



COMMITTEE ON ACCOUNTS, ENROLLMENT AND REVENUE ADMINISTRATION

February 17, 2026 at 4:45 PM
Aldermanic Chambers, City Hall (3rd Floor)

Members: Aldermen O'Neil, Terrio, Goonan, Burkush, Vincent

AGENDA

The Chairman calls the meeting to order.

The Clerk calls the roll.

1. Update on the City's Revolving Loan Fund.
Gentlemen, what is your pleasure?
2. Communication from Kim LeBlanc, Financial Analyst II, submitting Finance Department reports as follows:
 - Accounts Receivable over 90 days
 - Aging Report
 - Outstanding Receivables**Gentlemen, what is your pleasure?**
3. Communication from Sharon Wickens, Finance Officer, submitting the City's Monthly Financial Reports (unaudited) for the first seven months of FY26.
Gentlemen, what is your pleasure?
4. Communication from Charleen Michaud, Welfare Director, requesting the establishment of a non-lapsing Welfare Reserve Account.
If the Committee so desires, a motion is in order that the Ordinance Amendment ought to pass and be referred to the Committee on Bills on Second Reading for technical review.

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

February 6, 2026

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
2/6/2026

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	\$73,104.61	\$0.00	
2	Lazy Nicks	10/30/2009	10/30/2030	\$40,000.00	\$13,950.47	\$0.00	
3	Delisle Market	1/28/2010	10/15/2020	\$43,500.00	\$22,662.42	\$0.00	
4	Delisle Market - Energy Loan	1/28/2010	8/15/2020	\$20,000.00	\$11,845.35	\$0.00	
5	Cedar & Oak	9/25/2008	1/1/2018	\$41,000.00	\$20,697.39	\$0.00	
				\$354,500.00	\$142,260.24	\$0.00	

SUMMARY NOTES:

Loan 1 - Status current and in good standing.
Loan 2 - Over 30 days past due.
Loans 3 thru 5 - Over 60 days past due, with 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	\$22,049.42	\$101.06	
8	99 Manch, LLC	5/30/2025	6/1/2030	\$10,000.00	\$8,772.31	\$27.41	
				\$1,721,622.04	\$1,717,443.77	\$128.47	

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	\$10,300.84	\$17.17	
10	My CNA Now, LLC	12/8/2022	11/1/2027	\$25,000.00	\$10,300.84	\$17.17	
11	3 Kitchen Bar & Grill LLC	5/17/2021	5/1/2026	\$15,000.00	\$3,595.26	\$5.99	
				\$65,000.00	\$24,196.94	\$40.33	

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

February 6, 2026

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 \$3,588,226 out of \$7,135,651 billed. January's outstanding receivables totaled \$3,706,879 out of \$4,797,620 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>2/6/2026</u>	<u>1/9/2026</u>
	<u>Dept Code</u>	<u>Over 90 Days</u>	<u>Over 90 Days</u>
Airport	25	\$ 2,737,680.21	\$ 2,894,760.98
EPD	27	\$ 21,825.97	\$ 21,825.97
Parking Department	52	\$ 113,611.35	\$ 90,827.60
Total Enterprise Funds		\$ 2,873,117.53	\$ 3,007,414.55
Building Maintenance	21	\$ 8,883.39	\$ 8,883.39
Central Fleet Management	23	\$ 8,002.29	\$ -
Fire Department	30	\$ 440,654.85	\$ 440,910.55
Health Department	41	\$ 390.00	\$ -
Highway	50, 51	\$ 28,261.52	\$ 21,394.39
Parks & Recreation	65	\$ 11,805.00	\$ 11,805.00
Police Department	33,34,35,36	\$ 217,111.18	\$ 216,470.69
Total General Fund		\$ 715,108.23	\$ 699,464.02
Grand Totals		\$ 3,588,225.76	\$ 3,706,878.57
<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	\$ 63,658.25	\$ 62,766.69
US Dept of Justice	33,34,35,36	\$ 35,329.60	\$ 35,329.60
Totals		\$ 572,599.02	\$ 571,707.46
Total General Fund receivables over 90 days less over \$10,000		\$ 142,509.21	\$ 127,756.56

