



COMMITTEE ON ACCOUNTS, ENROLLMENT AND REVENUE ADMINISTRATION

December 17, 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 Kim LeBlanc requesting authorization to write off the second quarter receivables identified.
Ladies and Gentlemen, what is your pleasure?
4. Communication from Sharon Wickens, Finance Officer, regarding the City's Monthly Financial Report (unaudited) for the first five months of FY25.
Gentlemen, what is your pleasure?
5. Communication from Betty Delisle of 31 Lamonte Street requesting subordination of an existing loan with the City of Manchester.
Gentlemen, what is your pleasure?

6. 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.

“Amending Chapter 52: Sewers of the Code of Ordinances of the City of Manchester by adding language to Section 52.029 Grease, Oil, and Sand Interceptors; Section 52.122 Separate Connections; Section 52.125 Size and Slope; and Section 52.133 Stormwater Prohibited.”

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

December 9, 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
12/9/2024

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	\$77,304.61	\$0.00	
2	Cedar & Oak	9/25/2008	1/1/2018	\$41,000.00	\$21,497.39	\$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	\$12,295.35	\$0.00	

\$354,500.00 \$150,009.24 \$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.

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	\$12,463.93	\$46.74	
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	\$1,699,085.97	\$46.74	

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	\$4,342.24	\$7.24	
9	Blackwood Law, PLLC	12/8/2022	11/1/2027	\$25,000.00	\$16,122.12	\$26.87	
10	My CNA Now, LLC	12/8/2022	11/1/2027	\$25,000.00	\$16,122.12	\$26.87	
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	\$7,554.77	\$12.59	
				\$115,000.00	\$57,157.07	\$95.26	

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

December 3, 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 \$2,232,358 out of \$3,421,175 billed. November's outstanding receivables totaled \$2,232,820 out of \$4,502,691 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		12/3/2024	11/7/2024
	<u>Dept Code</u>	<u>Over 90 Days</u>	<u>Over 90 Days</u>
Airport	25	\$ 1,503,679.98	\$ 1,459,227.22
EPD	27	\$ 21,635.83	\$ 58,657.90
Parking Department	52	\$ 44,541.08	\$ 45,294.08
Total Enterprise Funds		\$ 1,569,856.89	\$ 1,563,179.20
Building Maintenance	21	\$ 8,883.39	\$ 8,883.39
Fire Department	30	\$ 522,569.45	\$ 528,959.29
Highway	50, 51	\$ 21,866.23	\$ 22,616.23
Parks & Recreation	65	\$ 30.00	\$ 30.00
Police Department	33,34,35,36	\$ 109,151.94	\$ 109,151.94
Total General Fund		\$ 662,501.01	\$ 669,640.85
Grand Totals		\$ 2,232,357.90	\$ 2,232,820.05
<u>General Fund receivables over \$10,000 by customer</u>			
FEMA	30	\$ 439,776.52	\$ 439,776.52
Manchester Health Dept	30	\$ 23,895.00	\$ 23,895.00
Donald J Trump for Pres	33,34,35,36	\$ 32,948.79	\$ 32,948.79
FEMA	33,34,35,36	\$ 35,250.00	\$ 35,250.00
Totals		\$ 531,870.31	\$ 531,870.31
Total General Fund receivables over 90 days less over \$10,000		<u>\$ 130,630.70</u>	<u>\$ 137,770.54</u>

Explanation of Charges
FEMA Reimbursement - In-process
Grant Approval-In process
SNHU Rally
FEMA Reimbursement - In-process

City of Manchester NH - Receivables
Over 90 Days as of 12/3/2024

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
21	8132-21	FEMA	\$ 8,883.39	\$ -	\$ 8,883.39
21	BUILDING MAINTENANCE TOTALS		\$ 8,883.39	\$ -	\$ 8,883.39
25		010319, LLC	\$ 30.00	\$ -	\$ 30.00
25		AIR GENERAL INC.	\$ 110.00	\$ -	\$ 110.00
25		ALLIED UNIVERSAL TECHNICAL SERVICES	\$ 814.00	\$ 65.00	\$ 749.00
25		AMBIUS, INC.	\$ 524.00	\$ -	\$ 524.00
25		AMERICAN AIRLINES, INC.	\$ 258,722.56	\$ 175,368.99	\$ 83,353.57
25		AMERIFLIGHT, LLC	\$ 31,497.38	\$ 27,060.26	\$ 4,437.12
25		AMMON, KEITH	\$ 20.00	\$ -	\$ 20.00
25		AT&T - NEW CINGULAR WIRELESS PCS, LLC	\$ 140.12	\$ 140.02	\$ 0.10
25		ATLAS AIR, INC.	\$ 75.00	\$ -	\$ 75.00
25		AUGUSTE, PAUL R.	\$ 145.00	\$ -	\$ 145.00
25		AVELO AIRLINES, INC.	\$ 189,741.58	\$ 95,979.97	\$ 93,761.61
25		BAE SYSTEMS	\$ 1,125.00	\$ 65.00	\$ 1,060.00
25		BREEZE AVIATION GROUP, INC.	\$ 76,841.35	\$ 61,153.99	\$ 15,687.36
25		BROCK, PAUL (B SQUARED INC.)	\$ 495.00	\$ -	\$ 495.00
25		CARTIER GROUP LLC	\$ 65.00	\$ -	\$ 65.00
25		CLEAR CHANNEL AIRPORTS	\$ 8,510.41	\$ -	\$ 8,510.41
25		COMCAST BUSINESS	\$ 3,909.15	\$ -	\$ 3,909.15
25		CONSOLIDATED COMMUNICATIONS	\$ 450.00	\$ -	\$ 450.00
25		COTTON, JOHN	\$ 65.00	\$ -	\$ 65.00
25		DEKA	\$ 140.00	\$ -	\$ 140.00
25		DHART	\$ 6,139.00	\$ 355.00	\$ 5,784.00
25		DUNKIN DONUTS	\$ 1,335.14	\$ 85.00	\$ 1,250.14
25		EGOLF, STEPHEN	\$ 845.00	\$ 400.00	\$ 445.00
25		ENGIE SERVICES	\$ 1,629.00	\$ 75.00	\$ 1,554.00
25		ENTERPRISE RENT-A-CAR	\$ 30,660.53	\$ (65.00)	\$ 30,725.53
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.	\$ 263.00	\$ (275.00)	\$ 538.00
25		FEDERAL EXPRESS CORPORATION	\$ 1,895.00	\$ 1,420.00	\$ 475.00
25		FEDERAL GRANTS	\$ 719,709.07	\$ 6,323.33	\$ 713,385.74
25		FLIGHT ONE OWNERS ASSOCIATION	\$ 174.90	\$ -	\$ 174.90
25		GRAND CANYON AIRLINES, INC.	\$ 9,360.78	\$ -	\$ 9,360.78
25		GRANITE STATE AMBASSADORS	\$ 140.00	\$ 65.00	\$ 75.00
25		GROUP 1 REALTY NE, LLC	\$ 30,030.08	\$ -	\$ 30,030.08
25		HANGAR 5	\$ 3,992.60	\$ 798.52	\$ 3,194.08
25		HANGAR 5 ASSOCIATION	\$ 160.00	\$ -	\$ 160.00
25		HELBLING, ROBERT	\$ 400.00	\$ -	\$ 400.00
25		HERTZ CAR RENTAL	\$ 75.00	\$ -	\$ 75.00
25		HOST INTERNATIONAL, INC.	\$ 6,254.23	\$ 810.01	\$ 5,444.22
25		HUNTLEIGH CORPORATION	\$ 280.00	\$ 215.00	\$ 65.00
25		INTERSTATE ELECTRICAL SERVICES	\$ 130.00	\$ 65.00	\$ 65.00
25		JACOBS ENGINEERING GROUP INC	\$ 240.00	\$ -	\$ 240.00
25		JEM FLIGHT, LLC	\$ 478.67	\$ -	\$ 478.67
25		JITTA, BERNICE (BJ) (SAFLITE PILOT TRAINING INC.)	\$ 405.00	\$ -	\$ 405.00
25		JODICE, TIMOTHY	\$ 1,667.12	\$ -	\$ 1,667.12
25		JP PEST SERVICES	\$ 125.00	\$ -	\$ 125.00
25		KEENAN TECHNICAL INDUSTRIES, INC.	\$ 4,949.89	\$ 4,884.89	\$ 65.00
25		LEGACY AIRWAYS, LLC	\$ 55,926.88	\$ -	\$ 55,926.88
25		LEIDOS, SECURITY DETECTION & AUTOMATION, INC.	\$ 239.00	\$ -	\$ 239.00
25		LONDONDERRY FLYING CLUB.	\$ 718.00	\$ 65.00	\$ 653.00
25		LYFT, INC.	\$ 150.00	\$ 75.00	\$ 75.00
25		MANCOAIR II, LLC	\$ 5,373.19	\$ 75.00	\$ 5,298.19
25		MHT HEX HANGARS - BRYAN HALTER	\$ 64.00	\$ -	\$ 64.00
25		MHT HEX HANGARS - EVERETT WOOD	\$ 275.00	\$ -	\$ 275.00
25		MHT HEX HANGARS - JEFFREY SUTTON	\$ 64.00	\$ -	\$ 64.00
25		MHT HEX HANGARS - JOSEPH CARTER	\$ 65.00	\$ -	\$ 65.00
25		MHT HEX HANGARS - MARK WOODRUFF	\$ 245.00	\$ -	\$ 245.00
25		MISCELLANEOUS	\$ 489.98	\$ -	\$ 489.98
25		NATIONAL AVIATION SERVICES	\$ 2,909.65	\$ 150.00	\$ 2,759.65
25		NATIONAL FLIGHT SIMULATOR	\$ 129,983.60	\$ -	\$ 129,983.60
25		NORTHEAST RAMP HANGAR, LLC	\$ 337.47	\$ 272.47	\$ 65.00
25		PIEDMONT AIRLINES, INC. (AMERICAN AIRLINES SUBSIDIARY)	\$ 51,295.85	\$ 24,026.72	\$ 27,269.13
25		PIKE INDUSTRIES	\$ 2,358.00	\$ -	\$ 2,358.00
25		PRO STAR PROPERTIES II, LLC	\$ 280.00	\$ -	\$ 280.00
25		PSA AIRLINE (AMERICAN AIRLINES SUBSIDIARY)	\$ 172,666.33	\$ 113,507.57	\$ 59,158.76
25		QUANTEM AVIATION	\$ 175.00	\$ -	\$ 175.00
25		SCHONEBERGER, ERIC	\$ 800.00	\$ -	\$ 800.00
25		SDNE, LLC	\$ 129.00	\$ -	\$ 129.00
25		SEACOAST BUSINESS MACHINES	\$ 140.00	\$ -	\$ 140.00
25		SIGNATURE FLIGHT SUPPORT CORPORATION	\$ 135,106.43	\$ 79,956.52	\$ 55,149.91
25		SIT BACK & RELAX, LLC	\$ 484.17	\$ 384.00	\$ 100.17
25		SOUTHWEST AIRLINES, INC.	\$ 224,315.26	\$ 224,250.26	\$ 65.00
25		SPIRIT AIRLINES, INC.	\$ 57,304.16	\$ 47,521.63	\$ 9,782.53
25		STATE GRANTS	\$ 2,626.79	\$ (38,332.16)	\$ 40,958.95
25		SUN COUNTRY INC. DBA SUN COUNTRY AIRLINES	\$ 64,900.30	\$ 23,795.51	\$ 41,104.79
25		TJB TRANSPORTATION	\$ 75.00	\$ -	\$ 75.00
25		T-MOBILE NORTHEAST, LLC	\$ 478.28	\$ 253.12	\$ 225.16
25		TRANSPORTATION SECURITY ADMINISTRATION	\$ 56,743.84	\$ 56,743.84	\$ -
25		TREGO-DUGAN AVIATION OF GRAND ISLAND, INC.	\$ 6,505.00	\$ 5,130.00	\$ 1,375.00
25		TSA UTILITY REIMB. OTA 707010217668N057 (TSA-OTA 2021)	\$ 23,154.55	\$ 8,973.94	\$ 14,180.61
25		UNIFI	\$ 2,080.00	\$ 505.00	\$ 1,575.00
25		UNITED AIRLINES, INC.	\$ 13,366.39	\$ 13,156.46	\$ 209.93
25		UNITED PARCEL SERVICES, INC.	\$ 20,297.00	\$ 2,040.00	\$ 18,257.00
25		VERIZON WIRELESS	\$ 65.03	\$ 0.02	\$ 65.01
25		WEISZMANN, ERIK	\$ 45.00	\$ -	\$ 45.00
25		WIGGINS AIRWAYS	\$ 205.00	\$ -	\$ 205.00
25	AIRPORT TOTALS		\$ 2,441,219.86	\$ 937,539.88	\$ 1,503,679.98
27	32752	BOB'S SEPTIC SERVICE LL	\$ 20.00	\$ -	\$ 20.00

