



COMMITTEE ON ACCOUNTS, ENROLLMENT AND REVENUE ADMINISTRATION

December 16, 2025 at 5:00 PM
Aldermanic Chambers, City Hall (3rd Floor)

Members: Aldermen Terrio, E. Sapienza, Vincent, O'Neil, T. Sapienza

AGENDA

The Chairman calls the meeting to order.

The Clerk calls the roll.

1. Update on the City's Revolving Loan Fund.
Gentlement, what is your pleasure?
2. Communication from Kim LeBlanc, Financial Analyst II, submitting Finance Department reports as follows:
 - Accounts Receivable over 90 days
 - Aging Report
 - Outstanding Receivables**Gentlemen, what is your pleasure?**
3. Communication from Sharon Wickens, Finance Officer, submitting the City's Monthly Financial Report (unaudited) for the first five months of FY26.
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

December 8, 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
12/8/2025

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	\$73,704.61	\$0.00	
2	Delisle Market	1/28/2010	10/15/2020	\$43,500.00	\$22,712.42	\$0.00	
3	Delisle Market - Energy Loan	1/28/2010	8/15/2020	\$20,000.00	\$11,895.35	\$0.00	
4	Lazy Nicks	10/30/2009	10/30/2030	\$40,000.00	\$14,200.47	\$0.00	Last payment received 12/5/25
5	Cedar & Oak	9/25/2008	1/1/2018	\$41,000.00	\$20,697.39	\$0.00	
				\$354,500.00	\$143,210.24	\$0.00	

SUMMARY NOTES:

Loans 1 thru 3 - Status current and in good standing.
Loan 4 - Over 30 days past due.
Loan 5 - Over 60 days past due, with the Solicitor's Office.

Loan #	Revolving Loan - MDC	Original Loan Date	Loan Maturity Date	Original Loan Amount	Current Principal Balance	Current Interest Balance	Loan Activity
6	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
7	PM Barbering, LLC	5/30/2025	6/1/2030	\$25,000.00	\$22,797.21	\$106.19	
8	99 Manch, LLC	5/30/2025	6/1/2030	\$10,000.00	\$9,082.11	\$151.49	
				\$1,721,622.04	\$1,718,501.36	\$257.68	

SUMMARY NOTES:

Loans 6 thru 8 - 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
9	Blackwood Law, PLLC	12/8/2022	11/1/2027	\$25,000.00	\$11,559.70	\$19.27	
10	My CNA Now, LLC	12/8/2022	11/1/2027	\$25,000.00	\$11,559.70	\$19.27	
11	3 Kitchen Bar & Grill LLC	5/17/2021	5/1/2026	\$15,000.00	\$3,595.26	\$5.99	
				\$65,000.00	\$26,714.66	\$44.53	

SUMMARY NOTES:

Loans 9 & 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

December 4, 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 \$2,941,187 out of \$4,111,517 billed. November's outstanding receivables totaled \$6,268,190 out of \$8,263,717 billed.

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

Respectfully submitted,

Kim LeBlanc
Financial Analyst II

Enc.

**Summary of Accounts Receivable Over 90 Days
by Department - with Previous Month's Comparative**

Total Receivables Over 90 Days		12/4/2025	11/6/2025
	<u>Dept Code</u>	<u>Over 90 Days</u>	<u>Over 90 Days</u>
Airport	25	\$ 2,114,459.17	\$ 4,920,168.43
EPD	27	\$ 21,825.97	\$ 22,148.02
Parking Department	52	\$ 85,703.19	\$ 83,270.64
Total Enterprise Funds		\$ 2,221,988.33	\$ 5,025,587.09
Building Maintenance	21	\$ 8,883.39	\$ 8,883.39
Fire Department	30	\$ 443,798.02	\$ 448,190.92
Highway	50, 51	\$ 20,428.95	\$ 525,104.77
Parks & Recreation	65	\$ 13,331.40	\$ 13,331.40
Police Department	33,34,35,36	\$ 232,756.90	\$ 247,092.81
Total General Fund		\$ 719,198.66	\$ 1,242,603.29
Grand Totals		\$ 2,941,186.99	\$ 6,268,190.38
<u>General Fund receivables over \$10,000 by customer</u>			
FEMA	30	\$ 403,047.63	\$ 403,047.63
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	\$ 88,726.15	\$ 96,630.52
US Dept of Justice	33,34,35,36	\$ 35,329.60	\$ 35,329.60
Totals		\$ 597,666.92	\$ 605,571.29
Total General Fund receivables over 90 days less over \$10,000		<u>\$ 121,531.74</u>	<u>\$ 637,032.00</u>

