



COMMITTEE ON ACCOUNTS, ENROLLMENT AND REVENUE ADMINISTRATION

April 15, 2025 at 5:15 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 third quarter receivables identified.
Gentlemen, what is your pleasure?
4. Communication from Sharon Wickens, Finance Officer, regarding the City's Monthly Financial Report (unaudited) for the first nine months of FY25.
Gentlemen, what is your pleasure?

If there is no further business, a motion is in order to adjourn.



Sharon Y. Wickens
Finance Officer

Michele A. Bogardus
Deputy Finance Officer

CITY OF MANCHESTER
Finance Department

April 7, 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
4/7/2025

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	\$76,104.61	\$0.00	
2	Cedar & Oak	9/25/2008	1/1/2018	\$41,000.00	\$20,897.39	\$0.00	
3	Delisle Market	1/28/2010	10/15/2020	\$43,500.00	\$23,012.42	\$0.00	
4	Delisle Market - Energy Loan	1/28/2010	8/15/2020	\$20,000.00	\$12,195.35	\$0.00	
5	Lazy Nicks	10/30/2009	10/30/2030	\$40,000.00	\$15,200.47	\$0.00	

\$354,500.00 \$147,410.24 \$0.00

SUMMARY NOTES: Loans 1 thru 4 - Status current and in good standing.
Loan 5 - Over 30 days past due.

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	\$7,827.37	\$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	\$1,694,449.41	\$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	\$2,614.12	\$4.36	
9	Blackwood Law, PLLC	12/8/2022	11/1/2027	\$25,000.00	\$14,472.72	\$24.12	
10	My CNA Now, LLC	12/8/2022	11/1/2027	\$25,000.00	\$14,472.72	\$24.12	
11	3 Kitchen Bar & Grill LLC	5/17/2021	5/1/2026	\$15,000.00	\$5,578.31	\$9.30	Payment received 3/25
				\$90,000.00	\$37,137.87	\$61.90	

SUMMARY NOTES: Loans 8 thru 10 - Status current and in good standing.
Loan 11 - Over 60 days past due.



Sharon Y. Wickens
Finance Officer

Michele A. Bogardus
Deputy Finance Officer

CITY OF MANCHESTER
Finance Department

April 3, 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 \$2,524,764 out of \$4,507,526 billed. March's outstanding receivables totaled \$2,841,622 out of \$8,307,728 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		<u>4/3/2025</u>	<u>3/6/2025</u>
	<u>Dept Code</u>	<u>Over 90 Days</u>	<u>Over 90 Days</u>
Airport	25	\$ 1,735,382.53	\$ 1,582,707.73
EPD	27	\$ 21,825.97	\$ 21,825.97
Parking Department	52	\$ 54,564.49	\$ 54,709.26
Total Enterprise Funds		\$ 1,811,772.99	\$ 1,659,242.96
Building Maintenance	21	\$ 8,883.39	\$ 412,972.79
Fire Department	30	\$ 485,327.25	\$ 535,221.73
Highway	50, 51	\$ 15,169.96	\$ 15,169.96
Parks & Recreation	65	\$ 11,697.00	\$ 12,257.00
Police Department	33,34,35,36	\$ 191,912.98	\$ 206,757.15
Total General Fund		\$ 712,990.58	\$ 1,182,378.63
Grand Totals		\$ 2,524,763.57	\$ 2,841,621.59
<u>General Fund receivables over \$10,000 by customer</u>			
School Administrative Unit	21	\$ -	\$ 404,089.40
FEMA	30	\$ 439,776.52	\$ 439,776.52
School Administrative Unit	30	\$ 12,568.91	\$ 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	\$ 35,313.54
FEMA	33,34,35,36	\$ 35,250.00	\$ 35,250.00
Manchester Police Dept	33,34,35,36	\$ 48,802.02	\$ 48,802.02
US Dept of Justice	33,34,35,36	\$ 35,329.60	\$ 41,338.13
Totals		\$ 607,040.59	\$ 1,060,526.80
Total General Fund receivables over 90 days less over \$10,000		\$ 105,949.99	\$ 121,851.83