City of Manchester NH - Receivables
Over 90 Days as of 12/3/2024

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	35048	THE THRONE DEPOT	\$ 100.00	\$ -	\$ 100.00
27	3117	WIND RIVER ENVIRONMENTAL	\$ 23,535.73	\$ 23,182.52	\$ 353.21
27 - EPD TOTALS			\$ 44,818.35	\$ 23,182.52	\$ 21,635.83
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	15581	234 MERRIMACK ST LLC	\$ 664.02	\$ 52.68	\$ 611.34
30	28454	300 GAY ST ACQUISITION	\$ 1,716.75	\$ -	\$ 1,716.75
30	34300	447 UNION STREET, LLC.	\$ 1,080.00	\$ -	\$ 1,080.00
30	2988	497 SILVER ST ASSOCIATE	\$ 363.00	\$ -	\$ 363.00
30	34433	71-73 MANCHESTER ST LLC	\$ 127.00	\$ 9.00	\$ 118.00
30	34929	749 EAST INDUSTRIAL LLC	\$ 612.90	\$ 48.60	\$ 564.30
30	30122	79 CARL DR. REALTY, LLC	\$ 2,160.00	\$ -	\$ 2,160.00
30	15675	AMERICAN MEDICAL RESPONSE	\$ 51,956.28	\$ 44,356.33	\$ 7,599.95
30	606	AMERICAN NATIONAL RED CROSS	\$ 2,160.00	\$ -	\$ 2,160.00
30	33447	AMR REAL ESTATE HOLDING	\$ 540.00	\$ -	\$ 540.00
30	30117	ANSHI HOSPITALITY LLC.	\$ 1,313.50	\$ 63.00	\$ 1,250.50
30	33263	BARRETT, GREGORY J REV TRUST	\$ 540.00	\$ -	\$ 540.00
30	30557	BEECH HILL NH LLC	\$ 110.50	\$ 9.00	\$ 101.50
30	30102	BT PROPERTY LLC	\$ 3,248.10	\$ -	\$ 3,248.10
30	30414	CP MANAGEMENT	\$ 540.00	\$ -	\$ 540.00
30	33662	CVS PHARMACY	\$ 1,215.00	\$ -	\$ 1,215.00
30	34943	DONALD J TRUMP FOR PRESIDENT	\$ 8,893.26	\$ 572.90	\$ 8,320.36
30	33289	ELM & BAKER LLC	\$ 2,160.00	\$ -	\$ 2,160.00
30	8132-30	FEMA	\$ 439,776.52	\$ -	\$ 439,776.52
30	32576	FINCH, RUTH	\$ 1,620.00	\$ -	\$ 1,620.00
30	21771	GAMACHE INVESTMENT PROPERTY	\$ 540.00	\$ -	\$ 540.00
30	33633	HERTZ CORP	\$ 343.50	\$ -	\$ 343.50
30	34961	KNOWLES, DYLAN	\$ 552.50	\$ 45.00	\$ 507.50
30	30113	LEROCQUE, KRISTINE	\$ 1,080.00	\$ -	\$ 1,080.00
30	17580	MAHMUTOVIC, MUHAREM	\$ 2,160.00	\$ -	\$ 2,160.00
30	35	MANCHESTER HEALTH DEPT	\$ 23,895.00	\$ -	\$ 23,895.00
30	34372	MBP 250-258 FLATBRUSH TIC LLC	\$ 1,080.00	\$ 540.00	\$ 540.00
30	33838	MERRIMACK ST BRDG HOUSE	\$ 4,346.20	\$ -	\$ 4,346.20
30	7335	NEW BEECH HILL NH LLC	\$ 1,493.40	\$ 75.60	\$ 1,417.80
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	\$ 1,080.00	\$ -	\$ 1,080.00
30	11092	RITE AID CORPORATION	\$ 1,620.00	\$ -	\$ 1,620.00
30	23356	SED LLC	\$ 530.00	\$ -	\$ 530.00
30	34978	SPLB PROP. LLC	\$ 1,436.50	\$ 117.00	\$ 1,319.50
30	34983	STRATTON OAKMONT INC.	\$ 547.01	\$ 44.58	\$ 502.43
30	16677	SUNBELT RENTALS	\$ 121.00	\$ 9.00	\$ 112.00
30	5283	UNITED PARCEL SERVICE	\$ 612.90	\$ 48.60	\$ 564.30
30	30127	WAL-MART REAL ESTATE	\$ 64.80	\$ -	\$ 64.80
30 - FIRE TOTALS			\$ 568,560.74	\$ 45,991.29	\$ 522,569.45
34	33197	DONALD J TRUMP FOR PRESIDENT	\$ 35,313.54	\$ 2,364.75	\$ 32,948.79
34	8132	FEMA	\$ 35,250.00	\$ -	\$ 35,250.00
34	35088	603 YARD & TREE SERVICE	\$ 344.00	\$ 24.00	\$ 320.00
34	85	ASPLUNDH TREE EXPERT CO	\$ 2,169.50	\$ -	\$ 2,169.50
34	32754	ATLANTIC PAVING	\$ 365.00	\$ -	\$ 365.00
34	23724	COMMUNICATION CONSTRUCTION	\$ 2,670.52	\$ 2,417.14	\$ 253.38
34	2559	CONTROL TECHNOLOGIES	\$ 254.00	\$ -	\$ 254.00
34	33707	CVS PHARMACY	\$ 254.00	\$ -	\$ 254.00
34	34945	CVS PHARMACY	\$ 715.39	\$ 57.48	\$ 657.91
34	7965	EAST COAST SIGNAL	\$ 882.50	\$ -	\$ 882.50
34	2094	EVERSOURCE ENERGY (HOOKSETT)	\$ 28,726.00	\$ 27,046.00	\$ 1,680.00
34	22443	HANNAFORD SUPERMARKETS	\$ 14,150.00	\$ 12,150.00	\$ 2,000.00
34	33637	J PASCY QUALITY PAINTING	\$ 254.00	\$ -	\$ 254.00
34	19260	MIDWAY UTILITIES	\$ 18,474.00	\$ 18,057.60	\$ 416.40
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	30231	PRO LINE DEVELOPMENT	\$ 693.50	\$ -	\$ 693.50
34	34117-34	QUEEN CITY PRIDE INC	\$ 4,378.50	\$ -	\$ 4,378.50
34	9601	SIGN GALLERY	\$ 327.25	\$ -	\$ 327.25
34	33316	ST MORITZ SECURITY SERVICE	\$ 492.00	\$ -	\$ 492.00
34	33659	THE GOAT	\$ 10,881.00	\$ 8,646.40	\$ 2,234.60
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	YEE DYNASTY	\$ 4,177.00	\$ 254.16	\$ 3,922.84
34	8871	YWCA	\$ 8,362.14	\$ 473.32	\$ 7,888.82
33, 34, 35, & 36 - POLICE TOTALS			\$ 180,642.79	\$ 71,490.85	\$ 109,151.94
50	34869	ALBERDING, MATTHEW	\$ 109.46	\$ -	\$ 109.46
50	34125	BACELAR, CHRISTINA	\$ 5.08	\$ -	\$ 5.08
50	35076	BAIRD, MATTHEW	\$ 13.33	\$ 1.08	\$ 12.25
50	34126	BEAUDET, RICHARD	\$ 50.69	\$ -	\$ 50.69
50	12076	BENITEZ, EDISON R	\$ 66.37	\$ 5.34	\$ 61.03
50	34892	BENNIE, DAVID	\$ 77.77	\$ 6.18	\$ 71.59
50	34284	BERNEY, JOSHUA	\$ 109.18	\$ -	\$ 109.18
50	33347	BERUBE, GEORGE	\$ 530.70	\$ -	\$ 530.70
50	32530	BLACK WATER FIRE PROTECTION	\$ 126.25	\$ -	\$ 126.25
50	35077	BLANCHETTE, MARK	\$ 43.60	\$ 3.60	\$ 40.00
50	33969	BONDON, BENJAMIN	\$ 61.23	\$ -	\$ 61.23
50	34569	BOSCO, ANDREW	\$ 43.38	\$ -	\$ 43.38
50	34984	BOWEN, KEVIN	\$ 17.43	\$ 1.44	\$ 15.99

