



SPECIAL MEETING COMMITTEE ON ACCOUNTS, ENROLLMENT AND REVENUE ADMINISTRATION

**September 2, 2025 at 4:45 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. Communication from Julianne Pelletier, Independent City Auditor, advising of her selection of CliftonLarsonAllen (CLA) to perform audits for the City of Manchester for Fiscal Years 2025, 2026, and 2027, with an option to renew for Fiscal Years 2028 and 2029.
(Note: Provided for informational purposes only; no action is required.)
2. Update on the City's Revolving Loan Fund.
Gentlemen, what is your pleasure?
3. 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?**
4. Communication from Sharon Wickens, Finance Officer, regarding the City's Monthly Financial Report (unaudited) for the first month of FY26.
Gentlemen, what is your pleasure?

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



City of Manchester
Office of the City Solicitor
Independent City Auditor

One City Hall Plaza, West Wing
Manchester, New Hampshire 03101
Phone: (603) 792-6668
Fax: (603) 624-6528

Date: August 21, 2025

To: Committee on Accounts, Enrollment & Revenue Administration

Dear Committee Members,

As required by the City Code of Ordinances, and in my capacity as the Independent City Auditor, I have ensured compliance with the City's procurement code in securing an independent audit firm to perform required audit services. The selection was conducted through a competitive bid process and a transparent review in accordance with all applicable procurement requirements.

Since 2015, the City has utilized the regional firm of Melanson, which has undergone two acquisitions within the past three years. While City staff reported the first acquisition to Marcum as seamless, the most recent transition to CBIZ CPAs was not. As a result—through no complete fault of the City—the FY2024 audit still remains incomplete.

Upon my appointment on July 1, 2025, I initiated a Request for Proposal (RFP) for audit services in accordance with Chapter 39: Procurement Code. A review panel of six included the City's Finance Director, Accounting Manager, Solicitors Office -Attorney II, the Airport CFO, the Deputy Director of Finance & Administration for Manchester Water Works, and myself, evaluated the three technical proposal submissions and attended presentations from the three proposing firms. Based on a thorough assessment of professional qualifications and cost proposals, and the results of the scoring, I have selected **CliftonLarsonAllen (CLA)** to perform the audits for the City of Manchester for the Fiscal Years 2025, 2026, and 2027, with an option to renew for Fiscal Years 2028 and 2029.

CLA received the highest score for technical qualifications and ranked in the middle range for pricing. Importantly, they are licensed in New Hampshire, bring direct experience working with NH municipalities, national experience with medium and large airports, as well as with independent water and sewer enterprise funds. Additionally, CLA has as extensive experience with the City's future financial system, Tyler Technologies MUNIS.

	Available		FIRM		
			CBIZ	CLA	Hague, Sahady
TECHNICAL POINT AWARD	175	70%	140	151	133
PRICE POINT AWARD	75	30%	46	65	75
TOTAL POINT AWARD	250	100%	186	216	208
AWARD				216	

Respectfully submitted,

Julianne Pelletier



*Sharon Y. Wickens
Finance Officer*

*Michele A. Bogardus
Deputy Finance Officer*

CITY OF MANCHESTER
Finance Department

August 25, 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
8/25/2025

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	\$74,904.61	\$0.00	
2	Cedar & Oak	9/25/2008	1/1/2018	\$41,000.00	\$20,697.39	\$0.00	
3	Delisle Market	1/28/2010	10/15/2020	\$43,500.00	\$22,812.42	\$0.00	
4	Delisle Market - Energy Loan	1/28/2010	8/15/2020	\$20,000.00	\$11,995.35	\$0.00	
5	Lazy Nicks	10/30/2009	10/30/2030	\$40,000.00	\$14,700.47	\$0.00	
				\$354,500.00	\$145,110.24	\$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	\$0.00	\$0.00	Paid in full as of 8/12/25
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
8	PM Barbering, LLC	5/30/2025	6/1/2030	\$25,000.00	\$24,272.45	\$112.92	
9	99 Manch, LLC	5/30/2025	6/1/2030	\$10,000.00	\$9,695.95	\$30.78	
				\$1,971,622.04	\$1,720,590.44	\$143.70	

SUMMARY NOTES: Loans 6 thru 9 - 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
10	Sawaya Enterprises, Inc	7/23/2020	10/1/2025	\$25,000.00	\$874.44	\$2.91	
11	Blackwood Law, PLLC	12/8/2022	11/1/2027	\$25,000.00	\$12,812.30	\$21.35	
12	My CNA Now, LLC	12/8/2022	11/1/2027	\$25,000.00	\$12,812.30	\$21.35	
13	3 Kitchen Bar & Grill LLC	5/17/2021	5/1/2026	\$15,000.00	\$4,587.61	\$7.65	
				\$90,000.00	\$31,086.65	\$53.26	

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

August 21, 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 \$2,349,920 out of \$7,079,614 billed. July's outstanding receivables totaled \$1,942,675 out of \$7,558,497 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>8/21/2025</u>	<u>7/16/2025</u>
	<u>Dept Code</u>	<u>Over 90 Days</u>	<u>Over 90 Days</u>
Airport	25	\$ 1,462,815.39	\$ 1,093,649.94
EPD	27	\$ 27,258.11	\$ 21,825.97
Parking Department	52	\$ 72,563.50	\$ 61,679.70
Total Enterprise Funds		\$ 1,562,637.00	\$ 1,177,155.61
Building Maintenance	21	\$ 8,883.39	\$ 8,883.39
Fire Department	30	\$ 553,928.15	\$ 539,765.54
Highway	50, 51	\$ 15,231.58	\$ 14,990.31
Parks & Recreation	65	\$ 11,805.00	\$ 11,805.00
Police Department	33,34,35,36	\$ 197,434.49	\$ 190,074.98
Total General Fund		\$ 787,282.61	\$ 765,519.22
Grand Totals		\$ 2,349,919.61	\$ 1,942,674.83
General Fund receivables over \$10,000 by customer			
FEMA	30	\$ 439,776.52	\$ 439,776.52
School Administrative Unit	30	\$ 49,752.57	\$ 35,913.68
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	\$ 50,788.75	\$ 49,123.60
US Dept of Justice	33,34,35,36	\$ 35,329.60	\$ 35,329.60
Totals		\$ 646,210.98	\$ 630,706.94
Total General Fund receivables over 90 days less over \$10,000		\$ 141,071.63	\$ 134,812.28

Explanation of Charges
FEMA Reimbursement - In-process
Nurse Details
SNHU Rally-Collections
FEMA Reimbursement - In-process
Grant Reimb - In Process
Grant Reimb - In Process