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

SNHU Rally
 FEMA Reimbursement - In-process

City of Manchester NH - Receivables
Over 90 Days as of 4/3/2025

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
21	8132-21	FEMA	\$ 8,883.39	\$ -	\$ 8,883.39
21 - BUILDING MAINTENANCE TOTALS			\$ 8,883.39	\$ -	\$ 8,883.39
25		010319, LLC	\$ 430.00	\$ 400.00	\$ 30.00
25		AIR GENERAL INC.	\$ 260.00	\$ 150.00	\$ 110.00
25		AIR TRANSPORT INTERNATIONAL, INC.	\$ 10,180.08	\$ -	\$ 10,180.08
25		ALLIED UNIVERSAL TECHNICAL SERVICES	\$ 964.00	\$ -	\$ 964.00
25		AMBIUS, INC.	\$ 524.00	\$ -	\$ 524.00
25		AMERICAN AIRLINES, INC.	\$ 387,514.19	\$ 129,048.32	\$ 258,465.87
25		AMERIFLIGHT, LLC	\$ 40,612.86	\$ 23,215.56	\$ 17,397.30
25		AMMON, KEITH	\$ 20.00	\$ -	\$ 20.00
25		AT&T - NEW CINGULAR WIRELESS PCS, LLC	\$ 1,866.18	\$ 1,866.04	\$ 0.14
25		ATLAS AIR, INC.	\$ 75.00	\$ -	\$ 75.00
25		AUGUSTE, PAUL R.	\$ 145.00	\$ -	\$ 145.00
25		AVELO AIRLINES, INC.	\$ 239,032.30	\$ 70,162.15	\$ 168,870.15
25		AVIATION ASSOCIATES	\$ 3,746.01	\$ 2,464.36	\$ 1,281.65
25		AVIS-BUDGET FAMILY	\$ 195,551.03	\$ 97,569.20	\$ 97,981.83
25		BAE SYSTEMS	\$ 1,200.00	\$ 75.00	\$ 1,125.00
25		BREEZE AVIATION GROUP, INC.	\$ 100,196.11	\$ 54,248.12	\$ 45,947.99
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	\$ -	\$ 7,818.30
25		CONSOLIDATED COMMUNICATIONS	\$ 450.00	\$ -	\$ 450.00
25		COTTON, JOHN	\$ 465.00	\$ 400.00	\$ 65.00
25		DEKA	\$ 140.00	\$ -	\$ 140.00
25		DHART	\$ 1,769.00	\$ 450.00	\$ 1,319.00
25		DUNKIN DONUTS	\$ 1,250.14	\$ -	\$ 1,250.14
25		EGOLF, STEPHEN	\$ 845.00	\$ -	\$ 845.00
25		ENGIE SERVICES	\$ 1,779.00	\$ 75.00	\$ 1,704.00
25		ENTERPRISE RENT-A-CAR	\$ 189,541.51	\$ 181,013.45	\$ 8,528.06
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	\$ -	\$ 628.00
25		FEDERAL EXPRESS CORPORATION	\$ 1,000.00	\$ 525.00	\$ 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	\$ 475.00	\$ 400.00	\$ 75.00
25		GOJET AIRLINES DBA UNITED EXPRESS	\$ 27,791.75	\$ 20,440.38	\$ 7,351.37
25		GRANITE STATE AMBASSADORS	\$ 225.00	\$ 150.00	\$ 75.00
25		GROUP 1 REALTY NE, LLC	\$ 33,307.68	\$ 3,277.60	\$ 30,030.08
25		HANGAR 5	\$ 1,597.04	\$ 798.52	\$ 798.52
25		HANGAR 5 ASSOCIATION	\$ 160.00	\$ -	\$ 160.00
25		HERTZ CAR RENTAL	\$ 75.00	\$ -	\$ 75.00
25		HOST INTERNATIONAL, INC.	\$ 36,425.68	\$ 35,547.45	\$ 878.23
25		HUDSON GROUP	\$ 15,204.96	\$ 6,432.15	\$ 8,772.81
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	\$ 2,201.16	\$ 534.04	\$ 1,667.12
25		JP PEST SERVICES	\$ 125.00	\$ -	\$ 125.00
25		KEENAN TECHNICAL INDUSTRIES, INC.	\$ 7,039.03	\$ 6,974.03	\$ 65.00
25		LEIDOS, SECURITY DETECTION & AUTOMATION, INC.	\$ 379.00	\$ 75.00	\$ 304.00
25		LONDONDERRY FLYING CLUB.	\$ 718.00	\$ -	\$ 718.00
25		MANCOAIR II, LLC	\$ 9,537.69	\$ 4,164.50	\$ 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	\$ 139.00	\$ 75.00	\$ 64.00
25		MHT HEX HANGARS - JOSEPH CARTER	\$ 65.00	\$ -	\$ 65.00
25		MHT HEX HANGARS - MARK WOODRUFF	\$ 320.00	\$ 75.00	\$ 245.00
25		MISCELLANEOUS	\$ 489.98	\$ -	\$ 489.98
25		NATIONAL AVIATION SERVICES	\$ 4,616.70	\$ 2,132.05	\$ 2,484.65
25		NORWICH UNIVERSITY	\$ 8,775.00	\$ -	\$ 8,775.00
25		PIEDMONT AIRLINES, INC. (AMERICAN AIRLINES SUBSIDIARY)	\$ 45,481.32	\$ 21,721.75	\$ 23,759.57
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)	\$ 150,907.54	\$ 66,851.57	\$ 84,055.97
25		REPUBLIC AIRLINES D/B/A AMERICAN EAGLE	\$ 5,342.44	\$ -	\$ 5,342.44
25		REPUBLIC AIRLINES DBA UNITED EXPRESS	\$ 6,782.96	\$ -	\$ 6,782.96
25		SDNE, LLC	\$ 129.00	\$ -	\$ 129.00
25		SEACOAST BUSINESS MACHINES	\$ 140.00	\$ -	\$ 140.00
25		SIGNATURE FLIGHT SUPPORT CORPORATION	\$ 178,348.48	\$ 68,280.34	\$ 110,068.14
25		SIT BACK & RELAX, LLC	\$ 299.77	\$ 199.60	\$ 100.17
25		SOUTHWEST AIRLINES, INC.	\$ 371,261.24	\$ 371,196.24	\$ 65.00
25		SPIRIT AIRLINES, INC.	\$ 56,650.51	\$ 46,867.98	\$ 9,782.53
25		SUN COUNTRY INC. DBA SUN COUNTRY AIRLINES	\$ 16,238.12	\$ 12,003.09	\$ 4,235.03
25		T-MOBILE NORTHEAST, LLC	\$ 984.52	\$ 253.12	\$ 731.40
25		TRANSPORTATION SECURITY ADMINISTRATION	\$ 85,115.76	\$ 56,743.84	\$ 28,371.92
25		TREGO-DUGAN AVIATION OF GRAND ISLAND, INC.	\$ 4,905.00	\$ 3,530.00	\$ 1,375.00
25		TSA UTILITY REIMB. OTA 70T01021T7668N057 (TSA-OTA 2021)	\$ 32,128.49	\$ 8,973.94	\$ 23,154.55
25		UNIFI	\$ 2,165.00	\$ 20.00	\$ 2,145.00
25		UNITED AIRLINES, INC.	\$ 209.93	\$ -	\$ 209.93
25		VERIZON WIRELESS	\$ 5,573.54	\$ 5,508.51	\$ 65.03
25		WEISZMANN, ERIK	\$ 445.00	\$ 400.00	\$ 45.00
25		WIGGINS AIRWAYS	\$ 205.00	\$ -	\$ 205.00
25 - AIRPORT TOTALS			\$ 3,351,679.22	\$ 1,616,296.69	\$ 1,735,382.53

