGE, KAREN	\$ 59.15	\$ 4.15	\$ 55.00
50	34571	DOHERTY, SHAWN	\$ 45.65	\$ 1.20	\$ 44.45
50	34725	ECONOMIDES, CHRISTIAN	\$ 36.25	\$ 1.00	\$ 35.25
50	34791	ELVIR, SPAHIC	\$ 67.75	\$ 1.90	\$ 65.85
50	33970	ESTRADA, HERIBERTO GARC	\$ 86.52	\$ -	\$ 86.52
50	32524	EVERGREEN MANAGEMENT GROUP	\$ 316.34	\$ 304.00	\$ 12.34
50	3127	EVERSOURCE	\$ 8,005.75	\$ 7,948.75	\$ 57.00
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	\$ -	\$ 6.12
50	33021	FOURNIER, NOAH	\$ 136.78	\$ -	\$ 136.78
50	34792	FREEMAN, MORGAN	\$ 112.35	\$ 3.14	\$ 109.21
50	33477	FREITAS, ANTONIO	\$ 5.24	\$ -	\$ 5.24
50	34915	GAGNON, JON-LUC	\$ 98.10	\$ 6.85	\$ 91.25
50	34406	GARAMELLA, BENJAMIN	\$ 38.71	\$ 1.06	\$ 37.65
50	34407	GARCIA, JAMIE	\$ 75.05	\$ 4.60	\$ 70.45
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	\$ 193.80	\$ 13.00	\$ 180.80
50	33283	GRAMOLINI, JEANELLE	\$ 42.65	\$ -	\$ 42.65
50	34615	HARRISON, ROBERT	\$ 189.75	\$ -	\$ 189.75
50	34806	HASKELL, KYLE	\$ 69.35	\$ 1.94	\$ 67.41
50	34795	HAYDEN, ALYSON	\$ 26.05	\$ 0.72	\$ 25.33
50	34174	HAYES, LAURA	\$ 57.65	\$ -	\$ 57.65
50	33480	HERNANDEZ, JOSE SANTIAGO	\$ 12.25	\$ -	\$ 12.25
50	33882	HILBERT, BION	\$ 59.95	\$ -	\$ 59.95
50	33145	HOOKE, KEN	\$ 113.15	\$ -	\$ 113.15
50	34311	HOULE, MATTHEW	\$ 24.16	\$ -	\$ 24.16
50	33494	HOWARD, KEVIN	\$ 15.25	\$ -	\$ 15.25
50	33110	INO, ALEX	\$ 5.32	\$ -	\$ 5.32
50	34573	JOHNS, MIRANDA	\$ 136.79	\$ 3.62	\$ 133.17
50	34408	JOHNSON, BRIAN	\$ 48.22	\$ 2.72	\$ 45.50
50	33200	JOHNSON, CORDERO	\$ 70.81	\$ -	\$ 70.81
50	34624	JONES, MICHAEL	\$ 11.45	\$ 0.30	\$ 11.15
50	33482	KASEY, LAWRENCE	\$ 76.80	\$ -	\$ 76.80
50	34824	KIMBALL, CHAD	\$ 38.95	\$ 1.10	\$ 37.85
50	33591	KIMBALL, DANA	\$ 1.29	\$ -	\$ 1.29
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	34796	LANDRY, HYACINTH	\$ 65.60	\$ 1.84	\$ 63.76
50	34437	LANDRY, PAUL	\$ 5.88	\$ 0.16	\$ 5.72
50	34727	LANTAINGE, PETER	\$ 170.07	\$ -	\$ 170.07
50	34728	LARA, JONATHAN	\$ 79.85	\$ 2.20	\$ 77.65
50	34409	LAROCHE, MELISSA	\$ 43.89	\$ -	\$ 43.89
50	33809	LAVALLEE, ROBERT	\$ 137.34	\$ -	\$ 137.34
50	33920	LEPAGE, ROBIN	\$ 72.25	\$ -	\$ 72.25
50	18609	LIBERTY UTILITIES, INC	\$ 599,436.12	\$ 598,049.38	\$ 1,386.74
50	33327	LUCE, VICTOR	\$ 174.70	\$ -	\$ 174.70
50	34617	LUCIA, DAVID	\$ 66.65	\$ -	\$ 66.65
50	34575	LUICHA, DAVID	\$ 69.28	\$ 1.84	\$ 67.44