City of Manchester NH - Receivables
Over 90 Days as of 9/21/2025

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	\$ 30.00	\$ -	\$ 30.00
25		AIR GENERAL INC.	\$ 185.00	\$ -	\$ 185.00
25		ALLIED UNIVERSAL SECURITY SERVICES	\$ 2,075.00	\$ 975.00	\$ 1,100.00
25		ALLIED UNIVERSAL TECHNICAL SERVICES	\$ 1,114.00	\$ -	\$ 1,114.00
25		AMBIUS, INC.	\$ 599.00	\$ 75.00	\$ 524.00
25		AMERICAN AIRLINES, INC.	\$ 543,488.11	\$ 285,022.24	\$ 258,465.87
25		AMERIFLIGHT, LLC	\$ 48,333.90	\$ 23,356.33	\$ 24,977.57
25		AMMON, KEITH	\$ 20.00	\$ -	\$ 20.00
25		AT&T - NEW CINGULAR WIRELESS PCS, LLC	\$ 0.21	\$ 0.03	\$ 0.18
25		ATLAS AIR, INC.	\$ 75.00	\$ -	\$ 75.00
25		AUGUSTE, PAUL R.	\$ 145.00	\$ -	\$ 145.00
25		AVELO AIRLINES, INC.	\$ 418,519.40	\$ 159,888.07	\$ 258,631.33
25		AVIATION ASSOCIATES	\$ 4,169.40	\$ 2,553.67	\$ 1,615.73
25		AVIS-BUDGET FAMILY	\$ 34,088.65	\$ 26,854.59	\$ 7,234.06
25		BAE SYSTEMS	\$ 1,840.00	\$ 565.00	\$ 1,275.00
25		BREEZE AVIATION GROUP, INC.	\$ 98,843.04	\$ 84,630.27	\$ 14,212.77
25		BROCK, PAUL (B SQUARED INC.)	\$ 495.00	\$ -	\$ 495.00
25		CARTIER GROUP LLC	\$ 65.00	\$ -	\$ 65.00
25		COMCAST BUSINESS	\$ 7,818.30	\$ -	\$ 7,818.30
25		COMMUTAIR, INC. (UNITED EXPRESS)	\$ 24,767.83	\$ 23,664.96	\$ 1,102.87
25		CONSOLIDATED COMMUNICATIONS	\$ 450.00	\$ -	\$ 450.00
25		COTTON, JOHN	\$ 465.00	\$ 400.00	\$ 65.00
25		DEKA	\$ 515.00	\$ 225.00	\$ 290.00
25		DHART	\$ 2,069.00	\$ 525.00	\$ 1,544.00
25		DUNKIN DONUTS	\$ 1,600.14	\$ 125.00	\$ 1,475.14
25		EGOLF, STEPHEN	\$ 1,320.00	\$ 400.00	\$ 920.00
25		ENGIE SERVICES	\$ 2,154.00	\$ 300.00	\$ 1,854.00
25		ENTERPRISE RENT-A-CAR	\$ 76,626.14	\$ 68,863.10	\$ 7,763.04
25		ENVOY AIRLINES (AMERICAN AIRLINES SUBSIDIARY)	\$ 90,673.27	\$ 33,805.38	\$ 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	\$ 2,350.00	\$ 1,875.00	\$ 475.00
25		FEDERAL GRANTS	\$ 3,663,074.41	\$ 3,049,206.32	\$ 613,868.09
25		FLIGHT ONE OWNERS ASSOCIATION	\$ 174.90	\$ -	\$ 174.90
25		GAFF, BURNIE	\$ 75.00	\$ -	\$ 75.00
25		GOJET AIRLINES DBA UNITED EXPRESS	\$ 17,033.66	\$ -	\$ 17,033.66
25		GRANITE STATE AMBASSADORS	\$ 375.00	\$ 150.00	\$ 225.00
25		GROUP 1 REALTY NE, LLC	\$ 30.08	\$ -	\$ 30.08
25		HANGAR 5 ASSOCIATION	\$ 235.00	\$ -	\$ 235.00
25		HERTZ CAR RENTAL	\$ 75.00	\$ -	\$ 75.00
25		HERTZ CORPORATION	\$ 76,660.15	\$ 22,528.01	\$ 54,132.14
25		HUDSON GROUP	\$ 16,447.81	\$ 7,150.00	\$ 9,297.81
25		HUTTER CONSTRUCTION CORP	\$ 75.00	\$ -	\$ 75.00
25		INTERSTATE ELECTRICAL SERVICES	\$ 140.00	\$ -	\$ 140.00
25		JACOBS ENGINEERING GROUP INC	\$ 240.00	\$ -	\$ 240.00
25		JCM BUSINESS SOLUTIONS, LLC	\$ 365.00	\$ 225.00	\$ 140.00
25		JEM FLIGHT, LLC	\$ 1,131.75	\$ 503.08	\$ 628.67
25		JITTA, BERNICE (BJ) (SAFLITE PILOT TRAINING INC.)	\$ 405.00	\$ -	\$ 405.00
25		JODICE, TIMOTHY	\$ 1,667.12	\$ 534.04	\$ 1,133.08
25		JOHN ROMANOWSKI & ASSOCIATES, INC.	\$ 1,178.34	\$ 589.17	\$ 589.17
25		JP PEST SERVICES	\$ 125.00	\$ -	\$ 125.00
25		KEENAN TECHNICAL INDUSTRIES, INC.	\$ 2,615.04	\$ 2,475.04	\$ 140.00
25		LEIDOS, SECURITY DETECTION & AUTOMATION, INC.	\$ 529.00	\$ 75.00	\$ 454.00
25		LONDONDERRY FLYING CLUB.	\$ 868.00	\$ 300.00	\$ 568.00
25		MAKE-A-WISH NEW HAMPSHIRE	\$ 3,250.00	\$ 1,218.75	\$ 2,031.25
25		MANCOAIR II, LLC	\$ 4,848.85	\$ 475.00	\$ 4,373.85
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	\$ 320.00	\$ -	\$ 320.00
25		MISCELLANEOUS	\$ 489.98	\$ -	\$ 489.98
25		NATIONAL AVIATION SERVICES	\$ 2,934.65	\$ -	\$ 2,934.65
25		NH LIFE SCIENCES	\$ 4,875.00	\$ 3,656.25	\$ 1,218.75
25		PIKE INDUSTRIES	\$ 2,358.00	\$ -	\$ 2,358.00
25		PRO STAR AVIATION	\$ 3,780.80	\$ 3,353.45	\$ 427.35
25		PRO STAR PROPERTIES II, LLC	\$ 6,336.55	\$ 6,056.55	\$ 280.00
25		REPUBLIC AIRLINES D/B/A AMERICAN EAGLE	\$ 4,856.76	\$ 971.35	\$ 3,885.41
25		REPUBLIC AIRLINES DBA UNITED EXPRESS	\$ 6,782.96	\$ -	\$ 6,782.96
25		SAFEPASSAGE GROUP, INCORPORATED	\$ 1,056.92	\$ 1,044.17	\$ 12.75
25		SCHONEBERGER, ERIC	\$ 800.00	\$ 400.00	\$ 400.00
25		SDNE, LLC	\$ 529.00	\$ 400.00	\$ 129.00
25		SEACOAST BUSINESS MACHINES	\$ 215.00	\$ 75.00	\$ 140.00
25		SIT BACK & RELAX, LLC	\$ 100.17	\$ -	\$ 100.17
25		SMARTE CARTE, INC.	\$ 117.05	\$ 46.67	\$ 70.38
25		SOUTHWEST AIRLINES, INC.	\$ 218,496.41	\$ 217,583.41	\$ 913.00
25		SPIRIT AIRLINES, INC.	\$ 156,276.98	\$ 146,494.45	\$ 9,782.53
25		STATE GRANTS	\$ 189,050.01	\$ 164,063.14	\$ 24,986.87
25		SUN COUNTRY INC. DBA SUN COUNTRY AIRLINES	\$ 11,555.09	\$ 7,320.06	\$ 4,235.03
25		SUPERMAN PRODUCTIONS INC.	\$ 1,188.05	\$ -	\$ 1,188.05
25		THE FOUNDERS ACADEMY FOUNDATION	\$ 10,462.62	\$ 5,231.31	\$ 5,231.31
25		T-MOBILE NORTHEAST, LLC	\$ 4,880.90	\$ 3,643.26	\$ 1,237.64
25		TREGO/DUGAN AVIATION OF GRAND ISLAND, INC.	\$ 3,073.25	\$ 2,702.62	\$ 370.63
25		TREGO-DUGAN AVIATION OF GRAND ISLAND, INC.	\$ 17,215.00	\$ 9,555.00	\$ 7,660.00
25		TSA UTILITY REIMB. OTA 70T010217668N057 (TSA-OTA 2021)	\$ 36,615.46	\$ 13,460.91	\$ 23,154.55
25		UNIFI	\$ 3,440.00	\$ 900.00	\$ 2,540.00
25		UNITED AIRLINES, INC.	\$ 69,741.61	\$ 69,531.68	\$ 209.93
25		UNITED PARCEL SERVICES, INC.	\$ 33,499.86	\$ 30,319.86	\$ 3,180.00
25		WEISZMANN, ERIK	\$ 520.00	\$ 400.00	\$ 120.00
25		WIGGINS AIRWAYS	\$ 205.00	\$ -	\$ 205.00
25 - AIRPORT TOTALS			\$ 5,949,557.58	\$ 4,486,742.19	\$ 1,462,815.39
27	32752	BOB'S SEPTIC SERVICE LLC	\$ 20.00	\$ -	\$ 20.00
27	3112	DERRY SEPTIC & SEWER SERVICE	\$ 11,232.82	\$ 5,800.68	\$ 5,432.14
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	\$ 446.25	\$ 256.11	\$ 190.14
27	3117	WIND RIVER ENVIRONMENTAL	\$ 18,265.68	\$ 17,912.47	\$ 353.21
27 - EPD TOTALS			\$ 51,227.37	\$ 23,969.26	\$ 27,258.11