City of Manchester NH - Receivables
Over 90 Days as of 4/3/2025

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
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
27	33581	TRI-STATE WASTE SERVICE	\$ 190.14	\$ -	\$ 190.14
27	3117	WIND RIVER ENVIRONMENTAL	\$ 353.21	\$ -	\$ 353.21
27 - EPD TOTALS			\$ 21,825.97	\$ -	\$ 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	\$ 1,238.46	\$ 583.22	\$ 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	\$ 131.50	\$ 6.00	\$ 125.50
30	34929	749 EAST INDUSTRIAL LLC	\$ 1,185.30	\$ 580.50	\$ 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	\$ 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	8132	FEMA	\$ 439,776.52	\$ -	\$ 439,776.52
30	32576	FINCH, RUTH	\$ 1,080.00	\$ -	\$ 1,080.00
30	21771	GAMACHE INVESTMENT PROPERTY	\$ 1,080.00	\$ 540.00	\$ 540.00
30	33633	HERTZ CORP	\$ 215.00	\$ -	\$ 215.00
30	34961	KNOWLES, DYLAN	\$ 575.00	\$ 30.00	\$ 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	7335	NEW BEECH HILL NH LLC	\$ 2,923.80	\$ 1,443.00	\$ 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	SCHOOL ADMINISTRATIVE UNIT	\$ 49,752.57	\$ 37,183.66	\$ 12,568.91
30	23356	SED LLC	\$ 1,070.00	\$ 540.00	\$ 530.00
30	34978	SPLB PROP. LLC	\$ 1,495.00	\$ 78.00	\$ 1,417.00
30	34983	STRATTON OAKMONT INC.	\$ 1,117.40	\$ 577.82	\$ 539.58
30	5282	TRUE VALUE COMPANY	\$ 106.00	\$ 6.00	\$ 100.00
30	5283	UNITED PARCEL SERVICE	\$ 1,185.30	\$ 580.50	\$ 604.80
30	2487	US POST OFFICE	\$ 1,750.30	\$ 1,650.30	\$ 100.00
30 - FIRE TOTALS			\$ 536,146.25	\$ 50,819.00	\$ 485,327.25
33	33197	DONALD J TRUMP FOR PRES	\$ 35,313.54	\$ -	\$ 35,313.54
33	8132-33	FEMA	\$ 35,250.00	\$ -	\$ 35,250.00
33	1503	HIDDEN TREASURE	\$ 5.47	\$ 1.30	\$ 4.17
33	2521	MANCHESTER POLICE DEPT	\$ 192,707.64	\$ 143,905.62	\$ 48,802.02
33	4301	US DEPARTMENT OF JUSTICE	\$ 41,267.98	\$ 5,938.38	\$ 35,329.60
34	85	ASPLUNDH TREE EXPERT CO	\$ 2,169.50	\$ -	\$ 2,169.50
34	32754	ATLANTIC PAVING	\$ 365.00	\$ -	\$ 365.00
34	35094	AVATAR CONSTRUCTION, INC	\$ 2,698.20	\$ 1,568.60	\$ 1,129.60
34	34121-34	BANDIT OFFROAD	\$ 636.00	\$ 36.00	\$ 600.00
34	2559	CONTROL TECHNOLOGIES	\$ 254.00	\$ -	\$ 254.00
34	33707	CVS PHARMACY	\$ 254.00	\$ -	\$ 254.00
34	34945	CVS PHARMACY	\$ 744.13	\$ 38.32	\$ 705.81
34	35231	D&Y CLEANING	\$ 348.80	\$ 19.20	\$ 329.60
34	7965	EAST COAST SIGNAL	\$ 882.50	\$ -	\$ 882.50
34	2094	EVERSOURCE ENERGY (HOOKSETT)	\$ 17,921.60	\$ 16,140.80	\$ 1,780.80
34	22443	HANNAFORD SUPERMARKETS	\$ 12,366.00	\$ 12,246.00	\$ 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	33659	THE GOAT	\$ 8,826.60	\$ 463.20	\$ 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	\$ 8,519.70	\$ 8,513.10	\$ 6.60
34	62	YEE DYNASTY	\$ 4,304.08	\$ 169.44	\$ 4,134.64
33, 34, 35, & 36 - POLICE TOTALS			\$ 381,272.94	\$ 189,359.96	\$ 191,912.98
50	34869	ALBERDING, MATTHEW	\$ 109.46	\$ -	\$ 109.46
50	34125	BACELAR, CHRISTINA	\$ 5.08	\$ -	\$ 5.08
50	35078	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 RIVERA	\$ 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
50	34569	BOSCO, ANDREW	\$ 43.38	\$ -	\$ 43.38

City of Manchester NH - Receivables
Over 90 Days as of 4/3/2025

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
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, DIEGO	\$ 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	\$ 175.31	\$ 7.56	\$ 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	34605	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, SHAWNEE	\$ 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 GARCIA	\$ 86.52	-	\$ 86.52
50	32524	EVERGREEN MANAGEMENT GROUP	\$ 1,089.84	\$ 1,077.50	\$ 12.34
50	3127	EVERSOURCE	\$ 95,896.59	\$ 95,822.80	\$ 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	\$ 11,769.87	\$ 10,940.25	\$ 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 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