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

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
	2118132-21	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		A LIST LIMOUSINE SERVICE LLC	\$ 75.00	\$ -	\$ 75.00
25		ADVENTURE LIMOUSINE & TRANSPORTATION	\$ 75.00	\$ -	\$ 75.00
25		AIR GENERAL INC.	\$ 260.00	\$ 75.00	\$ 185.00
25		AIR TRANSPORT INTERNATIONAL, INC.	\$ 2,275.48	\$ -	\$ 2,275.48
25		ALL AMERICAN LIMOUSINE, INC.	\$ 75.00	\$ -	\$ 75.00
25		ALLIED UNIVERSAL SECURITY SERVICES	\$ 1,625.00	\$ 525.00	\$ 1,100.00
25		ALLIED UNIVERSAL TECHNICAL SERVICES	\$ 1,489.00	\$ 375.00	\$ 1,114.00
25		ALLIED UNIVERSAL TECHNOLOGY SERVICES	\$ 150.00	\$ -	\$ 150.00
25		AMBIUS, INC.	\$ 599.00	\$ -	\$ 599.00
25		AMERICAN AIRLINES, INC.	\$ 78,493.19	\$ 74,550.59	\$ 3,942.60
25		AMERICAN CLASSIC LIMOUSINES	\$ 25.00	\$ -	\$ 25.00
25		AMERIFLIGHT, LLC	\$ 62,833.45	\$ 26,057.60	\$ 36,775.85
25		AMMON, KEITH	\$ 20.00	\$ -	\$ 20.00
25		AT&T - NEW CINGULAR WIRELESS PCS, LLC	\$ 75.24	\$ 75.02	\$ 0.22
25		ATLAS AIR, INC.	\$ 75.00	\$ -	\$ 75.00
25		AUGUSTE, PAUL R.	\$ 145.00	\$ -	\$ 145.00
25		AVELO AIRLINES, INC.	\$ 411,824.17	\$ 149,732.17	\$ 262,092.00
25		AVIATION ASSOCIATES	\$ 5,673.28	\$ 2,107.32	\$ 3,565.96
25		AVIS-BUDGET FAMILY	\$ 6,309.58	\$ 0.01	\$ 6,309.57
25		AXIS COACH, LLC	\$ 75.00	\$ -	\$ 75.00
25		BAE SYSTEMS	\$ 2,365.00	\$ 375.00	\$ 1,990.00
25		BREEZE AVIATION GROUP, INC.	\$ 199,190.80	\$ 77,279.91	\$ 121,910.89
25		BROCK, PAUL (B SQUARED INC.)	\$ 570.00	\$ 75.00	\$ 495.00
25		CARTIER GROUP LLC	\$ 140.00	\$ 75.00	\$ 65.00
25		CHAPPELL TRACTOR SALES, LLC	\$ 2,600.01	\$ 1,733.34	\$ 866.67
25		COMCAST BUSINESS	\$ 7,818.30	\$ -	\$ 7,818.30
25		COMMUTAIR, INC. (UNITED EXPRESS)	\$ 56,833.92	\$ 11,363.44	\$ 45,470.48
25		CONSOLIDATED COMMUNICATIONS	\$ 450.00	\$ -	\$ 450.00
25		COTTON, JOHN	\$ 65.00	\$ -	\$ 65.00
25		DEKA	\$ 365.00	\$ 75.00	\$ 290.00
25		DHART	\$ 2,489.00	\$ 750.00	\$ 1,739.00
25		DOOR TO DOOR DRIVING SERVICES, LLC	\$ 75.00	\$ -	\$ 75.00
25		DUNKIN DONUTS	\$ 1,600.14	\$ -	\$ 1,600.14
25		EGOLF, STEPHEN	\$ 1,320.00	\$ 400.00	\$ 920.00
25		ENGIE SERVICES	\$ 2,304.00	\$ 75.00	\$ 2,229.00
25		ENTERPRISE RENT-A-CAR	\$ 8,288.04	\$ -	\$ 8,288.04
25		ENVOY AIRLINES (AMERICAN AIRLINES SUBSIDIARY)	\$ 120,960.68	\$ 43,553.67	\$ 77,407.01
25		ERIC MITCHELL & ASSOCIATES	\$ 25.00	\$ -	\$ 25.00
25		EVERGREEN HARVARD GROUP	\$ 85.00	\$ -	\$ 85.00
25		FACILITY SOLUTIONS INC.	\$ 703.00	\$ 75.00	\$ 628.00
25		FAIRFIELD INN	\$ 75.00	\$ -	\$ 75.00
25		FEDERAL EXPRESS CORPORATION	\$ 16,227.00	\$ 8,758.00	\$ 7,469.00
25		FEDERAL GRANTS	\$ 750,735.88	\$ -	\$ 750,735.88
25		FLIGHT ONE OWNERS ASSOCIATION	\$ 174.90	\$ -	\$ 174.90
25		GAFF, BURNIE	\$ 75.00	\$ -	\$ 75.00
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	\$ 450.00	\$ 375.00	\$ 75.00
25		HERTZ CORPORATION	\$ 74,873.92	\$ 832.05	\$ 74,041.87
25		HOST INTERNATIONAL, INC.	\$ 56,691.47	\$ 56,561.19	\$ 130.28
25		HUDSON GROUP	\$ 26,111.31	\$ 16,663.50	\$ 9,447.81
25		HUNTLEIGH CORPORATION	\$ 1,186.02	\$ 997.84	\$ 188.18
25		HUTTER CONSTRUCTION CORP	\$ 75.00	\$ -	\$ 75.00
25		INTERSTATE ELECTRICAL SERVICES	\$ 215.00	\$ 75.00	\$ 140.00
25		JACOBS ENGINEERING GROUP INC	\$ 75.00	\$ -	\$ 75.00
25		JETBLUE AIRWAYS CORPORATION	\$ 420,788.30	\$ 157,984.35	\$ 262,803.95
25		JODICE, TIMOTHY	\$ 1,667.12	\$ -	\$ 1,667.12
25		JOHN ROMANOWSKI & ASSOCIATES, INC.	\$ 589.17	\$ -	\$ 589.17
25		JP PEST SERVICES	\$ 125.00	\$ -	\$ 125.00
25		KEENAN TECHNICAL INDUSTRIES, INC.	\$ 140.00	\$ -	\$ 140.00
25		LEIDOS, SECURITY DETECTION & AUTOMATION, INC.	\$ 529.00	\$ -	\$ 529.00
25		LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$ 10,500.00	\$ 4,200.00	\$ 6,300.00
25		LONDONDERRY FLYING CLUB.	\$ 718.00	\$ -	\$ 718.00
25		MAKE-A-WISH NEW HAMPSHIRE	\$ 1,625.00	\$ 1,218.75	\$ 406.25
25		MANCOAIR II, LLC	\$ 4,513.85	\$ 170.00	\$ 4,343.85
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	\$ 3,159.65	\$ 225.00	\$ 2,934.65
25		NEW HAMPSHIRE PUBLIC RADIO, INC.	\$ 1,462.50	\$ 975.00	\$ 487.50
25		NH LIFE SCIENCES	\$ 4,875.00	\$ 3,656.25	\$ 1,218.75
25		PIEDMONT AIRLINES, INC. (AMERICAN AIRLINES SUBSIDIARY)	\$ 118,664.67	\$ 42,190.75	\$ 76,473.92
25		PIKE INDUSTRIES	\$ 2,358.00	\$ -	\$ 2,358.00
25		PLANEMASTERS, LTD.	\$ 12,244.62	\$ 6,229.65	\$ 6,014.97
25		PRO STAR AVIATION	\$ 277.35	\$ 150.00	\$ 127.35
25		PSA AIRLINE (AMERICAN AIRLINES SUBSIDIARY)	\$ 261,454.75	\$ 71,896.79	\$ 189,557.96
25		RASIER, LLC DBA UBER	\$ 75.00	\$ -	\$ 75.00
25		RIDES BY JOANNE, LLC	\$ 75.00	\$ -	\$ 75.00
25		SAFEPASSAGE GROUP, INCORPORATED	\$ 25.50	\$ -	\$ 25.50
25		SCHONEBERGER, ERIC	\$ 800.00	\$ 400.00	\$ 400.00
25		SDNE, LLC	\$ 129.00	\$ -	\$ 129.00
25		SEACOAST BUSINESS MACHINES	\$ 140.00	\$ -	\$ 140.00
25		SIGNATURE FLIGHT SUPPORT CORPORATION	\$ 59,326.21	\$ 33,433.42	\$ 25,892.79
25		SIT BACK & RELAX, LLC	\$ 100.17	\$ -	\$ 100.17
25		SKY COACH & TRANSPORTATION, LLC	\$ 75.00	\$ -	\$ 75.00
25		SMARTE CARTE, INC.	\$ 445.62	\$ 311.14	\$ 134.48
25		SOUTHERN NEW HAMPSHIRE UNIVERSITY	\$ 4,556.00	\$ 3,044.00	\$ 1,522.00
25		SPIRIT AIRLINES, INC.	\$ 108,755.35	\$ 98,972.82	\$ 9,782.53
25		STATE GRANTS	\$ 32,383.67	\$ -	\$ 32,383.67
25		T-MOBILE NORTHEAST, LLC	\$ 2,260.22	\$ 516.34	\$ 1,743.88
25		TREGO-DUGAN AVIATION OF GRAND ISLAND, INC.	\$ 30,747.00	\$ 15,242.00	\$ 15,505.00
25		TRIDENT AVIATION, LLC	\$ 400.00	\$ -	\$ 400.00
25		TSA UTILITY REIMB. OTA 70T01021T7698N057 (TSA-OTA 2021)	\$ 36,615.46	\$ 8,973.94	\$ 27,641.52
25		UNIFI	\$ 3,750.00	\$ 85.00	\$ 3,665.00
25		UNITED PARCEL SERVICES, INC.	\$ 4,340.00	\$ 2,350.00	\$ 1,990.00
25		WEISZMANN, ERIK	\$ 120.00	\$ -	\$ 120.00
25		WIGGINS AIRWAYS	\$ 205.00	\$ -	\$ 205.00
25 - AIRPORT TOTALS			\$ 3,040,425.02	\$ 925,965.85	\$ 2,114,459.17
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	\$ 646.27	\$ 456.13	\$ 190.14
27	3117	WIND RIVER ENVIRONMENTAL	\$ 41,666.97	\$ 41,313.76	\$ 353.21
27 - EPD TOTALS			\$ 63,595.86	\$ 41,769.89	\$ 21,825.97