City of Manchester NH - Receivables
Over 90 Days as of 8/21/2025

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
30	27953	1015 CANDIA RD LLC	\$ 540.00	\$ -	\$ 540.00
30	33850	168 MERRIMACK ST LLC	\$ 1,323.00	\$ -	\$ 1,323.00
30	287	200 ELM STREET REALTY,	\$ 540.00	\$ -	\$ 540.00
30	15581	234 MERRIMACK ST LLC	\$ 1,305.98	\$ 67.52	\$ 1,238.46
30	28454	300 GAY ST ACQUISITION	\$ 1,080.00	\$ -	\$ 1,080.00
30	34300	447 UNION STREET, LLC.	\$ 1,620.00	\$ -	\$ 1,620.00
30	21352	61 CANAL REALTY	\$ 540.00	\$ -	\$ 540.00
30	34433	71-73 MANCHESTER ST LLC	\$ 137.50	\$ 6.00	\$ 131.50
30	34929	749 EAST INDUSTRIAL LLC	\$ 1,250.10	\$ 64.80	\$ 1,185.30
30	34356	779 SOUTH MAIN REALTY LLC	\$ 540.00	\$ -	\$ 540.00
30	30122	79 CARL DR. REALTY, LLC	\$ 1,620.00	\$ -	\$ 1,620.00
30	35544	88 LOWELL ST LLC	\$ 572.40	\$ 32.40	\$ 540.00
30	11245	ALLEGRO MICROSYSTEMS	\$ 1,080.00	\$ -	\$ 1,080.00
30	33737	ALT. MANAGEMENT	\$ 540.00	\$ -	\$ 540.00
30	33447	AMR REAL ESTATE HOLDING	\$ 1,080.00	\$ -	\$ 1,080.00
30	32262	API OF NH	\$ 540.00	\$ -	\$ 540.00
30	33263	BARRETT, GREGORY J REV TRUST	\$ 540.00	\$ -	\$ 540.00
30	34830	BARRY HOMES LLC	\$ 580.50	\$ 32.40	\$ 548.10
30	30102	BT PROPERTY LLC	\$ 2,160.00	\$ -	\$ 2,160.00
30	32986	BUREAU OF COURT FACILITIES	\$ 1,080.00	\$ -	\$ 1,080.00
30	8458	COMCAST	\$ 580.50	\$ 32.40	\$ 548.10
30	33814	CONCORD STREET RENTALS, LLC	\$ 1,080.00	\$ -	\$ 1,080.00
30	30414	CP MANAGEMENT	\$ 1,080.00	\$ -	\$ 1,080.00
30	2748	CVS ASSET PROTECTION SVC	\$ 2,241.00	\$ 64.80	\$ 2,176.20
30	32722	DICK'S SPORTING GOODS	\$ 540.00	\$ -	\$ 540.00
30	34812	DIVERSE REAL ESTATE LLC	\$ 106.00	\$ 6.00	\$ 100.00
30	32266	DOUGHBOYS LLC	\$ 540.00	\$ -	\$ 540.00
30	27580	EASTERN AVENUE ASSOCIATION	\$ 212.00	\$ 12.00	\$ 200.00
30	19794	ETHIKA BAR AND GRILL	\$ 107.50	\$ 6.00	\$ 101.50
30	32783	EVO	\$ 107.50	\$ 6.00	\$ 101.50
30	8132-30	FEMA	\$ 439,776.52	\$ -	\$ 439,776.52
30	32576	FINCH, RUTH	\$ 540.00	\$ -	\$ 540.00
30	21771	GAMACHE INVESTMENT PROPERTIES	\$ 1,080.00	\$ -	\$ 1,080.00
30	34428	GL DECADE 2020 LLC.	\$ 5,231.82	\$ 77.32	\$ 5,154.50
30	32416	GRAYBAR ELECTRIC	\$ 540.00	\$ -	\$ 540.00
30	33262	HYRONEN, MIKA	\$ 540.00	\$ -	\$ 540.00
30	34819	ISABEL F. AVEDIKIAN REV TRUST	\$ 580.50	\$ 32.40	\$ 548.10
30	34961	KNOWLES, DYLAN	\$ 605.00	\$ 30.00	\$ 575.00
30	2340	L & L INVESTMENTS	\$ 540.00	\$ -	\$ 540.00
30	30113	LEROCQUE, KRISTINE	\$ 1,080.00	\$ -	\$ 1,080.00
30	30104	LG OHI MANCHESTER LLC.	\$ 570.00	\$ 30.00	\$ 540.00
30	33779	LIGHT OF LIFE MINISTRIES	\$ 540.00	\$ -	\$ 540.00
30	34648	MYRTLE STREET 23, LLC	\$ 106.00	\$ 6.00	\$ 100.00
30	7335	NEW BEECH HILL NH LLC	\$ 3,024.60	\$ 100.80	\$ 2,923.80
30	31190	NORTHLAND INVESTMENT CO	\$ 540.00	\$ -	\$ 540.00
30	33614	OLISZCZAK, MARINA	\$ 540.00	\$ -	\$ 540.00
30	30446	ORANGE THEORY FITNESS	\$ 107.50	\$ 6.00	\$ 101.50
30	33768	ORCHARD MEDICAL MGT	\$ 540.00	\$ -	\$ 540.00
30	32631	PARAGON INVESTMENTS LLC	\$ 1,620.00	\$ -	\$ 1,620.00
30	34348	PHAM, MY KIM THI	\$ 1,620.00	\$ -	\$ 1,620.00
30	34117-30	QUEEN CITY PRIDE INC	\$ 753.10	\$ -	\$ 753.10
30	33288	REALTY INCOME CORPORATION	\$ 540.00	\$ -	\$ 540.00
30	34644	REDEEMED CHRISTIAN CHURH	\$ 580.50	\$ 32.40	\$ 548.10
30	11092	RITE AID CORPORATION	\$ 540.00	\$ -	\$ 540.00
30	11958	RIVERWALK PLACE AT MANCHESTER	\$ 903.00	\$ 50.40	\$ 852.60
30	64	SCHOOL ADMINISTRATIVE UNIT 37	\$ 68,753.25	\$ 19,000.68	\$ 49,752.57
30	32867	SERITAGE SRC FINANCE, LLC	\$ 540.00	\$ -	\$ 540.00
30	35587	SHEFFIELD RD HOLDINGS, LLC	\$ 564.30	\$ 24.30	\$ 540.00
30	14074	SOGGU-LLC	\$ 540.00	\$ -	\$ 540.00
30	18658	SPEEDWAY, LLC	\$ 580.50	\$ 32.40	\$ 548.10
30	34978	SPLB PROP. LLC	\$ 1,573.00	\$ 78.00	\$ 1,495.00
30	1740	STADIUM VENDING	\$ 1,080.00	\$ -	\$ 1,080.00
30	34983	STRATTON OAKMONT INC.	\$ 1,179.52	\$ 62.12	\$ 1,117.40
30	35093	THE OLIVE EVENT CENTER	\$ 107.50	\$ 6.00	\$ 101.50
30	5293	UNITED PARCEL SERVICE	\$ 1,250.10	\$ 64.80	\$ 1,185.30
30	2487	US POST OFFICE	\$ 1,853.50	\$ 103.20	\$ 1,750.30
30	31815	VERIZON WIRELESS	\$ 110.50	\$ 7.50	\$ 103.00
30	2937	VERY NARROW TRUST	\$ 540.00	\$ -	\$ 540.00
30	2606	WALGREEN CO	\$ 1,080.00	\$ -	\$ 1,080.00
30	27252	WBC ORANGE ST INVESTMENT	\$ 1,080.00	\$ -	\$ 1,080.00
30	33055	WESTON FOODS	\$ 540.00	\$ -	\$ 540.00
30	62-30	YEE DYNASTY	\$ 580.50	\$ 32.40	\$ 548.10
30	3278-30	YWCA	\$ 1,620.00	\$ -	\$ 1,620.00
30	32794	ZJBV PROPERTIES LLC.	\$ 2,160.00	\$ -	\$ 2,160.00
30 - FIRE TOTALS			\$ 574,035.19	\$ 20,107.04	\$ 553,928.15
33	33197	DONALD J TRUMP FOR PRES	\$ 35,313.54	\$ -	\$ 35,313.54
33	8132	FEMA	\$ 35,250.00	\$ -	\$ 35,250.00
33	2521	MANCHESTER POLICE DEPT	\$ 118,612.09	\$ 67,823.34	\$ 50,788.75
33	5800	NEW ENGLAND HIDTA	\$ 19,157.85	\$ 12,490.28	\$ 6,667.57
33	4301	US DEPARTMENT OF JUSTICE	\$ 35,329.60	\$ -	\$ 35,329.60
34	85	ASPLUNDH TREE EXPERT CO	\$ 2,649.50	\$ 480.00	\$ 2,169.50
34	32754	ATLANTIC PAVING	\$ 365.00	\$ -	\$ 365.00
34	2559	CONTROL TECHNOLOGIES	\$ 254.00	\$ -	\$ 254.00
34	33707	CVS PHARMACY	\$ 254.00	\$ -	\$ 254.00
34	35231	D&Y CLEANING	\$ 368.00	\$ 19.20	\$ 348.80
34	3136	DAVID WHITE & SON	\$ 10,939.60	\$ 9,907.80	\$ 1,031.80
34	35226	DEMOCRATIC NATIONAL COMMITTEE	\$ 697.60	\$ 38.40	\$ 659.20
34	7965	EAST COAST SIGNAL	\$ 882.50	\$ -	\$ 882.50
34	30241	FRESNIUS MANCHESTER KID	\$ 2,374.24	\$ 102.24	\$ 2,272.00
34	22443	HANNAFORD SUPERMARKETS	\$ 16,682.00	\$ 11,516.00	\$ 5,166.00
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	\$ 1,738.20	\$ 344.00	\$ 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	33992	THE NATURE CONSERVANCY	\$ 254.00	\$ -	\$ 254.00
34	30901	WADLEIGH, STARR & PETER	\$ 292.00	\$ -	\$ 292.00
34	6357	WAVEGUIDE INC	\$ 11,384.00	\$ 11,204.30	\$ 179.70
34	62	YEE DYNASTY	\$ 4,473.52	\$ 169.44	\$ 4,304.08