City of Manchester NH - Receivables
Over 90 Days as of 4/3/2025

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
50	34558	PRESCOTT, JULIAN	\$ 188.31	\$ -	\$ 188.31
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 SILVA	\$ 28.20	\$ -	\$ 28.20
50	34877	ROSADO, NICOLAS	\$ 122.53	\$ -	\$ 122.53
50	32628	ROWELL SERVICES	\$ 75.60	\$ -	\$ 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	35165	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			\$ 123,127.58	\$ 107,957.62	\$ 15,169.96
52	25446	844 ELM ST. LLC	\$ 510.00	\$ -	\$ 510.00
52	35168	ABEKA, SOLANGE	\$ 390.81	\$ 280.81	\$ 110.00
52	33835	ALLEN, SCOTT	\$ 248.20	\$ 7.83	\$ 240.37
52	33622	ARCADIA FINANCIAL GROUP	\$ 168.08	\$ 167.48	\$ 0.60
52	34363	ARISTA, ROSE	\$ 141.60	\$ 5.40	\$ 136.20
52	34901	BALCOM, ROGER	\$ 726.08	\$ 118.28	\$ 607.80
52	34307	BALLIRO, DEAN	\$ 334.21	\$ 333.14	\$ 1.07
52	34121-52	BANDIT OFFROAD	\$ 1,212.60	\$ 1,032.60	\$ 180.00
52	33898	BARNETT, ANTHONY	\$ 170.00	\$ -	\$ 170.00
52	25450	BAROODY AND GREENWOOD	\$ 5,355.00	\$ 3,825.00	\$ 1,530.00
52	35299	BAROWSKI, MELISSA	\$ 515.12	\$ 430.12	\$ 85.00
52	35161	BEAUREGARD, JOANNE	\$ 141.39	\$ 63.90	\$ 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	\$ 694.08	\$ 439.08	\$ 255.00
52	34721	BRISSETTE, MATTHEW	\$ 424.80	\$ 17.10	\$ 407.70
52	34209	BROOKS, WENDY	\$ 390.81	\$ 280.81	\$ 110.00
52	33936	BRUNO, MARK	\$ 708.00	\$ 27.00	\$ 681.00
52	34719	BURDICK, DESIRAE	\$ 363.60	\$ 303.60	\$ 60.00
52	35085	BURNHAM, TIM	\$ 489.90	\$ 309.90	\$ 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	\$ 1,839.75	\$ -	\$ 1,839.75
52	32141	CLERK, HARRY	\$ 419.40	\$ 16.20	\$ 403.20
52	25544	CMS REAL ESTATE LLC	\$ 1,190.00	\$ 510.00	\$ 680.00
52	34952	COFFEY, CHARLES	\$ 331.50	\$ 18.00	\$ 313.50
52	35319	COLON PAGAN, DAMIAN IZA	\$ 363.60	\$ 303.60	\$ 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	\$ 176.40	\$ 6.40	\$ 170.00
52	34320	COTTON, LEILANI	\$ 508.20	\$ 18.90	\$ 489.30
52	35217	COVENEY, BILL	\$ 357.92	\$ 16.64	\$ 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

City of Manchester NH - Receivables
Over 90 Days as of 4/3/2025

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
52	34293	DAIGLE CLARK, HEATHER	\$ 425.00	\$ -	\$ 425.00
52	34292	DE LEON, INES	\$ 135.73	\$ 4.98	\$ 130.75
52	35298	DESISTO, SHAUNA	\$ 390.81	\$ 280.81	\$ 110.00
52	33713	DIFUSCO, NIKELLE	\$ 283.20	\$ 10.80	\$ 272.40
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	\$ 124.50	\$ 4.50	\$ 120.00
52	33462	GHANAYEM, ABDUL	\$ 255.00	\$ -	\$ 255.00
52	28497	GLOBAL PLASTICS	\$ 1,740.75	\$ 1,650.00	\$ 90.75
52	33771	GONZALES, ELIJAH	\$ 255.00	\$ -	\$ 255.00
52	34163	GRASSO, MONICA	\$ 598.53	\$ 19.92	\$ 578.61
52	33734	GUGUAI, PEYOUR	\$ 850.00	\$ -	\$ 850.00
52	35218	HARKER, CHRIS	\$ 90.90	\$ 30.90	\$ 60.00
52	25873	HART, JULIE	\$ 595.00	\$ 85.00	\$ 510.00
52	35070	HOLLENBECK, NICOLE	\$ 554.40	\$ 313.50	\$ 240.90
52	34947	HOMETOWN REFUND	\$ 368.16	\$ 15.36	\$ 352.80
52	35310	KIBBEE, MARISSA	\$ 515.12	\$ 430.12	\$ 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	\$ 357.92	\$ 14.08	\$ 343.84
52	34133	LOGAN, SHANITA	\$ 341.18	\$ 9.96	\$ 331.22
52	33177	MALONE, ANDREW	\$ 977.50	\$ -	\$ 977.50
52	35345	MAREAN, SCOTT	\$ 363.60	\$ 303.60	\$ 60.00
52	35163	MARTIN, MICHELLE	\$ 291.60	\$ 14.11	\$ 277.49
52	25548	MCLANE MIDDLETON PROF A	\$ 2,562.80	\$ 2,380.00	\$ 182.80
52	33813	MONTY, THOMAS	\$ 255.00	\$ -	\$ 255.00
52	34774	MURPHY, BRIAN	\$ 741.44	\$ 37.12	\$ 704.32
52	34638	N & M REALTY LLC	\$ 768.60	\$ 30.60	\$ 738.00
52	33968	NESBETH, KATHRYN	\$ 541.87	\$ 23.24	\$ 518.63
52	24984	NH DEMOCRATIC PARTY	\$ 3,020.05	\$ 130.05	\$ 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	\$ 363.60	\$ 303.60	\$ 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	\$ 914.25	\$ 45.92	\$ 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-VicOnStH	\$ 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	\$ 261.38	\$ 91.38	\$ 170.00
52	34206	VINCIGUERRA, LORI	\$ 239.38	\$ 238.55	\$ 0.83
52	34103	VINSON, PATRICK	\$ 242.10	\$ 8.10	\$ 234.00
52	33424	WBC OFFICE SUITES	\$ 54.98	\$ 54.81	\$ 0.17
52	34551	WILLIS, JOHN	\$ 720.44	\$ 26.88	\$ 693.56
52	3278	YWCA	\$ 9,941.82	\$ 1,831.19	\$ 8,110.63
52	33410	ZOPF, CLAIRE	\$ 595.00	\$ 425.00	\$ 170.00
52	20497	ZOPF, MEIC	\$ 426.30	\$ 306.30	\$ 120.00
52 - PARKING TOTALS			\$ 72,785.58	\$ 18,221.09	\$ 54,564.49
65	35401	DIVER, CHRIS	\$ 6,681.38	\$ 2.38	\$ 6,679.00
65	35402	ZELANES, JEREMY	\$ 5,123.62	\$ 105.62	\$ 5,018.00
65 - PARKS & RECREATION TOTALS			\$ 11,805.00	\$ 108.00	\$ 11,697.00
GRAND TOTALS			\$ 4,507,525.93	\$ 1,982,762.36	\$ 2,524,763.57

