



COMMITTEE ON ACCOUNTS, ENROLLMENT AND REVENUE ADMINISTRATION

March 18, 2025 at 5:45 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 eight months of FY25.
Gentlemen, what is your pleasure?
4. Chairman Terrio advises that ordinances are to be considered for consistency with the rules of the Board and requests the Clerk to make a presentation.

"Amending Chapter 52: Sewers of the Code of Ordinances of the City of Manchester by amending Section 52.160 Sewer Rental Charges to increase the user charges in the City of Manchester."

"An Ordinance repealing Sections 32.025 through 32.035 relating to the Arts Commission and replacing Sections 32.025 through 32.035."

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

March 10, 2025

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
3/10/2025

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	\$76,404.61	\$0.00	
2	Cedar & Oak	9/25/2008	1/1/2018	\$41,000.00	\$21,197.39	\$0.00	
3	Lazy Nicks	10/30/2009	10/30/2030	\$40,000.00	\$15,200.47	\$0.00	Last payment received 2/18/25
4	Delisle Market	1/28/2010	10/15/2020	\$43,500.00	\$23,012.42	\$0.00	Last payment received 3/6/25
5	Delisle Market - Energy Loan	1/28/2010	8/15/2020	\$20,000.00	\$12,195.35	\$0.00	Last payment received 3/6/25
				\$354,500.00	\$148,010.24	\$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	\$10,924.19	\$40.97	
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	\$1,697,546.23	\$40.97	

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	\$3,047.23	\$5.08	
9	Blackwood Law, PLLC	12/8/2022	11/1/2027	\$25,000.00	\$14,886.10	\$24.81	
10	My CNA Now, LLC	12/8/2022	11/1/2027	\$25,000.00	\$14,886.10	\$24.81	
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	\$6,567.36	\$10.95	
				\$115,000.00	\$52,402.61	\$87.34	

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

March 6, 2025

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 \$2,841,622 out of \$8,307,728 billed. February's outstanding receivables totaled \$2,711,421 out of \$6,640,880 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		3/6/2025	2/6/2025
	<u>Dept Code</u>	<u>Over 90 Days</u>	<u>Over 90 Days</u>
Airport	25	\$ 1,582,707.73	\$ 1,593,535.18
EPD	27	\$ 21,825.97	\$ 21,825.97
Parking Department	52	\$ 54,709.26	\$ 45,661.80
Total Enterprise Funds		\$ 1,659,242.96	\$ 1,661,022.95
Building Maintenance	21	\$ 412,972.79	\$ 412,972.79
Central Fleet Management	23	\$ -	\$ 135.00
Fire Department	30	\$ 535,221.73	\$ 481,450.32
Highway	50, 51	\$ 15,169.96	\$ 18,802.77
Parks & Recreation	65	\$ 12,257.00	\$ 12,287.45
Police Department	33,34,35,36	\$ 206,757.15	\$ 124,749.98
Total General Fund		\$ 1,182,378.63	\$ 1,050,398.31
Grand Totals		\$ 2,841,621.59	\$ 2,711,421.26
<u>General Fund receivables over \$10,000 by customer</u>			
School Administrative Unit	21	\$ 404,089.40	\$ 404,089.40
FEMA	30	\$ 439,776.52	\$ 439,776.52
School Administrative Unit	30	\$ 12,568.91	\$ -
State of NH Dept of Safety	30	\$ 43,388.28	\$ -
Donald J Trump for Pres	33,34,35,36	\$ 35,313.54	\$ 34,367.64
FEMA	33,34,35,36	\$ 35,250.00	\$ 35,250.00
Manchester Police Dept	33,34,35,36	\$ 48,802.02	\$ -
US Dept of Justice	33,34,35,36	\$ 41,338.13	\$ -
Manchester Highway Dept	33,34,35,36	\$ -	\$ 13,750.00
Totals		\$ 1,060,526.80	\$ 927,233.56
Total General Fund receivables over 90 days less over \$10,000		\$ 121,851.83	\$ 123,164.75

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

 SNHU Rally
 FEMA Reimbursement - In-process

 Extra Details

City of Manchester NH - Receivables
Over 90 Days as of 3/6/2025

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
21	8132	FEMA	\$ 8,883.39	\$ -	\$ 8,883.39
21	64	SCHOOL ADMINISTRATIVE UNIT	\$ 3,249,612.03	\$ 2,845,522.63	\$ 404,089.40
21 - BUILDING MAINTENANCE TOTALS			\$ 3,258,495.42	\$ 2,845,522.63	\$ 412,972.79
25		010319, LLC	\$ 30.00	\$ -	\$ 30.00
25		AIR GENERAL INC.	\$ 110.00	\$ -	\$ 110.00
25		ALLIED UNIVERSAL TECHNICAL SERVICES	\$ 964.00	\$ 150.00	\$ 814.00
25		AMBIUS, INC.	\$ 524.00	\$ -	\$ 524.00
25		AMERICAN AIRLINES, INC.	\$ 385,411.27	\$ 239,825.17	\$ 145,586.10
25		AMERIFLIGHT, LLC	\$ 30,690.37	\$ 26,048.25	\$ 4,642.12
25		AMMON, KEITH	\$ 20.00	\$ -	\$ 20.00
25		AT&T - NEW CINGULAR WIRELESS PCS, LLC	\$ 0.15	\$ 0.02	\$ 0.13
25		ATLAS AIR, INC.	\$ 75.00	\$ -	\$ 75.00
25		AUGUSTE, PAUL R.	\$ 145.00	\$ -	\$ 145.00
25		AVELO AIRLINES, INC.	\$ 224,427.38	\$ 86,098.61	\$ 138,328.77
25		AVIATION ASSOCIATES	\$ 2,283.04	\$ 1,001.39	\$ 1,281.65
25		AVIS-BUDGET FAMILY	\$ 123,860.14	\$ 36,153.30	\$ 87,706.84
25		BAE SYSTEMS	\$ 1,125.00	\$ -	\$ 1,125.00
25		BREEZE AVIATION GROUP, INC.	\$ 91,897.52	\$ 60,522.80	\$ 31,374.72
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	\$ 7,818.30	\$ 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	\$ 1,319.00	\$ 505.00	\$ 814.00
25		DUNKIN DONUTS	\$ 1,250.14	\$ -	\$ 1,250.14
25		EGOLF, STEPHEN	\$ 845.00	\$ -	\$ 845.00
25		ENGIE SERVICES	\$ 1,704.00	\$ 75.00	\$ 1,629.00
25		ENTERPRISE RENT-A-CAR	\$ 31,585.55	\$ 23,262.49	\$ 8,323.06
25		ENVOY AIRLINES (AMERICAN AIRLINES SUBSIDIARY)	\$ 56,867.89	\$ -	\$ 56,867.89
25		ERIC MITCHELL & ASSOCIATES	\$ 25.00	\$ -	\$ 25.00
25		EVERGREEN HARVARD GROUP	\$ 85.00	\$ -	\$ 85.00
25		FACILITY SOLUTIONS INC.	\$ 628.00	\$ 290.00	\$ 338.00
25		FEDERAL EXPRESS CORPORATION	\$ 475.00	\$ -	\$ 475.00
25		FEDERAL GRANTS	\$ 979,762.68	\$ 310,530.12	\$ 669,232.56
25		FLIGHT ONE OWNERS ASSOCIATION	\$ 174.90	\$ -	\$ 174.90
25		GAFF, BURNIE	\$ 75.00	\$ -	\$ 75.00
25		GRANITE STATE AMBASSADORS	\$ 75.00	\$ -	\$ 75.00
25		GROUP 1 REALTY NE, LLC	\$ 30,030.08	\$ -	\$ 30,030.08
25		HANGAR 5 ASSOCIATION	\$ 160.00	\$ -	\$ 160.00
25		HELBLING, ROBERT	\$ 800.00	\$ 400.00	\$ 400.00
25		HERTZ CAR RENTAL	\$ 75.00	\$ -	\$ 75.00
25		HOST INTERNATIONAL, INC.	\$ 878.23	\$ -	\$ 878.23
25		HUDSON GROUP	\$ 8,772.81	\$ 4,337.47	\$ 4,435.34
25		INTERSTATE ELECTRICAL SERVICES	\$ 65.00	\$ -	\$ 65.00
25		JACOBS ENGINEERING GROUP INC	\$ 240.00	\$ -	\$ 240.00
25		JEM FLIGHT, LLC	\$ 957.34	\$ 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.	\$ 2,465.04	\$ 2,400.04	\$ 65.00
25		LEGACY AIRWAYS, LLC	\$ 55,926.88	\$ -	\$ 55,926.88
25		LEIDOS, SECURITY DETECTION & AUTOMATION, INC.	\$ 304.00	\$ 65.00	\$ 239.00
25		LONDONDERRY FLYING CLUB.	\$ 718.00	\$ -	\$ 718.00
25		MANCOAIR II, LLC	\$ 5,373.19	\$ -	\$ 5,373.19
25		MHT HEX HANGARS - BRYAN HALTER	\$ 129.00	\$ -	\$ 129.00
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	\$ 2,484.65	\$ -	\$ 2,484.65
25		NATIONAL FLIGHT SIMULATOR	\$ 129,983.60	\$ -	\$ 129,983.60
25		PIKE INDUSTRIES	\$ 2,358.00	\$ -	\$ 2,358.00
25		PRO STAR PROPERTIES II, LLC	\$ 280.00	\$ -	\$ 280.00
25		REPUBLIC AIRLINES D/B/A AMERICAN EAGLE	\$ 5,342.44	\$ 1,457.03	\$ 3,885.41
25		SCHONEBERGER, ERIC	\$ 1,200.00	\$ 400.00	\$ 800.00
25		SDNE, LLC	\$ 129.00	\$ -	\$ 129.00
25		SEACOAST BUSINESS MACHINES	\$ 140.00	\$ -	\$ 140.00
25		SIGNATURE FLIGHT SUPPORT CORPORATION	\$ 126,411.83	\$ 16,343.69	\$ 110,068.14
25		SIT BACK & RELAX, LLC	\$ 100.17	\$ -	\$ 100.17
25		SOUTHWEST AIRLINES, INC.	\$ 589,218.97	\$ 589,153.97	\$ 65.00
25		SPIRIT AIRLINES, INC.	\$ 56,650.51	\$ 46,867.98	\$ 9,782.53
25		SUN COUNTRY INC. DBA SUN COUNTRY AIRLINES	\$ 10,518.78	\$ 7,668.78	\$ 2,850.00
25		T-MOBILE NORTHEAST, LLC	\$ 857.96	\$ 253.12	\$ 604.84
25		TRANSPORTATION SECURITY ADMINISTRATION	\$ 85,115.76	\$ 56,743.84	\$ 28,371.92
25		TREGO-DUGAN AVIATION OF GRAND ISLAND, INC.	\$ 1,375.00	\$ -	\$ 1,375.00
25		TSA UTILITY REIMB. OTA 70T01021T7668N057 (TSA-OTA 2021)	\$ 27,641.52	\$ 8,973.94	\$ 18,667.58
25		UNIFI	\$ 2,145.00	\$ 65.00	\$ 2,080.00
25		UNITED AIRLINES, INC.	\$ 209.93	\$ -	\$ 209.93
25		VERIZON WIRELESS	\$ 65.03	\$ -	\$ 65.03
25		WEISZMANN, ERIK	\$ 45.00	\$ -	\$ 45.00
25		WIGGINS AIRWAYS	\$ 205.00	\$ -	\$ 205.00
25 - AIRPORT TOTALS			\$ 3,106,687.56	\$ 1,523,979.83	\$ 1,582,707.73
27	32752	BOB'S SEPTIC SERVICE LLC	\$ 20.00	\$ -	\$ 20.00
27	19303	LIBERTY SEPTIC LLC	\$ 21,162.62	\$ -	\$ 21,162.62
27	35048	THE THRONE DEPOT	\$ 100.00	\$ -	\$ 100.00