Explanation of Charges
FEMA Reimbursement - In-process
SNHU Rally-Closed collections account
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
21	8132-21	FEMA	\$ 8,883.39	\$ -	\$ 8,883.39
21 - BUILDING MAINTENANCE TOTALS			\$ 8,883.39	\$ -	\$ 8,883.39
23	2557-23	MANCHESTER WATER WORKS	\$ 14,384.29	\$ 6,382.00	\$ 8,002.29
23-CENTRAL FLEET TOTALS			\$ 14,384.29	\$ 6,382.00	\$ 8,002.29
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.	\$ 185.00	\$ -	\$ 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	\$ 1,250.00	\$ -	\$ 1,250.00
25		ALLIED UNIVERSAL TECHNICAL SERVICES	\$ 1,489.00	\$ -	\$ 1,489.00
25		ALLIED UNIVERSAL TECHNOLOGY SERVICES	\$ 150.00	\$ -	\$ 150.00
25		AMERBUS, INC.	\$ 599.00	\$ -	\$ 599.00
25		AMERICAN AIRLINES, INC.	\$ 60,585.28	\$ 56,642.68	\$ 3,942.60
25		AMERICAN CLASSIC LIMOUSINES	\$ 25.00	\$ -	\$ 25.00
25		AMERIFLIGHT, LLC	\$ 38,544.89	\$ -	\$ 38,544.89
25		AMMON, KEITH	\$ 20.00	\$ -	\$ 20.00
25		AT&T - NEW CINGULAR WIRELESS PCS, LLC	\$ 75.24	\$ -	\$ 75.24
25		ATLAS AIR, INC.	\$ 75.00	\$ -	\$ 75.00
25		AUGUSTE, PAUL R.	\$ 145.00	\$ -	\$ 145.00
25		AVELO AIRLINES, INC.	\$ 322,084.37	\$ 89,517.30	\$ 232,567.07
25		AVIS-BUDGET FAMILY	\$ 7,189.36	\$ 879.78	\$ 6,309.58
25		AXIS COACH, LLC	\$ 75.00	\$ -	\$ 75.00
25		BAE SYSTEMS	\$ 2,365.00	\$ -	\$ 2,365.00
25		BREEZE AVIATION GROUP, INC.	\$ 200,683.91	\$ 67,792.40	\$ 132,891.51
25		BROCK, PAUL (B SQUARED INC.)	\$ 495.00	\$ -	\$ 495.00
25		CARTIER GROUP LLC	\$ 140.00	\$ -	\$ 140.00
25		COMCAST BUSINESS	\$ 11,727.45	\$ 3,909.15	\$ 7,818.30
25		COMMUTAIR, INC. (UNITED EXPRESS)	\$ 47,152.53	\$ -	\$ 47,152.53
25		CONSOLIDATED COMMUNICATIONS	\$ 450.00	\$ -	\$ 450.00
25		COTTON, JOHN	\$ 65.00	\$ -	\$ 65.00
25		DEKA	\$ 290.00	\$ -	\$ 290.00
25		DHART	\$ 1,739.00	\$ -	\$ 1,739.00
25		DOOR TO DOOR DRIVING SERVICES, LLC	\$ 75.00	\$ -	\$ 75.00
25		DRIVE BRAND STUDIO, INC.	\$ 16,090.00	\$ -	\$ 16,090.00
25		DUNKIN DONUTS	\$ 1,600.14	\$ -	\$ 1,600.14
25		EGOLF, STEPHEN	\$ 920.00	\$ -	\$ 920.00
25		ENGIE SERVICES	\$ 2,304.00	\$ -	\$ 2,304.00
25		ENTERPRISE RENT-A-CAR	\$ 32,355.09	\$ 24,067.05	\$ 8,288.04
25		ENVOY AIRLINES (AMERICAN AIRLINES SUBSIDIARY)	\$ 77,407.01	\$ -	\$ 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	\$ -	\$ 703.00
25		FAIRFIELD INN	\$ 75.00	\$ -	\$ 75.00
25		FEDERAL EXPRESS CORPORATION	\$ 17,601.30	\$ 3,024.30	\$ 14,577.00
25		FEDERAL GRANTS	\$ 1,310,569.26	\$ -	\$ 1,310,569.26
25		FLIGHT ONE OWNERS ASSOCIATION	\$ 174.90	\$ -	\$ 174.90
25		GS&X HARVEY LLC C/O THE KANE COMPANY	\$ 4,872.60	\$ 2,436.30	\$ 2,436.30
25		GAFF, BURNIE	\$ 75.00	\$ -	\$ 75.00
25		GRANITE STATE AMBASSADORS	\$ 225.00	\$ -	\$ 225.00
25		GROUP 1 REALTY NE, LLC	\$ 30.08	\$ -	\$ 30.08
25		HANGAR 5 ASSOCIATION	\$ 235.00	\$ -	\$ 235.00
25		HEALTH MARKET CONNECT, LLC	\$ 434.00	\$ -	\$ 434.00
25		HERTZ CAR RENTAL	\$ 450.00	\$ -	\$ 450.00
25		HERTZ CORPORATION	\$ 76,274.63	\$ 1,400.71	\$ 74,873.92
25		HOST INTERNATIONAL, INC.	\$ 640.44	\$ 510.14	\$ 130.30
25		HUDSON GROUP	\$ 26,111.31	\$ -	\$ 26,111.31
25		HUNTLEIGH CORPORATION	\$ 266.02	\$ -	\$ 266.02
25		HUTTER CONSTRUCTION CORP	\$ 75.00	\$ -	\$ 75.00
25		INTERSTATE ELECTRICAL SERVICES	\$ 140.00	\$ -	\$ 140.00
25		JACOBS ENGINEERING GROUP INC	\$ 75.00	\$ -	\$ 75.00
25		JEM FLIGHT, LLC	\$ 75.00	\$ -	\$ 75.00
25		JETBLUE AIRWAYS CORPORATION	\$ 184,482.30	\$ 62,519.23	\$ 121,963.07
25		JODICE, TIMOTHY	\$ 1,667.12	\$ -	\$ 1,667.12
25		JP PEST SERVICES	\$ 125.00	\$ -	\$ 125.00
25		KAMCO LOCK SOLUTIONS	\$ 75.00	\$ -	\$ 75.00
25		KEENAN TECHNICAL INDUSTRIES, INC.	\$ 140.00	\$ -	\$ 140.00
25		LEIDOS, SECURITY DETECTION & AUTOMATION, INC.	\$ 529.00	\$ -	\$ 529.00
25		LIBERTY UTILITIES (ENERGY/NORTH NATURAL GAS) CORP	\$ 14,700.00	\$ 4,200.00	\$ 10,500.00
25		LONDONDERRY FLYING CLUB	\$ 718.00	\$ -	\$ 718.00
25		MAKE-A-WISH NEW HAMPSHIRE	\$ 1,625.00	\$ 406.25	\$ 1,218.75
25		MANCOAIR II, LLC	\$ 4,343.85	\$ -	\$ 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	\$ 5,520.71	\$ -	\$ 5,520.71
25		NH LIFE SCIENCES	\$ 6,093.75	\$ 2,437.50	\$ 3,656.25
25		NORTHEAST RAMP HANGAR, LLC	\$ 75.00	\$ -	\$ 75.00
25		PIEDMONT AIRLINES, INC. (AMERICAN AIRLINES SUBSIDIARY)	\$ 76,473.92	\$ -	\$ 76,473.92
25		PIKE INDUSTRIES	\$ 2,358.00	\$ -	\$ 2,358.00
25		PLANEMASTERS, LTD.	\$ 6,014.97	\$ -	\$ 6,014.97
25		PRO STAR AVIATION	\$ 3,439.13	\$ 3,311.78	\$ 127.35
25		PSA AIRLINE (AMERICAN AIRLINES SUBSIDIARY)	\$ 189,557.96	\$ -	\$ 189,557.96
25		RIDES BY JOANNE, LLC	\$ 75.00	\$ -	\$ 75.00
25		SAFEPASSAGE GROUP, INCORPORATED	\$ 25.50	\$ -	\$ 25.50
25		SCHONEBERGER, ERIC	\$ 1,200.00	\$ 400.00	\$ 800.00
25		SDNE, LLC	\$ 129.00	\$ -	\$ 129.00
25		SEACOAST BUSINESS MACHINES	\$ 140.00	\$ -	\$ 140.00
25		SIGNATURE FLIGHT SUPPORT CORPORATION	\$ 68,087.55	\$ 5,686.34	\$ 62,401.21
25		SIT BACK & RELAX, LLC	\$ 100.17	\$ -	\$ 100.17
25		SKY COACH & TRANSPORTATION, LLC	\$ 75.00	\$ -	\$ 75.00
25		SMARTE CARTE, INC.	\$ 204.20	\$ 34.86	\$ 169.34
25		SPIRIT AIRLINES, INC.	\$ 207,728.17	\$ 98,972.82	\$ 108,755.35
25		STATE GRANTS	\$ 63,485.52	\$ -	\$ 63,485.52
25		T-MOBILE NORTHEAST, LLC	\$ 2,776.56	\$ 516.34	\$ 2,260.22
25		TREGO/DUGAN AVIATION OF GRAND ISLAND, INC.	\$ 6,246.31	\$ 1,351.31	\$ 4,895.00
25		TREGO-DUGAN AVIATION OF GRAND ISLAND, INC.	\$ 15,505.00	\$ -	\$ 15,505.00
25		TRIDENT AVIATION, LLC</			