City of Manchester NH - Receivables
Over 90 Days as of 12/3/2024

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
50	33428	BOWES, DOUGLAS	\$ 7.44	\$ -	\$ 7.44
50	31505	BRADY SULLIVAN PROPERTIES	\$ 16.90	\$ -	\$ 16.90
50	34681	BRIDGES, JASON	\$ 111.89	\$ -	\$ 111.89
50	35074	CAMERON, PAUL	\$ 116.66	\$ 9.66	\$ 107.00
50	34821	CARIGNAN, ANTHONY	\$ 73.95	\$ -	\$ 73.95
50	35041	CASTRILLON HINCAPIE, DIEGO	\$ 58.03	\$ 4.74	\$ 53.29
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	35146	CHASE, JAMES	\$ 33.60	\$ 2.35	\$ 31.25
50	34380	COFFEY, JOSEPH	\$ 33.46	\$ -	\$ 33.46
50	34308	CONLEY, JUSTIN	\$ 144.78	\$ -	\$ 144.78
50	34683	CORMIER, GARY	\$ 162.70	\$ 13.20	\$ 149.50
50	34000	CORREA, XAVIER MORALES	\$ 133.31	\$ -	\$ 133.31
50	33375	COSTA, LISA	\$ 20.12	\$ -	\$ 20.12
50	34605	COX, KEVIN	\$ 221.76	\$ -	\$ 221.76
50	34127	CRAIG, LAURIE	\$ 47.96	\$ -	\$ 47.96
50	34985	CUNNINGHAM, CRAIG	\$ 42.24	\$ 3.42	\$ 38.82
50	34244	CURRIVAN, CASEY	\$ 58.62	\$ -	\$ 58.62
50	34822	CURTIS, RALPH	\$ 44.52	\$ -	\$ 44.52
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	\$ -	\$ 296.95
50	33023	DELISLE, VIVIAN	\$ 55.00	\$ -	\$ 55.00
50	34724	DENMARK, MATTHEW	\$ 32.45	\$ -	\$ 32.45
50	33807	DINSMOOR, BRANDI	\$ 51.51	\$ -	\$ 51.51
50	34685	DOBROVIC, ALEKSANDAR	\$ 30.94	\$ -	\$ 30.94
50	35053	DOBSON, JONATHAN	\$ 32.90	\$ 2.70	\$ 30.20
50	34912	DODGE, KAREN	\$ 62.47	\$ 4.98	\$ 57.49
50	34571	DOHERTY, SHAWN	\$ 45.65	\$ -	\$ 45.65
50	34725	ECONOMIDES, CHRISTIAN	\$ 36.25	\$ -	\$ 36.25
50	34791	ELVIR, SPAHIC	\$ 67.75	\$ -	\$ 67.75
50	33970	ESTRADA, HERIBERTO GARCIA	\$ 86.52	\$ -	\$ 86.52
50	32524	EVERGREEN MANAGEMENT GROUP	\$ 495.34	\$ 483.00	\$ 12.34
50	3127	EVERSOURCE	\$ 26,179.19	\$ 26,109.44	\$ 69.75
50	33348	FABRIZIO, ANTHONY	\$ 68.40	\$ -	\$ 68.40
50	33750	FALCONERY, CRUZ	\$ 69.33	\$ -	\$ 69.33
50	35054	FELIX, JOEL	\$ 81.52	\$ 6.66	\$ 74.86
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	\$ -	\$ 112.35
50	33477	FREITAS, ANTONIO	\$ 5.24	\$ -	\$ 5.24
50	34915	GAGNON, JON-LUC	\$ 103.58	\$ 8.22	\$ 95.36
50	34406	GARAMELLA, BENJAMIN	\$ 38.71	\$ -	\$ 38.71
50	34407	GARCIA, JAMIE	\$ 78.73	\$ 5.52	\$ 73.21
50	33201	GARCIA, SERGIO	\$ 25.61	\$ -	\$ 25.61
50	33594	GAUTHIER, DIANA	\$ 65.72	\$ -	\$ 65.72
50	35055	GELINAS, JEFFREY	\$ 11.62	\$ 0.96	\$ 10.66
50	33416	GEORGE, ELIZABETH	\$ 55.00	\$ -	\$ 55.00
50	35075	GEROW, JAHMAR GATHRIGHT	\$ 133.54	\$ 11.04	\$ 122.50
50	33376	GOLDEN, CHRISTOPHER	\$ 80.48	\$ -	\$ 80.48
50	34794	GONTIJO, DAVID	\$ 204.20	\$ 15.60	\$ 188.60
50	33283	GRAMOLINI, JEANELLE	\$ 42.65	\$ -	\$ 42.65
50	34987	HANEY, VINCENT	\$ 96.42	\$ 7.86	\$ 88.56
50	34615	HARRISON, ROBERT	\$ 189.75	\$ -	\$ 189.75
50	34806	HASKELL, KYLE	\$ 69.35	\$ -	\$ 69.35
50	34795	HAYDEN, ALYSON	\$ 26.05	\$ -	\$ 26.05
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	\$ -	\$ 136.79
50	34408	JOHNSON, BRIAN	\$ 50.94	\$ 4.08	\$ 46.86
50	33200	JOHNSON, CORDERO	\$ 70.81	\$ -	\$ 70.81
50	34624	JONES, MICHAEL	\$ 11.45	\$ -	\$ 11.45
50	34287	JUMA, HAMISI	\$ 154.53	\$ 12.78	\$ 141.75
50	33482	KASEY, LAWRENCE	\$ 76.80	\$ -	\$ 76.80
50	34824	KIMBALL, CHAD	\$ 38.95	\$ -	\$ 38.95
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	\$ -	\$ 65.60
50	34437	LANDRY, PAUL	\$ 5.88	\$ -	\$ 5.88
50	34727	LANTAINGE, PETER	\$ 170.07	\$ -	\$ 170.07
50	35150	LAPALME, HEATHER	\$ 5.40	\$ 0.40	\$ 5.00
50	34728	LARA, JONATHAN	\$ 79.85	\$ -	\$ 79.85
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	\$ 12,623.62	\$ 11,986.88	\$ 636.74
50	33327	LUCE, VICTOR	\$ 174.70	\$ -	\$ 174.70
50	34617	LUCIA, DAVID	\$ 66.65	\$ -	\$ 66.65
50	34575	LUICHA, DAVID	\$ 69.28	\$ -	\$ 69.28
50	34717	MACHADO, JOSHUA	\$ 61.04	\$ -	\$ 61.04

City of Manchester NH - Receivables
Over 90 Days as of 12/3/2024

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
50	35081	MACIAS, ALBERTO	\$ 176.47	\$ 109.97	\$ 66.50
50	34798	MALM, TIMOTHY	\$ 152.10	\$ -	\$ 152.10
50	2557	MANCHESTER WATER WORKS	\$ 59,939.22	\$ 54,757.64	\$ 5,181.58
50	35082	MARCHANT, CODY	\$ 81.78	\$ 6.78	\$ 75.00
50	33758	MARTINEAU, WAYNE	\$ 50.01	\$ -	\$ 50.01
50	34689	MARTINEZ, RICHARD	\$ 328.72	\$ -	\$ 328.72
50	34234	MCMAHON, 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	35153	MONTEMBEAULT, JEFFREY	\$ 24.45	\$ 1.70	\$ 22.75
50	34379	MOORE, BRUCE	\$ 548.39	\$ -	\$ 548.39
50	34201	MOORE, NATHANIEL	\$ 86.87	\$ -	\$ 86.87
50	34175	NAGY, JUSTIN	\$ 74.80	\$ -	\$ 74.80
50	34818	NORTH & SOUTH CONSTRUCTION	\$ 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	\$ -	\$ 188.31
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	\$ -	\$ 240.05
50	33143	REAGAN, RYAN	\$ 42.65	\$ -	\$ 42.65
50	34939	REYNOLDS, JOSEPH	\$ 225.66	\$ 18.12	\$ 207.54
50	16772	RICARD, DUANE	\$ 72.63	\$ -	\$ 72.63
50	35154	RILEY, DENNIS	\$ 191.60	\$ 13.35	\$ 178.25
50	34800	RIVERA, EDWIN	\$ 82.92	\$ -	\$ 82.92
50	33125	RIVERA, JOSHUA	\$ 48.54	\$ -	\$ 48.54
50	34518	RODRIGUES, ANTONIO SILVA	\$ 28.20	\$ -	\$ 28.20
50	34877	ROSADO, NICOLAS	\$ 122.53	\$ -	\$ 122.53
50	33146	ROSSMAN, ALEXEXIS	\$ 5.32	\$ -	\$ 5.32
50	25009	ROTO-ROOTER OF NH	\$ 243.81	\$ 243.00	\$ 0.81
50	32628	ROWELL SERVICES	\$ 193.16	\$ 117.56	\$ 75.60
50	33383	RUSSELL HARDING PROPERTIES	\$ 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	\$ -	\$ 39.80
50	34872	SANTOS, NICHOLAS	\$ 81.76	\$ -	\$ 81.76
50	34202	SARETTE, DOUGLAS	\$ 26.00	\$ -	\$ 26.00
50	35157	SCOTT, KESTON	\$ 50.80	\$ 3.55	\$ 47.25
50	34731	SENNETT, KIMBERLY	\$ 66.52	\$ -	\$ 66.52
50	33884	SMITH, JACOB	\$ 32.33	\$ -	\$ 32.33
50	33331	SOLER, LUIS	\$ 5.32	\$ -	\$ 5.32
50	33217	STANELY, SEAN	\$ 43.78	\$ -	\$ 43.78
50	35083	SULLIVAN, TIMOTHY	\$ 49.33	\$ 4.08	\$ 45.25
50	34322	SWAIN CONSTRUCTION	\$ 561.97	\$ -	\$ 561.97
50	35165	TABER, CAROLYN	\$ 58.32	\$ 3.32	\$ 55.00
50	11134	THE RESOURCE COMPANY	\$ 145.85	\$ 10.74	\$ 135.11
50	34907	TURNER, WILLIAM	\$ 73.48	\$ 5.82	\$ 67.66
50	34639	VALDEZ PENA, ALEXANDER	\$ 121.88	\$ -	\$ 121.88
50	34823	VILLA, ALFREDO	\$ 53.03	\$ -	\$ 53.03
50	33554	WARREN, SHAWN	\$ 90.12	\$ -	\$ 90.12
50	32507	WATTS, RICHARD P.	\$ 189.47	\$ 10.72	\$ 178.75
50	34706	WEATHERS, VANESSA	\$ 61.04	\$ -	\$ 61.04
50	34317	WHEELER, AMY	\$ 165.18	\$ -	\$ 165.18
50	35059	WILLIAMS, MICHAEL	\$ 9.66	\$ 0.78	\$ 8.88
50	33885	YOUNG, JOHN	\$ 65.60	\$ -	\$ 65.60
50	35084	ZAGARELLA, JOSEPH	\$ 87.20	\$ 7.20	\$ 80.00
50	33763	ZONA, NICHOLAS	\$ 51.97	\$ -	\$ 51.97
50 & 51 - HIGHWAY TOTALS			\$ 115,891.69	\$ 94,025.46	\$ 21,866.23
52	25446	844 ELM ST. LLC	\$ 3,655.00	\$ -	\$ 3,655.00
52	33277	AGUIAR, WELLINGTON	\$ 120.00	\$ -	\$ 120.00
52	33835	ALLEN, SCOTT	\$ 242.98	\$ 15.66	\$ 227.32
52	33622	ARCADIA FINANCIAL GROUP	\$ 385.60	\$ 385.00	\$ 0.60
52	34363	ARISTA, ROSE	\$ 138.00	\$ 10.80	\$ 127.20
52	34901	BALCOM, ROGER	\$ 699.20	\$ 529.20	\$ 170.00
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	\$ -	\$ 680.00
52	34590	BERNARD, IAN	\$ 422.10	\$ 32.40	\$ 389.70
52	34239	BHARDWAJ, AyJy	\$ 522.80	\$ 437.80	\$ 85.00
52	33464	BRENNAN, JOHN	\$ 452.45	\$ 342.45	\$ 110.00
52	34721	BRISSETTE, MATTHEW	\$ 474.00	\$ 37.80	\$ 436.20
52	33151	BROWN, ERIC	\$ 165.00	\$ -	\$ 165.00
52	33936	BRUNO, MARK	\$ 691.00	\$ 54.06	\$ 636.94
52	32770	CARE COUNSELING SERVICE	\$ 1,455.00	\$ -	\$ 1,455.00
52	34381	CARLSON, MARIA	\$ 126.60	\$ 9.96	\$ 116.64
52	33605	CHANIN, JILL	\$ 255.00	\$ -	\$ 255.00
52	25479	CITIZENS BANK	\$ 1,839.75	\$ -	\$ 1,839.75
52	32141	CLERK, HARRY	\$ 408.60	\$ 32.40	\$ 376.20
52	34952	COFFEY, CHARLES	\$ 318.00	\$ 138.00	\$ 180.00
52	34412	CONATON, WILLIAM	\$ 454.72	\$ 34.86	\$ 419.86
52	33388	CONNOR, MATTHEW	\$ 342.86	\$ 21.66	\$ 321.20