City of Manchester NH - Receivables
Over 90 Days as of 3/6/2025

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
27	33581	TRI-STATE WASTE SERVICE	\$ 245.25	\$ 55.11	\$ 190.14
27	3117	WIND RIVER ENVIRONMENTAL	\$ 16,420.46	\$ 16,067.25	\$ 353.21
27 - EPD TOTALS			\$ 37,948.33	\$ 16,122.36	\$ 21,825.97
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	\$ 1,221.58	\$ 566.34	\$ 655.24
30	28454	300 GAY ST ACQUISITION	\$ 1,080.00	\$ -	\$ 1,080.00
30	34300	447 UNION STREET, LLC.	\$ 1,620.00	\$ 540.00	\$ 1,080.00
30	2988	497 SILVER ST ASSOCIATE	\$ 363.00	\$ -	\$ 363.00
30	34433	71-73 MANCHESTER ST LLC	\$ 130.00	\$ 4.50	\$ 125.50
30	34929	749 EAST INDUSTRIAL LLC	\$ 1,169.10	\$ 564.30	\$ 604.80
30	30122	79 CARL DR. REALTY, LLC	\$ 2,700.00	\$ 540.00	\$ 2,160.00
30	606	AMERICAN NATIONAL RED CROSS	\$ 2,160.00	\$ -	\$ 2,160.00
30	33447	AMR REAL ESTATE HOLDING	\$ 1,080.00	\$ 540.00	\$ 540.00
30	33263	BARRETT, GREGORY J REV TRUST	\$ 540.00	\$ -	\$ 540.00
30	30102	BT PROPERTY LLC	\$ 3,240.00	\$ 1,080.00	\$ 2,160.00
30	30414	CP MANAGEMENT	\$ 1,080.00	\$ 540.00	\$ 540.00
30	33662	CVS	\$ 1,620.00	\$ 540.00	\$ 1,080.00
30	33289	ELM & BAKER LLC	\$ 3,240.00	\$ 1,080.00	\$ 2,160.00
30	8132-30	FEMA	\$ 439,776.52	\$ -	\$ 439,776.52
30	32576	FINCH, RUTH	\$ 1,080.00	\$ -	\$ 1,080.00
30	21771	GAMACHE INVESTMENT PROP	\$ 1,080.00	\$ 540.00	\$ 540.00
30	33633	HERTZ CORP	\$ 215.00	\$ -	\$ 215.00
30	34961	KNOWLES, DYLAN	\$ 567.50	\$ 22.50	\$ 545.00
30	30113	LEROCQUE, KRISTINE	\$ 1,080.00	\$ -	\$ 1,080.00
30	17580	MAHMUTOVIC, MUHAREM	\$ 3,240.00	\$ 1,080.00	\$ 2,160.00
30	34372	MBP 250-258 FLATBRUSH T	\$ 1,620.00	\$ 540.00	\$ 1,080.00
30	33838	MERRIMACK ST BRDG HOUSE	\$ 5,426.20	\$ 1,080.00	\$ 4,346.20
30	7335	NEW BEECH HILL NH LLC	\$ 2,898.60	\$ 1,417.80	\$ 1,480.80
30	33299	NGUYEN, YEN	\$ 1,485.00	\$ 540.00	\$ 945.00
30	32631	PARAGON INVESTMENTS LLC	\$ 1,620.00	\$ 540.00	\$ 1,080.00
30	34348	PHAM, MY KIM THI	\$ 1,620.00	\$ 540.00	\$ 1,080.00
30	34117-30	QUEEN CITY PRIDE INC	\$ 753.10	\$ -	\$ 753.10
30	33288	REALTY INCOME CORPORATION	\$ 540.00	\$ -	\$ 540.00
30	11092	RITE AID CORPORATION	\$ 1,620.00	\$ -	\$ 1,620.00
30	64-30	SCHOOL ADMINISTRATIVE UNIT	\$ 56,636.70	\$ 44,067.79	\$ 12,568.91
30	23356	SED LLC	\$ 1,070.00	\$ 540.00	\$ 530.00
30	34978	SPLB PROP. LLC	\$ 1,475.50	\$ 58.50	\$ 1,417.00
30	7554	STATE OF NH DEPT OF SAFETY	\$ 374,376.57	\$ 330,988.29	\$ 43,388.28
30	34983	STRATTON OAKMONT INC.	\$ 1,101.87	\$ 562.29	\$ 539.58
30	5282	TRUE VALUE COMPANY	\$ 104.50	\$ 4.50	\$ 100.00
30	5283	UNITED PARCEL SERVICE	\$ 1,169.10	\$ 564.30	\$ 604.80
30	2487	US POST OFFICE	\$ 1,724.50	\$ 1,624.50	\$ 100.00
30 - FIRE TOTALS			\$ 925,927.34	\$ 390,705.61	\$ 535,221.73
33	33197	DONALD J TRUMP FOR PRESIDENT	\$ 35,313.54	\$ -	\$ 35,313.54
33	8132-33	FEMA	\$ 35,250.00	\$ -	\$ 35,250.00
33	1503	HIDDEN TREASURE	\$ 5.38	\$ 1.21	\$ 4.17
33	2521	MANCHESTER POLICE DEPT	\$ 193,952.24	\$ 145,150.22	\$ 48,802.02
33	4301	US DEPARTMENT OF JUSTICE	\$ 52,415.66	\$ 11,077.53	\$ 41,338.13
34	85	ASPLUNDH TREE EXPERT CO	\$ 2,489.50	\$ 320.00	\$ 2,169.50
34	32754	ATLANTIC PAVING	\$ 365.00	\$ -	\$ 365.00
34	35094	AVATAR CONSTRUCTION, INC	\$ 2,660.40	\$ 1,530.80	\$ 1,129.60
34	34121-34	BANDIT OFFROAD	\$ 627.00	\$ 27.00	\$ 600.00
34	23724	COMMUNICATION CONSTRUCTION	\$ 4,660.40	\$ 4,388.57	\$ 271.83
34	2559	CONTROL TECHNOLOGIES	\$ 254.00	\$ -	\$ 254.00
34	33707	CVS PHARMACY	\$ 254.00	\$ -	\$ 254.00
34	34945	CVS PHARMACY	\$ 734.55	\$ 28.74	\$ 705.81
34	35231	D&Y CLEANING	\$ 344.00	\$ 14.40	\$ 329.60
34	7965	EAST COAST SIGNAL	\$ 882.50	\$ -	\$ 882.50
34	2094	EVERSOURCE ENERGY (HOOKSETT)	\$ 28,703.90	\$ 26,923.10	\$ 1,780.80
34	22443	HANNAFORD SUPERMARKETS	\$ 14,698.00	\$ 14,578.00	\$ 120.00
34	33637	J PASCY QUALITY PAINTING	\$ 254.00	\$ -	\$ 254.00
34	17616	NBC NEWS	\$ 7,140.00	\$ -	\$ 7,140.00
34	34454	NCCL ENTERPRISES	\$ 638.75	\$ -	\$ 638.75
34	33988	NEW WAVE COMMUNICATIONS	\$ 1,714.20	\$ 320.00	\$ 1,394.20
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	20140	ST. ANSELEMS COLLEGE	\$ 329.60	\$ 9.60	\$ 320.00
34	33659	THE GOAT	\$ 8,711.40	\$ 348.00	\$ 8,363.40
34	33992	THE NATURE CONSERVANCY	\$ 254.00	\$ -	\$ 254.00
34	30901	WADLEIGH, STARR & PETER	\$ 292.00	\$ -	\$ 292.00
34	6357	WAVEGUIDE INC	\$ 7,370.20	\$ 7,363.60	\$ 6.60
34	62	YEE DYNASTY	\$ 4,261.72	\$ 127.08	\$ 4,134.64
34	8871	YWCA	\$ 8,598.80	\$ 354.99	\$ 8,243.81
33, 34, 35, & 36 - POLICE TOTALS			\$ 419,319.99	\$ 212,562.84	\$ 206,757.15
50	34869	ALBERDING, MATTHEW	\$ 109.46	\$ -	\$ 109.46
50	34125	BACELAR, CHRISTINA	\$ 5.08	\$ -	\$ 5.08
50	35076	BAIRD, MATTHEW	\$ 13.51	\$ 0.36	\$ 13.15
50	35203	BEALS, THOMAS	\$ 52.70	\$ 1.48	\$ 51.22
50	34126	BEAUDET, RICHARD	\$ 50.69	\$ -	\$ 50.69
50	12076	BENITEZ, EDISON R	\$ 67.26	\$ 1.78	\$ 65.48
50	34892	BENNIE, DAVID	\$ 78.80	\$ 2.06	\$ 76.74
50	34284	BERNEY, JOSHUA	\$ 109.18	\$ -	\$ 109.18
50	35077	BLANCHETTE, MARK	\$ 44.20	\$ 1.20	\$ 43.00
50	33969	BONDON, BENJAMIN	\$ 61.23	\$ -	\$ 61.23