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	\$ 33.76	\$ 1,339.74
30	28454	300 GAY ST ACQUISITION	\$ 1,620.00	\$ 540.00	\$ 1,080.00
30	34300	447 UNION STREET, LLC.	\$ 2,160.00	\$ 540.00	\$ 1,620.00
30	21352	61 CANAL REALTY	\$ 540.00	\$ -	\$ 540.00
30	34433	71-73 MANCHESTER ST LLC	\$ 143.50	\$ 3.00	\$ 140.50
30	30122	79 CARL DR. REALTY, LLC	\$ 2,160.00	\$ 540.00	\$ 1,620.00
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	\$ 1,161.00	\$ 564.30	\$ 596.70
30	30102	BT PROPERTY LLC	\$ 4,680.00	\$ 2,500.00	\$ 2,180.00
30	1938-30	CATHOLIC MEDICAL CENTER	\$ 1,484.50	\$ 1,384.50	\$ 100.00
30	30414	CP MANAGEMENT	\$ 1,620.00	\$ 540.00	\$ 1,080.00
30	35414	CROWN CASTLE	\$ 109.00	\$ 6.00	\$ 103.00
30	2746	CVS ASSET PROTECTION SVS	\$ 3,385.80	\$ 1,112.40	\$ 2,273.40
30	35839	DEALY CC	\$ 1,328.00	\$ 678.40	\$ 649.60
30	27580	EASTERN AVENUE ASSOCIATION	\$ 230.00	\$ 12.00	\$ 218.00
30	32783	EVO	\$ 216.50	\$ 106.00	\$ 110.50
30	8132-30	FEMA	\$ 403,047.63	\$ -	\$ 403,047.63
30	34801	FERGUSON	\$ 104.50	\$ 4.50	\$ 100.00
30	32576	FINCH, RUTH	\$ 540.00	\$ -	\$ 540.00
30	21771	GAMACHE INVESTMENT PROPERTIES	\$ 1,620.00	\$ 540.00	\$ 1,080.00
30	30104	HACKETT HILL CENTER-552	\$ 540.00	\$ -	\$ 540.00
30	22443	HANNAFORD	\$ 294.30	\$ 16.20	\$ 278.10
30	34961	KNOWLES, DYLAN	\$ 635.00	\$ 15.00	\$ 620.00
30	30113	LEROCQUE, KRISTINE	\$ 1,080.00	\$ -	\$ 1,080.00
30	20471	MATHESON TRI-GAS	\$ 103.00	\$ 3.00	\$ 100.00
30	34648	MYRTLE STREET 23, LLC	\$ 115.00	\$ 6.00	\$ 109.00
30	7335	NEW BEECH HILL NH LLC	\$ 4,505.40	\$ 1,430.40	\$ 3,075.00
30	34348	PHAM, MY KIM THI	\$ 2,160.00	\$ 540.00	\$ 1,620.00
30	34117-30	QUEEN CITY PRIDE INC	\$ 753.10	\$ -	\$ 753.10
30	33288	REALTY INCOME CORPORATION	\$ 540.00	\$ -	\$ 540.00
30	11092	RITE AID CORPORATION	\$ 1,620.00	\$ 1,080.00	\$ 540.00
30	32667	SERITAGE SRC FINANCE, LLC	\$ 1,080.00	\$ 540.00	\$ 540.00
30	35587	SHEFFIELD RD HOLDINGS	\$ 1,136.70	\$ 556.20	\$ 580.50
30	18958	SPEEDWAY, LLC	\$ 1,152.90	\$ 556.20	\$ 596.70
30	34978	SPLB PROP. LLC	\$ 1,690.00	\$ 78.00	\$ 1,612.00
30	34983	STRATTON OAKMONT INC.	\$ 1,241.64	\$ 31.06	\$ 1,210.58
30	30137	TD BANK/CBRE	\$ 1,088.10	\$ 548.10	\$ 540.00
30	5283	UNITED PARCEL SERVICE	\$ 1,854.90	\$ 572.40	\$ 1,282.50
30	2487	US POST OFFICE	\$ 3,576.70	\$ 1,671.60	\$ 1,905.10
30	31815	VERIZON WIRELESS	\$ 116.50	\$ 3.00	\$ 113.50
30	62	YEE DYNASTY	\$ 612.90	\$ 16.20	\$ 596.70
30	3278	YWCA	\$ 1,180.00	\$ 640.00	\$ 540.00
30	32784	ZJBV PROPERTIES LLC.	\$ 4,120.00	\$ 3,040.00	\$ 1,080.00
30 - FIRE TOTALS			\$ 461,103.07	\$ 20,448.22	\$ 440,654.85
33	36049	BRETT'S BIKE SHOP	\$ 1.06	\$ 0.06	\$ 1.00
33	33197	DONALD J TRUMP FOR PRESIDENT	\$ 35,313.54	\$ -	\$ 35,313.54
33	8132	FEMA	\$ 35,250.00	\$ -	\$ 35,250.00
33	2574	MANCHESTER MENTAL HEALTH	\$ 788.15	\$ 585.27	\$ 202.88
33	2521	MANCHESTER POLICE DEPT	\$ 90,785.51	\$ 27,127.26	\$ 63,658.25
33	5800	NEW ENGLAND HIODA	\$ 11,407.15	\$ 4,739.58	\$ 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	\$ 2,877.60	\$ 158.40	\$ 2,719.20
34	1201	COMCAST	\$ 10,948.60	\$ 5,578.60	\$ 5,370.00
34	2559	CONTROL TECHNOLOGIES	\$ 254.00	\$ -	\$ 254.00
34	33707	CVS PHARMACY	\$ 254.00	\$ -	\$ 254.00
34	35231	D&Y CLEANING	\$ 396.80	\$ 19.20	\$ 377.60
34	36070	DREAMSCAPE LANDSCAPING	\$ 1,859.16	\$ 1,219.16	\$ 640.00
34	35063	ITG COMMUNICATIONS	\$ 2,872.08	\$ 2,552.08	\$ 320.00
34	33637	J PASCY QUALITY PAINTING	\$ 254.00	\$ -	\$ 254.00
34	2539	MANCHESTER HIGHWAY DEPT	\$ 1,160.00	\$ 520.00	\$ 640.00
34	35898	MANCHESTER METRO TREATMENT	\$ 1,204.00	\$ 67.20	\$ 1,136.80
34	2557	MANCHESTER WATER WORKS	\$ 2,960.00	\$ -	\$ 2,960.00
34	17816	NBC NEWS	\$ 7,140.00	\$ -	\$ 7,140.00
34	34454	NOCL ENTERPRISES	\$ 1,432.95	\$ 34.20	\$ 1,398.75
34	33210	NH GROUP LLC	\$ 7,410.40	\$ 6,770.40	\$ 640.00
34	2213	OUR LADY OF CEDARS CHURCH	\$ 424.00	\$ 24.00	\$ 400.00
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	31993	SECURITY INDUSTRY SPECILIST	\$ 877.80	\$ 37.80	\$ 840.00
34	9601	SIGN GALLERY	\$ 327.25	\$ -	\$ 327.25
34	33316	ST MORITZ SECURITY SERVICE	\$ 492.00	\$ -	\$ 492.00
34	20140	ST. ANSELEMS COLLEGE	\$ 1,565.60	\$ 45.60	\$ 1,520.00
34	33992	THE NATURE CONSERVANCY	\$ 254.00	\$ -	\$ 254.00
34	30901	WADLEIGH, STARR & PETER	\$ 292.00	\$ -	\$ 292.00
34	62-34	YEE DYNASTY	\$ 4,727.68	\$ 169.44	\$ 4,558.24
33, 34, 35, & 36 - POLICE TOTALS			\$ 266,759.43	\$ 49,648.25	\$ 217,111.18
41	5543	STATE OF NH	\$ 20,249.94	\$ 19,859.94	\$ 390.00
41 - HEALTH TOTALS			\$ 20,249.94	\$ 19,859.94	\$ 390.00
50	34869	ALBERDING, MATTHEW	\$ 109.46	\$ -	\$ 109.46
50	34125	BACELAR, CHRISTINA	\$ 5.08	\$ -	\$ 5.08
50	35784	BACHAND, CHRISTOPHER	\$ 54.33	\$ 0.79	\$ 53.54
50	35444	BADDAQUI, ABDESSELAM	\$ 20.70	\$ -	\$ 20.70
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	34				

City of Manchester NH - Receivables
Over 90 Days as of 02/06/2026

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
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	34789	DELISLE, MICHAEL	\$ 296.95	\$ -	\$ 296.95
50	35896	DEMERS, RYAN	\$ 56.66	\$ 0.83	\$ 55.83
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	35384	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	\$ 13,269.84	\$ 8,408.50	\$ 4,861.34
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	35732	HANLEY, THOMAS	\$ 45.73	\$ -	\$ 45.73
50	34815	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	HILOWLE, SHARIF	\$ 23.77	\$ -	\$ 23.77
50	34311	HOULE, MATTHEW	\$ 24.16	\$ -	\$ 24.16
50	34908	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	35932	JORDAN, CAROLYNE	\$ 59.49	\$ 0.87	\$ 58.62
50	35474	KHAN, SOHAIB	\$ 25.98	\$ -	\$ 25.98
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	\$ 11,154.09	\$ 9,949.19	\$ 1,204.90
50	35445	LOPEZ, JESUS	\$ 88.40	\$ -	\$ 88.40
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	35831	MALONEY, SEAN	\$ 579.94	\$ 32.36	\$ 547.58
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	MONTMBAULT, JEFFREY	\$ 24.79	\$ -	\$ 24.79
50	34379	MOORE, BRUCE	\$ 548.39	\$ -	\$ 548.39
50	34201	MOORE, NATHANIEL	\$ 86.87	\$ -	\$ 86.87
50	523	MT CARMEL NURSING HOME	\$ 164.50	\$ 98.00	\$ 66.50
50	34175	NAGY, JUSTIN	\$ 74.80	\$ -	\$ 74.80
50	34454-50	NCCL ENTERPRISES	\$ 567.26	\$ 454.76	\$ 112.50
50	35260	NELSON, RYAN	\$ 162.22	\$ 2.36	\$ 159.86
50	35931	NOEL, AIDAN	\$ 88.33	\$ 1.29	\$ 87.04
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	34939	REYNOLDS, JOSEPH	\$ 228.68	\$ -	\$ 228.68
50	16772	RICARD, DUANE	\$ 72.63	\$ -	\$ 72.63
50	35914	RICHARDS, ERNEST	\$ 126.43	\$ 1.84	\$ 124.59
50	35324	RICHARDSON, OLIVIA	\$ 5.16	\$ -	\$ 5.16
50	35154	RILEY, DENNIS	\$ 194.27	\$ -	\$ 194.27
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 SILVA	\$ 28.20	\$ -	\$ 28.20
50	34877	ROSADO, NICOLAS	\$ 122.53	\$ -	\$ 122.53
50	32628	ROWELL SERVICES	\$ 3,943.95	\$ 3,864.97	\$ 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	35157	SCOTT, KESTON	\$ 51.51	\$ -	\$ 51.51
50	34731	SENNETT, KIMBERLY	\$ 66.52	\$ -	\$ 66.52
50	35690	SEWER SURGEONS LLC	\$ 241.90	\$ 13.52	\$ 228.38
50	34814	SIROIS, ROBERT	\$ 61.48	\$ -	\$ 61.48
50	33884	SMITH, JACOB	\$ 32.33	\$ -	\$ 32.33
50	36018	SOTO, FERNANDO	\$ 29.94	\$ 0.44	\$ 29.50
50	35659	SQUIRES, JAYDEN	\$ 191.05	\$ -	\$ 191.05
50	35731	ST.PIERRE, TRYCE	\$ 87.04	\$ -	\$ 87.04
50	4091	STATE OF NEW HAMPSHIRE	\$ 2,903,654.83	\$ 2,897,888.23	\$ 5,766.60
50	35083	SULLIVAN, TIMOTHY	\$ 50.01	\$ -	\$ 50.01
50	34322	SWAIN CONSTRUCTION	\$ 561.97	\$ -	\$ 561.97
50	35165	TABER, CAROLYN			