City of Manchester NH - Receivables
Over 90 Days as of 8/22/2024

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
50	34717	MACHADO, JOSHUA	\$ 61.04	\$ 1.68	\$ 59.36
50	34798	MALM, TIMOTHY	\$ 152.10	\$ 4.24	\$ 147.86
50	33758	MARTINEAU, WAYNE	\$ 50.01	\$ -	\$ 50.01
50	34689	MARTINEZ, RICHARD	\$ 328.72	\$ 8.92	\$ 319.80
50	34234	MCAHON, ROBERT	\$ 14.59	\$ -	\$ 14.59
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	\$ 548.39	\$ 13.94	\$ 534.45
50	34201	MOORE, NATHANIEL	\$ 86.87	\$ -	\$ 86.87
50	34175	NAGY, JUSTIN	\$ 74.80	\$ -	\$ 74.80
50	34818	NORTH & SOUTH CONSTRUCT	\$ 33.60	\$ -	\$ 33.60
50	34438	PEKHNYK, ANDRIY	\$ 622.97	\$ -	\$ 622.97
50	34181	PORTER, APRIL	\$ 55.00	\$ -	\$ 55.00
50	34178	POULIN, RYAN	\$ 87.43	\$ -	\$ 87.43
50	34558	PRESCOTT, JULIAN	\$ 188.31	\$ 4.18	\$ 184.13
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	\$ 240.05	\$ 6.60	\$ 233.45
50	33143	REAGAN, RYAN	\$ 42.65	\$ -	\$ 42.65
50	34939	REYNOLDS, JOSEPH	\$ 213.58	\$ 12.08	\$ 201.50
50	16772	RICARD, DUANE	\$ 72.63	\$ -	\$ 72.63
50	34800	RIVERA, EDWIN	\$ 82.92	\$ -	\$ 82.92
50	33125	RIVERA, JOSHUA	\$ 48.54	\$ -	\$ 48.54
50	34518	RODRIGUES, ANTONIO SILV	\$ 28.20	\$ 0.74	\$ 27.46
50	34877	ROSADO, NICOLAS	\$ 122.53	\$ 3.52	\$ 119.01
50	33146	ROSSMAN, ALEXEXIS	\$ 5.32	\$ -	\$ 5.32
50	32628	ROWELL SERVICES	\$ 75.60	\$ -	\$ 75.60
50	33383	RUSSELL HARDING PROPERT	\$ 290.55	\$ -	\$ 290.55
50	34176	SALAS, JERRY	\$ 62.25	\$ -	\$ 62.25
50	34627	SAMUEL, SUSAN	\$ 13.15	\$ -	\$ 13.15
50	34458	SANTOS, ANTHONY	\$ 39.80	\$ 0.26	\$ 39.54
50	34872	SANTOS, NICHOLAS	\$ 81.76	\$ 2.34	\$ 79.42
50	34202	SARETTE, DOUGLAS	\$ 26.00	\$ -	\$ 26.00
50	34731	SENNETT, KIMBERLY	\$ 66.52	\$ 1.84	\$ 64.68
50	33884	SMITH, JACOB	\$ 32.33	\$ 0.88	\$ 31.45
50	33331	SOLER, LUIS	\$ 5.32	\$ -	\$ 5.32
50	33217	STANELY, SEAN	\$ 43.78	\$ -	\$ 43.78
50	34322	SWAIN CONSTRUCTION	\$ 561.97	\$ -	\$ 561.97
50	11134	THE RESOURCE COMPANY	\$ 138.69	\$ 8.95	\$ 129.74
50	34907	TURNER, WILLIAM	\$ 69.60	\$ 4.85	\$ 64.75
50	34639	VALDEZ PENA, ALEXANDER	\$ 121.88	\$ -	\$ 121.88
50	34823	VILLA, ALFREDO	\$ 53.03	\$ 1.52	\$ 51.51
50	33554	WARREN, SHAWN	\$ 90.12	\$ -	\$ 90.12
50	34706	WEATHERS, VANESSA	\$ 61.04	\$ 1.68	\$ 59.36
50	34317	WHEELER, AMY	\$ 165.18	\$ -	\$ 165.18
50	33885	YOUNG, JOHN	\$ 65.60	\$ -	\$ 65.60
50	33763	ZONA, NICHOLAS	\$ 51.97	\$ -	\$ 51.97
50 & 51 - HIGHWAY TOTALS			\$ 622,624.94	\$ 607,054.51	\$ 15,570.43
52	25446	844 ELM ST. LLC	\$ 3,655.00	\$ -	\$ 3,655.00
52	33277	AGUIAR, WELLINGTON	\$ 120.00	\$ -	\$ 120.00
52	33835	ALLEN, SCOTT	\$ 232.54	\$ 13.05	\$ 219.49
52	34363	ARISTA, ROSE	\$ 130.80	\$ 9.00	\$ 121.80
52	33264	BANFIELD, SAMANTAH	\$ 120.00	\$ -	\$ 120.00
52	33898	BARNETT, ANTHONY	\$ 170.00	\$ -	\$ 170.00
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	\$ 85.00	\$ 595.00
52	34590	BERNARD, IAN	\$ 400.50	\$ 27.00	\$ 373.50
52	33580	BOLLING, SHERMAN	\$ 55.00	\$ -	\$ 55.00
52	34721	BRISSETTE, MATTHEW	\$ 448.80	\$ 146.10	\$ 302.70
52	33151	BROWN, ERIC	\$ 165.00	\$ -	\$ 165.00
52	33936	BRUNO, MARK	\$ 654.96	\$ 45.05	\$ 609.91
52	32770	CARE COUNSELING SERVICE	\$ 11,088.20	\$ 5,458.72	\$ 5,629.48
52	34381	CARLSON, MARIA	\$ 119.96	\$ 8.30	\$ 111.66
52	33605	CHANIN, JILL	\$ 255.00	\$ -	\$ 255.00
52	25479	CITIZENS BANK	\$ 1,839.75	\$ -	\$ 1,839.75
52	32141	CLERK, HARRY	\$ 387.00	\$ 84.30	\$ 302.70
52	34012	COMSTOCK, RACHEL	\$ 320.70	\$ 79.80	\$ 240.90
52	34412	CONATON, WILLIAM	\$ 431.48	\$ 29.05	\$ 402.43
52	33388	CONNOR, MATTHEW	\$ 328.42	\$ 18.05	\$ 310.37
52	34009	CONTRERAS, FREDDY	\$ 1,190.00	\$ -	\$ 1,190.00
52	34320	COTTON, LEILANI	\$ 470.40	\$ 31.50	\$ 438.90
52	33930	CREATIVE FRAMING	\$ 425.00	\$ -	\$ 425.00
52	34632	CRUZ, EIDON	\$ 102.61	\$ 101.33	\$ 1.28