City of Manchester NH - Receivables
Over 90 Days as of 3/6/2025

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
50	34569	BOSCO, ANDREW	\$ 43.38	\$ -	\$ 43.38
50	34984	BOWEN, KEVIN	\$ 17.67	\$ 0.48	\$ 17.19
50	34681	BRIDGES, JASON	\$ 111.89	\$ -	\$ 111.89
50	35074	CAMERON, PAUL	\$ 118.27	\$ 3.22	\$ 115.05
50	34821	CARIGNAN, ANTHONY	\$ 73.95	\$ -	\$ 73.95
50	35041	CASTRILLON HINCAPIE, DI	\$ 58.82	\$ 1.58	\$ 57.24
50	34285	CASWELL, HEATHER	\$ 88.04	\$ -	\$ 88.04
50	35146	CHASE, JAMES	\$ 34.07	\$ 0.94	\$ 33.13
50	34380	COFFEY, JOSEPH	\$ 33.46	\$ -	\$ 33.46
50	35393	COLON, LUIS	\$ 172.79	\$ 5.04	\$ 167.75
50	34308	CONLEY, JUSTIN	\$ 144.78	\$ -	\$ 144.78
50	34683	CORMIER, GARY	\$ 164.90	\$ 4.40	\$ 160.50
50	34000	CORREA, XAVIER MORALES	\$ 133.31	\$ -	\$ 133.31
50	34805	COX, KEVIN	\$ 221.76	\$ -	\$ 221.76
50	34127	CRAIG, LAURIE	\$ 47.96	\$ -	\$ 47.96
50	34985	CUNNINGHAM, CRAIG	\$ 42.81	\$ 1.14	\$ 41.67
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	35194	DALY, CHRISTOPHER	\$ 71.50	\$ 2.00	\$ 69.50
50	34789	DELISLE, MICHAEL	\$ 296.95	\$ -	\$ 296.95
50	34724	DENMARK, MATTHEW	\$ 32.45	\$ -	\$ 32.45
50	35256	DESOUZA MACHADO, SILAS	\$ 50.09	\$ 1.42	\$ 48.67
50	35264	DICEY, SHAWNNEE	\$ 70.50	\$ 2.00	\$ 68.50
50	33807	DINSMOOR, BRANDI	\$ 51.51	\$ -	\$ 51.51
50	34685	DOBROVIC, ALEKSANDAR	\$ 30.94	\$ -	\$ 30.94
50	35053	DOBSON, JONATHAN	\$ 33.35	\$ 0.90	\$ 32.45
50	34912	DODGE, KAREN	\$ 63.30	\$ 1.66	\$ 61.64
50	34571	DOHERTY, SHAWN	\$ 45.65	\$ -	\$ 45.65
50	34725	ECONOMIDES, CHRISTIAN	\$ 36.25	\$ -	\$ 36.25
50	35394	ELLIS, STACY	\$ 306.42	\$ 8.92	\$ 297.50
50	34791	ELVIR, SPAHIC	\$ 67.75	\$ -	\$ 67.75
50	33970	ESTRADA, HERIBERTO GARC	\$ 86.52	\$ -	\$ 86.52
50	32524	EVERGREEN MANAGEMENT GROUP	\$ 1,326.34	\$ 1,314.00	\$ 12.34
50	3127	EVERSOURCE	\$ 102,796.59	\$ 102,722.80	\$ 73.79
50	33750	FALCONERY, CRUZ	\$ 69.33	\$ -	\$ 69.33
50	35054	FELIX, JOEL	\$ 82.63	\$ 2.22	\$ 80.41
50	33740	FODEN, JOSEPH	\$ 55.13	\$ -	\$ 55.13
50	34204	FORBES, TREY	\$ 6.12	\$ -	\$ 6.12
50	34792	FREEMAN, MORGAN	\$ 112.35	\$ -	\$ 112.35
50	34915	GAGNON, JON-LUC	\$ 104.95	\$ 2.74	\$ 102.21
50	34406	GARAMELLA, BENJAMIN	\$ 38.71	\$ -	\$ 38.71
50	34407	GARCIA, JAMIE	\$ 79.65	\$ 1.84	\$ 77.81
50	35055	GELINAS, JEFFREY	\$ 11.78	\$ 0.32	\$ 11.46
50	35075	GEROW, JAHMAR GATHRIGHT	\$ 135.38	\$ 3.68	\$ 131.70
50	35191	GUDZEVICH, MICHAEL	\$ 148.13	\$ 3.79	\$ 144.34
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	35395	HICKEY, JACOB	\$ 219.90	\$ 6.40	\$ 213.50
50	33882	HILBERT, BION	\$ 59.95	\$ -	\$ 59.95
50	34311	HOULE, MATTHEW	\$ 24.16	\$ -	\$ 24.16
50	34573	JOHNS, MIRANDA	\$ 136.79	\$ -	\$ 136.79
50	34408	JOHNSON, BRIAN	\$ 51.62	\$ 1.36	\$ 50.26
50	35322	JOHNSON, THOMAS	\$ 118.71	\$ 3.46	\$ 115.25
50	34287	JUMA, HAMISI	\$ 156.66	\$ 4.26	\$ 152.40
50	34824	KIMBALL, CHAD	\$ 38.95	\$ -	\$ 38.95
50	33755	KNEE, MICHAEL	\$ 5.56	\$ -	\$ 5.56
50	33756	LACASSE, JOSEPH	\$ 5.56	\$ -	\$ 5.56
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	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	\$ 346,698.12	\$ 345,868.50	\$ 829.62
50	34617	LUCIA, DAVID	\$ 66.65	\$ -	\$ 66.65
50	34575	LUICHA, DAVID	\$ 69.28	\$ -	\$ 69.28
50	34717	MACHADO, JOSHUA	\$ 61.04	\$ -	\$ 61.04
50	34798	MALM, TIMOTHY	\$ 152.10	\$ -	\$ 152.10
50	35082	MARCHANT, CODY	\$ 82.91	\$ 2.26	\$ 80.65
50	33758	MARTINEAU, WAYNE	\$ 50.01	\$ -	\$ 50.01
50	35207	MARTINEZ PEREZ, RAFAEL	\$ 54.08	\$ 1.58	\$ 52.50
50	34689	MARTINEZ, RICHARD	\$ 328.72	\$ -	\$ 328.72
50	34234	MCMAHON, ROBERT	\$ 14.59	\$ -	\$ 14.59
50	33971	MIDDLEBROOKS, JAKARI	\$ 49.84	\$ -	\$ 49.84
50	34094	MILLER, STEVEN	\$ 28.59	\$ -	\$ 28.59
50	35153	MONTEMBEAULT, JEFFREY	\$ 24.79	\$ 0.68	\$ 24.11
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 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	\$ -	\$ 188.31