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
30	33850	168 MERRIMACK ST LLC	\$ 1,323.00	\$ -	\$ 1,323.00
30	15581	234 MERRIMACK ST LLC	\$ 1,373.50	\$ 84.40	\$ 1,289.10
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	\$ 143.50	\$ 7.50	\$ 136.00
30	30122	79 CARL DR. REALTY, LLC	\$ 1,620.00	\$ -	\$ 1,620.00
30	32262	API OF NH	\$ 540.00	\$ -	\$ 540.00
30	32263	BARRETT, GREGORY J REV TRUST	\$ 540.00	\$ -	\$ 540.00
30	34830	BARRY HOMES LLC	\$ 612.90	\$ 40.50	\$ 572.40
30	30102	BT PROPERTY LLC	\$ 2,160.00	\$ -	\$ 2,160.00
30	30414	CP MANAGEMENT	\$ 1,080.00	\$ -	\$ 1,080.00
30	35414	CROWN CASTLE	\$ 106.00	\$ 6.00	\$ 100.00
30	2748	CVS ASSET PROTECTION SVC	\$ 2,305.80	\$ 81.00	\$ 2,224.80
30	35839	DEALY CC	\$ 668.80	\$ 28.80	\$ 640.00
30	32722	DICK'S SPORTING GOODS	\$ 540.00	\$ -	\$ 540.00
30	27580	EASTERN AVENUE ASSOCIATION	\$ 224.00	\$ 15.00	\$ 209.00
30	32783	EVO	\$ 113.50	\$ 7.50	\$ 106.00
30	8132-30	FEMA	\$ 403,047.63	\$ -	\$ 403,047.63
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.	\$ 2,618.79	\$ 322.29	\$ 2,296.50
30	30104	HACKETT HILL CENTER-552	\$ 540.00	\$ -	\$ 540.00
30	22443	HANNAFORD	\$ 286.20	\$ 16.20	\$ 270.00
30	34981	KNOWLES, DYLAN	\$ 635.00	\$ 37.50	\$ 597.50
30	30113	LEROCQUE, KRISTINE	\$ 1,080.00	\$ -	\$ 1,080.00
30	33779	LIGHT OF LIFE MINISTRIES	\$ 540.00	\$ -	\$ 540.00
30	34648	MYRTLE STREET 23, LLC	\$ 112.00	\$ 7.50	\$ 104.50
30	7335	NEW BEECH HILL NH LLC	\$ 3,125.40	\$ 126.00	\$ 2,999.40
30	34348	PHAM, MY KIM THI	\$ 1,620.00	\$ -	\$ 1,620.00
30	34134	PRYSMAN GROUP	\$ 104.50	\$ 4.50	\$ 100.00
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	\$ 540.00	\$ -	\$ 540.00
30	32867	SERITAGE SRC FINANCE, LLC	\$ 540.00	\$ -	\$ 540.00
30	35587	SHEFFIELD RD HOLDINGS,	\$ 596.70	\$ 40.50	\$ 556.20
30	18658	SPEEDWAY, LLC	\$ 612.90	\$ 40.50	\$ 572.40
30	34978	SPLB PROP. LLC	\$ 1,651.00	\$ 97.50	\$ 1,553.50
30	34983	STRATTON OAKMONT INC.	\$ 1,241.64	\$ 77.65	\$ 1,163.99
30	5283	UNITED PARCEL SERVICE	\$ 1,314.90	\$ 81.00	\$ 1,233.90
30	2487	US POST OFFICE	\$ 1,956.70	\$ 129.00	\$ 1,827.70
30	31815	VERIZON WIRELESS	\$ 116.50	\$ 7.50	\$ 109.00
30	62-30	YEE DYNASTY	\$ 612.90	\$ 40.50	\$ 572.40
30	3278-30	YWCA	\$ 540.00	\$ -	\$ 540.00
30	32734	ZJBV PROPERTIES LLC.	\$ 2,160.00	\$ -	\$ 2,160.00
30 - FIRE TOTALS			\$ 445,096.86	\$ 1,298.84	\$ 443,798.02
33	33187	DONALD J TRUMP FOR PRESIDENT	\$ 35,313.54	\$ -	\$ 35,313.54
33	19566	ECOATM, LLC	\$ 910.46	\$ 499.46	\$ 411.00
33	8132-33	FEMA	\$ 35,250.00	\$ -	\$ 35,250.00
33	2574	MANCHESTER MENTAL HEALTH	\$ 13,598.95	\$ 13,396.07	\$ 202.88
33	19032	MANCHESTER PAWN	\$ 5.09	\$ 2.09	\$ 3.00
33	2521	MANCHESTER POLICE DEPT	\$ 135,296.61	\$ 46,570.46	\$ 88,726.15
33	5800	NEW ENGLAND HDIA	\$ 14,998.17	\$ 8,330.60	\$ 6,667.57
33	4301	US DEPARTMENT OF JUSTICE	\$ 35,329.60	\$ -	\$ 35,329.60
34	35814	AMBER PROPERTIES LLC	\$ 40.00	\$ -	\$ 40.00
34	85	ASPLUNDH TREE EXPERT CO	\$ 2,169.50	\$ -	\$ 2,169.50
34	32754	ATLANTIC PAVING	\$ 365.00	\$ -	\$ 365.00
34	1938	CATHOLIC MEDICAL CENTER	\$ 2,798.40	\$ 158.40	\$ 2,640.00
34	2559	CONTROL TECHNOLOGIES	\$ 254.00	\$ -	\$ 254.00
34	33707	CVS PHARMACY	\$ 254.00	\$ -	\$ 254.00
34	35231	D&Y CLEANING	\$ 387.20	\$ 24.00	\$ 363.20
34	35228	DEMOCRATIC NATIONAL COMMITTEE	\$ 736.00	\$ 48.00	\$ 688.00
34	7985	EAST COAST SIGNAL	\$ 882.50	\$ -	\$ 882.50
34	35837	J PASCY QUALITY PAINTING	\$ 254.00	\$ -	\$ 254.00
34	35898	MANCHESTER METRO TREATMENT	\$ 1,170.40	\$ 50.40	\$ 1,120.00
34	35899	MAYER TREE SERVICE	\$ 334.40	\$ 14.40	\$ 320.00
34	17616	NBC NEWS	\$ 7,140.00	\$ -	\$ 7,140.00
34	34454	NCCL ENTERPRISES	\$ 1,410.15	\$ 771.40	\$ 638.75
34	35591	NEW ENGLAND INFRASTRUCTURE	\$ 1,517.15	\$ 1,448.75	\$ 68.40
34	33988	NEW WAVE COMMUNICATIONS	\$ 1,757.40	\$ 24.00	\$ 1,733.40
34	24984-34	NH DEMOCRATIC PARTY	\$ 860.00	\$ 60.00	\$ 800.00
34	33617	OUT FRONT MEDIA	\$ 254.00	\$ -	\$ 254.00
34	30231	PRO LINE DEVELOPMENT	\$ 693.50	\$ -	\$ 693.50
34	34117-34	QUEEN CITY PRIDE INC	\$ 4,378.50	\$ -	\$ 4,378.50
34	9601	SIGN GALLERY	\$ 327.25	\$ -	\$ 327.25
34	33316	ST MORITZ SECURITY SERVICE	\$ 492.00	\$ -	\$ 492.00
34	33992	THE NATURE CONSERVANCY	\$ 254.00	\$ -	\$ 254.00
34	30901	WADLEIGH, STARR & PETER	\$ 292.00	\$ -	\$ 292.00
34	62	YEE DYNASTY	\$ 4,642.96	\$ 211.80	\$ 4,431.16
33, 34, 35, & 36 - POLICE TOTALS			\$ 304,366.73	\$ 71,609.83	\$ 232,756.90
50	34869	ALBERDING, MATTHEW	\$ 109.46	\$ -	\$ 109.46
50	34125	BACELAR, CHRISTINA	\$ 5.08	\$ -	\$ 5.08
50	35794	BACHAND, CHRISTOPHER	\$ 54.33	\$ 1.58	\$ 52.75
50	35444	BADDAQUI, ABDESSELAM	\$ 20.70	\$ 0.29	\$ 20.41
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	35657	BLAISDELL, ALEX	\$ 88.33	\$ 1.29	\$ 87.04
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, DIEGO	\$ 58.82	\$ -	\$ 58.82
50	34285	CASWELL, HEATHER	\$ 88.04	\$ -	\$ 88.04
50	3147	CATHOLIC MEDICAL CENTER	\$ 473.87	\$ 282.20	\$ 191.67
50	35146	CHASE, JAMES	\$ 34.07	\$ -	\$ 34.07
50	34380	COFFEY, JOSEPH	\$ 33.46	\$ -	\$ 33.46
50	35393	COLON, LUIS	\$ 195.47	\$ 12.60	\$ 182.87
50	34396	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	35184	DALY, CHRISTOPHER	\$ 71.50	\$ -	\$ 71.50
50	34789	DELISLE, MICHAEL	\$ 296.95	\$ -	\$ 296.95
50	35896	DEMERS, RYAN	\$ 56.66	\$ 1.66	\$ 55.00
50	34724	DENMARK, MATTHEW	\$ 32.45	\$ -	\$ 32.45