City of Manchester NH - Receivables
Over 90 Days as of 8/22/2024

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
52	31099	CURTIS, RICKY	\$ 173.34	\$ 10.90	\$ 162.44
52	34293	DAIGLE CLARK, HEATHER	\$ 425.00	\$ -	\$ 425.00
52	34292	DE LEON, INES	\$ 125.77	\$ 8.30	\$ 117.47
52	32650	DIALLO, MAMADOU	\$ 266.52	\$ 181.52	\$ 85.00
52	33713	DIFUSCO, NIKELLE	\$ 261.60	\$ 18.00	\$ 243.60
52	33303	DION, MICHELLE	\$ 340.00	\$ -	\$ 340.00
52	34867	DUGUAY, JOHNATHAN	\$ 313.50	\$ 193.50	\$ 120.00
52	32201	DULCES BAKERY, LLC.	\$ 147.35	\$ 8.30	\$ 139.05
52	33509	FALSTEIN, MACK	\$ 255.00	\$ -	\$ 255.00
52	32969	FARGO, MICHAEL	\$ 225.81	\$ -	\$ 225.81
52	33732	GAGNON, MARK	\$ 1,530.00	\$ -	\$ 1,530.00
52	32561	GAINOR, EDWARD	\$ 510.00	\$ -	\$ 510.00
52	33462	GHANAYEM, ABDUL	\$ 255.00	\$ -	\$ 255.00
52	28497	GLOBAL PLASTICS	\$ 2,274.25	\$ 2,233.00	\$ 41.25
52	33771	GONZALES, ELIJAH	\$ 255.00	\$ -	\$ 255.00
52	34163	GRASSO, MONICA	\$ 558.69	\$ 33.20	\$ 525.49
52	33734	GUGUAI, PEYOUR	\$ 850.00	\$ -	\$ 850.00
52	33234	HARRINGTON, IRENE	\$ 85.00	\$ -	\$ 85.00
52	33466	HAYDEN, LYNN	\$ 845.40	\$ 49.50	\$ 795.90
52	34299	HOUGH, MATTHEW	\$ 345.72	\$ 180.72	\$ 165.00
52	33240	LAFFERTY, TANYA	\$ 920.70	\$ 54.00	\$ 866.70
52	33443	LEGault, NICKOLIS	\$ 340.00	\$ -	\$ 340.00
52	34133	LOGAN, SHANITA	\$ 321.26	\$ 16.60	\$ 304.66
52	33177	MALONE, ANDREW	\$ 977.50	\$ -	\$ 977.50
52	25544	MARITIME PROGRAM GROUP	\$ 1,190.00	\$ 1,020.00	\$ 170.00
52	33741	MASSON, DAVID	\$ 63.60	\$ 3.60	\$ 60.00
52	25548	MCLANE MIDDLETON PROF A	\$ 284.80	\$ 102.00	\$ 182.80
52	33813	MONTY, THOMAS	\$ 255.00	\$ -	\$ 255.00
52	34774	MURPHY, BRIAN	\$ 433.96	\$ 432.68	\$ 1.28
52	33305	MWANGI, VICTOR	\$ 175.00	\$ -	\$ 175.00
52	33968	NESBETH, KATHRYN	\$ 501.20	\$ 29.05	\$ 472.15
52	34335	OLSON, JENNIFER	\$ 802.80	\$ 54.00	\$ 748.80
52	33588	OSMAN, MAZIN	\$ 470.31	\$ 31.50	\$ 438.81
52	33716	OUELLET, NOAH	\$ 417.50	\$ 24.00	\$ 393.50
52	33900	PEREZ, MILITZA	\$ 170.00	\$ -	\$ 170.00
52	33842	POISSON, KENNETH	\$ 150.67	\$ 8.30	\$ 142.37
52	33782	RAKOWSKI, RACHEL	\$ 74.92	\$ 4.15	\$ 70.77
52	34106	RIVERA, EDISON TARDI	\$ 607.80	\$ 36.00	\$ 571.80
52	34837	RIVERA, TANIA	\$ 357.85	\$ 187.85	\$ 170.00
52	33989	ROBY-DAIGLE, MERCEDES	\$ 306.60	\$ 18.00	\$ 288.60
52	34641	RODRIGUEZ, GAMALIER	\$ 833.89	\$ 57.40	\$ 776.49
52	33170	ROMARY, THOMAS	\$ 1,020.00	\$ -	\$ 1,020.00
52	34886	ROYCE, ANN	\$ 228.30	\$ 173.30	\$ 55.00
52	34164	RUSSAMANS, ROBERT	\$ 425.00	\$ 85.00	\$ 340.00
52	34205	SANFORD-WILSON, BROOKE	\$ 68.28	\$ 4.15	\$ 64.13
52	33097	SAVARY, AMBER	\$ 1,190.00	\$ -	\$ 1,190.00
52	34361	SCHROEDER, CHRISTOPHER	\$ 185.36	\$ 12.80	\$ 172.56
52	34008	SCHWAB, MATTHEW	\$ 545.70	\$ 36.00	\$ 509.70
52	30959	SOUCY, JOEL	\$ 425.00	\$ -	\$ 425.00
52	33259	STACKPOLE, ANTHONY	\$ 206.50	\$ 10.25	\$ 196.25
52	25586	STEBBINS LAW OFFICE	\$ 170.00	\$ -	\$ 170.00
52	33907	STREHLOW, WILLIAM	\$ 935.00	\$ -	\$ 935.00
52	34737	TALLINI, KARLA	\$ 260.70	\$ 18.00	\$ 242.70
52	34716	TEAM KENNEDY	\$ 394.95	\$ 27.00	\$ 367.95
52	33745	TOWER, THOMAS	\$ 255.00	\$ -	\$ 255.00
52	4312	UNH-MANCHESTER	\$ 1,020.00	\$ -	\$ 1,020.00
52	34103	VINSON, PATRICK	\$ 225.90	\$ 13.50	\$ 212.40
52	8154	WEDU DESIGN	\$ 2,062.98	\$ 1,643.85	\$ 419.13
52	25603	WHALEN, LAURA	\$ 85.00	\$ -	\$ 85.00
52	33567	WHEELER, SAMANTHA	\$ 134.80	\$ 7.50	\$ 127.30
52	34551	WILLIS, JOHN	\$ 666.68	\$ 44.80	\$ 621.88
52 - PARKING TOTALS			\$ 55,067.07	\$ 13,208.47	\$ 41,858.60
65	946	MANCHESTER SCHOOL ATHLETICS	\$ 16,459.50	\$ 14,244.89	\$ 2,214.61
65 - PARKS & RECREATION TOTALS			\$ 16,459.50	\$ 14,244.89	\$ 2,214.61
GRAND TOTALS			\$ 4,886,999.18	\$ 2,296,928.72	\$ 2,590,070.46