City of Manchester NH - Receivables
Over 90 Days as of 3/6/2025

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
50	34117	QUEEN CITY PRIDE INC	\$ 1,346.97	\$ -	\$ 1,346.97
50	33810	RAMADHANI, KIKI	\$ 185.05	\$ -	\$ 185.05
50	34730	RAMIREZ, WILLIAM	\$ 240.05	\$ -	\$ 240.05
50	34004	REDDINGTON, AUSTIN	\$ 69.22	\$ 1.98	\$ 67.24
50	34939	REYNOLDS, JOSEPH	\$ 228.68	\$ 6.04	\$ 222.64
50	16772	RICARD, DUANE	\$ 72.63	\$ -	\$ 72.63
50	35324	RICHARDSON, OLIVIA	\$ 5.16	\$ 0.16	\$ 5.00
50	35154	RILEY, DENNIS	\$ 194.27	\$ 5.34	\$ 188.93
50	35325	RIVARD, JASON	\$ 100.94	\$ 2.94	\$ 98.00
50	34800	RIVERA, EDWIN	\$ 82.92	\$ -	\$ 82.92
50	35326	RIVERS, COREY	\$ 57.43	\$ 1.68	\$ 55.75
50	34518	RODRIGUES, ANTONIO SILV	\$ 28.20	\$ -	\$ 28.20
50	34877	ROSADO, NICOLAS	\$ 122.53	\$ -	\$ 122.53
50	32628	ROWELL SERVICES	\$ 4,303.60	\$ 4,228.00	\$ 75.60
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	\$ 51.51	\$ 1.42	\$ 50.09
50	34731	SENNETT, KIMBERLY	\$ 66.52	\$ -	\$ 66.52
50	34814	SIROIS, ROBERT	\$ 61.48	\$ 1.74	\$ 59.74
50	33884	SMITH, JACOB	\$ 32.33	\$ -	\$ 32.33
50	35083	SULLIVAN, TIMOTHY	\$ 50.01	\$ 1.36	\$ 48.65
50	34322	SWAIN CONSTRUCTION	\$ 561.97	\$ -	\$ 561.97
50	35185	TABER, CAROLYN	\$ 59.15	\$ 1.66	\$ 57.49
50	35196	TESSIER, ANTONIO	\$ 9.40	\$ 0.26	\$ 9.14
50	11134	THE RESOURCE COMPANY	\$ 147.64	\$ 3.58	\$ 144.06
50	35197	TORRES, VICTOR	\$ 5.40	\$ 0.16	\$ 5.24
50	34907	TURNER, WILLIAM	\$ 74.45	\$ 1.94	\$ 72.51
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.	\$ 192.15	\$ 5.36	\$ 186.79
50	34706	WEATHERS, VANESSA	\$ 61.04	\$ -	\$ 61.04
50	34317	WHEELER, AMY	\$ 165.18	\$ -	\$ 165.18
50	35327	WIGGIN, JOSHUA	\$ 46.86	\$ 1.36	\$ 45.50
50	33885	YOUNG, JOHN	\$ 65.60	\$ -	\$ 65.60
50	35084	ZAGARELLA, JOSEPH	\$ 88.40	\$ 2.40	\$ 86.00
50	33763	ZONA, NICHOLAS	\$ 51.97	\$ -	\$ 51.97
50 & 51 - HIGHWAY TOTALS			\$ 469,417.81	\$ 454,247.85	\$ 15,169.96
52	25446	844 ELM ST. LLC	\$ 510.00	\$ -	\$ 510.00
52	35168	ABEKA, SOLANGE	\$ 332.49	\$ 222.49	\$ 110.00
52	33835	ALLEN, SCOTT	\$ 248.20	\$ 7.83	\$ 240.37
52	33622	ARCADIA FINANCIAL GROUP	\$ 770.60	\$ 770.00	\$ 0.60
52	34363	ARISTA, ROSE	\$ 141.60	\$ 5.40	\$ 136.20
52	34901	BALCOM, ROGER	\$ 715.84	\$ 108.04	\$ 607.80
52	34307	BALLIRO, DEAN	\$ 248.07	\$ 247.00	\$ 1.07
52	34121	BANDIT OFFROAD	\$ 1,022.70	\$ 842.70	\$ 180.00
52	33898	BARNETT, ANTHONY	\$ 170.00	\$ -	\$ 170.00
52	25450	BAROODY AND GREENWOOD	\$ 4,590.00	\$ 3,060.00	\$ 1,530.00
52	35299	BAROWSKI, MELISSA	\$ 426.28	\$ 341.28	\$ 85.00
52	35161	BEAUREGARD, JOANNE	\$ 139.43	\$ 61.94	\$ 77.49
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	\$ 432.90	\$ 16.20	\$ 416.70
52	34239	BHARDWAJ, AyJy	\$ 536.88	\$ 19.20	\$ 517.68
52	22266	BONIFY, LLC	\$ 510.00	\$ 255.00	\$ 255.00
52	35253	BOULDIN, AMANDA	\$ 602.68	\$ 347.68	\$ 255.00
52	34721	BRISSETTE, MATTHEW	\$ 424.80	\$ 17.10	\$ 407.70
52	34209	BROOKS, WENDY	\$ 332.49	\$ 222.49	\$ 110.00
52	33936	BRUNO, MARK	\$ 708.00	\$ 27.00	\$ 681.00
52	34719	BURDICK, DESIRAE	\$ 300.90	\$ 240.90	\$ 60.00
52	35085	BURNHAM, TIM	\$ 425.40	\$ 245.40	\$ 180.00
52	32770	CARE COUNSELING SERVICE	\$ 1,455.00	\$ -	\$ 1,455.00
52	34381	CARLSON, MARIA	\$ 129.92	\$ 4.98	\$ 124.94
52	33605	CHANIN, JILL	\$ 255.00	\$ -	\$ 255.00
52	25479	CITIZENS BANK	\$ 5,919.75	\$ 4,080.00	\$ 1,839.75
52	32141	CLERK, HARRY	\$ 419.40	\$ 16.20	\$ 403.20
52	34952	COFFEY, CHARLES	\$ 327.00	\$ 13.50	\$ 313.50
52	35319	COLON PAGAN, DAMIAN IZA	\$ 300.90	\$ 240.90	\$ 60.00
52	34412	CONATON, WILLIAM	\$ 466.34	\$ 17.43	\$ 448.91
52	33388	CONNOR, MATTHEW	\$ 350.08	\$ 10.83	\$ 339.25
52	34009	CONTRERAS, FREDDY	\$ 1,190.00	\$ -	\$ 1,190.00
52	34810	COS MOM CON SHOP	\$ 173.84	\$ 3.84	\$ 170.00
52	34320	COTTON, LEILANI	\$ 508.20	\$ 18.90	\$ 489.30
52	35217	COVENEY, BILL	\$ 352.80	\$ 11.52	\$ 341.28
52	33930	CREATIVE FRAMING	\$ 425.00	\$ -	\$ 425.00
52	34632	CRUZ, EIDON	\$ 111.19	\$ 4.29	\$ 106.90
52	31099	CURTIS, RICKY	\$ 186.42	\$ 6.54	\$ 179.88
52	34293	DAIGLE CLARK, HEATHER	\$ 425.00	\$ -	\$ 425.00
52	34292	DE LEON, INES	\$ 135.73	\$ 4.98	\$ 130.75
52	35298	DESISTO, SHAUNA	\$ 332.49	\$ 222.49	\$ 110.00
52	33713	DIFUSCO, NIKELLE	\$ 283.20	\$ 10.80	\$ 272.40