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
50	35258	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	35388	ELLIS, STACY	\$ 306.42	\$ -	\$ 306.42
50	34791	ELVIR, SPAHIC	\$ 67.75	\$ -	\$ 67.75
50	33970	ESTRADA, HERIBERTO GARCIA	\$ 86.52	\$ -	\$ 86.52
50	3127	EVERSOURCE	\$ 11,900.34	\$ 7,039.00	\$ 4,861.34
50	35064	FELIX, JOEL	\$ 82.63	\$ -	\$ 82.63
50	34204	FORBES, TREY	\$ 6.12	\$ -	\$ 6.12
50	34792	FREEMAN, MORGAN	\$ 112.35	\$ -	\$ 112.35
50	34918	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	35101	GUDZEVICH, MICHAEL	\$ 148.13	\$ -	\$ 148.13
50	35732	HANLEY, THOMAS	\$ 45.73	\$ 1.98	\$ 43.75
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	35366	HICKEY, JACOB	\$ 219.90	\$ -	\$ 219.90
50	35607	HILOWLE, SHARIF	\$ 23.77	\$ 0.34	\$ 23.43
50	34311	HOULE, MATTHEW	\$ 24.16	\$ -	\$ 24.16
50	34898	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	35474	KHAN, SOHAIB	\$ 25.98	\$ 0.37	\$ 25.61
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	\$ 14,811.84	\$ 13,907.97	\$ 903.87
50	35445	LOPEZ, JESUS	\$ 88.40	\$ 1.23	\$ 87.17
50	34817	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	35831	MALONEY, SEAN	\$ 563.76	\$ 24.27	\$ 539.49
50	35085	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	MCMAHON, ROBERT	\$ 14.59	\$ -	\$ 14.59
50	34094	MILLER, STEVEN	\$ 28.59	\$ -	\$ 28.59
50	35153	MONTEMBEAULT, 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	34438	PEKHNYK, ANDRIY	\$ 622.97	\$ -	\$ 622.97
50	34181	PORTER, APRIL	\$ 55.00	\$ -	\$ 55.00
50	34178	POULIN, RYAN	\$ 87.43	\$ -	\$ 87.43
50	34658	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	34888	REYNOLDS, JOSEPH	\$ 228.68	\$ -	\$ 228.68
50	16772	RICARD, DUANE	\$ 72.63	\$ -	\$ 72.63
50	35324	RICHARDSON, OLIVIA	\$ 5.16	\$ -	\$ 5.16
50	35164	RILEY, DENNIS	\$ 194.27	\$ -	\$ 194.27
50	35324	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 SILVA	\$ 28.20	\$ -	\$ 28.20
50	34877	ROSADO, NICOLAS	\$ 122.53	\$ -	\$ 122.53
50	32628	ROWELL SERVICES	\$ 834.98	\$ 756.00	\$ 78.98
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	35167	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	35688	SQUIRES, JAYDEN	\$ 191.05	\$ 8.10	\$ 182.95
50	35721	ST-PIERRE, TRYCE	\$ 87.04	\$ 1.29	\$ 85.75
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	11124	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			\$ 42,469.12	\$ 22,040.17	\$ 20,428.95
52	25446	844 ELM ST, LLC	\$ 510.00	\$ -	\$ 510.00
52	35168	ABEKA, SOLANGE	\$ 777.25	\$ 206.50	\$ 570.75
52	33961	ADEKO, AUSTIN	\$ 425.00	\$ -	\$ 425.00
52	33935	ALLEN, SCOTT	\$ 248.20	\$ -	\$ 248.20
52	35435	ALVAREZ, GISELLE	\$ 65.40	\$ 4.50	\$ 60.90
52	3252	AMOSKEAG HEALTH	\$ 6,846.36	\$ 4,237.80	\$ 2,608.56
52	34583	ARISTA, ROSE	\$ 141.60	\$ -	\$ 141.60
52	25449	BAIER, CHRISTINE	\$ 255.00	\$ -	\$ 255.00
52	34901	BALCOM, ROGER	\$ 808.00	\$ 51.20	\$ 756.80
52	34307	BALLIRO, DEAN	\$ 321.76	\$ 263.91	\$ 57.85
52	34121	BANDIT OFFROAD	\$ 1,120.50	\$ 580.50	\$ 540.00
52	33888	BARNETT, ANTHONY	\$ 170.00	\$ -	\$ 170.00
52	25450	BAROODY AND GREENWOOD	\$ 7,310.00	\$ 2,550.00	\$ 4,760.00
52	35299	BAROWSKI, MELISSA	\$ 664.12	\$ 44.80	\$ 619.32
52	35701	BATEMAN, FLINT	\$ 334.98	\$ 279.98	\$ 55.00
52	33085	BECK, JOHN	\$ 510.00	\$ -	\$ 510.00
52	33806	BEDARD, TERA	\$ 340.00	\$ -	\$ 340.00
52	32610	BELANGER, PAULA	\$ 680.00	\$ -	\$ 680.00