City of Manchester NH - Receivables
Over 90 Days as of 12/3/2024

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
52	34009	CONTRERAS, FREDDY	\$ 1,190.00	\$ -	\$ 1,190.00
52	34320	COTTON, LEILANI	\$ 495.60	\$ 37.80	\$ 457.80
52	33930	CREATIVE FRAMING	\$ 425.00	\$ -	\$ 425.00
52	34632	CRUZ, EIDON	\$ 108.33	\$ 7.30	\$ 101.03
52	31099	CURTIS, RICKY	\$ 182.06	\$ 13.08	\$ 168.98
52	34293	DAIGLE CLARK, HEATHER	\$ 425.00	\$ -	\$ 425.00
52	34292	DE LEON, INES	\$ 132.41	\$ 9.96	\$ 122.45
52	2942	DEVINE MILLIMET & BRANC	\$ 700.00	\$ 530.00	\$ 170.00
52	33713	DIFUSCO, NIKELLE	\$ 276.00	\$ 21.60	\$ 254.40
52	33303	DION, MICHELLE	\$ 340.00	\$ -	\$ 340.00
52	34867	DUGUAY, JOHNATHAN	\$ 331.50	\$ 26.10	\$ 305.40
52	32201	DULCES BAKERY, LLC.	\$ 153.99	\$ 9.96	\$ 144.03
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	\$ 1,190.75	\$ 1,124.75	\$ 66.00
52	33771	GONZALES, ELIJAH	\$ 255.00	\$ -	\$ 255.00
52	34163	GRASSO, MONICA	\$ 585.25	\$ 39.84	\$ 545.41
52	33734	GUGUAI, PEYOUR	\$ 850.00	\$ -	\$ 850.00
52	33234	HARRINGTON, IRENE	\$ 85.00	\$ -	\$ 85.00
52	25873	HART, JULIE	\$ 595.00	\$ 510.00	\$ 85.00
52	33466	HAYDEN, LYNN	\$ 885.00	\$ 59.40	\$ 825.60
52	34947	HOMETOWN REFUND	\$ 357.92	\$ 187.92	\$ 170.00
52	34299	HOUGH, MATTHEW	\$ 528.94	\$ 299.84	\$ 229.10
52	33240	LAFFERTY, TANYA	\$ 963.90	\$ 64.80	\$ 899.10
52	33443	LEGAULT, NICKOLIS	\$ 340.00	\$ -	\$ 340.00
52	35046	LEO, AZURE	\$ 493.50	\$ 373.50	\$ 120.00
52	34133	LOGAN, SHANITA	\$ 334.54	\$ 19.92	\$ 314.62
52	33177	MALONE, ANDREW	\$ 977.50	\$ -	\$ 977.50
52	25544	MARITIME PROGRAM GROUP	\$ 1,445.00	\$ 1,275.00	\$ 170.00
52	25548	MCLANE MIDDLETON PROF A	\$ 2,392.80	\$ 2,210.00	\$ 182.80
52	33813	MONTY, THOMAS	\$ 255.00	\$ -	\$ 255.00
52	34774	MURPHY, BRIAN	\$ 712.00	\$ 451.88	\$ 260.12
52	33305	MWANGI, VICTOR	\$ 175.00	\$ -	\$ 175.00
52	34638	N & M REALTY LLC	\$ 747.00	\$ 507.00	\$ 240.00
52	33968	NESBETH, KATHRYN	\$ 524.44	\$ 34.86	\$ 489.58
52	34335	OLSON, JENNIFER	\$ 846.00	\$ 64.80	\$ 781.20
52	34240	ORTIZ, NICHOLAS	\$ 255.00	\$ -	\$ 255.00
52	33588	OSMAN, MAZIN	\$ 495.51	\$ 37.80	\$ 457.71
52	33716	OUELLET, NOAH	\$ 436.70	\$ 28.80	\$ 407.90
52	33900	PEREZ, MILITZA	\$ 170.00	\$ -	\$ 170.00
52	33842	POISSON, KENNETH	\$ 157.31	\$ 9.96	\$ 147.35
52	33782	RAKOWSKI, RACHEL	\$ 78.24	\$ 4.98	\$ 73.26
52	34106	RIVERA, EDISON TARDI	\$ 636.60	\$ 43.20	\$ 593.40
52	34837	RIVERA, TANIA	\$ 378.25	\$ 30.60	\$ 347.65
52	33989	ROBY-DAIGLE, MERCEDES	\$ 321.00	\$ 21.60	\$ 299.40
52	34641	RODRIGUEZ, GAMALIER	\$ 879.81	\$ 68.88	\$ 810.93
52	33170	ROMARY, THOMAS	\$ 1,020.00	\$ -	\$ 1,020.00
52	34886	ROYCE, ANN	\$ 241.58	\$ 19.09	\$ 222.49
52	34164	RUSSAMANS, ROBERT	\$ 425.00	\$ -	\$ 425.00
52	34205	SANFORD-WILSON, BROOKE	\$ 71.60	\$ 4.98	\$ 66.62
52	33097	SAVARY, AMBER	\$ 1,190.00	\$ -	\$ 1,190.00
52	34361	SCHROEDER, CHRISTOPHER	\$ 195.60	\$ 15.36	\$ 180.24
52	34008	SCHWAB, MATTHEW	\$ 574.50	\$ 43.20	\$ 531.30
52	30959	SOUCY, JOEL	\$ 425.00	\$ -	\$ 425.00
52	33259	STACKPOLE, ANTHONY	\$ 214.70	\$ 12.30	\$ 202.40
52	33907	STREHLOW, WILLIAM	\$ 935.00	\$ -	\$ 935.00
52	34784	SWIST, DYLAN	\$ 196.20	\$ 15.30	\$ 180.90
52	34737	TALLINI, KARLA	\$ 275.10	\$ 21.60	\$ 253.50
52	34716	TEAM KENNEDY	\$ 405.75	\$ 21.60	\$ 384.15
52	33745	TOWER, THOMAS	\$ 255.00	\$ -	\$ 255.00
52	4312	UNH-MANCHESTER	\$ 1,020.00	\$ -	\$ 1,020.00
52	34103	VINSON, PATRICK	\$ 236.70	\$ 16.20	\$ 220.50
52	8154	WEDU DESIGN	\$ 1,002.06	\$ 568.62	\$ 433.44
52	25603	WHALEN, LAURA	\$ 85.00	\$ -	\$ 85.00
52	33567	WHEELER, SAMANTHA	\$ 140.80	\$ 9.00	\$ 131.80
52	34551	WILLIS, JOHN	\$ 702.52	\$ 53.76	\$ 648.76
52	34746	WYATT, TISHARA	\$ 408.76	\$ 202.24	\$ 206.52
52	3278-52	YWCA	\$ 9,010.54	\$ 5,374.71	\$ 3,635.83
52 - PARKING TOTALS			\$ 61,126.22	\$ 16,585.14	\$ 44,541.08
65	3278-65	YWCA	\$ 31.80	\$ 1.80	\$ 30.00
65 - PARKS & RECREATION TOTALS			\$ 31.80	\$ 1.80	\$ 30.00
GRAND TOTALS			\$ 3,421,174.84	\$ 1,188,816.94	\$ 2,232,357.90

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.	Balance per Planning on 6/21-\$814.25 plus \$150 from 7/13/23
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	Submitting for Write Off Approval

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

Payment Received

New Submission



Sharon Y. Wickens
Finance Officer

Michele A. Bogardus
Deputy Finance Officer

CITY OF MANCHESTER
Finance Department

December 9, 2024

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

RE: 2nd Quarter Fiscal Year 2025 Write-off List

Dear Honorable Committee Members,

Attached is the 2nd quarter fiscal year 2025 write-off list. These HR, Fire, Police, Public Works and Parking Department customers were sent to collections, but all efforts to collect have been exhausted. After review by the Solicitor's office, it was determined that these receivables are uncollectable and therefore should be written off.

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

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

Respectfully submitted,

Kim LeBlanc
Financial Analyst II

Enc.

City of Manchester Write Off Submissions

Name (Last, First, Middle)	Dept	Dept/Invoice #	Description	Invoice Date	Current Balance
SAWTELLE, JAKE	HUMAN RESOURCES	HRD09172020	WORKER'S COMP OVRPMT	9/17/2020	438.67
Total Human Resources					\$ 438.67
300 GAY STREET ACQUISITIONS LLC	FIRE SERVICES	MFD1053857	WIRED MASTER BOX	1/1/2021	636.75
BT PROPERTY LLC c/o UPS 970540	FIRE SERVICES	MFD1053869	WIRED MASTER BOX	1/1/2021	1,088.10
CVS	FIRE SERVICES	MFD1059688	AES BOX FEE	10/14/2021	135.00
HERTZ CORP	FIRE SERVICES	MFD1059179	HAZARDOUS MATL INSP FEE	9/29/2021	128.50
Total Manchester Fire Services					\$ 1,988.35
NEWMANS EXCAVATION	POLICE	MPD1050172	POLICE EXTRA DETAIL	8/11/2020	246.00
WHISKEY"S 20	POLICE	MPD1045280	POLICE EXTRA DETAIL	1/29/2020	258.00
WHISKEY"S 20	POLICE	MPD1045926	POLICE EXTRA DETAIL	2/18/2020	258.00
WHISKEY"S 20	POLICE	MPD1046030	POLICE EXTRA DETAIL	2/25/2020	258.00
WHISKEY"S 20	POLICE	MPD1046461	POLICE EXTRA DETAIL	3/2/2020	258.00
WHISKEY"S 20	POLICE	MPD1046719	POLICE EXTRA DETAIL	3/24/2020	258.00
Total Manchester Police Dept					\$ 1,536.00
BERUBE,GEORGE	PUBLIC WORKS	HWY1056859	DROP OFF CTR, NSF CHRG	6/1/2021	265.25
BERUBE,GEORGE	PUBLIC WORKS	HWY1056789	DROP OFF CTR, NSF CHRG	5/19/2021	168.75
BERUBE,GEORGE	PUBLIC WORKS	HWY1056725	DROP OFF CTR, NSF CHRG	5/11/2021	96.70
BLACK WATER FIRE PROTECTION,	PUBLIC WORKS	HWY1050277	DROP OFF CTR, NSF CHRG	8/26/2020	126.25
BOWES,DOUGLAS	PUBLIC WORKS	HWY1056906	DROP OFF CTR	5/31/2021	7.44
CATALDO,LEWIS	PUBLIC WORKS	HWY1058848	DROP OFF CTR	8/31/2021	22.84
CERATO,JOSEPH	PUBLIC WORKS	HWY1054414	DROP OFF CTR, NSF CHRG	1/7/2021	82.70
COSTA,LISA	PUBLIC WORKS	HWY1056082	DROP OFF CTR	3/31/2021	20.12
DEAN,JORDAN	PUBLIC WORKS	HWY1060445	DROP OFF CTR	10/31/2021	68.61
DELGRECO,JESSE	PUBLIC WORKS	HWY1056911	DROP OFF CTR	5/31/2021	202.19
DELGRECO,JESSE	PUBLIC WORKS	HWY1058850	DROP OFF CTR	8/31/2021	135.00
DELISLE,VIVIAN	PUBLIC WORKS	HWY1049559	CURBSIDE BULKY, NSF CHRG	7/10/2020	55.00
FABRIZIO,ANTHONY	PUBLIC WORKS	HWY1055650	DROP OFF CTR, NSF CHRG	3/17/2021	68.40
FELT,WILLIAM	PUBLIC WORKS	HWY1052655	DROP OFF CTR	11/16/2020	69.33
FOURNIER,NOAH	PUBLIC WORKS	HWY1049699	DROP OFF CTR	7/30/2020	136.78
FREITAS,ANTONIO	PUBLIC WORKS	HWY1057848	DROP OFF CTR	6/30/2021	5.24
GARCIA,SERGIO	PUBLIC WORKS	HWY1051833	DROP OFF CTR	10/31/2020	25.61
GAUTHIER,DIANA	PUBLIC WORKS	HWY1058852	DROP OFF CTR	8/31/2021	65.72
GEORGE,ELIZABETH	PUBLIC WORKS	HWY1056775	CURBSIDE BULKY, NSF CHRG	5/13/2021	55.00
GOLDEN,CHRISTOPHER	PUBLIC WORKS	HWY1056097	DROP OFF CTR	3/31/2021	80.48
GRAMOLINI,JEANELLE	PUBLIC WORKS	HWY1054978	DROP OFF CTR	1/31/2021	42.65
HERNANDEZ,JOSE SANTIAGO	PUBLIC WORKS	HWY1057853	DROP OFF CTR	6/30/2021	12.25
HOOKE,KEN	PUBLIC WORKS	HWY1050837	DROP OFF CTR	9/29/2020	113.15
HOWARD,KEVIN	PUBLIC WORKS	HWY1057855	DROP OFF CTR	6/30/2021	15.25
INO,ALEX	PUBLIC WORKS	HWY1050354	DROP OFF CTR	9/1/2020	5.32
JOHNSON,CORDERO	PUBLIC WORKS	HWY1051840	DROP OFF CTR	10/31/2020	70.81
KASEY,LAWRENCE	PUBLIC WORKS	HWY1057857	DROP OFF CTR	6/30/2021	76.80
LAFORGE,PHILIP	PUBLIC WORKS	HWY1060447	DROP OFF CTR	10/31/2021	9.79
LUCE,VICTOR	PUBLIC WORKS	HWY1055156	DROP OFF CTR, NSF CHRG	3/1/2021	174.70
METCALF,MICHAEL	PUBLIC WORKS	HWY1057864	DROP OFF CTR	6/30/2021	38.40
METHE,WADE	PUBLIC WORKS	HWY1056104	DROP OFF CTR	3/31/2021	12.29
MIELE,KAYLA	PUBLIC WORKS	HWY1060450	DROP OFF CTR	10/31/2021	13.19
MONDO,BAH	PUBLIC WORKS	HWY1057867	DROP OFF CTR	6/30/2021	208.22
QUINN,Ryan	PUBLIC WORKS	HWY1055617	DROP OFF CTR	3/15/2021	70.81
REAGAN,Ryan	PUBLIC WORKS	HWY1050842	DROP OFF CTR	9/29/2020	42.65
RIVERA,JOSHUA	PUBLIC WORKS	HWY1050787	DROP OFF CTR, NSF CHRG	9/17/2020	44.41