City of Manchester NH - Receivables
Over 90 Days as of 02/06/2026

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
50	35084	ZAGARELLA, JOSEPH	\$ 88.40	\$ -	\$ 88.40
50 & 51		HIGHWAY TOTALS	\$ 2,949,700.89	\$ 2,921,439.37	\$ 28,261.52
52	7790	670 LLC	\$ 52,240.86	\$ 34,915.86	\$ 17,325.00
52	25446	844 ELM ST. LLC	\$ 510.00	\$ -	\$ 510.00
52	35168	ABEKA, SOLANGE	\$ 798.83	\$ 40.67	\$ 758.16
52	33961	ADEEKO, AUSTIN	\$ 425.00	\$ -	\$ 425.00
52	31023	AL TERRY PLUMBING & HEATING	\$ 276.66	\$ 221.66	\$ 55.00
52	35557	ALLARD, BENJAMIN	\$ 429.90	\$ 249.00	\$ 180.90
52	35965	ALLEN, BRIYANNA	\$ 334.98	\$ 224.98	\$ 110.00
52	33835	ALLEN, SCOTT	\$ 248.20	\$ -	\$ 248.20
52	35435	ALVAREZ, GISELLE	\$ 67.20	\$ 3.60	\$ 63.60
52	11308	AMERICAN LEGION	\$ 121.80	\$ 120.00	\$ 1.80
52	3252	AMOSKEAG HEALTH	\$ 6,143.48	\$ 3,419.24	\$ 2,724.24
52	34363	ARISTA, ROSE	\$ 141.60	\$ -	\$ 141.60
52	25449	BAIER, CHRISTINE	\$ 255.00	\$ -	\$ 255.00
52	34901	BALCOM, ROGER	\$ 828.48	\$ 40.96	\$ 787.52
52	34307	BALLIRO, DEAN	\$ 229.51	\$ 13.17	\$ 216.34
52	33898	BARNETT, ANTHONY	\$ 170.00	\$ -	\$ 170.00
52	25450	BAROODY AND GREENWOOD	\$ 5,810.00	\$ -	\$ 5,810.00
52	35299	BAROWSKI, MELISSA	\$ 682.04	\$ 35.84	\$ 646.20
52	33772	BARRETO, ILIANA	\$ 510.00	\$ 340.00	\$ 170.00
52	35701	BATEMAN, FLINT	\$ 397.45	\$ 176.62	\$ 220.83
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	\$ 262.53	\$ 127.67	\$ 134.86
52	34560	BERNARD, IAN	\$ 432.90	\$ -	\$ 432.90
52	8823	BERNSTEIN SHUR SAWYER & NELSON	\$ 1,709.95	\$ 1,705.00	\$ 4.95
52	35347	BERRY, TAMARA	\$ 59.35	\$ 3.32	\$ 56.03
52	35781	BERTHIAUME, JACQUELINE	\$ 252.60	\$ 12.60	\$ 240.00
52	33996	BETA GROUP INC	\$ 1,445.00	\$ 850.00	\$ 595.00
52	36006	BISHOP, LOGAN	\$ 242.70	\$ 182.70	\$ 60.00
52	35040	BLACHE, MELISSA	\$ 72.60	\$ 3.60	\$ 69.00
52	22266	BONIFY, LLC	\$ 510.00	\$ -	\$ 510.00
52	35438	BORDIN, ISABEL	\$ 318.00	\$ 15.30	\$ 302.70
52	35353	BOUCHARD, CHRYSYAL	\$ 99.08	\$ 5.12	\$ 93.96
52	36030	BOUCHARD, RYLEE	\$ 343.84	\$ 258.84	\$ 85.00
52	35253	BOULDIN, AMANDA	\$ 1,160.80	\$ 61.44	\$ 1,099.36
52	35460	BOYLE JR., MICHAEL	\$ 526.80	\$ 27.90	\$ 498.90
52	35406	BRECKINVIDGE, EMILY	\$ 603.95	\$ 30.71	\$ 573.24
52	34721	BRISSETTE, MATTHEW	\$ 424.80	\$ -	\$ 424.80
52	33936	BRUNO, MARK	\$ 708.00	\$ -	\$ 708.00
52	34719	BURDICK, DESIRAE	\$ 737.40	\$ 38.70	\$ 698.70
52	35085	BURNHAM, TIM	\$ 318.00	\$ 15.30	\$ 302.70
52	32770	CARE COUNSELING SERVICE	\$ 1,455.00	\$ -	\$ 1,455.00
52	34381	CARLSON, MARIA	\$ 129.92	\$ -	\$ 129.92
52	35663	CAVANAUGH, ANGELA	\$ 363.04	\$ 19.20	\$ 343.84
52	33605	CHANIN, JILL	\$ 255.00	\$ -	\$ 255.00
52	35964	CLARK, NOAH	\$ 334.98	\$ 224.98	\$ 110.00
52	32141	CLERK, HARRY	\$ 419.40	\$ -	\$ 419.40
52	25544	CMS REAL ESTATE LLC	\$ 1,190.00	\$ -	\$ 1,190.00
52	34952	COFFEY, CHARLES	\$ 376.50	\$ 18.00	\$ 358.50
52	35319	COLON PAGAN, DAMIAN IZA	\$ 546.60	\$ 28.80	\$ 517.80
52	32199	COLPA, JHOJANNY	\$ 393.30	\$ 228.30	\$ 165.00
52	35362	COMPEAU, JOHN	\$ 172.55	\$ 171.28	\$ 1.28
52	34412	CONATON, WILLIAM	\$ 498.34	\$ -	\$ 498.34
52	34927	CONNOR, IAN	\$ 353.90	\$ 17.43	\$ 336.47
52	33388	CONNOR, MATTHEW	\$ 350.08	\$ -	\$ 350.08
52	34009	CONTRERAS, FREDDY	\$ 1,190.00	\$ -	\$ 1,190.00
52	35060	CORNADO, ADA	\$ 87.56	\$ 2.56	\$ 85.00
52	34320	COTTON, LILIANI	\$ 508.20	\$ -	\$ 508.20
52	35217	COVENEY, BILL	\$ 409.12	\$ 20.48	\$ 388.64
52	33930	CREATIVE FRAMING	\$ 425.00	\$ -	\$ 425.00
52	34632	CRUZ, EIDON	\$ 111.19	\$ -	\$ 111.19
52	31096	CURTIS, RICKY	\$ 186.42	\$ -	\$ 186.42
52	34293	DAIGLE CLARK, HEATHER	\$ 425.00	\$ -	\$ 425.00
52	35606	DALLAIRE, CHARLES	\$ 291.60	\$ 14.11	\$ 277.49
52	34292	DE LEON, INES	\$ 135.73	\$ -	\$ 135.73
52	35417	DENUZZIA, KELLY	\$ 383.52	\$ 20.48	\$ 363.04
52	35298	DESISTO, SHAUNA	\$ 356.56	\$ 17.43	\$ 339.13
52	35626	DESROCHERS, KATHRYN	\$ 277.49	\$ 222.49	\$ 55.00
52	2942	DEVINE MILLMET & BRANCH	\$ 765.00	\$ 340.00	\$ 425.00
52	33713	DIFUSCO, NIKELLE	\$ 283.20	\$ -	\$ 283.20
52	35100	DRYSDALE, PAULINE	\$ 285.72	\$ 15.36	\$ 270.36
52	34867	DUGUAY, JOHNATHAN	\$ 340.50	\$ -	\$ 340.50
52	32201	DULCES BAKERY, LLC.	\$ 157.31	\$ -	\$ 157.31
52	35595	DUSSAULT, CHARLIE	\$ 234.94	\$ 12.45	\$ 222.49
52	35944	DYER, JARED	\$ 334.98	\$ 224.98	\$ 110.00
52	35468	ELECTRIC POWER SYSTEMS	\$ 414.05	\$ 20.75	\$ 393.30
52	35334	ELLIOTT, MATTHEW	\$ 376.48	\$ 19.92	\$ 356.56
52	35471	EMINENCE HOME CARE	\$ 1,547.00	\$ 486.20	\$ 1,060.80
52	5874	EVR ADVERTISING	\$ 899.80	\$ 893.20	\$ 6.60
52	35619	FERNANDEZ, CHRISTINA	\$ 363.04	\$ 19.20	\$ 343.84
52	35989	FOSTER, JACK	\$ 302.70	\$ 242.70	\$ 60.00
52	35627	FRAVWIRTH, MARVIN	\$ 291.60	\$ 14.11	\$ 277.49
52	33732	GAGNON, MARK	\$ 1,530.00	\$ -	\$ 1,530.00
52	32561	GAINOR, EDWARD	\$ 510.00	\$ -	\$ 510.00
52	35200	GALFO, EMMI	\$ 142.50	\$ 7.20	\$ 135.30
52	35276	GILVIN, RONNIE	\$ 482.60	\$ 25.60	\$ 457.00
52	33771	GONZALES, ELLIAH	\$ 255.00	\$ -	\$ 255.00
52	8796	GRANITE GROUP BENEFITS	\$ 580.00	\$ 495.00	\$ 85.00
52	35671	GRANT, LINDA	\$ 450.60	\$ 21.76	\$ 428.84
52	34163	GRASSO, MONICA	\$ 598.53	\$ -	\$ 598.53
52	11573	GREAT BRIDGE PROPERTIES	\$ 480.90	\$ 480.00	\$ 0.90
52					