City of Manchester NH - Receivables
Over 90 Days as of 8/21/2025

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
35	6411	EASTERN AUTO BODY	\$ 281.87	\$ 201.62	\$ 80.25
33, 34, 35, & 36		POLICE TOTALS	\$ 311,731.11	\$ 114,296.62	\$ 197,434.49
50	34869	ALBERDING, MATTHEW	\$ 109.46	\$ -	\$ 109.46
50	34125	BACELAR, CHRISTINA	\$ 5.08	\$ -	\$ 5.08
50	35444	BADDAQUI, ABDESSELMAM	\$ 20.70	\$ 1.16	\$ 19.54
50	35076	BAIRD, MATTHEW	\$ 13.51	\$ -	\$ 13.51
50	35203	BEALS, THOMAS	\$ 52.70	\$ -	\$ 52.70
50	34126	BEAUDET, RICHARD	\$ 50.69	\$ -	\$ 50.69
50	12076	BENITEZ, EDISON R	\$ 67.26	\$ -	\$ 67.26
50	34892	BENNIE, DAVID	\$ 78.80	\$ -	\$ 78.80
50	34284	BERNEY, JOSHUA	\$ 109.18	\$ -	\$ 109.18
50	35077	BLANCHETTE, MARK	\$ 44.20	\$ -	\$ 44.20
50	34569	BOSCO, ANDREW	\$ 43.38	\$ -	\$ 43.38
50	34984	BOWEN, KEVIN	\$ 17.67	\$ -	\$ 17.67
50	34681	BRIDGES, JASON	\$ 111.89	\$ -	\$ 111.89
50	35074	CAMERON, PAUL	\$ 118.27	\$ -	\$ 118.27
50	34821	CARIGNAN, ANTHONY	\$ 73.95	\$ -	\$ 73.95
50	35041	CASTRILLON HINCAPIE, DI	\$ 58.82	\$ -	\$ 58.82
50	34285	CASWELL, HEATHER	\$ 88.04	\$ -	\$ 88.04
50	35146	CHASE, JAMES	\$ 34.07	\$ -	\$ 34.07
50	34380	COFFEY, JOSEPH	\$ 33.46	\$ -	\$ 33.46
50	35393	COLON, LUIS	\$ 185.39	\$ 10.08	\$ 175.31
50	34308	CONLEY, JUSTIN	\$ 144.78	\$ -	\$ 144.78
50	34683	CORMIER, GARY	\$ 164.90	\$ -	\$ 164.90
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	\$ -	\$ 42.81
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	\$ -	\$ 71.50
50	24662	DAVID WHITE & SON INC	\$ 3,220.59	\$ 3,045.09	\$ 175.50
50	34789	DELISLE, MICHAEL	\$ 296.95	\$ -	\$ 296.95
50	34724	DENMARK, MATTHEW	\$ 32.45	\$ -	\$ 32.45
50	35256	DESOUZA MACHADO, SILAS	\$ 50.09	\$ -	\$ 50.09
50	35264	DICEY, SHAWNEE	\$ 70.50	\$ -	\$ 70.50
50	34685	DOBROVIC, ALEKSANDAR	\$ 30.94	\$ -	\$ 30.94
50	35053	DOBSON, JONATHAN	\$ 33.35	\$ -	\$ 33.35
50	34912	DODGE, KAREN	\$ 63.30	\$ -	\$ 63.30
50	34571	DOHERTY, SHAWN	\$ 45.65	\$ -	\$ 45.65
50	34725	ECONOMIDES, CHRISTIAN	\$ 36.25	\$ -	\$ 36.25
50	35394	ELLIS, STACY	\$ 306.42	\$ -	\$ 306.42
50	34791	ELVIR, SPAHIC	\$ 67.75	\$ -	\$ 67.75
50	33970	ESTRADA, HERIBERTO GARCIA	\$ 86.52	\$ -	\$ 86.52
50	32524	EVERGREEN MANAGEMENT GROUP	\$ 278.96	\$ 266.62	\$ 12.34
50	3127	EVERSOURCE	\$ 8,061.34	\$ 7,589.00	\$ 472.34
50	35054	FELIX, JOEL	\$ 82.63	\$ -	\$ 82.63
50	34204	FORBES, TREY	\$ 6.12	\$ -	\$ 6.12
50	34792	FREEMAN, MORGAN	\$ 112.35	\$ -	\$ 112.35
50	34915	GAGNON, JON-LUC	\$ 104.95	\$ -	\$ 104.95
50	34406	GARAMELLA, BENJAMIN	\$ 38.71	\$ -	\$ 38.71
50	34407	GARCIA, JAMIE	\$ 79.65	\$ -	\$ 79.65
50	35055	GELINAS, JEFFREY	\$ 11.78	\$ -	\$ 11.78
50	35075	GEROW, JAHMAR GATHRIGHT	\$ 135.38	\$ -	\$ 135.38
50	35191	GUDZEVICH, MICHAEL	\$ 148.13	\$ -	\$ 148.13
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	\$ -	\$ 219.90
50	35607	HILLOWLE, SHARIF	\$ 23.77	\$ 1.02	\$ 22.75
50	34311	HOULE, MATTHEW	\$ 24.16	\$ -	\$ 24.16
50	34906	HYPPOLITE, BELLONY	\$ 95.92	\$ -	\$ 95.92
50	34573	JOHNS, MIRANDA	\$ 136.79	\$ -	\$ 136.79
50	34408	JOHNSON, BRIAN	\$ 51.62	\$ -	\$ 51.62
50	35322	JOHNSON, THOMAS	\$ 118.71	\$ -	\$ 118.71
50	34287	JUMA, HAMISI	\$ 156.66	\$ -	\$ 156.66
50	35474	KHAN, SOHAIB	\$ 25.98	\$ 1.48	\$ 24.50
50	34824	KIMBALL, CHAD	\$ 38.95	\$ -	\$ 38.95
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	33920	LEPAGE, ROBIN	\$ 17.25	\$ -	\$ 17.25
50	18609	LIBERTY UTILITIES, INC	\$ 50,313.87	\$ 49,410.00	\$ 903.87
50	35445	LOPEZ, JESUS	\$ 88.40	\$ 4.92	\$ 83.48
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	\$ -	\$ 82.91
50	35207	MARTINEZ PEREZ, RAFAEL	\$ 54.08	\$ -	\$ 54.08
50	34689	MARTINEZ, RICHARD	\$ 328.72	\$ -	\$ 328.72
50	34234	MCAHON, ROBERT	\$ 14.59	\$ -	\$ 14.59
50	34094	MILLER, STEVEN	\$ 28.59	\$ -	\$ 28.59
50	35153	MONTEBEAULT, JEFFREY	\$ 24.79	\$ -	\$ 24.79
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
50	34117	QUEEN CITY PRIDE INC	\$ 1,346.97	\$ -	\$ 1,346.97
50	34730	RAMIREZ, WILLIAM	\$ 240.05	\$ -	\$ 240.05
50	34004	REDDINGTON, AUSTIN	\$ 69.22	\$ -	\$ 69.22
50	34939	REYNOLDS, JOSEPH	\$ 228.68	\$ -	\$ 228.68
50	16772	RICARD, DUANE	\$ 72.63	\$ -	\$ 72.63
50	35324	RICHARDSON, OLIVIA	\$ 5.16	\$ -	\$ 5.16
50	35154	RILEY, DENNIS	\$ 194.27	\$ -	\$ 194.27