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	\$ 878.00	\$ 86.25	\$ 964.25	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

August 26, 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 month of fiscal year 2025.

Expenditures:

The average unobligated balance percentage after one month should be 91.66% as a benchmark. All departments are within 10% of this benchmark with the exception of the Information Systems Department and the Department of Public Works. The overall unobligated percentage after one month is 87.12% for 2025 compared to 89.90% a year ago. Health insurance costs for 2025 is tracking over budget through July. There were no retirement payouts through July for FY 2025 and 2024.

	2025	2024
Payments	\$ -	\$ -
Retirements		
Police	-	-
Fire	-	-
DPW	-	-
All Other	-	-
Total	-	-

There have been no transfers from the FY 2025 Contingency Account as of 7/31/2024:

Original Budget	7/1/2024	200,000.00
Revised Balance - posted		200,000.00

Revenues:

Revenues for the first month of fiscal year 2025 are \$160 thousand lower than a year ago. Auto registrations are \$275 thousand higher and Permits are \$114 thousand higher than the same period a year ago. Offsetting the increases is a decrease in Interest Income of \$156 thousand. School Chargebacks are \$501 thousand lower, primarily due to less timely billing in the Facilities Division of the Department of Public Works.

Sincerely,

Sharon Y. Wickens.
Finance Officer

**CITY OF MANCHESTER
NEW HAMPSHIRE**



FINANCIAL REPORTS

**FOR THE ONE MONTH ENDED
JULY 31, 2024**

UNAUDITED

CITY OF MANCHESTER, NEW HAMPSHIRE
PRELIMINARY FINANCIAL STATEMENTS
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FOR THE ONE MONTHS ENDED JULY 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 One Month Ended July 31, 2024
 (UNAUDITED)
 Budget Basis
 MNTBUDBNB1