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 \$500 month payment until full debt satisfied. 3/9/20 \$200 overdue payment received.	
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	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

April 3, 2025

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

RE: 3rd Quarter Fiscal Year 2025 Write-off List

Dear Honorable Committee Members,

Attached is the 3rd quarter fiscal year 2025 write-off list. These Fire, 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.

Name (Last, First, Middle)	Dept	Dept/Invoice #	Description	Invoice Date	Current Balance
1200 ELM STREET LLC	FIRE SERVICES	MFD1062485	WIRED MASTER BOX	1/1/2022	\$ 1,080.00
79 CARL DRIVE REALTY, LLC	FIRE SERVICES	MFD1062464	WIRED MASTER BOX	1/1/2022	\$ 1,080.00
AMERICAN NATIONAL RED CROSS	FIRE SERVICES	MFD1061934	WIRED MASTER BOX	1/1/2022	\$ 2,160.00
BT PROPERTY LLC c/o UPS 970540	FIRE SERVICES	MFD1062447	WIRED MASTER BOX	1/1/2022	\$ 1,080.00
RITE AID CORPORATION	FIRE SERVICES	MFD1062223	AES BOX FEE	1/1/2022	\$ 540.00
RUTH FINCH	FIRE SERVICES	MFD1062546	AES BOX FEE	1/1/2022	\$ 540.00
497 SILVER ST ASSOCIATES	FIRE SERVICES	MFD1064431	FALSE ALARM FEE	3/18/2022	\$ 363.00
Total Fire Services					\$6,843.00
BONDON,BENJAMIN	PUBLIC WORKS	HWY1064888	DROP OFF CTR	3/31/2022	\$ 61.23
DINSMOOR,BRANDI	PUBLIC WORKS	HWY1063069	DROP OFF CTR	12/31/2021	\$ 51.51
FALCONERY,CRUZ	PUBLIC WORKS	HWY1061653	DROP OFF CTR	11/30/2021	\$ 69.33
FODEN,JOSEPH	PUBLIC WORKS	HWY1061266	DROP OFF CTR, NSF CHRG	11/17/2021	\$ 55.13
HILBERT,BION	PUBLIC WORKS	HWY1063632	DROP OFF CTR	1/31/2022	\$ 59.95
KNEE,MICHAEL	PUBLIC WORKS	HWY1061664	DROP OFF CTR	11/30/2021	\$ 5.56
LACASSE,JOSEPH	PUBLIC WORKS	HWY1061665	DROP OFF CTR	11/30/2021	\$ 5.56
LAVALLEE,ROBERT	PUBLIC WORKS	HWY1063084	DROP OFF CTR	12/31/2021	\$ 137.34
LEPAGE,ROBIN	PUBLIC WORKS	HWY1064338	DROP OFF CTR	3/7/2022	\$ 55.00
MARTINEAU,WAYNE	PUBLIC WORKS	HWY1061670	DROP OFF CTR	11/30/2021	\$ 50.01
MIDDLEBROOKS,JAKARI	PUBLIC WORKS	HWY1064914	DROP OFF CTR	3/31/2022	\$ 49.84
RAMADHANI,KIKI	PUBLIC WORKS	HWY1063098	DROP OFF CTR	12/31/2021	\$ 185.05
YOUNG,JOHN	PUBLIC WORKS	HWY1063658	DROP OFF CTR	1/31/2022	\$ 65.60
ZONA,NICHOLAS	PUBLIC WORKS	HWY1061699	DROP OFF CTR	11/30/2021	\$ 51.97
Total Public Works					\$903.08
GHANAYEM,ABDUL	PRKG-Non Tickets	PRKG1060035	VICTORY PERMIT	11/1/2021	\$ 85.00
GHANAYEM,ABDUL	PRKG-Non Tickets	PRKG1061578	VICTORY PERMIT	12/1/2021	\$ 85.00
GHANAYEM,ABDUL	PRKG-Non Tickets	PRKG1062944	VICTORY PERMIT	1/3/2022	\$ 85.00
Total Parking					\$ 255.00
City Totals					\$ 8,001.08

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	77	\$ 16,759.60



Sharon Y. Wickens
Finance Officer

Michele A. Bogardus
Deputy Finance Officer

CITY OF MANCHESTER

Finance Department

April 7, 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 nine months of fiscal year 2025.

Expenditures:

The average unobligated balance percentage after nine months should be 25% as a benchmark. All departments are within 10% of this benchmark with the exception of the Department of Public Works. The overall unobligated percentage after nine months is 26.81% for 2025 compared to 23.93% a year ago. Health insurance costs for 2025 are tracking favorably through March. A comparison of retirement payouts through March for FY 2025 and 2024 is as follows:

	2025	2024
Payments	\$ 1,157,070	\$ 982,335
Retirements		
Police	368,014	133,513
Fire	302,182	414,688
DPW	154,036	261,539
All Other	332,838	172,595
Total	<u>1,157,070</u>	<u>982,335</u>

The following amounts have been transferred from the FY 2025 Contingency Account as of 3/31/25:

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 nine months of fiscal year 2025 are \$327 thousand lower than a year ago. Auto Registrations are \$729 thousand higher and Interest Income is \$246 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 \$1.1 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. School Chargebacks are \$377 thousand lower than the same period a year ago primarily due to less timely billing in the Department of Public Works.