City of Manchester NH - Receivables
Over 90 Days as of 02/09/2026

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
52	33240	LAFFERTY, TANYA	\$ 985.50	\$ -	\$ 985.50
52	35660	LANTIEGNE, TAYLOR	\$ 334.98	\$ 224.98	\$ 110.00
52	35636	LAVERTU, SHANNON	\$ 234.94	\$ 12.45	\$ 222.49
52	35576	LAWTON, SASHA	\$ 388.16	\$ 20.48	\$ 347.68
52	35046	LEO, AZURE	\$ 384.30	\$ -	\$ 384.30
52	35753	LICENSED SUPPORT CORP.	\$ 3,658.50	\$ 2,758.50	\$ 900.00
52	35096	LIFE IN BLOOM COUNSELING	\$ 357.92	\$ -	\$ 357.92
52	35540	LIVE FREE RECOVERY SERVICE	\$ 3,265.20	\$ 2,839.80	\$ 425.40
52	34133	LOGAN, SHANITA	\$ 341.18	\$ -	\$ 341.18
52	35422	LOUIS-CHARLES, PETERSON	\$ 482.60	\$ 25.60	\$ 457.00
52	25749	MACKEY, MICHAEL	\$ 595.00	\$ -	\$ 595.00
52	33177	MALONE, ANDREW	\$ 977.50	\$ -	\$ 977.50
52	33773	MANCHESTER CTC	\$ 525.30	\$ 350.20	\$ 175.10
52	35345	MAREAN, SCOTT	\$ 799.20	\$ 40.50	\$ 758.70
52	35163	MARTIN, MICHELLE	\$ 333.10	\$ 16.60	\$ 316.50
52	33499	MAURO, ANTHONY	\$ 175.00	\$ 170.00	\$ 5.00
52	25548	MCLANE MIDDLETON PROF ASSOC	\$ 2,675.30	\$ 2,492.50	\$ 182.80
52	35668	MELO, ANDRES	\$ 493.50	\$ 252.60	\$ 240.90
52	34304	MELO, THOMAS	\$ 258.84	\$ 173.84	\$ 85.00
52	35585	MENDEZ SANTIAGO, ELIZAB	\$ 322.50	\$ 17.10	\$ 305.40
52	34332	MENTON, MARK	\$ 478.20	\$ 25.60	\$ 450.60
52	35718	METRO GROUP INC.	\$ 429.00	\$ 249.00	\$ 180.00
52	28497	MGI INTERNATIONAL	\$ 2,651.30	\$ 1,402.80	\$ 1,248.50
52	32764	MILLER, LEE	\$ 277.49	\$ 222.49	\$ 55.00
52	35467	MONTGOMERY, HOLLY	\$ 453.30	\$ 25.20	\$ 428.10
52	33813	MONTY, THOMAS	\$ 255.00	\$ -	\$ 255.00
52	34774	MURPHY, BRIAN	\$ 843.84	\$ 40.96	\$ 802.88
52	35443	NAIM, AIZA	\$ 539.82	\$ 27.39	\$ 512.43
52	33968	NESBETH, KATHRYN	\$ 599.97	\$ 23.24	\$ 576.73
52	7315	NEXT STEP BIONICS & PROSTHETIC	\$ 2,255.00	\$ 660.00	\$ 1,595.00
52	35790	NFSEH, MAXWELL	\$ 429.00	\$ 249.00	\$ 180.00
52	24984	NH DEMOCRATIC PARTY	\$ 87.20	\$ -	\$ 87.20
52	25554	NIXON PEABODY LLC	\$ 1,700.00	\$ 1,020.00	\$ 680.00
52	35455	NUSBAUM, DANIEL	\$ 362.37	\$ 19.92	\$ 342.45
52	34335	OLSON, JENNIFER	\$ 867.60	\$ -	\$ 867.60
52	35463	OPTIMUM CONSTRUCTION	\$ 318.00	\$ 15.30	\$ 302.70
52	34240	ORTIZ, NICHOLAS	\$ 255.00	\$ -	\$ 255.00
52	33588	OSMAN, MAZIN	\$ 508.11	\$ -	\$ 508.11
52	35411	PADUANI, JAZMYN	\$ 482.60	\$ 25.60	\$ 457.00
52	35337	PATEL, SAHIL	\$ 69.90	\$ 3.60	\$ 66.30
52	33900	PEREZ, MILITZA	\$ 170.00	\$ -	\$ 170.00
52	35439	PITTS, AMANDA	\$ 231.62	\$ 223.32	\$ 8.30
52	35782	PLESS, JERIMIAH	\$ 188.10	\$ 8.10	\$ 180.00
52	33842	POISSON, KENNETH	\$ 160.63	\$ -	\$ 160.63
52	35542	PRABHAYYA, SURAJ	\$ 285.72	\$ 15.36	\$ 270.36
52	35620	PRATT, JARED	\$ 302.70	\$ 242.70	\$ 60.00
52	34520	PROVENCHER, BRUNO	\$ 545.84	\$ 26.88	\$ 518.96
52	35609	RAMOS, ADAM	\$ 249.00	\$ 69.00	\$ 180.00
52	35396	RAYMOND, AMY	\$ 517.68	\$ 347.68	\$ 170.00
52	35610	RESIDENCE INN	\$ 779.90	\$ 559.90	\$ 220.00
52	35637	REYES, JENNIFER	\$ 318.00	\$ 15.30	\$ 302.70
52	35413	RICHARD, ROGER	\$ 261.40	\$ 256.28	\$ 5.12
52	35336	RICHARDS, CHRISTOPHER	\$ 799.20	\$ 40.50	\$ 758.70
52	34106	RIVERA, EDISON TARDI	\$ 651.00	\$ -	\$ 651.00
52	34937	RIVERA, TANIA	\$ 388.45	\$ -	\$ 388.45
52	33989	ROBY-DAIGLE, MERCEDES	\$ 328.20	\$ -	\$ 328.20
52	34641	RODRIGUEZ, GAMALIER	\$ 1,029.05	\$ 45.92	\$ 983.13
52	33170	ROMARY, THOMAS	\$ 1,020.00	\$ -	\$ 1,020.00
52	35996	ROUSSEAU, KELLY	\$ 277.49	\$ 222.49	\$ 55.00
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	36055	SOLANKI, DHRUV	\$ 277.49	\$ 222.49	\$ 55.00
52	34589	SOLIVAN, DORIS	\$ 285.72	\$ 15.36	\$ 270.36
52	30959	SOUICY, 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	33259	STACKPOLE, ANTHONY	\$ 218.80	\$ -	\$ 218.80
52	25585	STATE OF NHJud-VicOnStH	\$ 680.00	\$ -	\$ 680.00
52	36058	STEPHENS, SETH	\$ 428.84	\$ 343.84	\$ 85.00
52	35603	STEWART, AVA	\$ 450.60	\$ 21.76	\$ 428.84
52	33907	STREHLOW, WILLIAM	\$ 935.00	\$ -	\$ 935.00
52	35972	SUBLIME TRANSIT	\$ 730.80	\$ 490.80	\$ 240.00
52	35171	SWAUGER, ERIN	\$ 207.00	\$ 10.80	\$ 196.20
52	34784	SWIST, DYLAN	\$ 201.60	\$ -	\$ 201.60
52	35566	TA-DOTY, LESLEY	\$ 368.10	\$ 248.10	\$ 120.00
52	22215	TAJ INDIA, INC	\$ 680.00	\$ -	\$ 680.00
52	34737	TALLINI, KARLA	\$ 282.30	\$ -	\$ 282.30
52	35295	TARDIFF, STORM	\$ 92.68	\$ 5.12	\$ 87.56
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	34205	VINCIGUERRA, LORI	\$ 393.30	\$ 228.30	\$ 165.00
52	34103	VINSON, PATRICK	\$ 242.10	\$ -	\$ 242.10
52	35456	WALLACE, LAURIE	\$ 522.80	\$ 350.24	\$ 172.56
52	34218	WARD, MEGAN	\$ 121.80	\$ 120.00	\$ 1.80
52	34097	WASH STREET	\$ 309.90	\$ 189.90	\$ 120.00
52	33802	WEBBE, REBECCA	\$ 291.60	\$ 14.11	\$ 277.49
52	35421	WELLS, JARRETT	\$ 835.35	\$ 69.60	\$ 765.75
52	35224	WESLEY, KEITH	\$ 581.68	\$ 30.72	\$ 550.96
52	35760	WILLIAMS, DAMIEN	\$ 369.00	\$ 189.00	\$ 180.00
52	34551	WILLIS, JOHN	\$ 720.44	\$ -	\$ 720.44
52	3278	YWCA	\$ 10,057.39	\$ 16.51	\$ 10,