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	FY 2025 MODIFIED BUDGET	FY 2025 OBLIGATIONS TO DATE	FY 2025 UNOBLIGATED BALANCE	FY 2025 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 70,000.00	-	\$ 70,000.00	100.00
ASSESSORS	880,069.00	56,488.19	823,580.81	93.58
CITY CLERK	1,260,490.00	75,802.06	1,184,687.94	93.99
MEDO	223,888.00	16,839.73	207,048.27	92.48
CITY SOLICITOR	2,121,199.00	136,484.02	1,984,714.98	93.57
FINANCE	1,246,508.00	80,585.62	1,165,922.38	93.54
CENTRAL FLEET MANAGEMENT	3,910,903.00	379,958.83	3,530,944.17	90.28
INFORMATION SYSTEMS	2,223,386.00	606,251.27	1,617,134.73	72.73
MAYOR	301,059.00	21,835.37	279,223.63	92.75
OFFICE OF YOUTH SERVICES	659,442.00	50,634.30	608,807.70	92.32
HUMAN RESOURCES	815,496.00	87,963.91	727,532.09	89.21
PLANNING & COMMUNITY DEVELOPMENT	2,548,264.00	185,810.20	2,362,453.80	92.71
TAX COLLECTOR	821,200.00	66,219.37	754,980.63	91.94
FIRE	25,594,559.00	1,938,742.20	23,655,816.80	92.43
POLICE	32,166,107.00	2,407,722.72	29,758,384.28	92.51
HEALTH	2,177,859.00	140,439.50	2,037,419.50	93.55
DEPARTMENT OF PUBLIC WORKS	33,826,822.00	7,204,915.72	26,621,906.28	78.70
WELFARE	1,130,321.00	97,487.58	1,032,833.42	91.38
LIBRARY	2,461,215.00	258,819.48	2,202,395.52	89.48
TOTAL AGENCIES	114,438,787.00	13,813,000.07	100,625,786.93	87.93
RESTRICTED ITEMS-				
SEVERANCE PAY	1,000,000.00	-	1,000,000.00	100.00
WORKERS COMPENSATION - SALARY	684,000.00	97,335.83	586,664.17	85.77
WORKERS COMPENSATION - MEDICAL	1,783,654.00	275,497.64	1,508,156.36	84.55
HEALTH INSURANCE	16,297,219.00	2,177,421.96	14,119,797.04	86.64
DENTAL INSURANCE	827,084.00	62,739.63	764,344.37	92.41
DEATH BENEFIT	71,186.00	5,359.70	65,826.30	92.47
DISABILITY INSURANCE	60,771.00	4,115.09	56,655.91	93.23
CITY RETIREMENT	12,486,952.00	978,478.57	11,508,473.43	92.16
FIRE STATE PENSION	6,948,955.00	526,959.49	6,421,995.51	92.42
POLICE STATE PENSION	7,855,300.00	621,437.17	7,233,862.83	92.09
FICA	3,488,285.00	287,971.13	3,200,313.87	91.74
UNEMPLOYMENT	25,000.00	850.47	24,149.53	96.60
TUITION	50,000.00	5,610.17	44,389.83	88.78
CGL INSURANCE	1,575,000.00	469,635.69	1,105,364.31	70.18
TOTAL RESTRICTED ITEMS	53,153,406.00	5,513,412.54	47,639,993.46	89.63

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 1 OF 2

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

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	FY 2025 MODIFIED BUDGET	FY 2025 OBLIGATIONS TO DATE	FY 2025 UNOBLIGATED BALANCE	FY 2025 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
CONTINGENCY	200,000.00	-	200,000.00	100.00
MPTS	470,674.00	470,674.00	-	-
CIVIC CONTRIBUTIONS	124,871.00	124,871.00	-	-
NON-CITY PROGRAMS	78,385.00	78,524.84	(139.84)	(.18)
STREET LIGHTING	828,834.00	-	828,834.00	100.00
COMMUNITY IMPROVEMENT PROGRAM	300,200.00	300,200.00	-	-
TRANSIT SUBSIDY	1,657,544.00	1,657,544.00	-	-
EMPLOYEE MEDICAL SERVICES	65,000.00	6,957.33	58,042.67	89.30
MATURING DEBT	11,300,000.00	1,585,001.00	9,714,999.00	85.97
INTEREST ON MATURING DEBT	4,800,000.00	593,566.86	4,206,433.14	87.63