Name (Last, First, Middle)	Dept	Dept/Invoice #	Description	Invoice Date	Current Balance
ROSSMAN,ALEXEXIS	PUBLIC WORKS	HWY1050843	DROP OFF CTR	9/29/2020	5.32
RUSSELL HARDING PROPERTY SERVICES	PUBLIC WORKS	HWY1056170	DROP OFF CTR, NSF CHRG	3/31/2021	89.05
RUSSELL HARDING PROPERTY SERVICES	PUBLIC WORKS	HWY1058331	DROP OFF CTR, NSF CHRG	8/4/2021	201.50
SOLER,LUIS	PUBLIC WORKS	HWY1055533	DROP OFF CTR	2/28/2021	5.32
STANELY,SEAN	PUBLIC WORKS	HWY1052659	DROP OFF CTR	11/16/2020	43.78
Total Public Works					\$3,057.20
AGUIAR,WELLINGTON	PRKG-Non Tickets	PRKG1054949	HARTNETT PERMIT	2/2/2021	60.00
AGUIAR,WELLINGTON	PRKG-Non Tickets	PRKG1055444	HARTNETT PERMIT	3/1/2021	60.00
BANFIELD,SAMANTAH	PRKG-Non Tickets	PRKG1054944	HARTNETT PERMIT	2/2/2021	60.00
BANFIELD,SAMANTAH	PRKG-Non Tickets	PRKG1055438	HARTNETT PERMIT	3/1/2021	60.00
BARROWS,BECKY	PRKG-Non Tickets	PRKG1057109	DOWNTOWN PERMIT	6/2/2021	55.83
BARROWS,BECKY	PRKG-Non Tickets	PRKG1057718	DOWNTOWN PERMIT	7/8/2021	55.83
BARROWS,BECKY	PRKG-Non Tickets	PRKG1058234	DOWNTOWN PERMIT	8/3/2021	55.83
BROWN,ERIC	PRKG-Non Tickets	PRKG1053033	DOWNTOWN PERMIT	12/1/2020	55.00
BROWN,ERIC	PRKG-Non Tickets	PRKG1054352	DOWNTOWN PERMIT	1/4/2021	55.00
BROWN,ERIC	PRKG-Non Tickets	PRKG1054919	DOWNTOWN PERMIT	2/2/2021	55.00
DION,MICHELLE	PRKG-Non Tickets	PRKG1057747	VICTORY PERMIT	7/8/2021	85.00
DION,MICHELLE	PRKG-Non Tickets	PRKG1058264	VICTORY PERMIT	8/3/2021	85.00
FALSTEIN,MACK	PRKG-Non Tickets	PRKG1058301	VICTORY PERMIT	8/3/2021	85.00
FALSTEIN,MACK	PRKG-Non Tickets	PRKG1058824	VICTORY PERMIT	9/1/2021	85.00
FARGO,MICHAEL	PRKG-Non Tickets	PRKG1048874	DOWNTOWN PERMIT	7/9/2020	56.66
FARGO,MICHAEL	PRKG-Non Tickets	PRKG1050085	DOWNTOWN PERMIT	8/5/2020	56.66
FARGO,MICHAEL	PRKG-Non Tickets	PRKG1050657	DOWNTOWN PERMIT	9/1/2020	56.66
FARGO,MICHAEL	PRKG-Non Tickets	PRKG1051123	DOWNTOWN PERMIT	10/1/2020	55.83
HARRINGTON,IRENE	PRKG-Non Tickets	PRKG1054364	VICTORY PERMIT	1/4/2021	85.00
LEGAULT,NICKOLIS	PRKG-Non Tickets	PRKG1057771	VICTORY PERMIT	7/8/2021	85.00
LEGAULT,NICKOLIS	PRKG-Non Tickets	PRKG1058287	VICTORY PERMIT	8/3/2021	85.00
LEGAULT,NICKOLIS	PRKG-Non Tickets	PRKG1058810	VICTORY PERMIT	9/1/2021	85.00
MWANGI,VICTOR	PRKG-Non Tickets	PRKG1057748	VICTORY PERMIT	7/8/2021	5.00
MWANGI,VICTOR	PRKG-Non Tickets	PRKG1058265	VICTORY PERMIT	8/3/2021	85.00
MWANGI,VICTOR	PRKG-Non Tickets	PRKG1058790	VICTORY PERMIT	9/1/2021	85.00
WHALEN,LAURA	PRKG-Non Tickets	PRKG1057034	VICTORY PERMIT	6/2/2021	85.00
Total Parking					\$ 1,738.30
City Totals					\$ 8,758.52

Totals		
Write-off History		
FY	Number of Accounts	Total Amount
FY13	46	\$ 19,080.48
FY14	64	\$ 35,080.98
FY16	13	\$ 15,321.98
FY17	10	\$ 11,092.86
FY18	66	\$ 24,494.11
FY19	87	\$ 31,832.01
FY20	35	\$ 7,733.89
FY21	42	\$ 9,753.36
FY22	12	\$ 15,331.98
FY23	1	\$ 1,200.00
FY24	89	\$ 12,064.65
FY25	55	\$ 8,758.52



Sharon Y. Wickens
Finance Officer

Michele A. Bogardus
Deputy Finance Officer

CITY OF MANCHESTER

Finance Department

December 9, 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 five months of fiscal year 2025.

Expenditures:

The average unobligated balance percentage after five months should be 58.33% as a benchmark. All departments are within 10% of this benchmark with the exception of the Information Systems Department, Welfare Department and the Department of Public Works. The overall unobligated percentage after five months is 54.22% for 2025 compared to 59.25% a year ago. Health insurance costs for 2025 are tracking favorably through November. A comparison of retirement payouts through November for FY 2025 and 2024 is as follows:

	2025	2024
Payments	\$ 720,665	\$ 709,504
Retirements		
Police	169,623	122,163
Fire	226,359	336,351
DPW	89,578	121,201
All Other	235,105	129,789
Total	<u>720,665</u>	<u>709,504</u>

The following amounts have been transferred from the FY 2025 Contingency Account as of 11/30/2024:

Original Budget	7/1/2024	200,000.00
West Nile Virus Treatment BMA Approved 9/3/24	9/3/2024	(25,000.00)
West Nile Virus Treatment BMA Approved 9/3/24	10/25/2024	<u>25,000.00</u>
Revised Balance - posted		<u>200,000.00</u>

Revenues:

Revenues for the first five months of fiscal year 2025 are \$1.1 million lower than a year ago. Permits are \$297 thousand lower than the same period a year ago. School Chargebacks are \$636 thousand lower mainly due to less timely billing in the Facilities and Parks & Recreation divisions of the Department of Public Works. State Revenues are \$684 thousand lower than the same period a year ago due to additional funding received by the State of NH in fiscal year 2024. Offsetting the decreases is Auto Registrations of \$386 thousand higher than the same period a year ago.

Sincerely,

A handwritten signature in black ink, appearing to read 'S. Wickens', written over a horizontal line.

Sharon Y. Wickens
Finance Officer

**CITY OF MANCHESTER
NEW HAMPSHIRE**



FINANCIAL REPORTS

**FOR THE FIVE MONTHS ENDED
NOVEMBER 30, 2024**

UNAUDITED

CITY OF MANCHESTER, NEW HAMPSHIRE
PRELIMINARY FINANCIAL STATEMENTS
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FOR THE FIVE MONTHS ENDED NOVEMBER 30, 2024
(UNAUDITED)

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6	Non-Property Tax Revenues - General Fund Budget vs Actual by Type - Fiscal Years 2024 vs 2025
7	Parking Division Account Balances Fiscal Year 2025

City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Five Months Ended November 30, 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
AGENCIES-				
ALDERMEN	\$ 70,000.00	\$ 17,500.00	\$ 52,500.00	75.00
ASSESSORS	880,069.00	288,316.75	591,752.25	67.24
CITY CLERK	1,260,490.00	580,545.19	679,944.81	53.94
MEDO	223,888.00	73,598.62	150,289.38	67.13
CITY SOLICITOR	2,121,199.00	664,310.21	1,456,888.79	68.68
FINANCE	1,246,508.00	467,471.50	779,036.50	62.50
CENTRAL FLEET MANAGEMENT	3,910,903.00	1,385,550.71	2,525,352.29	64.57
INFORMATION SYSTEMS	2,223,386.00	1,195,402.87	1,027,983.13	46.24
MAYOR	301,059.00	110,657.53	190,401.47	63.24
OFFICE OF YOUTH SERVICES	659,442.00	265,045.66	394,396.34	59.81
HUMAN RESOURCES	815,496.00	321,898.71	493,597.29	60.53
PLANNING & COMMUNITY DEVELOPMENT	2,548,264.00	928,201.53	1,620,062.47	63.58
TAX COLLECTOR	821,200.00	294,725.16	526,474.84	64.11
FIRE	25,594,559.00	10,161,452.25	15,433,106.75	60.30
POLICE	32,166,107.00	13,114,504.72	19,051,602.28	59.23
HEALTH	2,177,859.00	796,427.04	1,381,431.96	63.43
DEPARTMENT OF PUBLIC WORKS	33,826,822.00	25,128,271.09	8,698,550.91	25.71
WELFARE	1,130,321.00	537,901.24	592,419.76	52.41
LIBRARY	2,461,215.00	1,005,883.78	1,455,331.22	59.13
TOTAL AGENCIES	114,438,787.00	57,337,664.56	57,101,122.44	49.90
RESTRICTED ITEMS-				
SEVERANCE PAY	1,000,000.00	720,665.29	279,334.71	27.93
WORKERS COMPENSATION - SALARY	684,000.00	143,146.92	540,853.08	79.07
WORKERS COMPENSATION - MEDICAL	1,783,654.00	1,098,126.10	685,527.90	38.43
HEALTH INSURANCE	16,297,219.00	6,460,304.39	9,836,914.61	60.36
DENTAL INSURANCE	827,084.00	304,306.05	522,777.95	63.21
DEATH BENEFIT	71,186.00	25,061.49	46,124.51	64.79
DISABILITY INSURANCE	60,771.00	19,245.16	41,525.84	68.33
CITY RETIREMENT	12,486,952.00	5,209,103.80	7,277,848.20	58.28
FIRE STATE PENSION	6,948,955.00	2,727,953.71	4,221,001.29	60.74
POLICE STATE PENSION	7,855,300.00	3,296,374.22	4,558,925.78	58.04
FICA	3,488,285.00	1,450,310.62	2,037,974.38	58.42
UNEMPLOYMENT	25,000.00	2,332.27	22,667.73	90.67
TUITION	50,000.00	17,595.10	32,404.90	64.81
CGL INSURANCE	1,575,000.00	963,339.10	611,660.90	38.84
TOTAL RESTRICTED ITEMS	53,153,406.00	22,437,864.22	30,715,541.78	57.79

City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Five Months Ended November 30, 2024
 (UNAUDITED)
 Budget Basis
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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	778,050.21	50,783.79	6.13
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	39,842.90	25,157.10	38.70
MATURING DEBT	11,300,000.00	1,585,001.00	9,714,999.00	85.97
INTEREST ON MATURING DEBT	4,800,000.00	998,938.73	3,801,061.27	79.19