City of Manchester NH - Receivables
Over 90 Days as of 3/6/2025

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
52	34867	DUGUAY, JOHNATHAN	\$ 340.50	\$ 13.50	\$ 327.00
52	32201	DULCES BAKERY, LLC.	\$ 157.31	\$ 4.98	\$ 152.33
52	33732	GAGNON, MARK	\$ 1,530.00	\$ -	\$ 1,530.00
52	32561	GAINOR, EDWARD	\$ 510.00	\$ -	\$ 510.00
52	35200	GALFO, EMMI	\$ 122.70	\$ 2.70	\$ 120.00
52	33462	GHANAYEM, ABDUL	\$ 255.00	\$ -	\$ 255.00
52	28497	GLOBAL PLASTICS	\$ 1,190.75	\$ 1,100.00	\$ 90.75
52	33771	GONZALES, ELIJAH	\$ 255.00	\$ -	\$ 255.00
52	35340	GRANT, LORI	\$ 275.83	\$ 220.83	\$ 55.00
52	34163	GRASSO, MONICA	\$ 598.53	\$ 19.92	\$ 578.61
52	33734	GUGUAI, PEYOUR	\$ 850.00	\$ -	\$ 850.00
52	35218	HARKER, CHRIS	\$ 90.00	\$ 30.00	\$ 60.00
52	25873	HART, JULIE	\$ 595.00	\$ 85.00	\$ 510.00
52	35070	HOLLENBECK, NICOLE	\$ 489.00	\$ 248.10	\$ 240.90
52	34947	HOMETOWN REFUND	\$ 368.16	\$ 15.36	\$ 352.80
52	35310	KIBBEE, MARISSA	\$ 426.28	\$ 341.28	\$ 85.00
52	33240	LAFFERTY, TANYA	\$ 985.50	\$ 32.40	\$ 953.10
52	35046	LEO, AZURE	\$ 384.30	\$ 15.30	\$ 369.00
52	35096	LIFE IN BLOOM COUNSELIN	\$ 527.92	\$ 184.08	\$ 343.84
52	34133	LOGAN, SHANITA	\$ 341.18	\$ 9.96	\$ 331.22
52	33177	MALONE, ANDREW	\$ 977.50	\$ -	\$ 977.50
52	35345	MAREAN, SCOTT	\$ 300.90	\$ 240.90	\$ 60.00
52	25544	MARITIME PROGRAM GROUP	\$ 1,700.00	\$ 1,020.00	\$ 680.00
52	35163	MARTIN, MICHELLE	\$ 287.45	\$ 9.96	\$ 277.49
52	25548	MCLANE MIDDLETON PROF A	\$ 2,738.30	\$ 2,555.50	\$ 182.80
52	33813	MONTY, THOMAS	\$ 255.00	\$ -	\$ 255.00
52	34774	MURPHY, BRIAN	\$ 731.20	\$ 26.88	\$ 704.32
52	34638	N & M REALTY LLC	\$ 768.60	\$ 30.60	\$ 738.00
52	33968	NESBETH, KATHRYN	\$ 536.06	\$ 17.43	\$ 518.63
52	24984	NH DEMOCRATIC PARTY	\$ 2,976.70	\$ 86.70	\$ 2,890.00
52	34335	OLSON, JENNIFER	\$ 867.60	\$ 32.40	\$ 835.20
52	34240	ORTIZ, NICHOLAS	\$ 255.00	\$ -	\$ 255.00
52	33588	OSMAN, MAZIN	\$ 508.11	\$ 18.90	\$ 489.21
52	33900	PEREZ, MILITZA	\$ 170.00	\$ -	\$ 170.00
52	33842	POISSON, KENNETH	\$ 160.63	\$ 4.98	\$ 155.65
52	35336	RICHARDS, CHRISTOPHER	\$ 300.90	\$ 240.90	\$ 60.00
52	34106	RIVERA, EDISON TARDI	\$ 651.00	\$ 21.60	\$ 629.40
52	34837	RIVERA, TANIA	\$ 388.45	\$ 15.30	\$ 373.15
52	33989	ROBY-DAIGLE, MERCEDES	\$ 328.20	\$ 10.80	\$ 317.40
52	34641	RODRIGUEZ, GAMALIER	\$ 902.77	\$ 34.44	\$ 868.33
52	33170	ROMARY, THOMAS	\$ 1,020.00	\$ -	\$ 1,020.00
52	34886	ROYCE, ANN	\$ 193.22	\$ 9.96	\$ 183.26
52	34164	RUSSAMANS, ROBERT	\$ 425.00	\$ -	\$ 425.00
52	33097	SAVARY, AMBER	\$ 1,190.00	\$ -	\$ 1,190.00
52	34361	SCHROEDER, CHRISTOPHER	\$ 200.72	\$ 7.68	\$ 193.04
52	34008	SCHWAB, MATTHEW	\$ 588.90	\$ 21.60	\$ 567.30
52	32901	SEBA, APELETE CURTIS J	\$ 85.00	\$ -	\$ 85.00
52	30959	SOUCY, JOEL	\$ 425.00	\$ -	\$ 425.00
52	21704	SOUTHERN NH UNIVERSITY	\$ 510.00	\$ -	\$ 510.00
52	33259	STACKPOLE, ANTHONY	\$ 218.80	\$ 6.15	\$ 212.65
52	25585	STATE OF NHJud-VicOnSIH	\$ 680.00	\$ -	\$ 680.00
52	33907	STREHLOW, WILLIAM	\$ 935.00	\$ -	\$ 935.00
52	34784	SWIST, DYLAN	\$ 201.60	\$ 8.10	\$ 193.50
52	34737	TALLINI, KARLA	\$ 282.30	\$ 10.80	\$ 271.50
52	34716	TEAM KENNEDY	\$ 405.75	\$ -	\$ 405.75
52	33745	TOWER, THOMAS	\$ 255.00	\$ -	\$ 255.00
52	4312	UNH-MANCHESTER	\$ 1,020.00	\$ -	\$ 1,020.00
52	22219	USA CHICKEN	\$ 343.83	\$ 88.83	\$ 255.00
52	34206	VINCIGUERRA, LORI	\$ 183.32	\$ 182.49	\$ 0.83
52	34103	VINSON, PATRICK	\$ 242.10	\$ 8.10	\$ 234.00
52	33424	WBC OFFICE SUITES	\$ 54.17	\$ 54.00	\$ 0.17
52	8154	WEDU DESIGN	\$ 1,624.77	\$ 1,620.00	\$ 4.77
52	34551	WILLIS, JOHN	\$ 720.44	\$ 26.88	\$ 693.56
52	3278	YWCA	\$ 9,925.31	\$ 1,814.68	\$ 8,110.63
52	33410	ZOPF, CLAIRE	\$ 510.00	\$ 340.00	\$ 170.00
52	20497	ZOPF, MEIC	\$ 362.70	\$ 242.70	\$ 120.00
52 - PARKING TOTALS			\$ 77,566.78	\$ 22,857.52	\$ 54,709.26
65	30401	DIVER, CHRIS	\$ 6,681.38	\$ 2.38	\$ 6,679.00
65	5621	MANCHESTER ECONOMIC DEV	\$ 560.00	\$ -	\$ 560.00
65	35402	ZELANES, JEREMY	\$ 5,123.62	\$ 105.62	\$ 5,018.00
65 - PARKS & RECREATION TOTALS			\$ 12,365.00	\$ 108.00	\$ 12,257.00
GRAND TOTALS			\$ 8,307,728.23	\$ 5,466,106.64	\$ 2,841,621.59

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	Balance per Planning on 6/21-\$814.25 plus \$150 from 7/13/23
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	
12/11/2024	EPD	Liberty Septic	various	\$21,162.62	\$21,162.62	\$ -	\$ 21,162.62	Closed by GRC 12/5/2024	
12/11/2024	Fire	168 Merrimack Street LLC	2/3/2022	\$ 1,080.00	\$ 1,080.00	\$ 243.00	\$ 1,323.00	Closed by GRC 9/1/2024	
12/11/2024	Fire	300 GAY STREET ACQUISITIONS LLC	1/1/2023	\$ 1,080.00	\$ 1,080.00	\$ -	\$ 1,080.00	Closed by GRC 9/1/24, previously sent collections/solicitors	
12/11/2024	Fire	MERRIMACK ST BRDG HOUSE LLC	1/27/22 3/18/22	\$ 1,780.00	\$ 1,780.00	\$406.20	\$ 2,186.20	Closed by GRC 9/1/24	
12/11/2024	Fire	ELM AND BAKER LLC	1/1/2023	\$ 1,080.00	\$ 1,080.00	\$ -	\$ 1,080.00	Closed by GRC 12/5/24, previously sent collections/solicitors	
12/11/2024	Fire	LEROCQUE, KRISTINE (KINDERTREE LEARNING CENTER)	1/1/2023	\$ 1,080.00	\$ 1,080.00	\$ -	\$ 1,080.00	Closed by GRC 12/5/24, previously sent collections/solicitors	
12/11/2024	Fire	MAHMUTOVIC, MUHAREM	1/1/2023	\$ 1,080.00	\$ 1,080.00	\$ -	\$ 1,080.00	Closed by GRC 12/5/24, previously sent collections/solicitors	

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

March 10, 2025

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 eight months of fiscal year 2025.

Expenditures:

The average unobligated balance percentage after eight months should be 33.33% as a benchmark. All departments are within 10% of this benchmark with the exception of the Department of Public Works. The overall unobligated percentage after eight months is 32.49% for 2025 compared to 30.45% a year ago. Health insurance costs for 2025 are tracking over budget through February. A comparison of retirement payouts through February for FY 2025 and 2024 is as follows:

	2025	2024
Payments	\$ 1,154,910	\$ 941,813
Retirements		
Police	368,014	133,513
Fire	300,022	396,636
DPW	154,036	239,069
All Other	332,838	172,595
Total	<u>1,154,910</u>	<u>941,813</u>

The following amounts have been transferred from the FY 2025 Contingency Account as of 2/28/25:

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 eight months of fiscal year 2025 are \$63 thousand higher than a year ago. Auto Registrations are \$702 thousand higher and Interest Income is \$520 thousand higher than the same period a year ago. School Chargebacks are \$730 thousand higher due to more timely billing. Offsetting the increases is State Revenues at \$1.7 million lower than the same period a year ago due to additional funding received by the State of NH in fiscal year 2024 and timing of receipts from the State of NH. Cable Franchise Fees are \$390 thousand lower than the same period a year ago.

Sincerely,

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

Sharon Y. Wickens
Finance Officer

City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Eight Months Ended February 28, 2025
 (UNAUDITED)
 Budget Basis
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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	\$ 35,000.00	\$ 35,000.00	50.00
ASSESSORS	880,069.00	471,968.87	408,100.13	46.37
CITY CLERK	1,260,490.00	816,158.07	444,331.93	35.25
MEDO	223,888.00	122,611.24	101,276.76	45.24
CITY SOLICITOR	2,121,199.00	1,148,502.37	972,696.63	45.86
FINANCE	1,246,508.00	765,410.28	481,097.72	38.60
CENTRAL FLEET MANAGEMENT	3,910,903.00	2,389,709.13	1,521,193.87	38.90
INFORMATION SYSTEMS	2,223,386.00	1,471,202.96	752,183.04	33.83
MAYOR	301,059.00	184,965.90	116,093.10	38.56
OFFICE OF YOUTH SERVICES	659,442.00	429,875.95	229,566.05	34.81
HUMAN RESOURCES	815,496.00	509,079.85	306,416.15	37.57
PLANNING & COMMUNITY DEVELOPMENT	2,548,264.00	1,517,058.51	1,031,205.49	40.47
TAX COLLECTOR	821,200.00	473,805.79	347,394.21	42.30
FIRE	25,594,559.00	16,613,115.05	8,981,443.95	35.09
POLICE	32,166,107.00	20,795,102.88	11,371,004.12	35.35
HEALTH	2,177,859.00	1,290,403.42	887,455.58	40.75
DEPARTMENT OF PUBLIC WORKS	33,826,822.00	28,117,616.63	5,709,205.37	16.88
WELFARE	1,130,321.00	753,733.29	376,587.71	33.32
LIBRARY	2,461,215.00	1,577,466.91	883,748.09	35.91

TOTAL AGENCIES	114,438,787.00	79,482,787.10	34,955,999.90	30.55

RESTRICTED ITEMS-				
SEVERANCE PAY	1,000,000.00	1,000,000.00	-	-
WORKERS COMPENSATION - SALARY	684,000.00	188,094.01	495,905.99	72.50
WORKERS COMPENSATION - MEDICAL	1,783,654.00	2,037,607.83	(253,953.83)	(14.24)
HEALTH INSURANCE	16,297,219.00	11,696,039.08	4,601,179.92	28.23
DENTAL INSURANCE	827,084.00	130,359.93	696,724.07	84.24
DEATH BENEFIT	71,186.00	40,840.80	30,345.20	42.63
DISABILITY INSURANCE	60,771.00	31,367.22	29,403.78	48.38
CITY RETIREMENT	12,486,952.00	8,684,100.94	3,802,851.06	30.45
FIRE STATE PENSION	6,948,955.00	4,413,149.11	2,535,805.89	36.49
POLICE STATE PENSION	7,855,300.00	5,441,794.17	2,413,505.83	30.72
FICA	3,488,285.00	2,396,429.05	1,091,855.95	31.30
UNEMPLOYMENT	25,000.00	7,844.83	17,155.17	68.62
TUITION	50,000.00	27,605.62	22,394.38	44.79
CGL INSURANCE	1,575,000.00	1,316,670.26	258,329.74	16.40