**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 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	ZELANES, 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

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



Sharon Y. Wickens
Finance Officer

Michele A. Bogardus
Deputy Finance Officer

CITY OF MANCHESTER

Finance Department

February 9, 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 seven months of fiscal year 2026.

Expenditures:

The average unobligated balance percentage after seven months should be 41.67% as a benchmark. All departments are within 10% of this benchmark with the exception of the Department of Public Works. The overall unobligated percentage after seven months is 40.34% for 2026 compared to 37.73% a year ago. Health insurance costs for 2026 are tracking favorably through January. A comparison of retirement payouts through January for FY 2026 and 2025 is as follows:

	2026	2025
Payments	\$ 865,333	\$ 1,078,543
Retirements		
Police	152,021	328,370
Fire	284,185	300,022
DPW	257,042	154,036
All Other	172,085	296,115
Total	<u>865,333</u>	<u>1,078,543</u>

The following amounts have been transferred from the FY 2026 Contingency Account as of 1/31/26:

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
Hanover Street Lighting	1/20/2026	(14,500.00)
Revised Balance - posted		<u>113,394.68</u>

Revenues:

Revenues for the first seven months of fiscal year 2026 are \$2.7 million lower than a year ago. Auto Registrations are \$354 thousand higher than the same period a year ago. Offsetting the increase is School Chargebacks at \$1.1 million lower primarily from the Department of Public Works Facilities Division. Interest Income is \$1.1 million lower than the same period of fiscal year 2025. State Revenues are \$1.1 million lower due to timing of receipts from the State.

Sincerely,



Sharon Y. Wickens
Finance Officer

City of Manchester, New Hampshire
Budget vs Actual Expenditures - General Fund
By Department Without Restricted Items
For The Seven Months Ended January 31, 2026

2/06/2
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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	\$ 29,310.00	\$ 40,690.00	58.13
ASSESSORS	937,285.00	443,737.02	493,547.98	52.66
CITY CLERK	1,329,372.00	728,790.39	600,581.61	45.18
MEDO	304,420.00	155,663.19	148,756.81	48.87
CITY SOLICITOR	2,275,167.00	1,009,665.47	1,265,501.53	55.62
FINANCE	1,322,750.00	769,781.20	552,968.80	41.80
CENTRAL FLEET MANAGEMENT	3,997,754.00	2,203,384.49	1,794,369.51	44.88
INFORMATION SYSTEMS	2,339,435.00	1,392,198.13	947,236.87	40.49
MAYOR	304,559.00	138,541.60	166,017.40	54.51
OFFICE OF YOUTH SERVICES	846,091.00	449,801.08	396,289.92	46.84
HUMAN RESOURCES	897,782.00	500,130.02	397,651.98	44.29
PLANNING & COMMUNITY DEVELOPMENT	2,682,014.00	1,456,773.54	1,225,240.46	45.68
TAX COLLECTOR	893,117.00	431,462.29	461,654.71	51.69
FIRE	27,221,721.00	15,507,666.09	11,714,054.91	43.03
POLICE	34,329,533.00	19,233,433.92	15,096,099.08	43.97
HEALTH	2,594,841.00	1,307,996.64	1,286,844.36	49.59
DEPARTMENT OF PUBLIC WORKS	35,583,320.00	25,268,113.26	10,315,206.74	28.99
WELFARE	1,509,824.00	690,736.22	819,087.78	54.25
LIBRARY	2,619,692.00	1,427,434.67	1,192,257.33	45.51
TOTAL AGENCIES	122,058,677.00	73,144,619.22	48,914,057.78	40.07
RESTRICTED ITEMS-				
SEVERANCE PAY	1,160,333.00	865,332.68	295,000.32	25.42
WORKERS COMPENSATION - SALARY	684,000.00	158,489.82	525,510.18	76.83
WORKERS COMPENSATION - MEDICAL	1,783,654.00	1,777,018.96	6,635.04	.37
HEALTH INSURANCE	16,697,219.00	8,594,056.32	8,103,162.68	48.53
DENTAL INSURANCE	827,084.00	413,091.84	413,992.16	50.05
DEATH BENEFIT	71,186.00	35,587.75	35,598.25	50.01
DISABILITY INSURANCE	60,771.00	28,572.28	32,198.72	52.98
CITY RETIREMENT	13,921,677.00	7,816,879.37	6,104,797.63	43.85
FIRE STATE PENSION	7,542,465.00	3,975,020.40	3,567,444.60	47.30
POLICE STATE PENSION	8,242,374.00	4,861,742.06	3,380,631.94	41.02
FICA	3,786,615.00	2,228,551.59	1,558,063.41	41.15
UNEMPLOYMENT	10,000.00	14,553.29	(4,553.29)	(45.53)
TUITION	50,000.00	21,858.81	28,141.19	56.28
CGL INSURANCE	1,575,000.00	1,119,658.47	455,341.53	28.91
TOTAL RESTRICTED ITEMS	56,412,378.00	31,910,413.64	24,501,964.36	43.43

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Seven Months Ended January 31, 2026
 (UNAUDITED)
 Budget Basis
 MNTBUDNBN1

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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	86,605.32	113,394.68	56.70
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	600,158.37	228,675.63	27.59
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	29,520.21	50,479.79	63.10
MATURING DEBT	9,700,000.00	6,741,341.07	2,958,658.93	30.50
INTEREST ON MATURING DEBT	6,400,000.00	3,085,323.27	3,314,676.73	51.79