TOTAL NON-DEPARTMENTAL ITEMS	19,825,508.00	4,817,339.03	15,008,168.97	75.70

TOTAL GENERAL FUND	\$ 187,417,701.00	\$ 24,143,751.64	\$ 163,273,949.36	87.12
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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The One Month Ended July 31, 2023
 (UNAUDITED)
 Budget Basis
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	FY 2024 MODIFIED BUDGET	FY 2024 OBLIGATIONS TO DATE	FY 2024 UNOBLIGATED BALANCE	FY 2024 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 70,000.00	-	\$ 70,000.00	100.00
ASSESSORS	819,053.00	70,267.15	748,785.85	91.42
CITY CLERK	1,177,695.00	67,205.63	1,110,489.37	94.29
MEDO	175,907.00	14,160.30	161,746.70	91.95
CITY SOLICITOR	1,988,925.00	110,628.92	1,878,296.08	94.44
FINANCE	1,205,654.00	74,247.72	1,131,406.28	93.84
CENTRAL FLEET MANAGEMENT	3,807,550.00	346,029.96	3,461,520.04	90.91
INFORMATION SYSTEMS	2,159,332.00	530,049.21	1,629,282.79	75.45
MAYOR	278,859.00	19,279.63	259,579.37	93.09
OFFICE OF YOUTH SERVICES	643,212.00	50,925.89	592,286.11	92.08
HUMAN RESOURCES	783,725.00	55,650.47	728,074.53	92.90
PLANNING & COMMUNITY DEVELOPMENT	2,443,437.00	176,338.88	2,267,098.12	92.78
TAX COLLECTOR	777,253.00	56,254.38	720,998.62	92.76
FIRE	24,341,147.00	1,833,238.84	22,507,908.16	92.47
POLICE	31,213,955.00	2,559,148.32	28,654,806.68	91.80
HEALTH	2,035,420.00	119,343.09	1,916,076.91	94.14
DEPARTMENT OF PUBLIC WORKS	33,328,820.00	3,395,341.47	29,933,478.53	89.81
WELFARE	1,033,487.00	91,420.94	942,066.06	91.15
LIBRARY	2,353,341.00	251,934.85	2,101,406.15	89.29
TOTAL AGENCIES	110,636,772.00	9,821,465.65	100,815,306.35	91.12
RESTRICTED ITEMS-				
SEVERANCE PAY	800,000.00	-	800,000.00	100.00
WORKERS COMPENSATION - SALARY	684,000.00	59,027.49	624,972.51	91.37
WORKERS COMPENSATION - MEDICAL	1,783,654.00	236,361.24	1,547,292.76	86.75
HEALTH INSURANCE	14,513,720.00	1,247,679.56	13,266,040.44	91.40
DENTAL INSURANCE	692,084.00	87,072.33	605,011.67	87.42
DEATH BENEFIT	71,186.00	4,994.02	66,191.98	92.98
DISABILITY INSURANCE	60,771.00	3,809.59	56,961.41	93.73
CITY RETIREMENT	11,526,977.00	914,429.82	10,612,547.18	92.07
FIRE STATE PENSION	6,441,285.00	482,981.99	5,958,303.01	92.50
POLICE STATE PENSION	7,605,230.00	569,845.49	7,035,384.51	92.51
FICA	3,263,910.00	264,300.42	2,999,609.58	91.90
UNEMPLOYMENT	25,000.00	-	25,000.00	100.00
TUITION	50,000.00	3,686.85	46,313.15	92.63
CGL INSURANCE	1,300,000.00	487,919.37	812,080.63	62.47
TOTAL RESTRICTED ITEMS	48,817,817.00	4,362,108.17	44,455,708.83	91.06

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The One Month Ended July 31, 2023
 (UNAUDITED)
 Budget Basis
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	FY 2024 MODIFIED BUDGET	FY 2024 OBLIGATIONS TO DATE	FY 2024 UNOBLIGATED BALANCE	FY 2024 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
MPTS	470,153.00	470,153.00	-	-
CONTINGENCY	262,850.00	-	262,850.00	100.00
CIVIC CONTRIBUTIONS	120,086.00	29,854.00	90,232.00	75.14
NON-CITY PROGRAMS	78,385.00	-	78,385.00	100.00
STREET LIGHTING	890,046.00	5,876.66	884,169.34	99.34
COMMUNITY IMPROVEMENT PROGRAM	1,340,000.00	119,878.00	1,220,122.00	91.05
TRANSIT SUBSIDY	1,594,761.00	1,594,761.00	-	-
EMPLOYEE MEDICAL SERVICES	65,000.00	1,289.56	63,710.44	98.02
MATURING DEBT	11,300,000.00	1,511,001.00	9,788,999.00	86.63
INTEREST ON MATURING DEBT	4,800,000.00	302,061.89	4,497,938.11	93.71