TOTAL NON-DEPARTMENTAL ITEMS	19,825,508.00	6,033,646.68	13,791,861.32	69.57

TOTAL GENERAL FUND	\$ 187,417,701.00	\$ 85,809,175.46	\$ 101,608,525.54	54.22
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City of Manchester, New Hampshire
Budget vs Actual Expenditures - General Fund
By Department Without Restricted Items
For The Five Months Ended November 30, 2023

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(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	\$ 17,500.00	\$ 52,500.00	75.00
ASSESSORS	718,033.46	291,364.49	426,668.97	59.42
CITY CLERK	1,127,816.65	449,314.22	678,502.43	60.16
MEDO	175,941.83	68,830.32	107,111.51	60.88
CITY SOLICITOR	1,783,312.84	658,031.45	1,125,281.39	63.10
FINANCE	1,150,740.23	445,619.36	705,120.87	61.28
CENTRAL FLEET MANAGEMENT	3,791,724.15	1,487,363.32	2,304,360.83	60.77
INFORMATION SYSTEMS	2,113,087.61	1,203,896.35	909,191.26	43.03
MAYOR	278,180.67	93,896.64	184,284.03	66.25
OFFICE OF YOUTH SERVICES	594,271.00	236,705.91	357,565.09	60.17
HUMAN RESOURCES	694,306.89	290,007.40	404,299.49	58.23
PLANNING & COMMUNITY DEVELOPMENT	2,313,942.35	936,216.32	1,377,726.03	59.54
TAX COLLECTOR	744,981.76	284,283.82	460,697.94	61.84
FIRE	24,110,891.62	9,567,719.83	14,543,171.79	60.32
POLICE	30,611,609.56	12,222,460.69	18,389,148.87	60.07
HEALTH	1,839,551.36	698,880.25	1,140,671.11	62.01
DEPARTMENT OF PUBLIC WORKS	32,381,876.44	13,784,306.73	18,597,569.71	57.43
WELFARE	1,032,714.75	528,260.75	504,454.00	48.85
LIBRARY	2,353,285.54	994,306.06	1,358,979.48	57.75

TOTAL AGENCIES	107,886,268.71	44,258,963.91	63,627,304.80	58.98

RESTRICTED ITEMS-				
SEVERANCE PAY	800,000.00	709,504.46	90,495.54	11.31
WORKERS COMPENSATION - SALARY	739,931.59	445,598.83	294,332.76	39.78
WORKERS COMPENSATION - MEDICAL	1,864,082.59	772,196.97	1,091,885.62	58.57
HEALTH INSURANCE	15,407,471.11	6,529,863.48	8,877,607.63	57.62
DENTAL INSURANCE	825,155.84	315,504.59	509,651.25	61.76
DEATH BENEFIT	60,726.56	23,698.28	37,028.28	60.98
DISABILITY INSURANCE	45,656.31	17,745.76	27,910.55	61.13
CITY RETIREMENT	12,468,274.04	4,967,735.34	7,500,538.70	60.16
FIRE STATE PENSION	6,363,409.65	2,592,552.58	3,770,857.07	59.26
POLICE STATE PENSION	7,892,159.52	3,056,756.53	4,835,402.99	61.27
FICA	3,333,450.77	1,341,950.80	1,991,499.97	59.74
UNEMPLOYMENT	9,442.86	544.00	8,898.86	94.24
TUITION	24,015.33	14,576.03	9,439.30	39.31
CGL INSURANCE	1,998,293.96	1,062,799.76	935,494.20	46.81

TOTAL RESTRICTED ITEMS	51,832,070.13	21,851,027.41	29,981,042.72	57.84

2
1 OF 2

City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Five Months Ended November 30, 2023

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(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	-	-
CIVIC CONTRIBUTIONS	121,524.00	121,524.00	-	-
NON-CITY PROGRAMS	78,384.90	78,384.90	-	-
STREET LIGHTING	889,631.42	816,725.78	72,905.64	8.20
COMMUNITY IMPROVEMENT PROGRAM	1,340,000.00	1,340,000.00	-	-
TRANSIT SUBSIDY	1,594,761.00	1,594,761.00	-	-
EMPLOYEE MEDICAL SERVICES	67,638.12	24,740.74	42,897.38	63.42
MATURING DEBT	11,287,677.32	2,172,059.30	9,115,618.02	80.76
INTEREST ON MATURING DEBT	4,807,947.43	777,828.02	4,030,119.41	83.82
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TOTAL NON-DEPARTMENTAL ITEMS	20,657,717.19	7,396,176.74	13,261,540.45	64.20
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TOTAL GENERAL FUND	\$ 180,376,056.03	\$ 73,506,168.06	\$ 106,869,887.97	59.25
	=====	=====	=====	=====

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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Department - General Fund
 Non-Property Tax Revenues
 For The Five Months Ended November 30, 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	116,571.40	927,372.60	88.83
CITY CLERK	2,206,770.00	524,702.69	1,682,067.31	76.22
MEDO	400.00	-	400.00	100.00
CITY SOLICITOR	737,138.00	-	737,138.00	100.00
FINANCE	14,193,721.00	2,428,141.84	11,765,579.16	82.89
INFORMATION SYSTEMS	215,000.00	10,710.00	204,290.00	95.02
HUMAN RESOURCES	-	256.41	(256.41)	-
PLANNING & COMMUNITY DEVELOPMENT	3,481,400.00	1,544,223.07	1,937,176.93	55.64
TAX COLLECTOR	23,538,942.00	9,734,360.65	13,804,581.35	58.65
CENTRAL FLEET MANAGEMENT	45,000.00	22,269.99	22,730.01	50.51
FIRE	1,108,446.00	259,235.99	849,210.01	76.61
POLICE	1,242,608.00	482,446.95	760,161.05	61.17
HEALTH	227,500.00	81,891.00	145,609.00	64.00
DEPARTMENT OF PUBLIC WORKS	16,008,893.00	5,628,577.31	10,380,315.69	64.84
WELFARE	25,000.00	16,339.00	8,661.00	34.64

TOTAL AGENCIES	\$ 64,074,762.00	\$ 20,849,726.30	\$ 43,225,035.70	67.46
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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type - General Fund
 Non-Property Tax Revenues
 For The Five Months Ended November 30, 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	206,828.93	338,171.07	62.05
CABLE FRANCHISE FEES	1,400,000.00	318,666.39	1,081,333.61	77.24

TOTAL TAXES, INTEREST AND PENALTIES	1,966,470.00	525,495.32	1,440,974.68	73.28
LICENSES AND PERMITS				
AUTO REGISTRATIONS	22,688,092.00	9,399,161.47	13,288,930.53	58.57
LICENSES	596,340.00	142,999.58	453,340.42	76.02
PERMITS	3,390,395.00	1,498,319.43	1,892,075.57	55.81

TOTAL LICENSES AND PERMITS	26,674,827.00	11,040,480.48	15,634,346.52	58.61
INTERGOVERNMENTAL				
FEDERAL REVENUES	418,000.00	210,506.38	207,493.62	49.64
PAYMENTS IN LIEU OF TAXES	1,005,944.00	115,822.40	890,121.60	88.49
STATE REVENUES	8,927,947.00	1,274,433.46	7,653,513.54	85.73

TOTAL INTERGOVERNMENTAL	10,351,891.00	1,600,762.24	8,751,128.76	84.54
SALES AND SERVICES				
GENERAL REVENUES	241,050.00	70,028.90	171,021.10	70.95
PUBLIC SAFETY	288,650.00	128,451.47	160,198.53	55.50
HIGHWAY	1,124,348.00	610,797.11	513,550.89	45.68
HEALTH	10,000.00	4,930.00	5,070.00	50.70
CEMETERY, PARKS & RECREATION	2,000,706.00	980,005.92	1,020,700.08	51.02
ZONING BOARD	82,000.00	30,040.00	51,960.00	63.37
PARKING VIOLATIONS	3,000.00	4,800.00	(1,800.00)	(60.00)
COURT FINES	4,000.00	7,172.09	(3,172.09)	(79.30)
FEES	1,161,900.00	288,692.33	873,207.67	75.15
WITNESS FEES	-	125.29	(125.29)	-

TOTAL SALES AND SERVICES	4,915,654.00	2,125,043.11	2,790,610.89	56.77
OTHER REVENUE SOURCES				
INTEREST INCOME	2,952,825.00	1,619,027.25	1,333,797.75	45.17
FUND TRANSFERS	3,282,674.00	-	3,282,674.00	100.00
REIMBURSEMENTS	3,293,789.00	710,234.97	2,583,554.03	78.44
RENTALS & LEASES	1,243,667.00	561,476.20	682,190.80	54.85
SCHOOL CHARGEBACKS	9,390,465.00	2,660,478.17	6,729,986.83	71.67
MISCELLANEOUS	2,500.00	6,728.56	(4,228.56)	(169.14)

TOTAL OTHER REVENUE SOURCES	20,165,920.00	5,557,945.15	14,607,974.85	72.44

TOTAL	\$ 64,074,762.00	\$ 20,849,726.30	\$ 43,225,035.70	67.46
	=====			

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues
 For The Five Months Ended November 30, 2024
 Modified Budget FY 2025
 (UNAUDITED)
 Budget Basis
 MNTREVCOM1

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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)
	-----	-----	-----	-----
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	4,191,533	3,390,395	(801,138)	(19.11)
	-----	-----	-----	-----
TOTAL LICENSES AND PERMITS	27,026,216	26,674,827	(351,389)	(1.30)
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	9,459,798	8,927,947	(531,851)	(5.62)
	-----	-----	-----	-----
TOTAL INTERGOVERNMENTAL	10,596,880	10,351,891	(244,989)	(2.31)
SALES AND SERVICES				
GENERAL REVENUES	204,705	241,050	36,345	17.75
PUBLIC SAFETY	313,684	288,650	(25,034)	(7.98)
HIGHWAY	1,122,515	1,124,348	1,833	.16
HEALTH	5,400	10,000	4,600	85.19
CEMETERY, PARKS & RECREATION	2,227,238	2,000,706	(226,532)	(10.17)
ZONING BOARD	81,590	82,000	410	.50
PARKING VIOLATIONS	7,898	3,000	(4,898)	(62.02)
COURT FINES	5,952	4,000	(1,952)	(32.80)
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)
	-----	-----	-----	-----
TOTAL SALES AND SERVICES	5,248,833	4,915,654	(333,179)	(6.35)
OTHER REVENUE SOURCES				
INTEREST INCOME	3,558,151	2,952,825	(605,326)	(17.01)
FUND TRANSFERS	2,451,566	3,282,674	831,108	33.90
REIMBURSEMENTS	3,097,756	3,293,789	196,033	6.33
RENTALS & LEASES	1,180,683	1,243,667	62,984	5.33
SCHOOL CHARGEBACKS	9,055,847	9,390,465	334,618	3.70
MISCELLANEOUS	52,122	2,500	(49,622)	(95.20)
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TOTAL OTHER REVENUE SOURCES	19,396,125	20,165,920	769,795	3.97
	-----	-----	-----	-----
TOTAL	\$ 64,588,711	\$ 64,074,762	\$ (513,949)	(.80)
	=====	=====	=====	=====

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues
 For The Five Months Ended November 30, 2024 and 2023
 (UNAUDITED)
 Budget Basis
 MNTREVCOM2