City of Manchester NH - Receivables
Over 90 Days as of 8/21/2025

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
50	35325	RIVARD, JASON	\$ 100.94	\$ -	\$ 100.94
50	34800	RIVERA, EDWIN	\$ 82.92	\$ -	\$ 82.92
50	35326	RIVERS, COREY	\$ 57.43	\$ -	\$ 57.43
50	34518	RODRIGUES, ANTONIO SILV	\$ 28.20	\$ -	\$ 28.20
50	34877	ROSADO, NICOLAS	\$ 122.53	\$ -	\$ 122.53
50	32628	ROWELL SERVICES	\$ 1,177.98	\$ 1,102.38	\$ 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	\$ -	\$ 51.51
50	34731	SENNETT, KIMBERLY	\$ 66.52	\$ -	\$ 66.52
50	34814	SIROIS, ROBERT	\$ 61.48	\$ -	\$ 61.48
50	33884	SMITH, JACOB	\$ 32.33	\$ -	\$ 32.33
50	35083	SULLIVAN, TIMOTHY	\$ 50.01	\$ -	\$ 50.01
50	34322	SWAIN CONSTRUCTION	\$ 561.97	\$ -	\$ 561.97
50	35165	TABER, CAROLYN	\$ 59.15	\$ -	\$ 59.15
50	35196	TESSIER, ANTONIO	\$ 9.40	\$ -	\$ 9.40
50	11134	THE RESOURCE COMPANY	\$ 147.64	\$ -	\$ 147.64
50	35197	TORRES, VICTOR	\$ 5.40	\$ -	\$ 5.40
50	34907	TURNER, WILLIAM	\$ 74.45	\$ -	\$ 74.45
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	\$ -	\$ 192.15
50	34706	WEATHERS, VANESSA	\$ 61.04	\$ -	\$ 61.04
50	34317	WHEELER, AMY	\$ 165.18	\$ -	\$ 165.18
50	35084	ZAGARELLA, JOSEPH	\$ 88.40	\$ -	\$ 88.40
50 & 51 - HIGHWAY TOTALS			\$ 76,663.33	\$ 61,431.75	\$ 15,231.58
52	25446	844 ELM ST. LLC	\$ 510.00	\$ -	\$ 510.00
52	35168	ABEKA, SOLANGE	\$ 632.39	\$ 241.58	\$ 390.81
52	33961	ADEEKO, AUSTIN	\$ 425.00	\$ 85.00	\$ 340.00
52	33835	ALLEN, SCOTT	\$ 248.20	\$ -	\$ 248.20
52	35435	ALVAREZ, GISELLE	\$ 61.80	\$ 1.80	\$ 60.00
52	3252	AMOSKEAG HEALTH	\$ 6,692.12	\$ 4,122.12	\$ 2,570.00
52	33622	ARCADIA FINANCIAL GROUP	\$ 272.48	\$ 269.48	\$ 3.00
52	34363	ARISTA, ROSE	\$ 141.60	\$ -	\$ 141.60
52	25449	BAIER, CHRISTINE	\$ 255.00	\$ 170.00	\$ 85.00
52	34901	BALCOM, ROGER	\$ 767.04	\$ 40.96	\$ 726.08
52	34307	BALLIRO, DEAN	\$ 204.24	\$ 194.03	\$ 10.21
52	33898	BARNETT, ANTHONY	\$ 170.00	\$ -	\$ 170.00
52	25450	BAROODY AND GREENWOOD	\$ 5,610.00	\$ 3,315.00	\$ 2,295.00
52	35299	BAROWSKI, MELISSA	\$ 628.28	\$ 113.16	\$ 515.12
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	35428	BENNETT, KATIE	\$ 179.90	\$ 13.62	\$ 166.28
52	34590	BERNARD, IAN	\$ 432.90	\$ -	\$ 432.90
52	35347	BERRY, TAMARA	\$ 55.20	\$ 55.08	\$ 0.12
52	34239	BHARDWAJ, AyJy	\$ 536.88	\$ -	\$ 536.88
52	35040	BLACHE, MELISSA	\$ 67.20	\$ 3.60	\$ 63.60
52	22266	BONIFY, LLC	\$ 510.00	\$ -	\$ 510.00
52	35353	BOUCHARD, CHRYS	\$ 91.40	\$ 5.12	\$ 86.28
52	35253	BOULDIN, AMANDA	\$ 1,072.48	\$ 378.40	\$ 694.08
52	35460	BOYLE JR., MICHAEL	\$ 429.00	\$ 249.00	\$ 180.00
52	35406	BRECKINVIDGE, EMILY	\$ 452.45	\$ 231.62	\$ 220.83
52	34721	BRISSETTE, MATTHEW	\$ 424.80	\$ -	\$ 424.80
52	33936	BRUNO, MARK	\$ 708.00	\$ -	\$ 708.00
52	34719	BURDICK, DESIRAE	\$ 623.40	\$ 259.80	\$ 363.60
52	32770	CARE COUNSELING SERVICE	\$ 1,455.00	\$ -	\$ 1,455.00
52	34381	CARLSON, MARIA	\$ 129.92	\$ -	\$ 129.92
52	33605	CHANIN, JILL	\$ 255.00	\$ -	\$ 255.00
52	25479	CITIZENS BANK	\$ 1,839.75	\$ -	\$ 1,839.75
52	32141	CLERK, HARRY	\$ 419.40	\$ -	\$ 419.40
52	25544	CMS REAL ESTATE LLC	\$ 1,190.00	\$ 255.00	\$ 935.00
52	34952	COFFEY, CHARLES	\$ 349.50	\$ 18.00	\$ 331.50
52	35319	COLON PAGAN, DAMIAN IZA	\$ 503.40	\$ 139.80	\$ 363.60
52	34412	CONATON, WILLIAM	\$ 466.34	\$ -	\$ 466.34
52	33388	CONNOR, MATTHEW	\$ 350.08	\$ -	\$ 350.08
52	34009	CONTRERAS, FREDDY	\$ 1,190.00	\$ -	\$ 1,190.00
52	34320	COTTON, LEILANI	\$ 508.20	\$ -	\$ 508.20
52	35217	COVENEY, BILL	\$ 378.40	\$ 20.48	\$ 357.92
52	33930	CREATIVE FRAMING	\$ 425.00	\$ -	\$ 425.00
52	34632	CRUZ, EIDON	\$ 111.19	\$ -	\$ 111.19
52	31099	CURTIS, RICKY	\$ 186.42	\$ -	\$ 186.42
52	34293	DAIGLE CLARK, HEATHER	\$ 425.00	\$ -	\$ 425.00
52	34292	DE LEON, INES	\$ 135.73	\$ -	\$ 135.73
52	35417	DENUZZIA, KELLY	\$ 352.80	\$ 97.80	\$ 255.00
52	35298	DESISTO, SHAUNA	\$ 224.98	\$ 222.49	\$ 2.49
52	2942	DEVINE MILLIMET & BRANC	\$ 765.00	\$ 340.00	\$ 425.00
52	33713	DIFUSCO, NIKELLE	\$ 283.20	\$ -	\$ 283.20
52	35100	DRYSDALE, PAULINE	\$ 262.68	\$ 92.68	\$ 170.00
52	34867	DUGUAY, JOHNATHAN	\$ 340.50	\$ -	\$ 340.50
52	32201	DULCES BAKERY, LLC.	\$ 157.31	\$ -	\$ 157.31
52	35436	EASLEY, SEAN	\$ 365.40	\$ 245.40	\$ 120.00
52	35468	ELECTRIC POWER SYSTEMS	\$ 277.49	\$ 222.49	\$ 55.00
52	35334	ELLIOTT, MATTHEW	\$ 346.60	\$ 69.94	\$ 276.66
52	35471	EMINENCE HOME CARE	\$ 1,715.30	\$ 1,375.30	\$ 340.00
52	33732	GAGNON, MARK	\$ 1,530.00	\$ -	\$ 1,530.00
52	32561	GAINOR, EDWARD	\$ 510.00	\$ -	\$ 510.00
52	35200	GALFO, EMMI	\$ 131.70	\$ 7.20	\$ 124.50
52	35276	GILVIN, RONNIE	\$ 444.20	\$ 102.92	\$ 341.28
52	33771	GONZALES, ELIJAH	\$ 255.00	\$ -	\$ 255.00
52	34163	GRASSO, MONICA	\$ 598.53	\$ -	\$ 598.53
52	33734	GUGUAI, PEYOUR	\$ 850.00	\$ -	\$ 850.00
52	35218	HARKER, CHRIS	\$ 216.30	\$ 125.40	\$ 90.90
52	25873	HART, JULIE	\$ 595.00	\$ -	\$ 595.00
52	34779	HATHAWAY, NICHOLAS	\$ 452.45	\$ 231.62	\$ 220.83