TOTAL NON-DEPARTMENTAL ITEMS	20,040,044.00	13,375,376.67	6,664,667.33	33.26

TOTAL GENERAL FUND	\$ 198,511,099.00	\$ 118,430,409.53	\$ 80,080,689.47	40.34
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City of Manchester, New Hampshire
Budget vs Actual Expenditures - General Fund
By Department Without Restricted Items
For The Seven Months Ended January 31, 2025

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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	\$ 35,000.00	\$ 35,000.00	50.00
ASSESSORS	721,879.10	406,256.95	315,622.15	43.72
CITY CLERK	1,205,511.33	742,637.97	462,873.36	38.40
MEDO	207,906.35	105,533.89	102,372.46	49.24
CITY SOLICITOR	1,799,397.86	967,797.10	831,600.76	46.22
FINANCE	1,185,931.98	704,512.65	481,419.33	40.59
CENTRAL FLEET MANAGEMENT	3,742,081.31	2,016,515.64	1,725,565.67	46.11
INFORMATION SYSTEMS	2,215,299.57	1,361,149.67	854,149.90	38.56
MAYOR	289,942.90	158,530.73	131,412.17	45.32
OFFICE OF YOUTH SERVICES	659,744.58	378,662.20	281,082.38	42.60
HUMAN RESOURCES	779,195.84	452,854.74	326,341.10	41.88
PLANNING & COMMUNITY DEVELOPMENT	2,395,742.16	1,333,860.11	1,061,882.05	44.32
TAX COLLECTOR	757,872.28	416,890.29	340,981.99	44.99
FIRE	25,468,941.68	14,652,242.63	10,816,699.05	42.47
POLICE	31,931,301.12	18,477,722.60	13,453,578.52	42.13
HEALTH	2,061,572.99	1,122,240.56	939,332.43	45.56
DEPARTMENT OF PUBLIC WORKS	34,418,491.07	25,782,370.07	8,636,121.00	25.09
WELFARE	1,126,442.10	689,902.43	436,539.67	38.75
LIBRARY	2,458,624.25	1,395,680.61	1,062,943.64	43.23
TOTAL AGENCIES	113,495,878.47	71,200,360.84	42,295,517.63	37.27
RESTRICTED ITEMS-				
SEVERANCE PAY	1,000,000.00	1,000,000.00	-	-
WORKERS COMPENSATION - SALARY	564,908.60	171,649.17	393,259.43	69.61
WORKERS COMPENSATION - MEDICAL	2,167,586.20	2,147,946.16	19,640.04	.91
HEALTH INSURANCE	15,672,901.03	10,536,172.72	5,136,728.31	32.77
DENTAL INSURANCE	891,603.74	69,527.56	822,076.18	92.20
DEATH BENEFIT	63,539.95	35,622.48	27,917.47	43.94
DISABILITY INSURANCE	49,102.04	27,340.37	21,761.67	44.32
CITY RETIREMENT	13,095,574.50	7,528,646.46	5,566,928.04	42.51
FIRE STATE PENSION	6,647,814.03	3,936,616.01	2,711,198.02	40.78
POLICE STATE PENSION	8,572,237.04	4,832,432.15	3,739,804.89	43.63
FICA	3,604,725.82	2,092,358.00	1,512,367.82	41.96
UNEMPLOYMENT	15,670.25	4,959.73	10,710.52	68.35
TUITION	29,327.77	24,849.33	4,478.44	15.27
CGL INSURANCE	1,834,446.97	982,045.20	852,401.77	46.47
TOTAL RESTRICTED ITEMS	54,209,437.94	33,390,165.34	20,819,272.60	38.41

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Seven Months Ended January 31, 2025

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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	794,886.99	42,692.81	5.10
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	44,141.77	36,174.10	45.04
MATURING DEBT	9,898,035.25	5,080,633.07	4,817,402.18	48.67
INTEREST ON MATURING DEBT	6,197,692.40	3,548,449.52	2,649,242.88	42.75
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TOTAL NON-DEPARTMENTAL ITEMS	19,700,437.16	12,099,925.19	7,600,511.97	38.58
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TOTAL GENERAL FUND	\$ 187,405,753.57	\$ 116,690,451.37	\$ 70,715,302.20	37.73
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City of Manchester, New Hampshire
Budget vs Actual Revenue By Department - General Fund
Non-Property Tax Revenues

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For The Seven Months Ended January 31, 2026

(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	1,118,733.38	(7,692.38)	(.69)
CITY CLERK	2,206,790.00	672,678.73	1,534,111.27	69.52
MEDO	233,843.00	151,567.53	82,275.47	35.18
CITY SOLICITOR	774,621.00	-	774,621.00	100.00
FINANCE	12,819,498.00	2,137,154.54	10,682,343.46	83.33
INFORMATION SYSTEMS	215,000.00	282,405.83	(67,405.83)	(31.35)
HUMAN RESOURCES	-	115.47	(115.47)	-
PLANNING & COMMUNITY DEVELOPMENT	4,531,176.00	2,081,348.26	2,449,827.74	54.07
TAX COLLECTOR	24,044,686.00	14,298,839.91	9,745,846.09	40.53
CENTRAL FLEET MANAGEMENT	40,000.00	30,349.04	9,650.96	24.13
FIRE	1,124,446.00	886,264.09	238,181.91	21.18
POLICE	1,301,620.00	649,647.66	651,972.34	50.09
HEALTH	227,500.00	122,865.45	104,634.55	45.99
DEPARTMENT OF PUBLIC WORKS	16,831,830.00	8,637,206.94	8,194,623.06	48.69
WELFARE	25,000.00	20,466.35	4,533.65	18.13
TOTAL AGENCIES	\$ 65,487,051.00	\$ 31,089,643.18	\$ 34,397,407.82	52.53

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type - General Fund
 Non-Property Tax Revenues
 For The Seven Months Ended January 31, 2026
 (UNAUDITED)
 Budget Basis
 MNTREVNPRP

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	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	20,000.00	49,891.11	(29,891.11)	(149.46)
INTEREST AND PENALTIES	602,000.00	317,721.39	284,278.61	47.22
CABLE FRANCHISE FEES	1,300,000.00	293,828.40	1,006,171.60	77.40
TOTAL TAXES, INTEREST AND PENALTIES	1,922,000.00	661,440.90	1,260,559.10	65.59
LICENSES AND PERMITS				
AUTO REGISTRATIONS	23,134,628.00	13,665,274.90	9,469,353.10	40.93
LICENSES	700,700.00	189,793.16	510,906.84	72.91
PERMITS	4,470,895.00	2,015,594.76	2,455,300.24	54.92
TOTAL LICENSES AND PERMITS	28,306,223.00	15,870,662.82	12,435,560.18	43.93
INTERGOVERNMENTAL				
FEDERAL REVENUES	387,776.00	241,107.53	146,668.47	37.82
PAYMENTS IN LIEU OF TAXES	1,073,041.00	1,051,673.23	21,367.77	1.99
STATE REVENUES	8,324,006.00	1,317,168.87	7,006,837.13	84.18
TOTAL INTERGOVERNMENTAL	9,784,823.00	2,609,949.63	7,174,873.37	73.33
SALES AND SERVICES				
GENERAL REVENUES	235,780.00	278,525.71	(42,745.71)	(18.13)
PUBLIC SAFETY	301,650.00	219,198.03	82,451.97	27.33
HIGHWAY	1,274,348.00	906,976.21	367,371.79	28.83
HEALTH	10,000.00	7,400.00	2,600.00	26.00
CEMETERY, PARKS & RECREATION	2,060,606.00	1,398,530.52	662,075.48	32.13
ZONING BOARD	82,000.00	55,563.00	26,437.00	32.24
PARKING VIOLATIONS	10,000.00	11,211.00	(1,211.00)	(12.11)
COURT FINES	4,000.00	7,272.16	(3,272.16)	(81.80)
OTHER FINES	-	(920.08)	920.08	-
FEES	1,166,203.00	906,154.16	260,048.84	22.30
WITNESS FEES	-	75.00	(75.00)	-
TOTAL SALES AND SERVICES	5,144,587.00	3,789,985.71	1,354,601.29	26.33
OTHER REVENUE SOURCES				
INTEREST INCOME	2,507,500.00	1,374,997.41	1,132,502.59	45.16
FUND TRANSFERS	3,229,636.00	200.00	3,229,436.00	99.99
REIMBURSEMENTS	3,485,599.00	1,243,695.14	2,241,903.86	64.32
RENTALS & LEASES	1,249,395.00	670,281.52	579,113.48	46.35
SCHOOL CHARGEBACKS	9,804,788.00	4,814,212.15	4,990,575.85	50.90
MISCELLANEOUS	52,500.00	54,217.90	(1,717.90)	(3.27)
TOTAL OTHER REVENUE SOURCES	20,329,418.00	8,157,604.12	12,171,813.88	59.87
TOTAL	\$ 65,487,051.00	\$ 31,089,643.18	\$ 34,397,407.82	52.53