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	5 MONTHS ACTUAL FY 2024	5 MONTHS ACTUAL FY 2025	DIFFERENCE ACTUAL 24 VS ACTUAL 25	PERCENTAGE DIFFERENCE OF FY24 VS FY25
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	59,019	-	(59,019)	(100.00)
INTEREST AND PENALTIES	388,218	206,828	(181,389)	(46.72)
CABLE FRANCHISE FEES	359,978	318,666	(41,311)	(11.48)
	-----	-----	-----	-----
TOTAL TAXES, INTEREST AND PENALTIES	807,215	525,495	(281,719)	(34.90)
LICENSES AND PERMITS				
AUTO REGISTRATIONS	9,012,256	9,399,161	386,905	4.29
LICENSES	101,850	142,999	41,149	40.40
PERMITS	1,795,569	1,498,319	(297,249)	(16.55)
	-----	-----	-----	-----
TOTAL LICENSES AND PERMITS	10,909,675	11,040,480	130,805	1.20
INTERGOVERNMENTAL				
FEDERAL REVENUES	79,539	210,506	130,967	164.66
PAYMENTS IN LIEU OF TAXES	-	115,822	115,822	-
STATE REVENUES	1,958,364	1,274,433	(683,930)	(34.92)
	-----	-----	-----	-----
TOTAL INTERGOVERNMENTAL	2,037,903	1,600,762	(437,140)	(21.45)
SALES AND SERVICES				
GENERAL REVENUES	69,864	70,028	164	.24
PUBLIC SAFETY	140,115	128,451	(11,663)	(8.32)
HIGHWAY	451,528	610,797	159,269	35.27
HEALTH	2,995	4,930	1,935	64.61
CEMETERY, PARKS & RECREATION	922,515	980,005	57,490	6.23
ZONING BOARD	33,510	30,040	(3,470)	(10.36)
PARKING VIOLATIONS	2,848	4,800	1,952	68.54
COURT FINES	2,327	7,172	4,845	208.21
FEES	299,927	288,692	(11,234)	(3.75)
WITNESS FEES	30	125	95	317.63
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TOTAL SALES AND SERVICES	1,925,659	2,125,043	199,384	10.35
OTHER REVENUE SOURCES				
INTEREST INCOME	1,568,915	1,619,027	50,112	3.19
FUND TRANSFERS	400	-	(400)	(100.00)
REIMBURSEMENTS	792,143	710,234	(81,908)	(10.34)
RENTALS & LEASES	560,587	561,476	889	.16
SCHOOL CHARGEBACKS	3,296,734	2,660,478	(636,255)	(19.30)
MISCELLANEOUS	3,144	6,728	3,584	114.01
	-----	-----	-----	-----
TOTAL OTHER REVENUE SOURCES	6,221,923	5,557,945	(663,977)	(10.67)
	-----	-----	-----	-----
TOTAL	\$ 21,902,375	\$ 20,849,726	\$ (1,052,648)	(4.81)
	=====	=====	=====	=====

City of Manchester, New Hampshire
Parking Division
Budgetary basis
For the five months ended November 30, 2024
(unaudited)

Object Code Description	2025 Revised Budget	July 2024 - November 2024 Activity	2025 Balance
Intergovernmental Total	-	-	-
Charges for Services Total	1,646,170	667,807	759,046
Licenses & Permits Total	2,328,779	958,532	1,370,247
Interest Total	2,500	7,299	(4,799)
Other Revenue Total	1,091,300	366,514	724,786
Grand Total	5,068,749	2,000,152	3,068,597
Salaries & Wages Total	690,327	240,618	449,709
Employee Benefits Total	462,165	166,099	296,066
Purchased Professional Services Total	23,000	10,140	12,860
Purchased Property Services Total	643,500	176,609	466,891
Other Purchased Services Total	61,200	33,875	27,325
Supplies & Materials Total	122,883	71,502	51,381
Capital Outlay Total	-	-	-
Miscellaneous Total	165,000	51,925	113,075
Non-Departmental Total	168,500	-	168,500
Miscellaneous-Reimburse City Total	2,732,174	-	2,732,174
Grand Total	5,068,749	750,768	4,317,981
Excess (deficit) of revenues over expenditures	-	1,249,384	(1,249,384)

Betty Delisle
31 Lamonte Street
Manchester NH 03104
bettydelisle@hotmail.com
603 264-8546
November 20, 2024

City Of Manchester
One City Hall Plaza
Manchester NH 03101

Dear City of Manchester /Finance Department

I am writing this letter of request today and asking the City of Manchester to consider subordinating my existing loan. The reason for this request is as follows. The City of Manchester and the Superior Court of Manchester are aware I have been struggling financially with job loss, personal family issues, Covid, and obtaining full-time employment. This has been a rough last year; I am under stress trying to find ways and a solution that will help me succeed in not having these debt issues and to pay them off as quickly as possible.

Currently I am working full time as of September 16th, 2024, and have provided notice and paystubs to the City of Manchester. My income still is not enough to cover all my current debts involved and I am still seeking full-time employment and looking at all my prospects. I had no choice but to take this current position with less pay or I would have taken a loss of Unemployment benefits and would have had no income at all. My family has helped me as much as possible in this past year. The City of Manchester attorney's office is also aware of the agencies who have helped and assisted with my mortgage payments and my bills. The attorney has copies of all my statements. Clearly there have been struggles for me in the past year.

I am currently waiting for a Court date scheduled for December 02, 2024 for another request of periodic payments and order that was requested from the City attorney's office of Manchester. This is going to take me away from my employment and I will not be paid for my time off and may be reprimanded. I am asking the City of Manchester to consider subordinating the loan for reasons that follow:

I have had the opportunity to refinance my existing mortgage with Granite State Credit Union which currently has a 10% interest rate to a lower rate of 6.5% and to secure better loan terms which ultimately will help ensure the continuation of payments on my obligation to the City of Manchester.

The lender requires a subordination of my existing loan to the new mortgage.

I am not able to continue with the refinance on my home based off my periodic payments of \$ 150.00 a month ordered through the Courts and the Lien placed on my home of \$36,000 from the City of Manchester.

My new refinance rate of 6.5% will eliminate some of my current debt and I will be in a much better financial position moving forward.

If the City of Manchester considers my request and agrees to subordinate my loan, my periodic payment will have to be \$100.00 per month Court ordered. By State Mortgage guidelines at least three (3) monthly payments of \$100.00 a month beginning Jan 01, 2025 — March of 2025 to the City in Good Faith. I then will be able to refinance my mortgage and according to my loan documents, I will receive \$2000.00 back at closing which would be applied to my loan and reduce my balance. This would cover the last twelve (12) months of payments in arrears to the City of Manchester. I am requesting all this in Good Faith.

Having this loan subordinated will also provide me with an opportunity to revisit my mortgage within six (6) months and refinance the loan and pay off the remaining balance in full to the City of Manchester. In closing my letter, I truly hope that the City of Manchester will consider my request as I will only continue to struggle having this debt not paid. I do believe that this plan will utmost reap beneficial and financial rewards for both parties.

Thank you for your cooperation and greatly appreciate your attention in this matter and look forward to your positive response.

Sincerely,

Betty Delisle

Emily Gray Rice
City Solicitor

Peter R. Chiesa
Deputy City Solicitor

Gregory T. Muller
Supervising Prosecutor



John G. Blanchard
Kathleen A. Broderick
Jessica L. Cain
Benjamin W. Maki
Steven J. Ranfos
Melissa A. Kowalewski

Donald P. Shedd, II.
Paralegal

CITY OF MANCHESTER

Office of the City Solicitor

December 9, 2024

Committee on Accounts, Enrollment & Revenue Administration
c/o Matthew Normand, City Clerk
One City Hall Plaza
Manchester, N.H. 03101

Re: November 25, 2024 Request of Betty Delisle

Dear Chairman Terrio and Honorable Committee Members,

In 2010, Ms. Delisle owned and operated the Delisle Hillsborough Market, LLC, located at 519 Lincoln Street, Manchester N.H. In 2010, Ms. Delisle received a \$45,040.43 loan from the City of Manchester. In 2013, after failing to repay the loan, the City received a judgment in its favor requiring Ms. Delisle to repay the City \$45,040.43.

Since the 2013 judgement, the City has filed three (3) motions for contempt due to Ms. Delisle's failure to repay the judgment. In June 2023, the City filed its second motion for contempt. Since the filing of the June 2023 motion, Ms. Delisle has made a total of six (6) payments toward her judgment. Presently, the total amount due is \$32,599.84 for which the current court order requires Ms. Delisle to make periodic payments of \$150.00 per month.

Since June 2023, the City has litigated the matter resulting in the July 2, 2024 order. See Attached Order. The last hearing held in this matter was conducted on September 6, 2024 at which time Ms. Delisle represented to the Court that she was unemployed. As a result, the Court suspended its monthly periodic payment order. Upon information and belief, on September 6, 2024, Ms. Delisle also represented that she intended to refinance her home in order to pay the remainder of this judgement. On September 11, 2024, Ms. Delisle provided proof to the City that she had obtained employment. On October 26, 2024, the City filed a motion to reinstate periodic payments. As of the date of this letter, the Court has not ruled upon the City's motion. The next court hearing is scheduled for January 3, 2024. Given Ms. Delisle's representation to the court, since September 6, 2024 Ms. Delisle has not been under a court order requiring her to make monthly periodic payments. However, since obtaining employment on September 11, 2024, she has not voluntarily made any payments toward satisfying her judgment.

One City Hall Plaza • Manchester, New Hampshire 03101 • (603) 624-6523 • FAX: (603) 624-6528
TTY: 1-800-735-2964

E-Mail: solicitor@manchesternh.gov • Website: www.manchesternh.gov

This Committee has received a request from Betty Delisle asking the Committee to subordinate the City's lien, accept \$2000.00 upon her refinance, and agree to periodic payments of \$100.00 a month for a period of three (3) months; notably any amendment to the amount of monthly periodic payments which Ms. Delisle is obligated to pay must be done by court order. Thereafter, Ms. Delisle hopes to again refinance her home and hopes to satisfy the City's judgment in full at that time.

By way of further background, in 2020, Ms. Delisle sold 519 Lincoln Street property for approximately \$575,000.00. On or about June 2020, Ms. Delisle purchased 31 Lamonte Street for \$310,000.00 unencumbered by a mortgage. On or about December 2022, Ms. Delisle obtained a Home Equity Line of Credit from Granite State Credit Union in the amount of \$145,000.00 which sum she used to renovate 31 Lamonte Street. At no time did Ms. Delisle attempt to satisfy the City's judgment against her. It appears that Ms. Delisle now wishes to refinance her home equity loan.

Presently there are three (3) liens attached to Ms. Delisle's home. First in priority is Granite State Credit Union's lien stemming from Ms. Delisle's home equity line of credit. After satisfying the Granite State Credit Union's lien, a substantial portion would remain as a result of the refinance. The City of Manchester's lien is second in priority. Therefore, the City's lien would be honored before any remaining pay out.

It is believed that Ms. Delisle's request for the City to subordinate its priority relates to an unrelated, third lien attached to her home. This third lien stems from an October 2024 judgment in the amount of \$2,500.00.

Respectfully submitted,



Kathleen A Broderick, Esq.
Attorney II
Office of the City Solicitor

**THE STATE OF NEW HAMPSHIRE
JUDICIAL BRANCH
SUPERIOR COURT**

Hillsborough Superior Court Northern District
300 Chestnut Street
Manchester NH 03101

Telephone: 1-855-212-1234
TTY/TDD Relay: (800) 735-2964
<http://www.courts.nh.gov>

July 03, 2024

FILE COPY

Case Name: **City of Manchester v Delisle Hillsborough Market, LLC, et al**
Case Number: **216-2013-CV-00464**

You are hereby notified that on April 25, 2024, the following order was entered:

RE: CITY'S MOTION TO SEAL ATTACHMENTS RELATED TO ITS OBJECTION TO THE
DEFENDANT'S APRIL 11, 2024 MOTION TO DISMISS:

"Granted." (Delker, J.)

On July 2, 2024, the following order was entered:

RE: COURT ORDER:
See copy attached. (Delker, J.)

W. Michael Scanlon
Clerk of Court

(923)

C: Betty Delisle; Kathleen A. Broderick, ESQ

**The State of New Hampshire
Superior Court**

Hillsborough - North

CITY OF MANCHESTER

V.