City of Manchester NH - Receivables
Over 90 Days as of 8/21/2025

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
52	2983	HILLSBOROUGH COUNTY ATT	\$ 4,800.00	\$ 2,280.00	\$ 2,520.00
52	35070	HOLLENBECK, NICOLE	\$ 825.00	\$ 270.60	\$ 554.40
52	34947	HOMETOWN REFUND	\$ 368.16	\$ -	\$ 368.16
52	35283	KANE, JONATHAN	\$ 519.45	\$ 107.12	\$ 412.33
52	33075	KISAKI JAPANESE CUISINE	\$ 1,325.90	\$ 1,324.95	\$ 0.95
52	33240	LAFFERTY, TANYA	\$ 985.50	\$ -	\$ 985.50
52	15973	LAPALME, RICHARD	\$ 302.70	\$ 242.70	\$ 60.00
52	35046	LEO, AZURE	\$ 384.30	\$ -	\$ 384.30
52	35434	LEPAGE, JOHN	\$ 365.40	\$ 245.40	\$ 120.00
52	35096	LIFE IN BLOOM COUNSELIN	\$ 357.92	\$ -	\$ 357.92
52	34133	LOGAN, SHANITA	\$ 341.18	\$ -	\$ 341.18
52	35422	LOUIS-CHARLES, PETERSON	\$ 444.20	\$ 102.92	\$ 341.28
52	25749	MACKKEY, MICHAEL	\$ 425.00	\$ 340.00	\$ 85.00
52	33177	MALONE, ANDREW	\$ 977.50	\$ -	\$ 977.50
52	35345	MAREAN, SCOTT	\$ 623.40	\$ 259.80	\$ 363.60
52	35163	MARTIN, MICHELLE	\$ 308.20	\$ 16.60	\$ 291.60
52	25548	MCLANE MIDDLETON PROF A	\$ 354.80	\$ 172.00	\$ 182.80
52	34332	MENTON, MARK	\$ 437.80	\$ 182.80	\$ 255.00
52	28497	MGI INTERNATIONAL	\$ 1,640.50	\$ 999.75	\$ 640.75
52	33813	MONTY, THOMAS	\$ 255.00	\$ -	\$ 255.00
52	34774	MURPHY, BRIAN	\$ 782.40	\$ 40.96	\$ 741.44
52	35443	NAIM, AIZA	\$ 393.30	\$ 228.30	\$ 165.00
52	33968	NESBETH, KATHRYN	\$ 565.11	\$ 23.24	\$ 541.87
52	7315	NEXT STEP BIONICS & PRO	\$ 1,595.00	\$ 825.00	\$ 770.00
52	24984	NH DEMOCRATIC PARTY	\$ 3,193.45	\$ 173.40	\$ 3,020.05
52	35455	NUSBAUM, DANIEL	\$ 334.98	\$ 224.98	\$ 110.00
52	34335	OLSON, JENNIFER	\$ 867.60	\$ -	\$ 867.60
52	34240	ORTIZ, NICHOLAS	\$ 255.00	\$ -	\$ 255.00
52	33588	OSMAN, MAZIN	\$ 508.11	\$ -	\$ 508.11
52	35411	PADUANI, JAZMYN	\$ 444.20	\$ 102.92	\$ 341.28
52	5407	PALACE THEATER	\$ 131.40	\$ 121.20	\$ 10.20
52	35337	PATEL, SAHIL	\$ 64.50	\$ 3.60	\$ 60.90
52	33900	PEREZ, MILITZA	\$ 170.00	\$ -	\$ 170.00
52	35439	PITTS, AMANDA	\$ 117.47	\$ 62.47	\$ 55.00
52	33842	POISSON, KENNETH	\$ 160.63	\$ -	\$ 160.63
52	35542	PRABHAYYA, SURAJ	\$ 262.68	\$ 92.68	\$ 170.00
52	35413	RICHARD, ROGER	\$ 87.56	\$ 2.56	\$ 85.00
52	35336	RICHARDS, CHRISTOPHER	\$ 623.40	\$ 259.80	\$ 363.60
52	34106	RIVERA, EDISON TARDI	\$ 651.00	\$ -	\$ 651.00
52	34837	RIVERA, TANIA	\$ 388.45	\$ -	\$ 388.45
52	33989	ROBY-DAIGLE, MERCEDES	\$ 328.20	\$ -	\$ 328.20
52	34641	RODRIGUEZ, GAMALIER	\$ 960.17	\$ 45.92	\$ 914.25
52	33170	ROMARY, THOMAS	\$ 1,020.00	\$ -	\$ 1,020.00
52	34886	ROYCE, ANN	\$ 193.22	\$ -	\$ 193.22
52	34164	RUSSAMANS, ROBERT	\$ 425.00	\$ -	\$ 425.00
52	33097	SAVARY, AMBER	\$ 1,190.00	\$ -	\$ 1,190.00
52	34361	SCHROEDER, CHRISTOPHER	\$ 200.72	\$ -	\$ 200.72
52	34008	SCHWAB, MATTHEW	\$ 588.90	\$ -	\$ 588.90
52	32901	SEBA, APELETE CURTIS J	\$ 85.00	\$ -	\$ 85.00
52	34589	SOLIVAN, DORIS	\$ 262.68	\$ 92.68	\$ 170.00
52	30959	SOUCY, JOEL	\$ 425.00	\$ -	\$ 425.00
52	4128	SOUTHERN NH SERVICES	\$ 255.00	\$ -	\$ 255.00
52	21704	SOUTHERN NH UNIVERSITY	\$ 510.00	\$ -	\$ 510.00
52	33259	STACKPOLE, ANTHONY	\$ 218.80	\$ -	\$ 218.80
52	25585	STATE OF NHJud-VicOnSH	\$ 680.00	\$ -	\$ 680.00
52	33118	STETSON, CHRIS	\$ 57.49	\$ 2.49	\$ 55.00
52	33907	STREHLOW, WILLIAM	\$ 935.00	\$ -	\$ 935.00
52	35171	SWAUGER, ERIN	\$ 190.80	\$ 9.90	\$ 180.90
52	34784	SWIST, DYLAN	\$ 201.60	\$ -	\$ 201.60
52	22215	TAJ INDIA, INC	\$ 510.00	\$ 340.00	\$ 170.00
52	34737	TALLINI, KARLA	\$ 282.30	\$ -	\$ 282.30
52	34716	TEAM KENNEDY	\$ 405.75	\$ -	\$ 405.75
52	11174	TEETER, RICK	\$ 63.60	\$ 62.70	\$ 0.90
52	33745	TOWER, THOMAS	\$ 255.00	\$ -	\$ 255.00
52	4312	UNH-MANCHESTER	\$ 1,020.00	\$ -	\$ 1,020.00
52	34103	VINSON, PATRICK	\$ 242.10	\$ -	\$ 242.10
52	34218	WARD, MEGAN	\$ 181.80	\$ 121.80	\$ 60.00
52	35421	WELLS, JARRETT	\$ 395.85	\$ 275.85	\$ 120.00
52	35224	WESLEY, KEITH	\$ 535.60	\$ 108.04	\$ 427.56
52	34551	WILLIS, JOHN	\$ 720.44	\$ -	\$ 720.44
52	3278	YWCA	\$ 10,007.86	\$ 66.04	\$ 9,941.82
52 - PARKING TOTALS			\$ 95,710.56	\$ 23,147.06	\$ 72,563.50
65	35401	DIVER, CHRIS	\$ 6,681.38	\$ -	\$ 6,681.38
65	35402	ZELANES, JEREMY	\$ 5,123.62	\$ -	\$ 5,123.62
65 - PARKS & RECREATION TOTALS			\$ 11,805.00	\$ -	\$ 11,805.00
GRAND TOTALS			\$ 7,079,613.53	\$ 4,729,693.92	\$ 2,349,919.61

Submission for Solicitors Review
Account in Collections

**City of Manchester - Accounts Receivable
Submissions for Solicitor's Review**

Sent to Solicitor	Dept	Customer Name	Invoice Dates	Original Amount	Remaining Balance	Finance Charges	Total Outstanding	Explanation / Determination
3/29/2018	CE	Ahmedamin, Sandra	7/17/2017	\$ 1,150.00	\$ 878.00	\$ 86.25	\$ 964.25	Paying court approved \$50/month payment until full debt satisfied. 3/9/20 \$200 Overdue payment received.
				Balance per Planning on 6/21-\$874.25 plus \$150 from 7/13/23				
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 Merrinack 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
8/8/2025	Parks	DIVER, CHRIS	7/9/2024	\$ 6,681.38	\$ 6,681.38	\$ -	\$ 6,681.38	
8/8/2025	Parks	ZEIANES, JEREMY	9/3/2024	\$ 5,123.62	\$ 5,123.62	\$ -	\$ 5,123.62	

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

August 25, 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 month of fiscal year 2026.

Expenditures:

The average unobligated balance percentage after one month should be 91.66% as a benchmark. All departments are within 10% of this benchmark with the exception of the Information Systems Department. The overall unobligated percentage after one month is 90.81% for 2026 compared to 87.12% a year ago. Health insurance costs for 2026 are tracking favorably through July. A comparison of retirement payouts through July for FY 2026 and 2025 is as follows:

	2026	2025
Payments	\$ 14,298	\$ -
Retirements		
Police	-	-
Fire	-	-
DPW	-	-
All Other	14,298	-
Total	14,298	-

The following amounts have been transferred from the FY 2026 Contingency Account as of 8/5/25:

Original Budget	7/1/2025	200,000.00
Revised Balance - posted		200,000.00

Revenues:

Revenues for the first month of fiscal year 2026 are \$986 thousand lower than a year ago. Auto Registrations are \$181 thousand higher and Payments in Lieu of Taxes were \$113 thousand higher than the same period a year ago. Offsetting the increases are Permits at \$170 thousand lower than the same period a year ago. School Chargebacks are \$1 million lower than July of last year due to less timely billing in the Department of Public Works.

Sincerely,

Sharon Y. Wickens
Finance Officer

One City Hall Plaza • Manchester, New Hampshire 03101 • (603) 624-6460 • FAX: (603) 624-6549E-mail:
Finance@ManchesterNH.gov • Website: www.manchesternh.gov

**CITY OF MANCHESTER
NEW HAMPSHIRE**



FINANCIAL REPORTS

**FOR THE ONE MONTH ENDED
JULY 31, 2025**

UNAUDITED

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

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7	Parking Division Account Balances Fiscal Year 2026

City of Manchester, New Hampshire
Budget vs Actual Expenditures - General Fund
By Department Without Restricted Items
For The One Month Ended July 31, 2025

8/22/2

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1. 1

(UNAUDITED)

Budget Basis

MNTBUDBN1

	FY 2026 MODIFIED BUDGET	FY 2026 OBLIGATIONS TO DATE	FY 2026 UNOBLIGATED BALANCE	FY 2026 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 70,000.00	-	\$ 70,000.00	100.00
ASSESSORS	937,285.00	50,915.09	886,369.91	94.57
CITY CLERK	1,329,372.00	73,064.95	1,256,307.05	94.50
MEDO	304,420.00	19,013.63	285,406.37	93.75
CITY SOLICITOR	2,275,167.00	71,999.72	2,203,167.28	96.84
FINANCE	1,322,750.00	91,372.27	1,231,377.73	93.09
CENTRAL FLEET MANAGEMENT	3,997,754.00	335,912.22	3,661,841.78	91.60
INFORMATION SYSTEMS	2,339,435.00	678,374.13	1,661,060.87	71.00
MAYOR	304,559.00	19,133.53	285,425.47	93.72
OFFICE OF YOUTH SERVICES	846,091.00	55,309.36	790,781.64	93.46
HUMAN RESOURCES	897,782.00	110,891.87	786,890.13	87.65
PLANNING & COMMUNITY DEVELOPMENT	2,682,014.00	183,700.72	2,498,313.28	93.15
TAX COLLECTOR	893,117.00	65,957.29	827,159.71	92.61
FIRE	27,221,721.00	1,917,509.22	25,304,211.78	92.96
POLICE	34,329,533.00	2,384,491.50	31,945,041.50	93.05
HEALTH	2,594,841.00	163,526.22	2,431,314.78	93.70
DEPARTMENT OF PUBLIC WORKS	35,583,320.00	4,902,201.44	30,681,118.56	86.22
WELFARE	1,509,824.00	68,199.79	1,441,624.21	95.48
LIBRARY	2,619,692.00	136,718.89	2,482,973.11	94.78
TOTAL AGENCIES	122,058,677.00	11,328,291.84	110,730,385.16	90.72
RESTRICTED ITEMS-				
SEVERANCE PAY	1,160,333.00	14,297.65	1,146,035.35	98.77
WORKERS COMPENSATION - SALARY	684,000.00	17,449.08	666,550.92	97.45
WORKERS COMPENSATION - MEDICAL	1,783,654.00	77,694.90	1,705,959.10	95.64
HEALTH INSURANCE	16,697,219.00	1,133,439.55	15,563,779.45	93.21
DENTAL INSURANCE	827,084.00	64,812.33	762,271.67	92.16
DEATH BENEFIT	71,186.00	3,725.10	67,460.90	94.77
DISABILITY INSURANCE	60,771.00	3,026.15	57,744.85	95.02
CITY RETIREMENT	13,921,677.00	941,895.15	12,979,781.85	93.23
FIRE STATE PENSION	7,542,465.00	483,038.33	7,059,426.67	93.60
POLICE STATE PENSION	8,242,374.00	620,560.14	7,621,813.86	92.47
FICA	3,786,615.00	293,371.48	3,493,243.52	92.25
UNEMPLOYMENT	10,000.00	3,739.07	6,260.93	62.61
TUITION	50,000.00	695.62	49,304.38	98.61
CGL INSURANCE	1,575,000.00	421,567.10	1,153,432.90	73.23
TOTAL RESTRICTED ITEMS	56,412,378.00	4,079,311.65	52,333,066.35	92.77