Sincerely,

A handwritten signature in black ink, appearing to read "Sharon Y. Wickens". The signature is fluid and cursive, with the first name "Sharon" and last name "Wickens" clearly distinguishable.

Sharon Y. Wickens
Finance Officer

**CITY OF MANCHESTER
NEW HAMPSHIRE**



FINANCIAL REPORTS

**FOR THE NINE MONTHS ENDED
MARCH 31, 2025**

UNAUDITED

CITY OF MANCHESTER, NEW HAMPSHIRE
PRELIMINARY FINANCIAL STATEMENTS
TABLE OF CONTENTS
FOR THE NINE MONTHS ENDED MARCH 31, 2025
(UNAUDITED)

<u>Page</u>	<u>Title</u>
1	Budget vs Actual Expenditures - General Fund Fiscal Year 2025
2	Budget vs Actual Expenditures - General Fund Fiscal Year 2024
3	Non-Property Tax Revenues - General Fund Budget vs Actual by Department - Fiscal Year 2025
4	Non-Property Tax Revenues - General Fund Budget vs Actual by Type - Fiscal Year 2025
5	Non-Property Tax Revenues - General Fund Budget vs Actual by Type - Comparative Actual Fiscal Year 2024 vs Budget Fiscal Year 2025
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 Nine Months Ended March 31, 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	\$ 52,500.00	\$ 17,500.00	25.00
ASSESSORS	880,069.00	528,119.68	351,949.32	39.99
CITY CLERK	1,260,490.00	936,481.93	324,008.07	25.70
MEDO	223,888.00	138,132.04	85,755.96	38.30
CITY SOLICITOR	2,121,199.00	1,329,617.20	791,581.80	37.32
FINANCE	1,246,508.00	869,152.75	377,355.25	30.27
CENTRAL FLEET MANAGEMENT	3,910,903.00	2,669,257.85	1,241,645.15	31.75
INFORMATION SYSTEMS	2,223,386.00	1,610,457.74	612,928.26	27.57
MAYOR	298,859.00	209,808.34	89,050.66	29.80
OFFICE OF YOUTH SERVICES	659,442.00	479,870.79	179,571.21	27.23
HUMAN RESOURCES	815,496.00	572,255.11	243,240.89	29.83
PLANNING & COMMUNITY DEVELOPMENT	2,548,264.00	1,701,727.41	846,536.59	33.22
TAX COLLECTOR	821,200.00	526,276.80	294,923.20	35.91
FIRE	25,594,559.00	18,574,989.11	7,019,569.89	27.43
POLICE	32,166,107.00	23,100,620.27	9,065,486.73	28.18
HEALTH	2,177,859.00	1,444,495.08	733,363.92	33.67
DEPARTMENT OF PUBLIC WORKS	33,826,822.00	29,856,516.89	3,970,305.11	11.74
WELFARE	1,130,321.00	821,217.72	309,103.28	27.35
LIBRARY	2,461,215.00	1,747,805.86	713,409.14	28.99
TOTAL AGENCIES	114,436,587.00	87,169,302.57	27,267,284.43	23.83
RESTRICTED ITEMS-				
SEVERANCE PAY	1,000,000.00	1,000,000.00	-	-
WORKERS COMPENSATION - SALARY	684,000.00	444,775.13	239,224.87	34.97
WORKERS COMPENSATION - MEDICAL	1,783,654.00	1,799,206.00	(15,552.00)	(.87)
HEALTH INSURANCE	16,297,219.00	11,352,664.93	4,944,554.07	30.34
DENTAL INSURANCE	827,084.00	634,635.31	192,448.69	23.27
DEATH BENEFIT	71,186.00	46,174.70	25,011.30	35.14
DISABILITY INSURANCE	60,771.00	35,457.95	25,313.05	41.65
CITY RETIREMENT	12,486,952.00	9,652,570.01	2,834,381.99	22.70
FIRE STATE PENSION	6,948,955.00	4,921,366.98	2,027,588.02	29.18
POLICE STATE PENSION	7,855,300.00	6,047,207.17	1,808,092.83	23.02
FICA	3,488,285.00	2,658,632.05	829,652.95	23.78
UNEMPLOYMENT	25,000.00	10,753.61	14,246.39	56.99
TUITION	50,000.00	29,150.62	20,849.38	41.70
CGL INSURANCE	1,575,000.00	1,682,820.44	(107,820.44)	(6.85)
TOTAL RESTRICTED ITEMS	53,153,406.00	40,315,414.90	12,837,991.10	24.15