City of Manchester NH - Receivables
Over 90 Days as of 12/04/2025

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
52	35428	BENNETT, KATIE	\$ 139.07	\$ 12.78	\$ 126.29
52	34590	BERNARD, IAN	\$ 432.90	\$ -	\$ 432.90
52	35347	BERRY, TAMARA	\$ 57.69	\$ 2.49	\$ 55.20
52	35040	BLACHE, MELISSA	\$ 70.80	\$ 4.50	\$ 66.30
52	22266	BONIFY, LLC	\$ 510.00	\$ -	\$ 510.00
52	35438	BORDIN, ISABEL	\$ 309.00	\$ 189.00	\$ 120.00
52	35353	BOUCHARD, CHRYS	\$ 96.52	\$ 6.40	\$ 90.12
52	35253	BOULDIN, AMANDA	\$ 1,130.08	\$ 154.12	\$ 975.96
52	35460	BOYLE JR., MICHAEL	\$ 512.40	\$ 147.00	\$ 365.40
52	35406	BRECKINVIDGE, EMILY	\$ 587.35	\$ 194.05	\$ 393.30
52	34721	BRISSETTE, MATTHEW	\$ 424.80	\$ -	\$ 424.80
52	33936	BRUNO, MARK	\$ 708.00	\$ -	\$ 708.00
52	34719	BURDICK, DESIRAE	\$ 717.60	\$ 160.50	\$ 557.10
52	35085	BURNHAM, TIM	\$ 309.00	\$ 189.00	\$ 120.00
52	32770	CARE COUNSELING SERVICE	\$ 1,455.00	\$ -	\$ 1,455.00
52	34381	CARLSON, MARIA	\$ 129.92	\$ -	\$ 129.92
52	35663	CAVANAUGH, ANGELA	\$ 352.80	\$ 182.80	\$ 170.00
52	33606	CHANIN, JILL	\$ 255.00	\$ -	\$ 255.00
52	34838	CHENG, YONGGUO	\$ 86.28	\$ 85.00	\$ 1.28
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	\$ 367.50	\$ 22.50	\$ 345.00
52	35319	COLON PAGAN, DAMIAN IZA	\$ 532.20	\$ 35.10	\$ 497.10
52	34412	CONATON, WILLIAM	\$ 466.34	\$ -	\$ 466.34
52	34927	CONNOR, IAN	\$ 343.94	\$ 177.45	\$ 166.49
52	33388	CONNOR, MATTHEW	\$ 350.08	\$ -	\$ 350.08
52	34009	CONTRERAS, FREDDY	\$ 1,190.00	\$ -	\$ 1,190.00
52	34320	COTTON, LILANI	\$ 508.20	\$ -	\$ 508.20
52	35217	COVENEY, BILL	\$ 398.88	\$ 25.60	\$ 373.28
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	34283	DAIGLE CLARK, HEATHER	\$ 425.00	\$ -	\$ 425.00
52	35606	DALLAIRE, CHARLES	\$ 283.30	\$ 173.30	\$ 110.00
52	35687	DARLING, SARAH	\$ 517.68	\$ 432.68	\$ 85.00
52	34292	DE LEON, INES	\$ 135.73	\$ -	\$ 135.73
52	35417	DENUZZIA, KELLY	\$ 373.28	\$ 25.60	\$ 347.68
52	35298	DESISTO, SHAUNA	\$ 346.60	\$ 177.45	\$ 169.15
52	2942	DEVINE MILLMET & BRANC	\$ 765.00	\$ 340.00	\$ 425.00
52	33713	DIFUSCO, NIKELLE	\$ 283.20	\$ -	\$ 283.20
52	35100	DRYSDALE, PAULINE	\$ 278.04	\$ 19.20	\$ 258.84
52	34867	DUGUAY, JOHNATHAN	\$ 340.50	\$ -	\$ 340.50
52	32201	DULCES BAKERY, LLC.	\$ 157.31	\$ -	\$ 157.31
52	35595	DUSSAULT, CHARLIE	\$ 228.30	\$ 118.30	\$ 110.00
52	35468	ELECTRIC POWER SYSTEMS	\$ 402.43	\$ 181.60	\$ 220.83
52	35334	ELLIOTT, MATTHEW	\$ 366.52	\$ 24.90	\$ 341.62
52	35471	EMINENCE HOME CARE	\$ 1,516.40	\$ 491.30	\$ 1,025.10
52	5874	EVY ADVERTISING	\$ 1,346.40	\$ 906.40	\$ 440.00
52	35619	FERNANDEZ, CHRISTINA	\$ 352.80	\$ 182.80	\$ 170.00
52	35627	FRAVWIRTH, MARVIN	\$ 283.30	\$ 173.30	\$ 110.00
52	33732	GAGNON, MARK	\$ 1,530.00	\$ -	\$ 1,530.00
52	32561	GAINOR, EDWARD	\$ 510.00	\$ -	\$ 510.00
52	35200	GALFO, EMMI	\$ 138.90	\$ 9.00	\$ 129.90
52	35276	GILVIN, RONNIE	\$ 469.80	\$ 32.00	\$ 437.80
52	33771	GONZALES, ELIAH	\$ 255.00	\$ -	\$ 255.00
52	8796	GRANITE GROUP BENEFITS	\$ 700.00	\$ 615.00	\$ 85.00
52	35671	GRANT, LINDA	\$ 437.80	\$ 267.80	\$ 170.00
52	34163	GRASSO, MONICA	\$ 598.53	\$ -	\$ 598.53
52	33734	GUGUAI, PEYOUR	\$ 850.00	\$ -	\$ 850.00
52	35218	HARKER, CHRIS	\$ 347.10	\$ 192.15	\$ 154.95
52	35600	HARRISON JR., ERIC	\$ 747.00	\$ 387.00	\$ 360.00
52	25873	HART, JULIE	\$ 595.00	\$ -	\$ 595.00
52	34779	HATHAWAY, NICHOLAS	\$ 587.35	\$ 194.05	\$ 393.30
52	35594	HERNANDEZ, JAYTHIEN	\$ 228.30	\$ 118.30	\$ 110.00
52	2983	HILLSBOROUGH COUNTY ATT	\$ 7,080.00	\$ 4,560.00	\$ 2,520.00
52	35070	HOLLENBECK, NICOLE	\$ 990.00	\$ 234.00	\$ 756.00
52	34947	HOMETOWN REFUND	\$ 368.16	\$ -	\$ 368.16
52	35578	IZZICUPO, NATHAN	\$ 342.45	\$ 177.45	\$ 165.00
52	35614	JIMENEZ, ODALIS	\$ 185.40	\$ 125.40	\$ 60.00
52	35283	KANE, JONATHAN	\$ 549.25	\$ 37.25	\$ 512.00
52	34195	KREIVA ACADEMY	\$ 1,555.78	\$ 1,550.00	\$ 5.78
52	33240	LAFFERTY, TANYA	\$ 985.50	\$ -	\$ 985.50
52	35636	LAVERTU, SHANNON	\$ 228.30	\$ 118.30	\$ 110.00
52	35576	LAWTON, SASHA	\$ 357.92	\$ 102.92	\$ 255.00
52	35046	LEO, AZURE	\$ 384.30	\$ -	\$ 384.30
52	35434	LEPAGE, JOHN	\$ 505.20	\$ 202.50	\$ 302.70
52	35096	LIFE IN BLOOM COUNSELIN	\$ 357.92	\$ -	\$ 357.92
52	34133	LOGAN, SHANITA	\$ 341.18	\$ -	\$ 341.18
52	35422	LOUIS-CHARLES, PETERSON	\$ 469.80	\$ 32.00	\$ 437.80
52	25749	MACKAY, MICHAEL	\$ 595.00	\$ 255.00	\$ 340.00
52	33177	MALONE, ANDREW	\$ 977.50	\$ -	\$ 977.50
52	33773	MANCHESTER CTC	\$ 520.20	\$ 350.20	\$ 170.00
52	35345	MAREAN, SCOTT	\$ 777.60	\$ 220.50	\$ 557.10
52	35163	MARTIN, MICHELLE	\$ 324.80	\$ 20.75	\$ 304.05
52	33499	MAURO, ANTHONY	\$ 90.00	\$ 85.00	\$ 5.00
52	25548	MCLANE MIDDLETON PROF A	\$ 2,562.80	\$ 2,380.00	\$ 182.80
52	35668	MELO, ANDRES	\$ 365.40	\$ 305.40	\$ 60.00
52	35585	MENDEZ SANTIAGO, ELIZAB	\$ 313.50	\$ 133.50	\$ 180.00
52	34332	MENTON, MARK	\$ 463.40	\$ 30.72	\$ 432.68
52	28497	MGI INTERNATIONAL	\$ 1,766.50	\$ 567.50	\$ 1,199.00
52	35467	MONTGOMERY, HOLLY	\$ 440.70	\$ 140.70	\$ 300.00
52	33813	MONTY, THOMAS	\$ 255.00	\$ -	\$ 255.00
52	34774	MURPHY, BRIAN	\$ 823.36	\$ 51.20	\$ 772.16
52	35443	NAIM, AIZA	\$ 524.88	\$ 189.90	\$ 334.98
52	33968	NESBETH, KATHRYN	\$ 588.35	\$ 29.05	\$ 559.30
52	7315	NEXT STEP BIONICS & PRO	\$ 1,815.00	\$ 660.00	\$ 1,155.00
52	24984	NH DEMOCRATIC PARTY	\$ 3,366.85	\$ 216.75	\$ 3,150.10
52	25554	NIXON PEABODY LLC	\$ 1,700.00	\$ 1,105.00	\$ 595.00
52	35455	NUSBAUM, DANIEL	\$ 352.41	\$ 74.92	\$ 277.49
52	34135	OLSON, JENNIFER	\$ 867.60	\$ -	\$ 867.60
52	35463	OPTIMUM CONSTRUCTION	\$ 309.00	\$ 189.00	\$ 120.00
52	34240	ORTIZ, NICHOLAS	\$ 255.00	\$ -	\$ 255.00
52	33588	OSMAN, MAZIN	\$ 508.11	\$ -	\$ 508.11
52	35411	PADUANI, JAZMYN	\$ 469.80	\$ 32.00	\$ 437.80
52	35337	PATEL, SAHIL	\$ 68.10	\$ 4.50	\$ 63.60
52	33900	PEREZ, MILITZA	\$ 170.00	\$ -	\$ 170.00
52	35439	PITTS, AMANDA	\$ 285.79	\$ 280.81	\$ 4.98