TOTAL NON-DEPARTMENTAL ITEMS	20,921,281.00	4,034,875.11	16,886,405.89	80.71

TOTAL GENERAL FUND	\$ 180,375,870.00	\$ 18,218,448.93	\$ 162,157,421.07	89.90
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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Department - General Fund
 Non-Property Tax Revenues
 For The One Month Ended July 31, 2024
 (UNAUDITED)
 Budget Basis
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	FY 2025 MODIFIED BUDGET	FY 2025 REVENUE RECOGNIZED	FY 2025 UNRECOGNIZED BALANCE	FY 2025 PERCENTAGE UNRECOGNIZED
AGENCIES-				
ASSESSORS	1,043,944.00	3,404.40	1,040,539.60	99.67
CITY CLERK	2,206,770.00	51,117.95	2,155,652.05	97.68
MEDO	400.00	-	400.00	100.00
CITY SOLICITOR	737,138.00	-	737,138.00	100.00
FINANCE	14,193,721.00	362,564.57	13,831,156.43	97.45
INFORMATION SYSTEMS	215,000.00	-	215,000.00	100.00
HUMAN RESOURCES	-	85.47	(85.47)	-
PLANNING & COMMUNITY DEVELOPMENT	3,481,400.00	416,640.42	3,064,759.58	88.03
TAX COLLECTOR	23,538,942.00	2,017,757.51	21,521,184.49	91.43
CENTRAL FLEET MANAGEMENT	45,000.00	10,298.80	34,701.20	77.11
FIRE	1,108,446.00	99,717.33	1,008,728.67	91.00
POLICE	1,242,608.00	61,592.26	1,181,015.74	95.04
HEALTH	227,500.00	11,515.00	215,985.00	94.94
DEPARTMENT OF PUBLIC WORKS	16,008,893.00	947,848.20	15,061,044.80	94.08
WELFARE	25,000.00	4,508.60	20,491.40	81.97
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TOTAL AGENCIES	\$ 64,074,762.00	\$ 3,987,050.51	\$ 60,087,711.49	93.78
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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type - General Fund
 Non-Property Tax Revenues
 For The One Month Ended July 31, 2024
 (UNAUDITED)
 Budget Basis
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	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	21,470.00	-	21,470.00	100.00
INTEREST AND PENALTIES	545,000.00	35,437.81	509,562.19	93.50
CABLE FRANCHISE FEES	1,400,000.00	-	1,400,000.00	100.00
TOTAL TAXES, INTEREST AND PENALTIES	1,966,470.00	35,437.81	1,931,032.19	98.20
LICENSES AND PERMITS				
AUTO REGISTRATIONS	22,688,092.00	1,952,836.02	20,735,255.98	91.39
LICENSES	596,340.00	33,710.82	562,629.18	94.35
PERMITS	3,390,395.00	448,762.93	2,941,632.07	86.76
TOTAL LICENSES AND PERMITS	26,674,827.00	2,435,309.77	24,239,517.23	90.87
INTERGOVERNMENTAL				
FEDERAL REVENUES	418,000.00	28,390.30	389,609.70	93.21
PAYMENTS IN LIEU OF TAXES	1,005,944.00	3,322.40	1,002,621.60	99.67
STATE REVENUES	8,927,947.00	637,216.73	8,290,730.27	92.86
TOTAL INTERGOVERNMENTAL	10,351,891.00	668,929.43	9,682,961.57	93.54
SALES AND SERVICES				
GENERAL REVENUES	241,050.00	18,592.45	222,457.55	92.29
PUBLIC SAFETY	288,650.00	29,432.12	259,217.88	89.80
HIGHWAY	1,124,348.00	117,351.86	1,006,996.14	89.56
HEALTH	10,000.00	960.00	9,040.00	90.40
CEMETERY, PARKS & RECREATION	2,000,706.00	128,257.72	1,872,448.28	93.59
ZONING BOARD	82,000.00	5,285.00	76,715.00	93.55
PARKING VIOLATIONS	3,000.00	1,000.00	2,000.00	66.67
COURT FINES	4,000.00	1,024.00	2,976.00	74.40
FEES	1,161,900.00	58,262.50	1,103,637.50	94.99
TOTAL SALES AND SERVICES	4,915,654.00	360,165.65	4,555,488.35	92.67
OTHER REVENUE SOURCES				
INTEREST INCOME	2,952,825.00	197,611.87	2,755,213.13	93.31
FUND TRANSFERS	3,282,674.00	-	3,282,674.00	100.00
REIMBURSEMENTS	3,293,789.00	266,397.42	3,027,391.58	91.91
RENTALS & LEASES	1,243,667.00	37,568.53	1,206,098.47	96.98
SCHOOL CHARGEBACKS	9,390,465.00	(14,543.33)	9,405,008.33	100.15
MISCELLANEOUS	2,500.00	173.36	2,326.64	93.07
TOTAL OTHER REVENUE SOURCES	20,165,920.00	487,207.85	19,678,712.15	97.58
TOTAL	\$ 64,074,762.00	\$ 3,987,050.51	\$ 60,087,711.49	93.78