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Nine Months Ended March 31, 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	812,619.96	16,214.04	1.96
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	67,080.92	(2,080.92)	(3.20)
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	9,676,517.04	10,148,990.96	51.19
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TOTAL GENERAL FUND	\$ 187,415,501.00	\$ 137,161,234.51	\$ 50,254,266.49	26.81
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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Nine Months Ended March 31, 2024
 (UNAUDITED)
 Budget Basis
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	FY 2024 MODIFIED BUDGET	FY 2024 OBLIGATIONS TO DATE	FY 2024 UNOBLIGATED BALANCE	FY 2024 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 70,000.00	\$ 52,500.00	\$ 17,500.00	25.00
ASSESSORS	718,033.46	542,227.06	175,806.40	24.48
CITY CLERK	1,127,816.65	851,976.83	275,839.82	24.46
MEDO	175,941.83	129,247.85	46,693.98	26.54
CITY SOLICITOR	1,783,312.84	1,311,648.67	471,664.17	26.45
FINANCE	1,150,740.23	834,057.19	316,683.04	27.52
CENTRAL FLEET MANAGEMENT	3,791,724.15	2,647,186.09	1,144,538.06	30.19
INFORMATION SYSTEMS	2,113,087.61	1,639,681.60	473,406.01	22.40
MAYOR	278,180.67	195,702.68	82,477.99	29.65
OFFICE OF YOUTH SERVICES	594,271.00	437,736.11	156,534.89	26.34
HUMAN RESOURCES	694,306.89	527,325.38	166,981.51	24.05
PLANNING & COMMUNITY DEVELOPMENT	2,313,942.35	1,702,009.03	611,933.32	26.45
TAX COLLECTOR	744,981.76	535,625.36	209,356.40	28.10
FIRE	24,110,891.62	18,067,892.27	6,042,999.35	25.06
POLICE	30,611,609.56	22,736,601.31	7,875,008.25	25.73
HEALTH	1,593,447.01	1,168,303.92	425,143.09	26.68
DEPARTMENT OF PUBLIC WORKS	32,381,876.44	27,345,179.28	5,036,697.16	15.55
WELFARE	1,032,714.75	820,291.25	212,423.50	20.57
LIBRARY	2,353,285.54	1,746,985.36	606,300.18	25.76
SENIOR SERVICES	243,854.35	179,832.27	64,022.08	26.25
TOTAL AGENCIES	107,884,018.71	83,472,009.51	24,412,009.20	22.63
RESTRICTED ITEMS-				
SEVERANCE PAY	800,000.00	800,000.00	-	-
WORKERS COMPENSATION - SALARY	739,931.59	576,322.84	163,608.75	22.11
WORKERS COMPENSATION - MEDICAL	1,864,082.59	1,514,997.04	349,085.55	18.73
HEALTH INSURANCE	15,407,471.11	11,760,832.59	3,646,638.52	23.67
DENTAL INSURANCE	825,155.84	609,123.71	216,032.13	26.18
DEATH BENEFIT	60,726.56	45,297.32	15,429.24	25.41
DISABILITY INSURANCE	45,656.31	33,916.94	11,739.37	25.71
CITY RETIREMENT	12,468,274.04	9,313,431.90	3,154,842.14	25.30
FIRE STATE PENSION	6,363,409.65	4,811,210.51	1,552,199.14	24.39
POLICE STATE PENSION	7,892,159.52	5,817,221.52	2,074,938.00	26.29
FICA	3,333,450.77	2,498,630.60	834,820.17	25.04
UNEMPLOYMENT	9,442.86	2,155.00	7,287.86	77.18
TUITION	24,015.33	17,351.24	6,664.09	27.75
CGL INSURANCE	1,998,293.96	1,931,731.51	66,562.45	3.33
TOTAL RESTRICTED ITEMS	51,832,070.13	39,732,222.72	12,099,847.41	23.34

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Nine Months Ended March 31, 2024
 (UNAUDITED)
 Budget Basis
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	FY 2024 MODIFIED BUDGET	FY 2024 OBLIGATIONS TO DATE	FY 2024 UNOBLIGATED BALANCE	FY 2024 PERCENT UNOBLIGATED
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	814,794.74	74,836.68	8.41
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	49,215.31	18,422.81	27.24
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	14,000,586.02	6,657,131.17	32.23
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TOTAL GENERAL FUND	\$ 180,373,806.03	\$ 137,204,818.25	\$ 43,168,987.78	23.93
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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Department - General Fund
 Non-Property Tax Revenues
 For The Nine Months Ended March 31, 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	1,053,735.17	(9,791.17)	(.94)
CITY CLERK	2,206,770.00	864,488.71	1,342,281.29	60.83
MEDO	400.00	50,200.00	(49,800.00)	(12,450.00)
CITY SOLICITOR	737,138.00	811,054.71	(73,916.71)	(10.03)
FINANCE	14,193,721.00	4,757,949.11	9,435,771.89	66.48
INFORMATION SYSTEMS	215,000.00	252,725.51	(37,725.51)	(17.55)
HUMAN RESOURCES	-	845.17	(845.17)	-
PLANNING & COMMUNITY DEVELOPMENT	3,481,400.00	2,885,229.34	596,170.66	17.12
TAX COLLECTOR	23,538,942.00	17,470,002.86	6,068,939.14	25.78
CENTRAL FLEET MANAGEMENT	45,000.00	34,356.49	10,643.51	23.65
FIRE	1,108,446.00	1,131,024.77	(22,578.77)	(2.04)
POLICE	1,242,608.00	987,573.22	255,034.78	20.52
HEALTH	227,500.00	155,732.00	71,768.00	31.55
DEPARTMENT OF PUBLIC WORKS	16,008,893.00	10,748,889.53	5,260,003.47	32.86
WELFARE	25,000.00	21,622.07	3,377.93	13.51
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TOTAL AGENCIES	\$ 64,074,762.00	\$ 41,225,428.66	\$ 22,849,333.34	35.66
	=====	=====	=====	=====