TOTAL RESTRICTED ITEMS	53,153,406.00	37,411,902.85	15,741,503.15	29.62

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Eight Months Ended February 28, 2025
 (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	794,532.96	34,301.04	4.14
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	42,311.77	22,688.23	34.90
MATURING DEBT	11,300,000.00	4,025,633.07	7,274,366.93	64.37
INTEREST ON MATURING DEBT	4,800,000.00	2,139,369.25	2,660,630.75	55.43
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TOTAL NON-DEPARTMENTAL ITEMS	19,825,508.00	9,633,660.89	10,191,847.11	51.41
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TOTAL GENERAL FUND	\$ 187,417,701.00	\$ 126,528,350.84	\$ 60,889,350.16	32.49
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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Eight Months Ended February 28, 2024
 (UNAUDITED)
 Budget Basis
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	FY 2024 MODIFIED BUDGET	FY 2024 OBLIGATIONS TO DATE	FY 2024 UNOBLIGATED BALANCE	FY 2024 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 70,000.00	\$ 35,000.00	\$ 35,000.00	50.00
ASSESSORS	718,033.46	475,301.32	242,732.14	33.81
CITY CLERK	1,127,816.65	765,837.02	361,979.63	32.10
MEDO	175,941.83	112,005.11	63,936.72	36.34
CITY SOLICITOR	1,783,312.84	1,140,512.58	642,800.26	36.05
FINANCE	1,150,740.23	736,770.57	413,969.66	35.97
CENTRAL FLEET MANAGEMENT	3,791,724.15	2,318,492.36	1,473,231.79	38.85
INFORMATION SYSTEMS	2,113,087.61	1,439,302.85	673,784.76	31.89
MAYOR	278,180.67	169,810.67	108,370.00	38.96
OFFICE OF YOUTH SERVICES	594,271.00	384,136.53	210,134.47	35.36
HUMAN RESOURCES	694,306.89	462,948.09	231,358.80	33.32
PLANNING & COMMUNITY DEVELOPMENT	2,313,942.35	1,482,061.84	831,880.51	35.95
TAX COLLECTOR	744,981.76	472,100.15	272,881.61	36.63
FIRE	24,110,891.62	15,970,746.92	8,140,144.70	33.76
POLICE	30,611,609.56	19,862,878.87	10,748,730.69	35.11
HEALTH	1,839,551.36	1,170,184.77	669,366.59	36.39
DEPARTMENT OF PUBLIC WORKS	32,381,876.44	25,443,195.24	6,938,681.20	21.43
WELFARE	1,032,714.75	740,341.88	292,372.87	28.31
LIBRARY	2,353,285.54	1,536,621.33	816,664.21	34.70
TOTAL AGENCIES	107,886,268.71	74,718,248.10	33,168,020.61	30.74
RESTRICTED ITEMS-				
SEVERANCE PAY	800,000.00	800,000.00	-	-
WORKERS COMPENSATION - SALARY	739,931.59	525,284.53	214,647.06	29.01
WORKERS COMPENSATION - MEDICAL	1,864,082.59	1,393,845.93	470,236.66	25.23
HEALTH INSURANCE	15,407,471.11	12,117,684.90	3,289,786.21	21.35
DENTAL INSURANCE	825,155.84	550,844.74	274,311.10	33.24
DEATH BENEFIT	60,726.56	38,880.70	21,845.86	35.97
DISABILITY INSURANCE	45,656.31	29,104.36	16,551.95	36.25
CITY RETIREMENT	12,468,274.04	8,147,467.89	4,320,806.15	34.65
FIRE STATE PENSION	6,363,409.65	4,243,844.00	2,119,565.65	33.31
POLICE STATE PENSION	7,892,159.52	5,089,985.28	2,802,174.24	35.51
FICA	3,333,450.77	2,192,637.93	1,140,812.84	34.22
UNEMPLOYMENT	9,442.86	2,155.00	7,287.86	77.18
TUITION	24,015.33	14,473.43	9,541.90	39.73
CGL INSURANCE	1,998,293.96	1,580,348.37	417,945.59	20.92
TOTAL RESTRICTED ITEMS	51,832,070.13	36,726,557.06	15,105,513.07	29.14

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Eight Months Ended February 28, 2024
 (UNAUDITED)
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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	818,292.71	71,338.71	8.02
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	47,521.34	20,116.78	29.74
MATURING DEBT	11,287,677.32	6,613,603.73	4,674,073.59	41.41
INTEREST ON MATURING DEBT	4,807,947.43	2,918,149.34	1,889,798.09	39.31
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TOTAL NON-DEPARTMENTAL ITEMS	20,657,717.19	14,002,390.02	6,655,327.17	32.22
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TOTAL GENERAL FUND	\$ 180,376,056.03	\$ 125,447,195.18	\$ 54,928,860.85	30.45
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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Department - General Fund
 Non-Property Tax Revenues
 For The Eight Months Ended February 28, 2025
 (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	1,053,599.17	(9,655.17)	(.92)
CITY CLERK	2,206,770.00	708,342.86	1,498,427.14	67.90
MEDO	400.00	50,000.00	(49,600.00)	(12,400.00)
CITY SOLICITOR	737,138.00	-	737,138.00	100.00
FINANCE	14,193,721.00	4,809,191.53	9,384,529.47	66.12
INFORMATION SYSTEMS	215,000.00	252,725.51	(37,725.51)	(17.55)
HUMAN RESOURCES	-	371.88	(371.88)	-
PLANNING & COMMUNITY DEVELOPMENT	3,481,400.00	2,468,446.55	1,012,953.45	29.10
TAX COLLECTOR	23,538,942.00	15,424,979.67	8,113,962.33	34.47
CENTRAL FLEET MANAGEMENT	45,000.00	30,710.40	14,289.60	31.75
FIRE	1,108,446.00	1,034,973.87	73,472.13	6.63
POLICE	1,242,608.00	868,346.54	374,261.46	30.12
HEALTH	227,500.00	135,972.00	91,528.00	40.23
DEPARTMENT OF PUBLIC WORKS	16,008,893.00	10,181,986.47	5,826,906.53	36.40
WELFARE	25,000.00	19,321.93	5,678.07	22.71
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TOTAL AGENCIES	\$ 64,074,762.00	\$ 37,038,968.38	\$ 27,035,793.62	42.19
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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type - General Fund
 Non-Property Tax Revenues
 For The Eight Months Ended February 28, 2025
 (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	308,159.46	236,840.54	43.46
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	626,825.85	1,339,644.15	68.12
LICENSES AND PERMITS				
AUTO REGISTRATIONS	22,688,092.00	14,917,438.73	7,770,653.27	34.25
LICENSES	596,340.00	274,887.10	321,452.90	53.90
PERMITS	3,390,395.00	2,396,895.86	993,499.14	29.30

TOTAL LICENSES AND PERMITS	26,674,827.00	17,589,221.69	9,085,605.31	34.06
INTERGOVERNMENTAL				
FEDERAL REVENUES	418,000.00	375,003.10	42,996.90	10.29
PAYMENTS IN LIEU OF TAXES	1,005,944.00	1,052,641.17	(46,697.17)	(4.64)
STATE REVENUES	8,927,947.00	2,400,926.21	6,527,020.79	73.11

TOTAL INTERGOVERNMENTAL	10,351,891.00	3,828,570.48	6,523,320.52	63.02
SALES AND SERVICES				
GENERAL REVENUES	241,050.00	127,399.90	113,650.10	47.15
PUBLIC SAFETY	288,650.00	201,146.09	87,503.91	30.31
HIGHWAY	1,124,348.00	898,671.23	225,676.77	20.07
HEALTH	10,000.00	4,435.00	5,565.00	55.65
CEMETERY, PARKS & RECREATION	2,000,706.00	1,479,493.25	521,212.75	26.05
ZONING BOARD	82,000.00	43,390.00	38,610.00	47.09
PARKING VIOLATIONS	3,000.00	5,300.00	(2,300.00)	(76.67)
COURT FINES	4,000.00	7,930.09	(3,930.09)	(98.25)
OTHER FINES	-	8,621.27	(8,621.27)	-
FEES	1,161,900.00	1,037,632.48	124,267.52	10.70
WITNESS FEES	-	125.29	(125.29)	-

TOTAL SALES AND SERVICES	4,915,654.00	3,814,144.60	1,101,509.40	22.41
OTHER REVENUE SOURCES				
INTEREST INCOME	2,952,825.00	3,192,437.97	(239,612.97)	(8.11)
FUND TRANSFERS	3,282,674.00	-	3,282,674.00	100.00
REIMBURSEMENTS	3,293,789.00	1,246,930.57	2,046,858.43	62.14
RENTALS & LEASES	1,243,667.00	694,818.03	548,848.97	44.13
SCHOOL CHARGEBACKS	9,390,465.00	5,988,509.51	3,401,955.49	36.23
MISCELLANEOUS	2,500.00	57,509.68	(55,009.68)	(2,200.39)