City of Manchester NH - Receivables
Over 90 Days as of 12/04/2025

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
52	33642	POISSON, KENNETH	\$ 160.63	\$ -	\$ 160.63
52	35542	PRABHAYYA, SURAJ	\$ 278.04	\$ 19.20	\$ 258.84
52	34520	PROVENCHER, BRUNO	\$ 530.48	\$ 274.20	\$ 256.28
52	35637	REYES, JENNIFER	\$ 309.00	\$ 189.00	\$ 120.00
52	35413	RICHARD, ROGER	\$ 91.40	\$ 90.12	\$ 1.28
52	35336	RICHARDS, CHRISTOPHER	\$ 777.60	\$ 220.50	\$ 557.10
52	34106	RIVERA, EDISON TARDI	\$ 651.00	\$ -	\$ 651.00
52	34837	RIVERA, TANIA	\$ 388.45	\$ -	\$ 388.45
52	33969	ROBY-DAIGLE, MERCEDES	\$ 328.20	\$ -	\$ 328.20
52	34841	RODRIGUEZ, GAMALIER	\$ 1,006.09	\$ 57.40	\$ 948.69
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	33087	SAVARY, AMBER	\$ 1,190.00	\$ -	\$ 1,190.00
52	34361	SCHROEDER, CHRISTOPHER	\$ 200.72	\$ -	\$ 200.72
52	34006	SCHWAB, MATTHEW	\$ 588.90	\$ -	\$ 588.90
52	32901	SEBA, APELETE CURTIS J	\$ 85.00	\$ -	\$ 85.00
52	34589	SOLIVAN, DORIS	\$ 278.04	\$ 19.20	\$ 258.84
52	30956	SOUCY, JOEL	\$ 425.00	\$ -	\$ 425.00
52	4128	SOUTHERN NH SERVICES	\$ 935.00	\$ 765.00	\$ 170.00
52	21704	SOUTHERN NH UNIVERSITY	\$ 1,360.00	\$ 850.00	\$ 510.00
52	33269	STACKPOLE, ANTHONY	\$ 218.80	\$ -	\$ 218.80
52	25585	STATE OF NHJud-VicOnStH	\$ 680.00	\$ -	\$ 680.00
52	35603	STEWART, AVA	\$ 437.80	\$ 267.80	\$ 170.00
52	33907	STREHLOW, WILLIAM	\$ 935.00	\$ -	\$ 935.00
52	35171	SWAUGER, ERIN	\$ 201.60	\$ 13.50	\$ 188.10
52	34784	SWIST, DYLAN	\$ 201.60	\$ -	\$ 201.60
52	22215	TAJ INDIA, INC	\$ 680.00	\$ 255.00	\$ 425.00
52	34737	TALLINI, KARLA	\$ 282.30	\$ -	\$ 282.30
52	35295	TARDIFF, STORM	\$ 90.12	\$ 5.12	\$ 85.00
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	34163	VINSON, PATRICK	\$ 242.10	\$ -	\$ 242.10
52	33802	WEBBE, REBECCA	\$ 283.30	\$ 173.30	\$ 110.00
52	35421	WELLS, JARRETT	\$ 812.85	\$ 59.25	\$ 753.60
52	35224	WESLEY, KEITH	\$ 586.32	\$ 38.40	\$ 527.92
52	35106	WILKINSON, LEONARD	\$ 347.68	\$ 262.68	\$ 85.00
52	34551	WILLIS, JOHN	\$ 720.44	\$ -	\$ 720.44
52	3278	YWCA	\$ 10,057.39	\$ 66.04	\$ 9,991.35
52	35621	ZEGDI, SONIA	\$ 309.00	\$ 189.00	\$ 120.00
52	35583	ZHANG, DONGDONG	\$ 313.50	\$ 133.50	\$ 180.00
52 - PARKING TOTALS			\$ 119,238.23	\$ 33,535.04	\$ 85,703.19
65	35401	DIVER, CHRIS	\$ 6,681.38	\$ -	\$ 6,681.38
65	3575	MANCHESTER REGIONAL YOUTH	\$ 75,637.01	\$ 74,110.61	\$ 1,526.40
65	35402	ZELANES, JEREMY	\$ 5,123.62	\$ -	\$ 5,123.62
65 - PARKS & RECREATION TOTALS			\$ 87,442.01	\$ 74,110.61	\$ 13,331.40
GRAND TOTALS			\$ 4,111,517.22	\$ 1,170,330.23	\$ 2,941,186.99
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.
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
8/8/2025	Parks	DIVER, CHRIS	7/9/2024	\$ 6,681.38	\$ 6,681.38	\$ -	\$ 6,681.38	
8/8/2025	Parks	ZELANES, JEREMY	9/3/2024	\$ 5,123.62	\$ 5,123.62	\$ -	\$ 5,123.62	

Balance per
Planning on 6/21-
\$814.25 plus \$150
from 7/13/23

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

Payment Received

New Submission



Sharon Y. Wickens
Finance Officer

Michele A. Bogardus
Deputy Finance Officer

CITY OF MANCHESTER

Finance Department

December 8, 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 five months of fiscal year 2026.

Expenditures:

The average unobligated balance percentage after five months should be 58.33% as a benchmark. All departments are within 10% of this benchmark with the exception of the Information Systems Department and the Department of Public Works. The overall unobligated percentage after five months is 57.87% for 2026 compared to 56.43% a year ago. Health insurance costs for 2026 are tracking favorably through November. A comparison of retirement payouts through November for FY 2026 and 2025 is as follows:

	2026	2025
Payments	\$ 542,713	\$ 720,665
Retirements		
Police	125,702	169,623
Fire	198,394	226,359
DPW	144,930	89,578
All Other	73,687	235,105
Total	<u>542,713</u>	<u>720,665</u>

The following amounts have been transferred from the FY 2026 Contingency Account as of 11/30/25:

Original Budget	7/1/2025	200,000.00
Parks and Rec-We Are One Festival	8/5/2025	(500.00)
Fisher Cats Field Replacement	9/2/2025	(71,605.32)
Health Department - Mosquito Spraying	9/2/2025	(25,000.00)
Health Department - Mosquito Spraying	10/20/2025	25,000.00
Revised Balance - posted		<u>127,894.68</u>

Revenues:

Revenues for the first five months of fiscal year 2026 are \$147 thousand lower than a year ago. Auto Registrations are \$267 thousand higher than the same period a year ago. Reimbursements are \$242 thousand higher than last year due to the timing of receipts. Offsetting the increase is Cable Franchise Fees at \$319 thousand lower than the same period a year ago. Interest Income is \$511 thousand lower than the same period of fiscal year 2025.

Sincerely,



Sharon Y. Wickens
Finance Officer

**CITY OF MANCHESTER
NEW HAMPSHIRE**



FINANCIAL REPORTS

**FOR THE FIVE MONTHS ENDED
NOVEMBER 30, 2025**

UNAUDITED

CITY OF MANCHESTER, NEW HAMPSHIRE
PRELIMINARY FINANCIAL STATEMENTS
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FOR THE FIVE MONTHS ENDED NOVEMBER 30, 2025
(UNAUDITED)

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Five Months Ended November 30, 2025

12/05/2

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(UNAUDITED)

Budget Basis

MNTBUDNBN1

	FY 2026 MODIFIED BUDGET	FY 2026 OBLIGATIONS TO DATE	FY 2026 UNOBLIGATED BALANCE	FY 2026 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 70,000.00	\$ 11,810.00	\$ 58,190.00	83.13
ASSESSORS	937,285.00	322,599.66	614,685.34	65.58
CITY CLERK	1,329,372.00	538,979.05	790,392.95	59.46
MEDO	304,420.00	105,532.15	198,887.85	65.33
CITY SOLICITOR	2,275,167.00	650,814.77	1,624,352.23	71.39
FINANCE	1,322,750.00	523,955.21	798,794.79	60.39
CENTRAL FLEET MANAGEMENT	3,997,754.00	1,506,313.91	2,491,440.09	62.32
INFORMATION SYSTEMS	2,339,435.00	1,125,247.86	1,214,187.14	51.90
MAYOR	304,559.00	96,625.40	207,933.60	68.27
OFFICE OF YOUTH SERVICES	846,091.00	318,635.11	527,455.89	62.34
HUMAN RESOURCES	897,782.00	339,258.08	558,523.92	62.21
PLANNING & COMMUNITY DEVELOPMENT	2,682,014.00	1,015,559.55	1,666,454.45	62.13
TAX COLLECTOR	893,117.00	302,344.13	590,772.87	66.15
FIRE	27,221,721.00	10,486,972.30	16,734,748.70	61.48
POLICE	34,329,533.00	13,135,062.35	21,194,470.65	61.74
HEALTH	2,594,841.00	913,087.47	1,681,753.53	64.81
DEPARTMENT OF PUBLIC WORKS	35,583,320.00	20,835,636.09	14,747,683.91	41.45
WELFARE	1,509,824.00	474,734.09	1,035,089.91	68.56
LIBRARY	2,619,692.00	1,028,024.80	1,591,667.20	60.76
TOTAL AGENCIES	122,058,677.00	53,731,191.98	68,327,485.02	55.98
RESTRICTED ITEMS-				
SEVERANCE PAY	1,160,333.00	542,713.37	617,619.63	53.23
WORKERS COMPENSATION - SALARY	684,000.00	103,824.98	580,175.02	84.82
WORKERS COMPENSATION - MEDICAL	1,783,654.00	1,054,268.44	729,385.56	40.89
HEALTH INSURANCE	16,697,219.00	6,660,349.05	10,036,869.95	60.11
DENTAL INSURANCE	827,084.00	368,160.50	458,923.50	55.49
DEATH BENEFIT	71,186.00	24,916.64	46,269.36	65.00
DISABILITY INSURANCE	60,771.00	20,094.76	40,676.24	66.93
CITY RETIREMENT	13,921,677.00	5,257,132.23	8,664,544.77	62.24
FIRE STATE PENSION	7,542,465.00	2,672,743.81	4,869,721.19	64.56
POLICE STATE PENSION	8,242,374.00	3,302,343.47	4,940,030.53	59.93
FICA	3,786,615.00	1,504,240.78	2,282,374.22	60.27
UNEMPLOYMENT	10,000.00	6,684.69	3,315.31	33.15
TUITION	50,000.00	14,413.75	35,586.25	71.17
CGL INSURANCE	1,575,000.00	980,840.53	594,159.47	37.72
TOTAL RESTRICTED ITEMS	56,412,378.00	22,512,727.00	33,899,651.00	60.09