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1 of 2

City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The One Month Ended July 31, 2025
 (UNAUDITED)
 Budget Basis
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8/22/2

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	FY 2026 MODIFIED BUDGET	FY 2026 OBLIGATIONS TO DATE	FY 2026 UNOBLIGATED BALANCE	FY 2026 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
CONTINGENCY	200,000.00	-	200,000.00	100.00
MPTS	474,980.00	474,980.00	-	-
CIVIC CONTRIBUTIONS	127,704.00	128,922.00	(1,218.00)	(.95)
NON-CITY PROGRAMS	78,688.00	78,688.43	(.43)	-
STREET LIGHTING	828,834.00	-	828,834.00	100.00
COMMUNITY IMPROVEMENT PROGRAM	150,000.00	150,000.00	-	-
TRANSIT SUBSIDY	1,999,838.00	1,999,838.00	-	-
EMPLOYEE MEDICAL SERVICES	80,000.00	9,697.13	70,302.87	87.88
MATURING DEBT	9,700,000.00	-	9,700,000.00	100.00
INTEREST ON MATURING DEBT	6,400,000.00	-	6,400,000.00	100.00
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TOTAL NON-DEPARTMENTAL ITEMS	20,040,044.00	2,842,125.56	17,197,918.44	85.82
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TOTAL GENERAL FUND	\$ 198,511,099.00	\$ 18,249,729.05	\$ 180,261,369.95	90.81
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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The One Month Ended July 31, 2024
 (UNAUDITED)
 Budget Basis
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1. 1

	FY 2025 MODIFIED BUDGET	FY 2025 OBLIGATIONS TO DATE	FY 2025 UNOBLIGATED BALANCE	FY 2025 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 70,000.00	-	\$ 70,000.00	100.00
ASSESSORS	880,069.00	56,488.19	823,580.81	93.58
CITY CLERK	1,260,490.00	75,802.06	1,184,687.94	93.99
MEDO	223,888.00	13,639.29	210,248.71	93.91
CITY SOLICITOR	2,121,199.00	126,484.02	1,994,714.98	94.04
FINANCE	1,246,508.00	80,964.39	1,165,543.61	93.50
CENTRAL FLEET MANAGEMENT	3,910,903.00	379,958.83	3,530,944.17	90.28
INFORMATION SYSTEMS	2,223,386.00	606,251.27	1,617,134.73	72.73
MAYOR	298,859.00	20,546.12	278,312.88	93.13
OFFICE OF YOUTH SERVICES	659,442.00	50,634.30	608,807.70	92.32
HUMAN RESOURCES	815,496.00	87,963.91	727,532.09	89.21
PLANNING & COMMUNITY DEVELOPMENT	2,548,264.00	185,810.20	2,362,453.80	92.71
TAX COLLECTOR	821,200.00	66,219.37	754,980.63	91.94
FIRE	25,594,559.00	1,938,742.20	23,655,816.80	92.43
POLICE	32,166,107.00	2,399,569.87	29,766,537.13	92.54
HEALTH	2,177,859.00	135,711.30	2,042,147.70	93.77
DEPARTMENT OF PUBLIC WORKS	33,826,822.00	7,237,274.53	26,589,547.47	78.60
WELFARE	1,130,321.00	97,569.36	1,032,751.64	91.37
LIBRARY	2,461,215.00	258,819.48	2,202,395.52	89.48
TOTAL AGENCIES	114,436,587.00	13,818,448.69	100,618,138.31	87.92
RESTRICTED ITEMS-				
SEVERANCE PAY	1,000,000.00	-	1,000,000.00	100.00
WORKERS COMPENSATION - SALARY	684,000.00	97,335.83	586,664.17	85.77
WORKERS COMPENSATION - MEDICAL	1,783,654.00	275,497.64	1,508,156.36	84.55
HEALTH INSURANCE	16,297,219.00	2,177,421.96	14,119,797.04	86.64
DENTAL INSURANCE	827,084.00	62,739.63	764,344.37	92.41
DEATH BENEFIT	71,186.00	5,341.63	65,844.37	92.50
DISABILITY INSURANCE	60,771.00	4,101.31	56,669.69	93.25
CITY RETIREMENT	12,486,952.00	976,142.32	11,510,809.68	92.18
FIRE STATE PENSION	6,948,955.00	526,959.49	6,421,995.51	92.42
POLICE STATE PENSION	7,855,300.00	621,437.17	7,233,862.83	92.09
FICA	3,488,285.00	287,456.23	3,200,828.77	91.76
UNEMPLOYMENT	25,000.00	850.47	24,149.53	96.60
TUITION	50,000.00	5,610.17	44,389.83	88.78
CGL INSURANCE	1,575,000.00	469,655.69	1,105,344.31	70.18
TOTAL RESTRICTED ITEMS	53,153,406.00	5,510,549.54	47,642,856.46	89.63

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The One Month Ended July 31, 2024
 (UNAUDITED)
 Budget Basis
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	FY 2025 MODIFIED BUDGET	FY 2025 OBLIGATIONS TO DATE	FY 2025 UNOBLIGATED BALANCE	FY 2025 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
MPTS	470,674.00	470,674.00	-	-
CONTINGENCY	200,000.00	-	200,000.00	100.00
CIVIC CONTRIBUTIONS	124,871.00	124,871.00	-	-
NON-CITY PROGRAMS	78,385.00	78,524.84	(139.84)	(.18)
STREET LIGHTING	828,834.00	-	828,834.00	100.00
COMMUNITY IMPROVEMENT PROGRAM	300,200.00	300,200.00	-	-
TRANSIT SUBSIDY	1,657,544.00	1,657,544.00	-	-
EMPLOYEE MEDICAL SERVICES	65,000.00	6,957.33	58,042.67	89.30
MATURING DEBT	11,300,000.00	1,585,001.00	9,714,999.00	85.97
INTEREST ON MATURING DEBT	4,800,000.00	593,566.86	4,206,433.14	87.63
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TOTAL NON-DEPARTMENTAL ITEMS	19,825,508.00	4,817,339.03	15,008,168.97	75.70
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TOTAL GENERAL FUND	\$ 187,415,501.00	\$ 24,146,337.26	\$ 163,269,163.74	87.12
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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Department - General Fund
 Non-Property Tax Revenues
 For The One Month Ended July 31, 2025
 (UNAUDITED)
 Budget Basis
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	FY 2026 MODIFIED BUDGET	FY 2026 REVENUE RECOGNIZED	FY 2026 UNRECOGNIZED BALANCE	FY 2026 PERCENTAGE UNRECOGNIZED
AGENCIES-				
ASSESSORS	1,111,041.00	115,992.40	995,048.60	89.56
CITY CLERK	2,206,790.00	51,797.45	2,154,992.55	97.65
MEDO	233,843.00	-	233,843.00	100.00
CITY SOLICITOR	774,621.00	-	774,621.00	100.00
FINANCE	12,819,498.00	554,097.31	12,265,400.69	95.68
INFORMATION SYSTEMS	215,000.00	-	215,000.00	100.00
PLANNING & COMMUNITY DEVELOPMENT	5,531,176.00	277,292.45	5,253,883.55	94.99
TAX COLLECTOR	24,044,686.00	2,191,347.58	21,853,338.42	90.89
CENTRAL FLEET MANAGEMENT	40,000.00	7,417.60	32,582.40	81.46
FIRE	1,124,446.00	54,364.15	1,070,081.85	95.17
POLICE	1,301,620.00	36,602.78	1,265,017.22	97.19
HEALTH	227,500.00	11,025.00	216,475.00	95.15
DEPARTMENT OF PUBLIC WORKS	16,831,830.00	1,016,090.92	15,815,739.08	93.96
WELFARE	25,000.00	3,195.00	21,805.00	87.22