TOTAL OTHER REVENUE SOURCES	20,165,920.00	11,180,205.76	8,985,714.24	44.56

TOTAL	\$ 64,074,762.00	\$ 37,038,968.38	\$ 27,035,793.62	42.19
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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues
 For The Eight Months Ended February 28, 2025
 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	805,622	545,000	(260,622)	(32.35)
CABLE FRANCHISE FEES	1,392,204	1,400,000	7,796	.56
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TOTAL TAXES, INTEREST AND PENALTIES	2,304,808	1,966,470	(338,338)	(14.68)
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)
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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)
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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)
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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
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TOTAL	\$ 64,572,862	\$ 64,074,762	\$ (498,100)	(.77)
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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues
 For The Eight Months Ended February 28, 2025 and 2024
 (UNAUDITED)
 Budget Basis
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	8 MONTHS ACTUAL FY 2024	8 MONTHS ACTUAL FY 2025	DIFFERENCE ACTUAL 24 VS ACTUAL 25	PERCENTAGE DIFFERENCE OF FY24 VS FY25
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	106,067	-	(106,067)	(100.00)
INTEREST AND PENALTIES	502,628	308,159	(194,468)	(38.69)
CABLE FRANCHISE FEES	709,095	318,666	(390,428)	(55.06)
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TOTAL TAXES, INTEREST AND PENALTIES	1,317,790	626,825	(690,964)	(52.43)
LICENSES AND PERMITS				
AUTO REGISTRATIONS	14,215,375	14,917,438	702,063	4.94
LICENSES	197,104	274,887	77,783	39.46
PERMITS	2,483,511	2,396,895	(86,615)	(3.49)
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TOTAL LICENSES AND PERMITS	16,895,990	17,589,221	693,231	4.10
INTERGOVERNMENTAL				
FEDERAL REVENUES	286,881	375,003	88,122	30.72
PAYMENTS IN LIEU OF TAXES	890,138	1,052,641	162,503	18.26
STATE REVENUES	4,128,641	2,400,926	(1,727,714)	(41.85)
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TOTAL INTERGOVERNMENTAL	5,305,660	3,828,570	(1,477,089)	(27.84)
SALES AND SERVICES				
GENERAL REVENUES	125,433	127,399	1,966	1.57
PUBLIC SAFETY	203,513	201,146	(2,366)	(1.16)
HIGHWAY	712,993	898,671	185,678	26.04
HEALTH	4,815	4,435	(380)	(7.89)
CEMETERY, PARKS & RECREATION	1,400,629	1,479,493	78,864	5.63
ZONING BOARD	43,675	43,390	(285)	(.65)
PARKING VIOLATIONS	4,548	5,300	752	16.53
COURT FINES	3,177	7,930	4,753	149.61
OTHER FINES	7,771	8,621	850	10.94
FEES	978,271	1,037,632	59,361	6.07
WITNESS FEES	60	125	65	108.82
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TOTAL SALES AND SERVICES	3,484,885	3,814,144	329,259	9.45
OTHER REVENUE SOURCES				
INTEREST INCOME	2,672,020	3,192,437	520,417	19.48
FUND TRANSFERS	400	-	(400)	(100.00)
REIMBURSEMENTS	1,373,049	1,246,930	(126,118)	(9.19)
RENTALS & LEASES	663,470	694,818	31,348	4.72
SCHOOL CHARGEBACKS	5,258,977	5,988,509	729,532	13.87
MISCELLANEOUS	3,639	57,509	53,870	1,480.37
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TOTAL OTHER REVENUE SOURCES	9,971,555	11,180,205	1,208,650	12.12
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TOTAL	\$ 36,975,880	\$ 37,038,968	\$ 63,088	.17
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City of Manchester, New Hampshire
Parking Division
Budgetary basis
For the eight months ended February 28, 2025
(unaudited)

Object Code Description	2025 Revised Budget	July 2024 - February 2025 Activity	2025 Balance
Intergovernmental Total	-	-	-
Charges for Services Total	1,646,170	1,037,608	537,012
Licenses & Permits Total	2,328,779	1,545,726	783,053
Interest Total	2,500	17,116	(14,616)
Other Revenue Total	1,091,300	676,854	414,446
Grand Total	5,068,749	3,277,304	1,791,445
Salaries & Wages Total	690,327	355,645	334,682
Employee Benefits Total	462,165	259,749	202,416
Purchased Professional Services Total	23,000	16,259	6,741
Purchased Property Services Total	643,500	350,339	293,161
Other Purchased Services Total	61,200	55,851	5,349
Supplies & Materials Total	122,883	87,962	34,921
Capital Outlay Total	-	-	-
Miscellaneous Total	165,000	79,698	85,302
Non-Departmental Total	168,500	36,965	131,535
Miscellaneous-Reimburse City Total	2,732,174	-	2,732,174
Grand Total	5,068,749	1,242,468	3,826,281
Excess (deficit) of revenues over expenditures	-	2,034,836	(2,034,836)

Timothy J. Clougherty
Public Works Director

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



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

January 21, 2025

Committee on Bills on Second Reading
Aldermen C. Kantor Chair
One City Hall Plaza
Manchester, NH 03101

Re: **Approved Changes to Sewer Ordinance 52.160**

Honorable Chair,

At the January 7, 2025 Board of Mayor and Aldermen (BMA) meeting a presentation was provided by DPW detailing the ongoing Combined Sewer Overflow (CSO) Program and the sewer fees required to finance it. At that meeting, the below sewer rate increases were approved by the BMA to finance the ongoing CSO Program.

- Amend 2025, 2026, 2027, and 2028 sewer rate increase from 9% to 19%
- Implement a 15% sewer rate increase in 2029

To implement these rate increases for the agreed upon April 1st implementation, formal changes to the Sewer Ordinance 52.160 *Sewer Rental Charges* are required. Please find attached the proposed ordinance changes incorporating the above approved rate increases for your review and approval.

If you have any questions regarding the proposed Sewer Ordinance changes or require any additional information, please contact us at your convenience.

Sincerely,


Robert J. Robinson, P.E.
Plant Superintendent

Cc: Timothy Clougherty, DPW

Attachments:

City of Manchester
New Hampshire

In the year Two Thousand and Twenty-Five

AN ORDINANCE

“Amending Chapter 52: Sewers of the Code of Ordinances of the City of Manchester by amending Section 52.160 Sewer Rental Charges to increase the user charges in the City of Manchester.”

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.

§ 52.160 SEWER RENTAL CHARGES.

(A) The following sewer rental charges shall be in effect unless amended by further action of the Board of Mayor and Aldermen:

(1) Service charges are payable at the following rates per quarter:

(a) Structures containing single- dwelling unit:

~~Effective 4/01/23 \$25.96~~
~~Effective 4/01/24 \$28.30~~
~~Effective 4/01/25 \$30.85~~
~~Effective 4/01/26 \$33.63~~
~~Effective 4/01/27 \$36.66~~
~~Effective 4/01/28 \$39.96~~
Effective 4/01/25 \$33.68
Effective 4/01/26 \$40.08
Effective 4/01/27 \$47.69
Effective 4/01/28 \$56.75
Effective 4/01/29 \$65.26

(b) Condo/Condex structures, per dwelling unit:

~~Effective 4/01/23 \$25.96~~
~~Effective 4/01/24 \$28.30~~
~~Effective 4/01/25 \$30.85~~
~~Effective 4/01/26 \$33.63~~
~~Effective 4/01/27 \$36.66~~
~~Effective 4/01/28 \$39.96~~
Effective 4/01/25 \$33.68
Effective 4/01/26 \$40.08
Effective 4/01/27 \$47.69
Effective 4/01/28 \$56.75
Effective 4/01/29 \$65.26

City of Manchester
New Hampshire

In the year Two Thousand and Twenty-Five

AN ORDINANCE

“Amending Chapter 52: Sewers of the Code of Ordinances of the City of Manchester by amending Section 52.160 Sewer Rental Charges to increase the user charges in the City of Manchester.”

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

- (c) Multi-Family/Apartment structures, per dwelling unit:
 - ~~Effective 4/01/23 \$16.52~~
 - ~~Effective 4/01/24 \$18.01~~
 - ~~Effective 4/01/25 \$19.63~~
 - ~~Effective 4/01/26 \$21.40~~
 - ~~Effective 4/01/27 \$23.33~~
 - ~~Effective 4/01/28 \$25.43~~
 - Effective 4/01/25 \$21.43**
 - Effective 4/01/26 \$25.50**
 - Effective 4/01/27 \$30.35**
 - Effective 4/01/28 \$36.12**
 - Effective 4/01/29 \$41.53**

- (d) Commercial establishments, per establishment:
 - ~~Effective 4/01/23 \$35.41~~
 - ~~Effective 4/01/24 \$38.60~~
 - ~~Effective 4/01/25 \$42.07~~
 - ~~Effective 4/01/26 \$45.86~~
 - ~~Effective 4/01/27 \$49.99~~
 - ~~Effective 4/01/28 \$54.49~~
 - Effective 4/01/25 \$45.93**
 - Effective 4/01/26 \$54.66**
 - Effective 4/01/27 \$65.05**
 - Effective 4/01/28 \$77.41**
 - Effective 4/01/29 \$89.02**

- (e) Industrial establishments, per establishment:
 - ~~Effective 4/01/23 \$ 73.17~~
 - ~~Effective 4/01/24 \$ 79.76~~
 - ~~Effective 4/01/25 \$ 86.94~~
 - ~~Effective 4/01/26 \$ 94.76~~
 - ~~Effective 4/01/27 \$103.29~~
 - ~~Effective 4/01/28 \$112.59~~
 - Effective 4/01/25 \$94.91**
 - Effective 4/01/26 \$112.95**
 - Effective 4/01/27 \$134.41**
 - Effective 4/01/28 \$159.95**
 - Effective 4/01/29 \$183.94**

City of Manchester
New Hampshire

In the year Two Thousand and Twenty-Five

AN ORDINANCE

“Amending Chapter 52: Sewers of the Code of Ordinances of the City of Manchester by amending Section 52.160 Sewer Rental Charges to increase the user charges in the City of Manchester.”