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type - General Fund
 Non-Property Tax Revenues
 For The Nine Months Ended March 31, 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	431,256.53	113,743.47	20.87
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	749,922.92	1,216,547.08	61.86
LICENSES AND PERMITS				
AUTO REGISTRATIONS	22,688,092.00	16,804,762.69	5,883,329.31	25.93
LICENSES	596,340.00	409,655.81	186,684.19	31.30
PERMITS	3,390,395.00	2,797,545.74	592,849.26	17.49
TOTAL LICENSES AND PERMITS	26,674,827.00	20,011,964.24	6,662,862.76	24.98
INTERGOVERNMENTAL				
FEDERAL REVENUES	418,000.00	397,012.09	20,987.91	5.02
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	3,850,579.47	6,501,311.53	62.80
SALES AND SERVICES				
GENERAL REVENUES	241,050.00	150,897.90	90,152.10	37.40
PUBLIC SAFETY	288,650.00	217,849.72	70,800.28	24.53
HIGHWAY	1,124,348.00	1,003,979.52	120,368.48	10.71
HEALTH	10,000.00	5,235.00	4,765.00	47.65
CEMETERY, PARKS & RECREATION	2,000,706.00	1,690,461.58	310,244.42	15.51
ZONING BOARD	82,000.00	49,080.00	32,920.00	40.15
PARKING VIOLATIONS	3,000.00	6,100.00	(3,100.00)	(103.33)
COURT FINES	4,000.00	8,305.09	(4,305.09)	(107.63)
OTHER FINES	-	8,621.27	(8,621.27)	-
FEES	1,161,900.00	1,107,537.78	54,362.22	4.68
WITNESS FEES	-	125.29	(125.29)	-
TOTAL SALES AND SERVICES	4,915,654.00	4,248,193.15	667,460.85	13.58
OTHER REVENUE SOURCES				
INTEREST INCOME	2,952,825.00	3,131,673.54	(178,848.54)	(6.06)
FUND TRANSFERS	3,282,674.00	200.00	3,282,474.00	99.99
REIMBURSEMENTS	3,293,789.00	2,178,193.51	1,115,595.49	33.87
RENTALS & LEASES	1,243,667.00	725,617.19	518,049.81	41.66
SCHOOL CHARGEBACKS	9,390,465.00	6,269,163.62	3,121,301.38	33.24
MISCELLANEOUS	2,500.00	59,921.02	(57,421.02)	(2,296.84)
TOTAL OTHER REVENUE SOURCES	20,165,920.00	12,364,768.88	7,801,151.12	38.68
TOTAL	\$ 64,074,762.00	\$ 41,225,428.66	\$ 22,849,333.34	35.66

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues
 For The Nine Months Ended March 31, 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
	-----	-----	-----	-----
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)
	-----	-----	-----	-----
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 Nine Months Ended March 31, 2025 and 2024
 (UNAUDITED)
 Budget Basis
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	9 MONTHS ACTUAL FY 2024	9 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	542,424	431,256	(111,167)	(20.49)
CABLE FRANCHISE FEES	709,095	318,666	(390,428)	(55.06)
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TOTAL TAXES, INTEREST AND PENALTIES	1,357,586	749,922	(607,663)	(44.76)
LICENSES AND PERMITS				
AUTO REGISTRATIONS	16,076,025	16,804,762	728,737	4.53
LICENSES	339,382	409,655	70,273	20.71
PERMITS	2,731,000	2,797,545	66,545	2.44
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TOTAL LICENSES AND PERMITS	19,146,407	20,011,964	865,557	4.52
INTERGOVERNMENTAL				
FEDERAL REVENUES	324,305	397,012	72,707	22.42
PAYMENTS IN LIEU OF TAXES	890,138	1,052,641	162,503	18.26
STATE REVENUES	3,544,190	2,400,926	(1,143,263)	(32.26)
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TOTAL INTERGOVERNMENTAL	4,758,633	3,850,579	(908,053)	(19.08)
SALES AND SERVICES				
GENERAL REVENUES	141,671	150,897	9,226	6.51
PUBLIC SAFETY	229,063	217,849	(11,213)	(4.90)
HIGHWAY	798,984	1,003,979	204,995	25.66
HEALTH	7,190	5,235	(1,955)	(27.19)
CEMETERY, PARKS & RECREATION	1,602,661	1,690,461	87,800	5.48
ZONING BOARD	52,550	49,080	(3,470)	(6.60)
PARKING VIOLATIONS	6,148	6,100	(48)	(.78)
COURT FINES	3,727	8,305	4,578	122.84
OTHER FINES	7,771	8,621	850	10.94
FEES	1,073,622	1,107,537	33,915	3.16
WITNESS FEES	60	125	65	108.82
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TOTAL SALES AND SERVICES	3,923,447	4,248,193	324,746	8.28
OTHER REVENUE SOURCES				
INTEREST INCOME	2,885,509	3,131,673	246,164	8.53
FUND TRANSFERS	1,178	200	(978)	(83.02)
REIMBURSEMENTS	2,133,831	2,178,193	44,362	2.08
RENTALS & LEASES	696,950	725,617	28,667	4.11
SCHOOL CHARGEBACKS	6,646,450	6,269,163	(377,286)	(5.68)
MISCELLANEOUS	2,893	59,921	57,028	1,971.24
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TOTAL OTHER REVENUE SOURCES	12,366,811	12,364,768	(2,042)	(.02)
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TOTAL	\$ 41,552,884	\$ 41,225,428	\$ (327,455)	(.79)
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City of Manchester, New Hampshire
Parking Division
Budgetary basis
For the nine months ended March 31, 2025
(unaudited)

Object Code Description	2025 Revised Budget	July 2024 - March 2025 Activity	2025 Balance
FEMA	-	-	-
Intergovernmental Total	-	-	-
Charges for Services Total	1,646,170	1,168,102	451,490
Licenses & Permits Total	2,328,779	1,742,557	586,222
Interest Total	2,500	19,126	(16,626)
Other Revenue Total	1,091,300	806,473	284,827
Grand Total	5,068,749	3,736,258	1,332,491
Salaries & Wages Total	690,327	400,883	289,444
Employee Benefits Total	462,165	288,361	173,804
Purchased Professional Services Total	23,000	20,088	2,912
Purchased Property Services Total	643,500	441,429	202,071
Other Purchased Services Total	61,200	47,650	13,550
Supplies & Materials Total	122,883	95,056	27,827
Capital Outlay Total	-	-	-
Miscellaneous Total	165,000	87,052	77,948
Non-Departmental Total	168,500	36,965	131,535
Miscellaneous-Reimburse City Total	2,732,174	-	2,732,174
Grand Total	5,068,749	1,417,484	3,651,265
Excess (deficit) of revenues over expenditures	-	2,318,774	(2,318,774)