TOTAL AGENCIES	\$ 66,487,051.00	\$ 4,319,222.64	\$ 62,167,828.36	93.50
	=====			

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type - General Fund
 Non-Property Tax Revenues
 For The One Month Ended July 31, 2025
 (UNAUDITED)
 Budget Basis
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	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	20,000.00	-	20,000.00	100.00
INTEREST AND PENALTIES	602,000.00	26,238.91	575,761.09	95.64
CABLE FRANCHISE FEES	1,300,000.00	-	1,300,000.00	100.00
TOTAL TAXES, INTEREST AND PENALTIES	1,922,000.00	26,238.91	1,895,761.09	98.63
LICENSES AND PERMITS				
AUTO REGISTRATIONS	23,134,628.00	2,134,296.67	21,000,331.33	90.77
LICENSES	700,700.00	33,241.26	667,458.74	95.26
PERMITS	5,470,895.00	295,181.10	5,175,713.90	94.60
TOTAL LICENSES AND PERMITS	29,306,223.00	2,462,719.03	26,843,503.97	91.60
INTERGOVERNMENTAL				
FEDERAL REVENUES	387,776.00	8,591.43	379,184.57	97.78
PAYMENTS IN LIEU OF TAXES	1,073,041.00	115,822.40	957,218.60	89.21
STATE REVENUES	8,324,006.00	658,584.40	7,665,421.60	92.09
TOTAL INTERGOVERNMENTAL	9,784,823.00	782,998.23	9,001,824.77	92.00
SALES AND SERVICES				
GENERAL REVENUES	235,780.00	18,503.00	217,277.00	92.15
PUBLIC SAFETY	301,650.00	5,005.16	296,644.84	98.34
HIGHWAY	1,274,348.00	160,450.19	1,113,897.81	87.41
HEALTH	10,000.00	1,280.00	8,720.00	87.20
CEMETERY, PARKS & RECREATION	2,060,606.00	120,598.38	1,940,007.62	94.15
ZONING BOARD	82,000.00	5,590.00	76,410.00	93.18
PARKING VIOLATIONS	10,000.00	2,250.00	7,750.00	77.50
COURT FINES	4,000.00	1,009.00	2,991.00	74.78
FEES	1,166,203.00	82,089.91	1,084,113.09	92.96
TOTAL SALES AND SERVICES	5,144,587.00	396,775.64	4,747,811.36	92.29
OTHER REVENUE SOURCES				
INTEREST INCOME	2,507,500.00	388,484.72	2,119,015.28	84.51
FUND TRANSFERS	3,229,636.00	-	3,229,636.00	100.00
REIMBURSEMENTS	3,485,599.00	223,383.61	3,262,215.39	93.59
RENTALS & LEASES	1,249,395.00	37,198.76	1,212,196.24	97.02
SCHOOL CHARGEBACKS	9,804,788.00	-	9,804,788.00	100.00
MISCELLANEOUS	52,500.00	1,423.74	51,076.26	97.29
TOTAL OTHER REVENUE SOURCES	20,329,418.00	650,490.83	19,678,927.17	96.80
TOTAL	\$ 66,487,051.00	\$ 4,319,222.64	\$ 62,167,828.36	93.50

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues
 For The One Month Ended July 31, 2025
 Modified Budget FY 2025
 (UNAUDITED)
 Budget Basis
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	ACTUAL FY 2025	MODIFIED BUDGET FY 26	DIFFERENCE ACTUAL 25 VS BUDGET 26	PERCENTAGE DIFFERENCE OF FY25 VS FY26
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	-	20,000	20,000	-
INTEREST AND PENALTIES	666,650	602,000	(64,650)	(9.70)
CABLE FRANCHISE FEES	1,254,847	1,300,000	45,153	3.60
	-----	-----	-----	-----
TOTAL TAXES, INTEREST AND PENALTIES	1,921,497	1,922,000	503	.03
LICENSES AND PERMITS				
AUTO REGISTRATIONS	23,201,510	23,134,628	(66,882)	(.29)
LICENSES	671,184	700,700	29,516	4.40
PERMITS	4,380,000	5,470,895	1,090,895	24.91
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TOTAL LICENSES AND PERMITS	28,252,694	29,306,223	1,053,529	3.73
INTERGOVERNMENTAL				
FEDERAL REVENUES	548,797	387,776	(161,021)	(29.34)
PAYMENTS IN LIEU OF TAXES	1,052,641	1,073,041	20,400	1.94
STATE REVENUES	2,828,642	8,324,006	5,495,364	194.28
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TOTAL INTERGOVERNMENTAL	4,430,080	9,784,823	5,354,743	120.87
SALES AND SERVICES				
GENERAL REVENUES	207,869	235,780	27,911	13.43
PUBLIC SAFETY	313,927	301,650	(12,277)	(3.91)
HIGHWAY	1,449,500	1,274,348	(175,152)	(12.08)
HEALTH	5,550	10,000	4,450	80.18
CEMETERY, PARKS & RECREATION	2,370,497	2,060,606	(309,891)	(13.07)
ZONING BOARD	110,230	82,000	(28,230)	(25.61)
PARKING VIOLATIONS	7,091	10,000	2,909	41.02
COURT FINES	10,352	4,000	(6,352)	(61.36)
OTHER FINES	8,621	-	(8,621)	(100.00)
FEES	1,285,952	1,166,203	(119,749)	(9.31)
WITNESS FEES	125	-	(125)	(100.00)
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TOTAL SALES AND SERVICES	5,769,714	5,144,587	(625,127)	(10.83)
OTHER REVENUE SOURCES				
INTEREST INCOME	3,824,070	2,507,500	(1,316,570)	(34.43)
FUND TRANSFERS	550,500	3,229,636	2,679,136	486.67
REIMBURSEMENTS	2,652,825	3,485,599	832,774	31.39
RENTALS & LEASES	1,251,482	1,249,395	(2,087)	(.17)
SCHOOL CHARGEBACKS	9,147,345	9,804,788	657,443	7.19
MISCELLANEOUS	64,330	52,500	(11,830)	(18.39)
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TOTAL OTHER REVENUE SOURCES	17,490,552	20,329,418	2,838,866	16.23
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TOTAL	\$ 57,864,537	\$ 66,487,051	\$ 8,622,514	14.90
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For The One Month Ended July 31, 2025 and 2024

(UNAUDITED)

Budget Basis

MNTREVCOM2

	1 MONTHS ACTUAL FY 2025	1 MONTHS ACTUAL FY 2026	DIFFERENCE ACTUAL 25 VS ACTUAL 26	PERCENTAGE DIFFERENCE OF FY25 VS FY26
TAXES, INTEREST AND PENALTIES				
INTEREST AND PENALTIES	35,440	26,238	(9,201)	(25.96)
TOTAL TAXES, INTEREST AND PENALTIES	35,440	26,238	(9,201)	(25.96)
LICENSES AND PERMITS				
AUTO REGISTRATIONS	1,952,836	2,134,296	181,460	9.29
LICENSES	33,711	33,241	(469)	(1.39)
PERMITS	465,589	295,181	(170,407)	(36.60)
TOTAL LICENSES AND PERMITS	2,452,136	2,462,719	10,583	.43
INTERGOVERNMENTAL				
FEDERAL REVENUES	47,701	8,591	(39,109)	(81.99)
PAYMENTS IN LIEU OF TAXES	3,322	115,822	112,500	3,386.53
STATE REVENUES	637,217	658,584	21,367	3.35
TOTAL INTERGOVERNMENTAL	688,240	782,998	94,758	13.77
SALES AND SERVICES				
GENERAL REVENUES	18,797	18,503	(294)	(1.56)
PUBLIC SAFETY	33,864	5,005	(28,858)	(85.22)
HIGHWAY	122,467	160,450	37,983	31.02
HEALTH	960	1,280	320	33.33
CEMETERY, PARKS & RECREATION	150,374	120,598	(29,775)	(19.80)
ZONING BOARD	5,285	5,590	305	5.77
PARKING VIOLATIONS	1,000	2,250	1,250	125.00
COURT FINES	1,024	1,009	(15)	(1.46)
FEES	58,263	82,089	23,826	40.90
TOTAL SALES AND SERVICES	392,034	396,775	4,741	1.21
OTHER REVENUE SOURCES				
INTEREST INCOME	401,857	388,484	(13,372)	(3.33)
REIMBURSEMENTS	266,633	223,383	(43,249)	(16.22)
RENTALS & LEASES	58,069	37,198	(20,870)	(35.94)
SCHOOL CHARGEBACKS	1,011,051	-	(1,011,051)	(100.00)
MISCELLANEOUS	173	1,423	1,250	722.97
TOTAL OTHER REVENUE SOURCES	1,737,783	650,490	(1,087,292)	(62.57)
TOTAL	\$ 5,305,633	\$ 4,319,222	\$ (986,410)	(18.59)

City of Manchester, New Hampshire
Parking Division
Budgetary basis
For the twelve months ended July 31, 2025
(unaudited)

Object Code Description	2026 Revised Budget	July 2025 Activity	2026 Balance
FEMA	-	-	-
Intergovernmental Total	-	-	-
Charges for Services Total	1,583,000	136,379	942,520
Licenses & Permits Total	2,308,779	204,896	2,103,883
Interest Total	2,500	2,390	110
Other Revenue Total	1,082,470	83,271	999,199
Grand Total	4,976,749	426,936	4,549,813
Salaries & Wages Total	733,074	47,858	685,216
Employee Benefits Total	503,126	33,877	469,249
Purchased Professional Services Total	23,000	-	23,000
Purchased Property Services Total	622,680	181,041	441,639
Other Purchased Services Total	61,200	17,533	43,667
Supplies & Materials Total	125,000	14,301	110,699
Capital Outlay Total	-	-	-
Miscellaneous Total	135,000	11,037	123,963
Non-Departmental Total	122,976	-	122,976
Miscellaneous-Reimburse City Total	2,650,693	-	2,650,693
Grand Total	4,976,749	305,647	4,671,102
Excess (deficit) of revenues over expenditures	-	121,289	(121,289)

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