BETTY DELISLE

No. 216-2013-CV-00464

ORDER

This is the latest installment in a long-running dispute between the City of Manchester and Betty Delisle. In the last order dated March 5, 2024, the defendant was required to make the periodic payments of \$150/month on the 15th day of each month. (Doc. 63 at 5). She was also required to provide the City with her application paperwork for the New Hampshire Housing Finance Authority ("NHHFA") grant applications within 10 days of the March 5 order. (Id. at 2). Alternatively, if she did not have that documentation, the defendant was required to sign a release to allow the City to access her financial records directly from NHHFA. (Id.). Finally, the Court authorized the City to require the defendant to produce proof of the original loan deposit and disbursements of the NHHFA grants for home improvements. (Id. at 4).

On March 22, 2024, the City filed a motion for contempt. (Doc. 64). The City alleged that the defendant did not make a timely payment in March. (Id. ¶ 6). Subsequently, the City submitted evidence that the March and April payments were late. The City also asserted that she did not provide NHHFA applications or a release

to allow the City to accept the information directly as ordered. (Doc. 64 ¶¶ 7-8). The Court held a hearing on the City's motion on May 13, 2024.

The defendant filed pleadings and testified at the hearing about the issues raised by the City. The defendant acknowledged that her payments were late. She claimed it was because she had changed jobs and was paid on a different cycle from when the last periodic payment order issued. The defendant claims she contacted the City about this but heard no response. The City replied that it had no record of contact from the defendant asking for an extension of the payments.

With respect to the issue of periodic payments, the defendant was aware of her obligation to make timely payments. The Court did not find Ms. Delisle's claim credible that she tried to contact the City to work out an extension or notify them of the delay. At the May 13 hearing the Court ordered the defendant going forward to document any communication with the City if Ms. Delisle could not make a timely payment. The defendant was ordered to contact Kim Leblanc at the City Finance Department by email. Ms. Leblanc provided Ms. Delisle with her email address at the conclusion of the hearing. The defendant is required to make a timely payment to the city of \$150/month on or before the 15th day of each month. If the defendant is unable to make a timely payment due to circumstances beyond her control she must communicate with Ms. Leblanc before the payment is due, explain why the payment is not made on time, and when the payment will be made. If Ms. Delisle does not comply with these obligations the Court will find her in contempt of court in the future.

With respect to the NHHFA records, the defendant's allegation that she did not understand her obligation is also not credible. The Court's written order from March 5,

2024, could not be more clear about the defendant's obligation to provide the City with complete documentation regarding her NHHFA applications or sign a release so that the City could obtain that information from the agency directly. Further, the City requested proof of the deposit for the original NHHFA home equity loan and disbursement of that money. The defendant did not fully comply with any of these mandates.

Within 10 days of this order, the defendant shall comply with the following orders:

1. She shall sign a release granting the City full access to all documentation (electronic or otherwise) for all grant applications, awards, and denials from the NHHFA or associated entities, including but not limited to the AHEAD and the Homeowners Assistance Fund. The release must also authorize the City to obtain information from the NHHFA about the defendant's account(s) directly either verbally or by email communication.
2. The defendant shall provide all bank records receipts, and/or other documentation showing proof of deposit for a home equity loan in the amount of \$145,000 on or about December 16, 2022.
3. The defendant shall provide all bank records receipts, and/or other documentation showing proof of disbursement of the \$145,000 home equity loan. The defendant has previously testified that she used this money to pay debts, including student loans and overdue credit card payments. She asserted she used the balance to make home improvements. The defendant must provide written documentation about how she spent the entire \$145,000 home equity loan.

The defendant complained at the May 13 hearing that she was being hauled into court and incurring costs and lost wages. This issue about the NHHFA has been unresolved for months. The Court's mandates have been clear. The defendant has not complied. She has no one to blame but herself.

If the defendant does not provide the City with the documentation set forth above in a timely manner the Court will order the defendant incarcerated until she complies. Incarceration to compel compliance with this order is a harsh remedy but the Court is running out of options. Incarceration may result in the loss of the defendant's job or other collateral consequences, but this dispute has gone on long enough. The defendant has acknowledged she owed the City this debt. She has further admitted that she bought a \$310,000 house in 2020 and then obtained a \$145,000 home equity loan to use for her own needs rather than satisfying the judgment. Moreover, there is reason in the documentation the City has received to question the representations she has been making to obtain financial assistance. For example, in a Hardship Letter dated December 9, 2021, she represented, "I have a home that was gifted to me and have not been able to pay the property taxes." (Doc. 71 Ex. B). This is not consistent with findings this Court previously made that the defendant had purchased her home for \$310,00.

Basic fairness dictates that the defendant establish what she used the home equity loan and other financial assistance for. This proof is entirely within the defendant's control. The defendant has repeatedly provided incomplete responses relating to her finances for at least a year and a half since the undersigned judge has presided over this case. (See Doc. 52, 55, 63).

Finally, the Court will hold a periodic payment review hearing as soon as the docket permits. At the last hearing the City submitted a financial statement which the defendant filed with the Circuit Court on April 29, 2024, to obtain court-appointed counsel. (Pl. Ex. 1). Based on this documentation, it appears that the defendant can pay considerably more than \$150/month in periodic payments. In that application for a court-appointed lawyer she reports that her monthly income is \$4,330.00. She lists her monthly expenses, including mortgage, utilities, insurance, and loan payments as \$2,600.00. This leaves \$1,730.00 in excess income. Even if the Court factors in another \$1,000 per month for gas, food, and miscellaneous expenses, the defendant still has more than \$500/month in excess income that should be going to pay off the debt in this case. The Court will address this issue of whether to adjust the periodic payments at the next hearing. If the defendant asserts an inability to pay more than her current \$150/payment, five days before the next hearing, she must produce to the City written documentation of her monthly expenses to justify her claim that the payments should not be adjusted upward. She must also bring copies of that documentation as evidence to Court for the hearing.

SO ORDERED.

July 2, 2024
Date


Judge N. William Deiker

Timothy J. Clougherty
Public Works Director

Owen P. Friend-Gray, P.E.
Deputy Public Works Director

Frederick J. McNeill, P.E.
Chief Engineer



Commission
Kathleen Sullivan, Chair
Arthur Gatzoulis, Co-Chair
Mark MacKenzie
Amber Nicole Cannan
Andre Parent

CITY OF MANCHESTER
Department of Public Works
Environmental Protection Division

September 20, 2024

Committee on Administration/Information Systems
Board of Mayor and Alderman
One City Hall Plaza
Manchester, NH
03101

Subject: Proposed Sewer Ordinance Changes

Dear Chairman Long,

To help address recent flooding events, the Environmental Protection Division (EPD) recommends changes to Sewer Ordinances Chapter § 52.133 to allow stormwater to enter the collection system in "combined" areas under certain circumstances. This proposed ordinance change has been reviewed with the Department of Environmental Services and they support it. EPD has also taken this opportunity to clarify and make current three other sewer ordinances. The proposed ordinance changes are attached and are listed below.

- § 52.029 Grease, Oil, and Sand Interceptors – added language to require interceptors for establishments capable of discharging these contaminants
- § 52.122 Separate Connections – added language to clarify sewer connection and permit requirements for accessory dwelling units (ADUs)
- § 52.125 Size and Slope – added language to clarify that 8" service lines are considered mains and are subject to requirements of standard specifications
- § 52.133 Stormwater Prohibited – added language to allow the discharge of surface runoff or groundwater to the combined sewer system under certain circumstances

If you have any questions regarding these proposed sewer ordinance changes, please feel free to contact us at your convenience.

Regards,

Frederick J. McNeill, P.E.
Chief Engineer

Attachment: Proposed Amendments to Chapter 52: Sewers

City of Manchester *New Hampshire*

In the year Two Thousand and Twenty-Four

AN ORDINANCE

“Amending Chapter 52: Sewers of the Code of Ordinances of the City of Manchester by adding language to Section 52.029 Grease, Oil, and Sand Interceptors; Section 52.122 Separate Connections; Section 52.125 Size and Slope; and Section 52.133 Stormwater Prohibited.

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

- I. Amend the Code of Ordinances by adding new language as bolded (**bold**) and deleting existing language as stricken (——). Portions of the following sections that remain unchanged appear in regular type.

§ 52.029 GREASE, OIL AND SAND INTERCEPTORS.

(A) Grease, oil, and sand interceptors shall be provided when, in the opinion of the Public Works Director, they are necessary for the proper handling of wastewater containing excessive amounts of grease, and oil, or sand or other materials which will damage or interfere with the operation of sewers or drains or give rise to hazardous conditions therein; except that such interceptors shall not be required for residential users. **Interceptors shall be required on sewer mains or services directly or indirectly tributary to the sanitary sewerage system from existing or new garages, service stations, enclosed parking areas, and other establishments capable of discharging petroleum-based oil or grease, flammable wastes, sand, or other harmful substances.** All interception units shall be located to be easily accessible for cleaning and inspection. Such interceptors shall be inspected, cleaned, and repaired regularly, as needed, by the user at their expense.

(B) **All interceptors shall be installed and maintained continuously in satisfactory and effective operation by and at the expense of the owner or user. Both the owner of the premises where an interceptor is required, and the owner or operator of the establishment or business conducted on the premises shall be jointly and severally responsible for installing, properly servicing and maintaining the interceptor.** The owner or user shall maintain records (which are subject to review by the Public Works Director) of the dates, and means of disposal of accumulated interceptor wastes. Any removal and hauling of the collected materials not performed by the user's personnel must be performed by currently licensed waste disposal firms.

§ 52.122 SEPARATE CONNECTIONS.

(A) A separate and independent building connection shall be provided for every building except that, when two or more buildings are so situated that a separate and independent building connection for each building would involve practical difficulties and impose unnecessary hardships, the Public Works Director may authorize the connection of such buildings to the public sewer through a single building connection, subject to such terms and conditions of easement, design, and construction as he may require. In the case of multi-family, condominium, or town house dwelling units, each building connection will be subject to the issuance of a permit. **In the case of detached Accessory Dwelling Units (ADUs), ADUs shall be connected to the existing sewer service within the subject parcel, downstream from where the service exits the main dwelling, and an application for a new sewer connection permit shall be filed.**

City of Manchester *New Hampshire*

In the year Two Thousand and Twenty-Four

AN ORDINANCE

“Amending Chapter 52: Sewers of the Code of Ordinances of the City of Manchester by adding language to Section 52.029 Grease, Oil, and Sand Interceptors; Section 52.122 Separate Connections; Section 52.125 Size and Slope; and Section 52.133 Stormwater Prohibited.

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§ 52.125 SIZE AND SLOPE.

The size and slope of the building connection shall be subject to the approval of the Public Works Director, but in no event shall the diameter be less than four inches; and the slope of the four inch pipe shall in no case be less than $\frac{1}{4}$ inch per foot. Six inch pipe may be laid at a slope of $\frac{1}{8}$ inch per foot. Pipe larger than the minimum size herein specified shall be used when and as the size of structure, numbers and kinds of fixtures to be drained or other conditions may make it necessary to provide for adequate and proper flow. **Building connections with diameters greater than or equal to eight inches are considered sewer mains and shall meet all applicable requirements of the standard specifications of the Department and this chapter and the requirements of the WSPCD, including, providing manholes at all bends and changes in direction and at the point of connection with the public sewer.**

§ 52.133 STORMWATER PROHIBITED.

No person shall make a connection of roof downspouts, exterior or interior foundation drains, areaway drains, cooling-water drains, storm water drains, or any other sources of surface runoff or groundwater to a building sewer or building connection which in turn is connected, or intended to be connected, directly or indirectly, to a public sewer.

Where the public sewer is presently a combined sewer, and the discharge of surface runoff or groundwater cannot be managed on site and is creating a public safety issue or nuisance, the property owner can request to connect to the combined sewer. No connections or discharge shall be made until approved by the Public Works Director. Approval will be based on specific site conditions and with the understanding that the combined sewer will be separated in the future. All approved connections must be to an existing catch basin or new drop inlet before discharging to the combined sewer.

II. This ordinance shall take effect upon its passage.