City of Manchester, New Hampshire
Budget vs Actual Revenue By Type -
Non-Property Tax Revenues
For The One Month Ended July 31, 2024
Modified Budget FY 2025
(UNAUDITED)
Budget Basis
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	ACTUAL FY 2024	MODIFIED BUDGET FY 25	DIFFERENCE ACTUAL 24 VS BUDGET 25	PERCENTAGE DIFFERENCE OF FY24 VS FY25
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	106,982	21,470	(85,512)	(79.93)
INTEREST AND PENALTIES	806,607	545,000	(261,607)	(32.43)
CABLE FRANCHISE FEES	1,407,068	1,400,000	(7,068)	(.50)
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TOTAL TAXES, INTEREST AND PENALTIES	2,320,657	1,966,470	(354,187)	(15.26)
LICENSES AND PERMITS				
AUTO REGISTRATIONS	22,214,399	22,688,092	473,693	2.13
LICENSES	620,284	596,340	(23,944)	(3.86)
PERMITS	4,184,230	3,390,395	(793,835)	(18.97)
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TOTAL LICENSES AND PERMITS	27,018,913	26,674,827	(344,086)	(1.27)
INTERGOVERNMENTAL				
FEDERAL REVENUES	246,944	418,000	171,056	69.27
PAYMENTS IN LIEU OF TAXES	890,138	1,005,944	115,806	13.01
STATE REVENUES	6,759,798	8,927,947	2,168,149	32.07
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TOTAL INTERGOVERNMENTAL	7,896,880	10,351,891	2,455,011	31.09
SALES AND SERVICES				
GENERAL REVENUES	200,205	241,050	40,845	20.40
PUBLIC SAFETY	313,684	288,650	(25,034)	(7.98)
HIGHWAY	1,119,627	1,124,348	4,721	.42
HEALTH	5,400	10,000	4,600	85.19
CEMETERY, PARKS & RECREATION	2,227,238	2,000,706	(226,532)	(10.17)
ZONING BOARD	81,135	82,000	865	1.07
PARKING VIOLATIONS	7,898	3,000	(4,898)	(62.02)
COURT FINES	6,927	4,000	(2,927)	(42.25)
OTHER FINES	7,771	-	(7,771)	(100.00)
FEES	1,271,990	1,161,900	(110,090)	(8.65)
WITNESS FEES	90	-	(90)	(100.00)
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TOTAL SALES AND SERVICES	5,241,965	4,915,654	(326,311)	(6.22)
OTHER REVENUE SOURCES				
INTEREST INCOME	3,892,761	2,952,825	(939,936)	(24.15)
FUND TRANSFERS	551,516	3,282,674	2,731,158	495.21
REIMBURSEMENTS	2,539,164	3,293,789	754,625	29.72
RENTALS & LEASES	1,180,683	1,243,667	62,984	5.33
SCHOOL CHARGEBACKS	8,349,340	9,390,465	1,041,125	12.47
MISCELLANEOUS	52,107	2,500	(49,607)	(95.20)
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TOTAL OTHER REVENUE SOURCES	16,565,571	20,165,920	3,600,349	21.73
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TOTAL	\$ 59,043,986	\$ 64,074,762	\$ 5,030,776	8.52
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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues
 For The One Month Ended July 31, 2024 and 2023
 (UNAUDITED)
 Budget Basis
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	1 MONTHS ACTUAL FY 2024	1 MONTHS ACTUAL FY 2025	DIFFERENCE ACTUAL 24 VS ACTUAL 25	PERCENTAGE DIFFERENCE OF FY24 VS FY25
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	53,642	-	(53,642)	(100.00)
INTEREST AND PENALTIES	107,348	35,437	(71,910)	(66.99)
TOTAL TAXES, INTEREST AND PENALTIES	160,990	35,437	(125,552)	(77.99)
LICENSES AND PERMITS				
AUTO REGISTRATIONS	1,678,067	1,952,836	274,769	16.37
LICENSES	14,955	33,710	18,755	125.42
PERMITS	334,918	448,762	113,844	33.99
TOTAL LICENSES AND PERMITS	2,027,940	2,435,309	407,369	20.09
INTERGOVERNMENTAL				
FEDERAL REVENUES	-	28,390	28,390	-
PAYMENTS IN LIEU OF TAXES	-	3,322	3,322	-
STATE REVENUES	621,087	637,216	16,129	2.60
TOTAL INTERGOVERNMENTAL	621,087	668,929	47,842	7.70
SALES AND SERVICES				
GENERAL REVENUES	4,677	18,592	13,915	297.53
PUBLIC SAFETY	21,674	29,432	7,758	35.79
HIGHWAY	90,365	117,351	26,986	29.86
HEALTH	500	960	460	92.00
CEMETERY, PARKS & RECREATION	96,862	128,257	31,395	32.41
ZONING BOARD	6,955	5,285	(1,670)	(24.01)
PARKING VIOLATIONS	548	1,000	452	82.48
COURT FINES	1,293	1,024	(269)	(20.80)
FEES	51,366	58,262	6,896	13.43
TOTAL SALES AND SERVICES	274,240	360,165	85,925	31.33
OTHER REVENUE SOURCES				
INTEREST INCOME	353,659	197,611	(156,047)	(44.12)
REIMBURSEMENTS	187,051	266,397	79,346	42.42
RENTALS & LEASES	34,613	37,568	2,955	8.54
SCHOOL CHARGEBACKS	486,219	(14,543)	(500,762)	(102.99)
MISCELLANEOUS	956	173	(782)	(81.87)
TOTAL OTHER REVENUE SOURCES	1,062,498	487,207	(575,290)	(54.15)
TOTAL	\$ 4,146,755	\$ 3,987,050	\$ (159,704)	(3.85)
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City of Manchester, New Hampshire
Parking Division
Budgetary basis
For the twelve months ended June 30, 2024
as of June 13, 2024
(unaudited)

Object Code Description	2025 Revised Budget	July 2024 - June 2025 Activity	2025 Balance
Intergovernmental Total	-	-	-
Charges for Services Total	1,646,170	104,645	1,129,989
Licenses & Permits Total	2,328,779	190,137	2,138,642
Interest Total	2,500	328	2,172
Other Revenue Total	1,091,300	62,016	1,029,284
Grand Total	5,068,749	357,126	4,711,623
Salaries & Wages Total	690,327	13,795	676,532
Employee Benefits Total	462,165	32,545	429,620
Purchased Professional Services Total	23,000	1,257	21,743
Purchased Property Services Total	643,500	21,409	622,091
Other Purchased Services Total	61,200	12,719	48,481
Supplies & Materials Total	122,883	48,576	74,307
Capital Outlay Total	-	-	-
Miscellaneous Total	165,000	10,130	154,870
Non-Departmental Total	168,500	-	168,500
Miscellaneous-Reimburse City Total	2,732,174	-	2,732,174
Grand Total	5,068,749	140,431	4,928,318
Excess (deficit) of revenues over expenditures	-	216,695	(216,695)