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Five Months Ended November 30, 2025

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(UNAUDITED)

Budget Basis

MNTBUDNBN1

	FY 2026 MODIFIED BUDGET	FY 2026 OBLIGATIONS TO DATE	FY 2026 UNOBLIGATED BALANCE	FY 2026 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
CONTINGENCY	200,000.00	72,105.32	127,894.68	63.95
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	568,852.18	259,981.82	31.37
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	28,137.81	51,862.19	64.83
MATURING DEBT	9,700,000.00	3,575,000.00	6,125,000.00	63.14
INTEREST ON MATURING DEBT	6,400,000.00	315,533.08	6,084,466.92	95.07
TOTAL NON-DEPARTMENTAL ITEMS	20,040,044.00	7,392,056.82	12,647,987.18	63.11
TOTAL GENERAL FUND	\$ 198,511,099.00	\$ 83,635,975.80	\$ 114,875,123.20	57.87

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City of Manchester, New Hampshire
Budget vs Actual Expenditures - General Fund
By Department Without Restricted Items
For The Five Months Ended November 30, 2024

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(UNAUDITED)

Budget Basis

MNTBUDNBN2

	FY 2025 MODIFIED BUDGET	FY 2025 OBLIGATIONS TO DATE	FY 2025 UNOBLIGATED BALANCE	FY 2025 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 70,000.00	\$ 17,500.00	\$ 52,500.00	75.00
ASSESSORS	721,879.10	288,316.75	433,562.35	60.06
CITY CLERK	1,205,511.33	580,544.17	624,967.16	51.84
MEDO	207,906.35	73,598.62	134,307.73	64.60
CITY SOLICITOR	1,799,397.86	664,310.21	1,135,087.65	63.08
FINANCE	1,176,584.65	480,232.81	696,351.84	59.18
CENTRAL FLEET MANAGEMENT	3,729,405.40	1,372,356.16	2,357,049.24	63.20
INFORMATION SYSTEMS	2,219,535.72	1,195,402.87	1,024,132.85	46.14
MAYOR	289,942.90	109,263.16	180,679.74	62.32
OFFICE OF YOUTH SERVICES	659,744.58	265,045.66	394,698.92	59.83
HUMAN RESOURCES	779,195.84	321,898.71	457,297.13	58.69
PLANNING & COMMUNITY DEVELOPMENT	2,395,742.16	928,269.98	1,467,472.18	61.25
TAX COLLECTOR	757,872.28	294,725.16	463,147.12	61.11
FIRE	25,474,084.26	10,161,882.73	15,312,201.53	60.11
POLICE	31,932,525.45	13,142,725.41	18,789,800.04	58.84
HEALTH	2,061,643.94	795,312.44	1,266,331.50	61.42
DEPARTMENT OF PUBLIC WORKS	34,418,491.07	25,072,196.85	9,346,294.22	27.15
WELFARE	1,126,442.10	539,492.75	586,949.35	52.11
LIBRARY	2,458,624.25	1,007,063.32	1,451,560.93	59.04
TOTAL AGENCIES	113,484,529.24	57,310,137.76	56,174,391.48	49.50
RESTRICTED ITEMS-				
SEVERANCE PAY	1,000,000.00	720,665.29	279,334.71	27.93
WORKERS COMPENSATION - SALARY	564,908.60	143,146.92	421,761.68	74.66
WORKERS COMPENSATION - MEDICAL	2,167,586.20	1,108,825.89	1,058,760.31	48.85
HEALTH INSURANCE	15,672,901.03	2,522,714.04	13,150,186.99	83.90
DENTAL INSURANCE	891,603.74	107,094.40	784,509.34	87.99
DEATH BENEFIT	63,539.95	25,063.37	38,476.58	60.55
DISABILITY INSURANCE	49,102.04	19,246.66	29,855.38	60.80
CITY RETIREMENT	13,095,574.50	5,209,822.80	7,885,751.70	60.22
FIRE STATE PENSION	6,647,814.03	2,727,953.71	3,919,860.32	58.96
POLICE STATE PENSION	8,572,237.04	3,284,544.25	5,287,692.79	61.68
FICA	3,604,725.82	1,450,461.01	2,154,264.81	59.76
UNEMPLOYMENT	15,670.25	2,332.27	13,337.98	85.12
TUITION	29,327.77	17,595.10	11,732.67	40.01
CGL INSURANCE	1,834,446.97	963,339.20	871,107.77	47.49
TOTAL RESTRICTED ITEMS	54,209,437.94	18,302,804.91	35,906,633.03	66.24

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Five Months Ended November 30, 2024

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(UNAUDITED)

Budget Basis

MNTBUDNBN2

	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	55,000.00	-	55,000.00	100.00
CIVIC CONTRIBUTIONS	124,871.00	124,871.00	-	-
NON-CITY PROGRAMS	78,524.84	78,524.84	-	-
STREET LIGHTING	837,579.80	778,050.21	59,529.59	7.11
COMMUNITY IMPROVEMENT PROGRAM	300,200.00	300,200.00	-	-
TRANSIT SUBSIDY	1,657,544.00	1,657,544.00	-	-
EMPLOYEE MEDICAL SERVICES	80,315.87	39,842.90	40,472.97	50.39
MATURING DEBT	9,898,035.25	1,585,001.00	8,313,034.25	83.99
INTEREST ON MATURING DEBT	6,197,692.40	998,938.73	5,198,753.67	83.88
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TOTAL NON-DEPARTMENTAL ITEMS	19,700,437.16	6,033,646.68	13,666,790.48	69.37
	-----	-----	-----	-----
TOTAL GENERAL FUND	\$ 187,394,404.34	\$ 81,646,589.35	\$ 105,747,814.99	56.43
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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Department - General Fund
 Non-Property Tax Revenues
 For The Five Months Ended November 30, 2025

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(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	166,692.40	944,348.60	85.00
CITY CLERK	2,206,790.00	213,555.40	1,993,234.60	90.32
MEDO	233,843.00	116,894.80	116,948.20	50.01
CITY SOLICITOR	774,621.00	-	774,621.00	100.00
FINANCE	12,819,498.00	1,971,646.30	10,847,851.70	84.62
INFORMATION SYSTEMS	215,000.00	253,155.83	(38,155.83)	(17.75)
HUMAN RESOURCES	-	115.47	(115.47)	-
PLANNING & COMMUNITY DEVELOPMENT	4,531,176.00	1,497,139.51	3,034,036.49	66.96
TAX COLLECTOR	24,044,686.00	10,197,222.47	13,847,463.53	57.59
CENTRAL FLEET MANAGEMENT	40,000.00	28,720.14	11,279.86	28.20
FIRE	1,124,446.00	269,884.48	854,561.52	76.00
POLICE	1,301,620.00	407,928.43	893,691.57	68.66
HEALTH	227,500.00	82,560.45	144,939.55	63.71
DEPARTMENT OF PUBLIC WORKS	16,831,830.00	6,028,434.74	10,803,395.26	64.18
WELFARE	25,000.00	13,562.35	11,437.65	45.75
	-----	-----	-----	-----
TOTAL AGENCIES	\$ 65,487,051.00	\$ 21,247,512.77	\$ 44,239,538.23	67.55
	=====	=====	=====	=====

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type - General Fund
 Non-Property Tax Revenues
 For The Five Months Ended November 30, 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	28,792.23	(8,792.23)	(43.96)
INTEREST AND PENALTIES	602,000.00	265,133.22	336,866.78	55.96
CABLE FRANCHISE FEES	1,300,000.00	-	1,300,000.00	100.00

TOTAL TAXES, INTEREST AND PENALTIES	1,922,000.00	293,925.45	1,628,074.55	84.71
LICENSES AND PERMITS				
AUTO REGISTRATIONS	23,134,628.00	9,666,280.20	13,468,347.80	58.22
LICENSES	700,700.00	143,872.76	556,827.24	79.47
PERMITS	4,470,895.00	1,472,528.56	2,998,366.44	67.06