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

(2) User charges for industrial establishments shall be computed under the usage charge formula based on the unit costs provided herein. User charges for residential and commercial premises are computed based on the number of cubic feet of water consumed on the premises as metered by the waterworks at the rates per 100 cubic feet and effective billing dates as follows:

<u>RATE</u>	<u>EFFECTIVE BILLING DATE</u>
\$4.25/100 CF	4/01/23
\$4.63/100 CF	4/01/24
\$5.05/100 CF	4/01/25
\$5.50/100 CF	4/01/26
\$6.00/100 CF	4/01/27
\$6.54/100 CF	4/01/28
\$5.51/100 CF	4/01/25
\$6.56/100 CF	4/01/26
\$7.80/100 CF	4/01/27
\$9.28/100 CF	4/01/28
\$10.68/100 CF	4/01/29

(B) In the case of nonmetered premises, the average consumption for comparable structures as determined by the Chief Engineer shall be used as a basis for billing. Such owners may have metering facilities installed at their own expense. Such installations must be requested in writing and conform to EPD policy for such installations.

(C) Unit costs under the user charge formula are established at the rates and at the effecting billing dates as follows:

<i>Vu</i>	<i>Bu</i>	<i>Su</i>	<i>Effective Date</i>
\$3.95/1000 gallons	\$41.45/100 lbs.	\$41.45/100 lbs	4/01/2023
\$4.31/1000 gallons	\$45.18/100 lbs	\$45.18/100 lbs.	4/01/2024
\$4.70/1000 gallons	\$49.25/100 lbs.	\$49.25/100 lbs.	4/01/2025
\$5.12/1000 gallons	\$53.68/100 lbs.	\$53.68/100 lbs.	4/01/2026
\$5.58/1000 gallons	\$58.51/100 lbs.	\$58.51/100 lbs.	4/01/2027
\$6.08/1000 gallons	\$63.78/100 lbs.	\$63.78/100 lbs.	4/01/2028
\$5.13/1000 gallons	\$53.76/100 lbs	\$53.76/100 lbs	4/01/2025
\$6.10/1000 gallons	\$63.98/100 lbs.	\$63.98/100 lbs.	4/01/2026
\$7.27/1000 gallons	\$76.14/100 lbs.	\$76.14/100 lbs.	4/01/2027
\$8.64/1000 gallons	\$90.60/100 lbs.	\$90.60/100 lbs.	4/01/2028
\$9.94/1000 gallons	\$104.19/100 lbs.	\$104.19/100 lbs.	4/01/2029

City of Manchester *New Hampshire*

In the year Two Thousand and Twenty-Five

AN ORDINANCE

“Amending Chapter 52: Sewers of the Code of Ordinances of the City of Manchester by amending Section 52.160 Sewer Rental Charges to increase the user charges in the City of Manchester.”

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

(D) User charge credits for residential customers for extraneous water use are available by making application to the EPD for the installation of a “deduct” meter. Extraneous water use is that portion of the waterworks metered water, not returning to the sewer system.

(1) To participate, the residential user must install a deduct meter in accordance with conditions established by the Environmental Protection Division of the Highway Department. Such application shall be on forms provided by EPD. Usage charges for residential customers installing a deduct meter will be computed based on the number of cubic feet of water consumed on the premises as metered by the waterworks minus the number of cubic feet of water as measured by the deduct meter at the effective rates of division (C) of this section.

(2) Failure to comply with all conditions or any attempt to defraud the billing system as determined by EPD, will result in revocation of the right to use the deduct meter and in such case billing calculations will revert to the terms described in division (C). In such case, penalties will be sought in accordance with all applicable ordinances.

(E) User charge credits for non- residential customers are available by making application to the Highway Department, Environmental Protection Division (EPD) for a deduct meter as stipulated in (D)(1) and (2) above and in accordance with conditions established by the Highway Department. Credits for non-residential users will be given for water used for irrigation purposes only. All other provisions of [§ 52.160](#) will apply.

(F) User charge credits for elderly residential accounts will be given to those sewer accounts that are granted an elderly property tax exemption by the Tax Assessor's Office. Property owners qualifying for the tax exemption will be billed at the rate of 50% of the current sewer usage charge and 50% of the current sewer service charge. This credit will not apply to condominium associations or homeowners associations. The sewer usage and sewer service charges will revert back to standard rates outlined in [§ 52.160](#) once the qualifying owner no longer resides at the property or upon notification from the Tax Assessor's Office that the property has been removed from the Tax Assessor's Tax Exemption Program. All other provisions of [§ 52.160](#) will apply.

II. This ordinance shall take effect April 1, ~~2023~~ 2025.

City of Manchester *New Hampshire*

In the year Two Thousand and Twenty-Four

AN ORDINANCE

“An Ordinance repealing Sections 32.025 through 32.035 relating to the Arts Commission and replacing Sections 32.025 through 32.035.”

I. Amend the Code of Ordinances by inserting new language as bolded (**bold**).

§ 32.025 ESTABLISHMENT AND PURPOSE.

(A) The Manchester Arts Commission (“The Commission”) is hereby reaffirmed with an expanded role and purpose.

(B) The Commission's purpose shall be to cultivate a vibrant, inclusive, and accessible arts culture in Manchester, NH, enhancing community engagement, foster economic development, celebrating diverse artistic expressions, and promoting equitable opportunities for all artists and art forms.

§ 32.026 COMPOSITION AND APPOINTMENT OF MEMBERS.

(A) The Commission shall consist of seven members, all citizens of the city and all appointed by the Mayor, subject to the approval of the Board of Mayor and Aldermen. In addition, the Mayor, subject to the approval of the Board of Mayor and Aldermen, may appoint two alternate members to the Commission, who shall be residents of the city and who shall have full voting powers when designated by the Chairperson to act in the place of an absent or disqualified member. The original Chairperson shall be appointed for a term of three years, three members shall have two-year terms, and three members shall have one-year terms. Appointments of respective successors and of alternate members, both original and successor, shall be for three-year terms.

(B) In addition to the seven regular members and two alternates, the commission shall include one member from the Board of Mayor and Aldermen, the Director of Fine Arts from the Manchester School District, and the Director of Economic Development or their appointee.

(C) Members shall demonstrate expertise or significant interest in various arts disciplines and should represent the diverse community of Manchester.

(D) The Commission shall strive for representation across different sectors, including artists, educators, business leaders, and community organizers.

§ 32.027 TERMS AND SELECTION OF OFFICERS.

(A) Terms shall be for three years, commencing the first day of July, and staggered in such a way as to allow appointments each year.

(B) The Commission shall annually elect a Chairperson and Vice-Chairperson from its members.

(B) The Commission may also elect other officers as deemed necessary for its effective functioning.

§ 32.028 DUTIES AND POWERS.

(A) The Commission shall advise city officials and departments on matters involving art in public spaces and municipal projects.

(B) The Commission is empowered to initiate, plan, and execute arts-related projects, events, and educational programs.

(C) The Commission shall actively engage with the community to ensure diverse participation and representation in arts initiatives.

§ 32.029 FUNDING AND RESOURCE MANAGEMENT.

(A) Absent specific conditions to the contrary, all gifts of money intended to further the Commission’s purpose and accepted by the Board of Mayor and Aldermen shall be deposited in a dedicated, non-lapsing Arts Fund to be used by the Commission, to be used for supporting local arts projects, community arts programs, and artist development initiatives.

City of Manchester *New Hampshire*

In the year Two Thousand and Twenty-Four

AN ORDINANCE

“An Ordinance repealing Sections 32.025 through 32.035 relating to the Arts Commission and replacing Sections 32.025 through 32.035.”

Page 2.

(B) The Commission shall have the authority to seek additional funding through grants, partnerships, and fundraising activities.

(C) The city finance officer, pursuant to R.S.A. 41:29 shall have custody of all monies in the Arts fund. The Commission shall have the authority to utilize funds from the Arts Fund without Board of Mayor and Aldermen approval up to \$250.00 with a unanimous vote in favor by the Commission members.

(D) Singular or cumulative expenditures for a single project exceeding \$250.00 shall be subject to approval from the Board of Mayor and Aldermen upon recommendation of the Committee on Accounts, Enrollment and Revenue Administration.

§ 32.030 COMMUNITY ENGAGEMENT AND COLLABORATION.

(A) The Commission shall establish mechanisms for regular community engagement, including public forums, collaborations with schools and local businesses, and inclusive arts events.

(B) The Commission shall endeavor to collaborate with local arts organizations, city departments, and cultural institutions to maximize the impact of arts in the community.

§ 32.031 COMMITTEES AND SUBCOMMITTEES.

(A) The Commission may establish committees and subcommittees focusing on specific areas such as Public Art, Education, Events, Artist Support, and Foster Economic Development.

(B) These committees shall be tasked with detailed planning and implementation of various initiatives and programs.

§ 32.032 ANNUAL REPORT AND EVALUATION.

(A) The Commission shall prepare an annual report detailing its activities, financial status, and community impact.

(B) The Commission shall conduct regular evaluations of its initiatives to ensure alignment with its strategic goals and community needs.

§ 32.033 AMENDMENTS.

(A) This ordinance may be amended by the Board of Mayor and Aldermen to adapt to evolving needs and opportunities within the city's arts sector.

§ 32.034 EXISTING AGREEMENTS.

(A) Nothing within these sections shall be construed to alter or otherwise affect the terms of any existing agreements.

II. Resolve this ordinance shall take effect upon passage.