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues
 For The Seven Months Ended January 31, 2026
 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	23,200,996	23,134,628	(66,368)	(.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	28,251,732	28,306,223	54,491	.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	\$ 67,378,954	\$ 65,487,051	\$ (1,891,903)	(2.81)

City of Manchester, New Hampshire
Budget vs Actual Revenue By Type -
Non-Property Tax Revenues
For The Seven Months Ended January 31, 2026 and 2025

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(UNAUDITED)

Budget Basis

MNTREVCOM2

	7 MONTHS ACTUAL FY 2025	7 MONTHS ACTUAL FY 2026	DIFFERENCE ACTUAL 25 VS ACTUAL 26	PERCENTAGE DIFFERENCE OF FY25 VS FY26
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	-	49,891	49,891	-
INTEREST AND PENALTIES	263,491	317,721	54,230	20.58
CABLE FRANCHISE FEES	318,666	293,828	(24,837)	(7.79)
TOTAL TAXES, INTEREST AND PENALTIES	582,157	661,440	79,283	13.62
LICENSES AND PERMITS				
AUTO REGISTRATIONS	13,311,246	13,665,274	354,028	2.66
LICENSES	227,770	189,793	(37,976)	(16.67)
PERMITS	2,107,833	2,015,594	(92,238)	(4.38)
TOTAL LICENSES AND PERMITS	15,646,849	15,870,662	223,813	1.43
INTERGOVERNMENTAL				
FEDERAL REVENUES	304,155	241,107	(63,047)	(20.73)
PAYMENTS IN LIEU OF TAXES	1,052,641	1,051,673	(967)	(.09)
STATE REVENUES	2,400,926	1,317,168	(1,083,757)	(45.14)
TOTAL INTERGOVERNMENTAL	3,757,722	2,609,949	(1,147,772)	(30.54)
SALES AND SERVICES				
GENERAL REVENUES	127,380	278,525	151,145	118.66
PUBLIC SAFETY	184,781	219,198	34,417	18.63
HIGHWAY	825,491	906,976	81,485	9.87
HEALTH	3,725	7,400	3,675	98.66
CEMETERY, PARKS & RECREATION	1,377,788	1,398,530	20,742	1.51
ZONING BOARD	37,760	55,563	17,803	47.15
PARKING VIOLATIONS	5,250	11,211	5,961	113.54
COURT FINES	7,930	7,272	(657)	(8.30)
OTHER FINES	1,644	(920)	(2,564)	(155.97)
FEES	926,088	906,154	(19,933)	(2.15)
WITNESS FEES	125	75	(50)	(40.00)
TOTAL SALES AND SERVICES	3,497,962	3,789,985	292,023	8.35
OTHER REVENUE SOURCES				
INTEREST INCOME	2,469,130	1,374,997	(1,094,132)	(44.31)
FUND TRANSFERS	-	200	200	-
REIMBURSEMENTS	1,197,975	1,243,695	45,720	3.82
RENTALS & LEASES	654,252	670,281	16,029	2.45
SCHOOL CHARGEBACKS	5,893,528	4,814,212	(1,079,315)	(18.31)
MISCELLANEOUS	56,947	54,217	(2,729)	(4.79)
TOTAL OTHER REVENUE SOURCES	10,271,832	8,157,604	(2,114,227)	(20.58)
TOTAL	\$ 33,756,522	\$ 31,089,643	\$ (2,666,878)	(7.90)

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City of Manchester, New Hampshire
Parking Division
Budgetary basis
For the seven months ended January 31, 2026
(unaudited)

Object Code Description	2026 Revised Budget	July 2025 - January 2026 Activity	2026 Balance
Intergovernmental Total	-	-	-
Charges for Services Total	1,583,000	806,894	554,404
Licenses & Permits Total	2,308,779	1,413,131	895,648
Interest Total	2,500	15,298	(12,798)
Other Revenue Total	1,082,470	584,145	498,325
Grand Total	4,976,749	2,819,468	2,157,281
Salaries & Wages Total	733,074	410,270	322,804
Employee Benefits Total	503,126	264,382	238,744
Purchased Professional Services Total	23,000	16,848	6,152
Purchased Property Services Total	622,680	458,660	164,020
Other Purchased Services Total	61,200	41,385	19,815
Supplies & Materials Total	125,000	38,606	86,394
Capital Outlay Total	-	-	-
Miscellaneous Total	135,000	69,099	65,901
Non-Departmental Total	122,976	27,926	95,050
Miscellaneous-Reimburse City Total	2,650,693	-	2,650,693
Grand Total	4,976,749	1,327,176	3,649,573
Excess (deficit) of revenues over expenditures	-	1,492,292	(1,492,292)

**City of Manchester
Welfare Department**



**Charleen Michaud
Welfare Director**

February 5, 2026

Alderman O'Neil, Chair
Committee on Accounts, Enrollment and Revenue Administration
City of Manchester
One City Hall Plaza
Manchester, NH 03101

Re: Establishing a Non-lapsing Welfare Reserve Account

Dear Chair O'Neil and Committee Members:

With the support of Mayor Ruais, the City of Manchester Welfare Department respectfully requests the establishment of a non-lapsing welfare reserve account. This request follows consultations with the City Clerk, the Finance Director, and the City Solicitor's office.

The welfare budget is dictated by complex economic factors, many of which are unforeseeable at the time of budget formulation. Changes to federal programs and local social service agencies, can significantly affect our residents' need for financial assistance from the welfare department, resulting in unexpected spikes in demand and assistance levels.

As you all know, RSA 165 legally requires municipalities to meet the General Assistance needs of their community regardless of budget constraints. In recent years, many New Hampshire municipalities have missed the mark when formulating their General Assistance budgets and have experienced significant budget shortfalls. Manchester had such a crisis in FY02 when an unexpected budget spike resulted in a nearly million dollar shortfall. The establishment of a welfare reserve account will ensure a crisis of this magnitude never occurs again.

Based on our current forecasting, the Welfare Department is on track to conclude FY26 with a budget surplus. This surplus will act as the initial funding for this reserve account. Once a welfare reserve account is established and funded, it will allow the Welfare Department to present leaner budget proposals, while maintaining a safety net for difficult fiscal years.

I look forward to discussing with you the financial security a welfare reserve account will create for our department, our city government and Manchester taxpayers.

Respectfully submitted,

Charleen Michaud
Welfare Director

City of Manchester

New Hampshire

In the year Two Thousand and Twenty-Six

AN ORDINANCE

“Amending the Code of Ordinances of the City of Manchester by creating §35.0353 Welfare Reserve Account establishing a non-lapsing reserve account designed to offset unanticipated deficits in the Welfare operating budget.”

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

I. Amend the Code of Ordinances by inserting new language as bolded (**bold**) and removing language that is struck-through (~~struck through~~). Portions of the following sections that remain unchanged appear in regular type.

§ 35.0353 WELFARE RESERVE ACCOUNT.

(A) There is hereby established within the general fund a welfare reserve account. At the close of each fiscal year, the general fund annual budget surplus, if any, for welfare department operations, as determined by the Welfare Director and the Finance Officer, shall be transferred by the Finance Officer to a special non-lapsing account. The balance in the welfare reserve account shall not exceed 50% of the prior fiscal year's annual budget for the welfare department.

(B) In the event an annual budget deficit shall occur in the welfare operating budget, the Finance Officer shall transfer funds from the welfare reserve account to the welfare general assistance line item, as necessary to cover the deficit.

(C) No available funds in the welfare reserve account shall be utilized for any purpose other than authorized herein without the specific approval of two-thirds of the aldermen elected.

II. This ordinance shall take effect upon its passage.