TOTAL LICENSES AND PERMITS	28,306,223.00	11,282,681.52	17,023,541.48	60.14
INTERGOVERNMENTAL				
FEDERAL REVENUES	387,776.00	126,713.53	261,062.47	67.32
PAYMENTS IN LIEU OF TAXES	1,073,041.00	115,822.40	957,218.60	89.21
STATE REVENUES	8,324,006.00	1,317,168.80	7,006,837.20	84.18

TOTAL INTERGOVERNMENTAL	9,784,823.00	1,559,704.73	8,225,118.27	84.06
SALES AND SERVICES				
GENERAL REVENUES	235,780.00	235,611.21	168.79	.07
PUBLIC SAFETY	301,650.00	162,180.37	139,469.63	46.24
HIGHWAY	1,274,348.00	687,904.17	586,443.83	46.02
HEALTH	10,000.00	5,320.00	4,680.00	46.80
CEMETERY, PARKS & RECREATION	2,060,606.00	940,138.63	1,120,467.37	54.38
ZONING BOARD	82,000.00	40,775.00	41,225.00	50.27
PARKING VIOLATIONS	10,000.00	7,811.00	2,189.00	21.89
COURT FINES	4,000.00	5,258.33	(1,258.33)	(31.46)
FEES	1,166,203.00	317,535.16	848,667.84	72.77
WITNESS FEES	-	75.00	(75.00)	-

TOTAL SALES AND SERVICES	5,144,587.00	2,402,608.87	2,741,978.13	53.30
OTHER REVENUE SOURCES				
INTEREST INCOME	2,507,500.00	1,263,552.05	1,243,947.95	49.61
FUND TRANSFERS	3,229,636.00	-	3,229,636.00	100.00
REIMBURSEMENTS	3,485,599.00	949,080.12	2,536,518.88	72.77
RENTALS & LEASES	1,249,395.00	582,785.25	666,609.75	53.35
SCHOOL CHARGEBACKS	9,804,788.00	2,859,024.04	6,945,763.96	70.84
MISCELLANEOUS	52,500.00	54,150.74	(1,650.74)	(3.14)

TOTAL OTHER REVENUE SOURCES	20,329,418.00	5,708,592.20	14,620,825.80	71.92

TOTAL	\$ 65,487,051.00	\$ 21,247,512.77	\$ 44,239,538.23	67.55
=====				

City of Manchester, New Hampshire
Budget vs Actual Revenue By Type -
Non-Property Tax Revenues
For The Five Months Ended November 30, 2025 and 2024
(UNAUDITED)
Budget Basis
MNTREVCOM2

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	5 MONTHS ACTUAL FY 2025	5 MONTHS ACTUAL FY 2026	DIFFERENCE ACTUAL 25 VS ACTUAL 26	PERCENTAGE DIFFERENCE OF FY25 VS FY26
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	-	28,792	28,792	-
INTEREST AND PENALTIES	206,829	265,133	58,304	28.19
CABLE FRANCHISE FEES	318,666	-	(318,666)	(100.00)
TOTAL TAXES, INTEREST AND PENALTIES	525,495	293,925	(231,569)	(44.07)
LICENSES AND PERMITS				
AUTO REGISTRATIONS	9,399,161	9,666,280	267,119	2.84
LICENSES	150,521	143,872	(6,648)	(4.42)
PERMITS	1,519,815	1,472,528	(47,286)	(3.11)
TOTAL LICENSES AND PERMITS	11,069,497	11,282,681	213,184	1.93
INTERGOVERNMENTAL				
FEDERAL REVENUES	242,398	126,713	(115,684)	(47.73)
PAYMENTS IN LIEU OF TAXES	115,822	115,822	-	-
STATE REVENUES	1,274,433	1,317,168	42,735	3.35
TOTAL INTERGOVERNMENTAL	1,632,653	1,559,704	(72,948)	(4.47)
SALES AND SERVICES				
GENERAL REVENUES	82,175	235,611	153,436	186.72
PUBLIC SAFETY	144,703	162,180	17,477	12.08
HIGHWAY	608,823	687,904	79,081	12.99
HEALTH	4,930	5,320	390	7.91
CEMETERY, PARKS & RECREATION	980,496	940,138	(40,357)	(4.12)
ZONING BOARD	31,070	40,775	9,705	31.24
PARKING VIOLATIONS	4,800	7,811	3,011	62.73
COURT FINES	7,172	5,258	(1,913)	(26.68)
FEES	326,838	317,535	(9,302)	(2.85)
WITNESS FEES	125	75	(50)	(40.00)
TOTAL SALES AND SERVICES	2,191,132	2,402,608	211,476	9.65
OTHER REVENUE SOURCES				
INTEREST INCOME	1,774,973	1,263,552	(511,420)	(28.81)
REIMBURSEMENTS	716,216	949,080	232,864	32.51
RENTALS & LEASES	592,110	582,785	(9,324)	(1.57)
SCHOOL CHARGEBACKS	2,835,495	2,859,024	23,529	.83
MISCELLANEOUS	56,729	54,150	(2,578)	(4.54)
TOTAL OTHER REVENUE SOURCES	5,975,523	5,708,592	(266,930)	(4.47)
TOTAL	\$ 21,394,300	\$ 21,247,512	\$ (146,787)	(.69)

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues
 For The Five Months Ended November 30, 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	1,250,788	1,300,000	49,212	3.93
TOTAL TAXES, INTEREST AND PENALTIES	1,917,438	1,922,000	4,562	.24
LICENSES AND PERMITS				
AUTO REGISTRATIONS	23,200,983	23,134,628	(66,355)	(.29)
LICENSES	671,169	700,700	29,531	4.40
PERMITS	4,379,567	4,470,895	91,328	2.09
TOTAL LICENSES AND PERMITS	28,251,719	28,306,223	54,504	.19
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	9,366,357	8,324,006	(1,042,351)	(11.13)
TOTAL INTERGOVERNMENTAL	10,967,795	9,784,823	(1,182,972)	(10.79)
SALES AND SERVICES				
GENERAL REVENUES	208,534	235,780	27,246	13.07
PUBLIC SAFETY	313,927	301,650	(12,277)	(3.91)
HIGHWAY	1,455,425	1,274,348	(181,077)	(12.44)
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	1,285,943	1,166,203	(119,740)	(9.31)
WITNESS FEES	125	-	(125)	(100.00)
TOTAL SALES AND SERVICES	5,776,295	5,144,587	(631,708)	(10.94)
OTHER REVENUE SOURCES				
INTEREST INCOME	3,402,370	2,507,500	(894,870)	(26.30)
FUND TRANSFERS	3,305,606	3,229,636	(75,970)	(2.30)
REIMBURSEMENTS	3,333,370	3,485,599	152,229	4.57
RENTALS & LEASES	1,251,482	1,249,395	(2,087)	(.17)
SCHOOL CHARGEBACKS	9,083,935	9,804,788	720,853	7.94
MISCELLANEOUS	88,931	52,500	(36,431)	(40.97)
TOTAL OTHER REVENUE SOURCES	20,465,694	20,329,418	(136,276)	(.67)
TOTAL	\$ 67,378,941	\$ 65,487,051	\$ (1,891,890)	(2.81)

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City of Manchester, New Hampshire
Parking Division
Budgetary basis
For the five months ended November 30, 2025
(unaudited)

Object Code Description	2026 Revised Budget	July - November 2025 Activity	2026 Balance
Intergovernmental Total	-	-	-
Charges for Services Total	1,583,000	649,391	653,156
Licenses & Permits Total	2,308,779	995,082	1,313,697
Interest Total	2,500	10,279	(7,779)
Other Revenue Total	1,082,470	419,348	663,122
Grand Total	4,976,749	2,074,100	2,902,649
Salaries & Wages Total	733,074	285,061	448,013
Employee Benefits Total	503,126	188,045	315,081
Purchased Professional Services Total	23,000	12,813	10,187
Purchased Property Services Total	622,680	288,537	334,143
Other Purchased Services Total	61,200	34,906	26,294
Supplies & Materials Total	125,000	26,950	98,050
Capital Outlay Total	-	-	-
Miscellaneous Total	135,000	42,324	92,676
Non-Departmental Total	122,976	-	122,976
Miscellaneous-Reimburse City Total	2,650,693	-	2,650,693
Grand Total	4,976,749	878,636	4,098,113
Excess (deficit) of revenues over expenditures	-	1,195,464	(1,195,464)

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