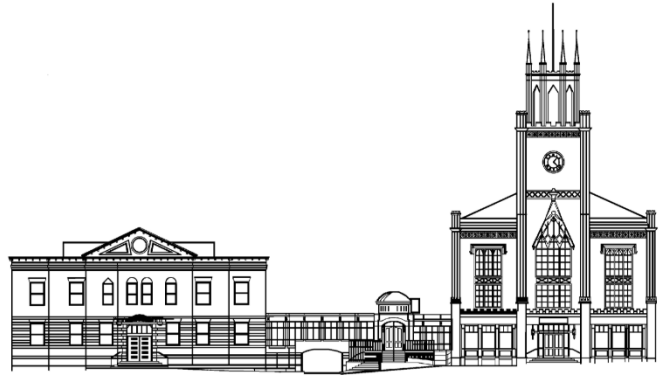




COMMITTEE ON ACCOUNTS, ENROLLMENT AND REVENUE ADMINISTRATION

April 21, 2026 at 5:15 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 nine 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

April 13, 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
4/13/2026

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	\$72,654.61	\$0.00	
2	Delisle Market	1/28/2010	10/15/2020	\$43,500.00	\$22,437.42	\$0.00	
3	Delisle Market - Energy Loan	1/28/2010	8/15/2020	\$20,000.00	\$11,620.35	\$0.00	
4	Lazy Nicks	10/30/2009	10/30/2030	\$40,000.00	\$13,950.47	\$0.00	
5	Cedar & Oak	9/25/2008	1/1/2018	\$41,000.00	\$20,697.39	\$0.00	
				\$354,500.00	\$141,360.24	\$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 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	\$21,294.76	\$97.60	
8	99 Manch, LLC	5/30/2025	6/1/2030	\$10,000.00	\$8,460.57	\$26.44	
				\$1,721,622.04	\$1,716,377.37	\$124.04	

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	\$9,458.10	\$16.47	
10	My CNA Now, LLC	12/8/2022	11/1/2027	\$25,000.00	\$9,458.10	\$16.47	
11	3 Kitchen Bar & Grill LLC	5/17/2021	5/1/2026	\$15,000.00	\$0.00	\$0.00	Paid off 3/17/26
				\$65,000.00	\$18,916.20	\$32.94	

SUMMARY NOTES:

Loans 9 & 10 - Status current and in good standing.
Loan 11 - Paid off 3/17/26



*Sharon Y. Wickens
Finance Officer*

*Michele A. Bogardus
Deputy Finance Officer*

CITY OF MANCHESTER
Finance Department

April 3, 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 \$3,915,864 out of \$7,418,578 billed. March's outstanding receivables totaled \$3,565,610 out of \$7,684,814 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		4/3/2026	3/5/2026
	<u>Dept Code</u>	<u>Over 90 Days</u>	<u>Over 90 Days</u>
Airport	25	\$ 3,158,304.60	\$ 2,800,720.96
EPD	27	\$ 21,825.97	\$ 21,825.97
Parking Department	52	\$ 84,802.51	\$ 87,387.91
Total Enterprise Funds		\$ 3,264,933.08	\$ 2,909,934.84
Building Maintenance	21	\$ 8,883.39	\$ 8,883.39
Fire Department	30	\$ 436,078.15	\$ 436,774.85
Highway	50, 51	\$ 27,875.31	\$ 28,071.02
Parks & Recreation	65	\$ 11,805.00	\$ 11,805.00
Police Department	33,34,35,36	\$ 166,289.37	\$ 170,140.57
Total General Fund		\$ 650,931.22	\$ 655,674.83
Grand Totals		\$ 3,915,864.30	\$ 3,565,609.67
General Fund receivables over \$10,000 by customer			
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	\$ 28,288.52	\$ 28,288.52
US Dept of Justice	33,34,35,36	\$ 35,329.60	\$ 35,329.60
Totals		\$ 537,229.29	\$ 537,229.29
Total General Fund receivables over 90 days less over \$10,000		\$ 113,701.93	\$ 118,445.54

Explanation of Charges
FEMA Reimbursement - In-process
SNHU Rally-Closed collections account
FEMA Reimbursement - In-process
Grant Reimb - In Process
Grant Reimb - In Process

City of Manchester NH - Receivables
Over 90 Days as of 04/03/2025

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
21	8132-21	FEMA	8,883.39	-	8,883.39
21 - BUILDING MAINTENANCE TOTALS			8,883.39	-	8,883.39
25		010319, LLC	30.00	-	30.00
25		12 INNOVATION OWNER LLC	0.08	-	0.08
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		ALL AMERICAN LIMOUSINE, INC.	75.00	-	75.00
25		ALLIED UNIVERSAL SECURITY SERVICES	2,300.00	375.00	1,925.00
25		ALLIED UNIVERSAL TECHNICAL SERVICES	1,864.00	75.00	1,789.00
25		ALLIED UNIVERSAL TECHNOLOGY SERVICES	150.00	-	150.00
25		AMBIUS, INC.	599.00	-	599.00
25		AMERICAN AIRLINES, INC.	61,733.33	57,715.73	4,017.60
25		AMERICAN CLASSIC LIMOUSINES	25.00	-	25.00
25		AMERIFLIGHT, LLC	47,938.19	22,988.18	24,950.01
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.	319,693.70	23,386.32	296,307.38
25		AVIS-BUDGET FAMILY	7,209.60	150.01	7,059.59
25		AXIS COACH, LLC	75.00	-	75.00
25		BAE SYSTEMS	2,365.00	-	2,365.00
25		BREEZE AVIATION GROUP, INC.	368,128.76	138,231.57	229,897.19
25		BROOK, PAUL (B SQUARED INC.)	495.00	-	495.00
25		CARTIER GROUP LLC	140.00	-	140.00
25		COMCAST BUSINESS	11,727.45	-	11,727.45
25		COMMUTAIR, INC. (UNITED EXPRESS)	63,363.95	16,211.42	47,152.53
25		CONSOLIDATED COMMUNICATIONS	450.00	-	450.00
25		COTTON, JOHN	65.00	-	65.00
25		DEKA	310.00	20.00	290.00
25		DHART	1,889.00	150.00	1,739.00
25		DOOR TO DOOR DRIVING SERVICES, LLC	75.00	-	75.00
25		DUNKIN DONUTS	2,575.14	-	2,575.14
25		EGOLF, STEPHEN	1,320.00	400.00	920.00
25		ENGIE SERVICES	2,604.00	300.00	2,304.00
25		ENTERPRISE RENT-A-CAR	32,655.09	150.00	32,505.09
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.	853.00	150.00	703.00
25		FAIRFIELD INN	75.00	-	75.00
25		FEDERAL EXPRESS CORPORATION	29,063.30	7,757.00	21,306.30
25		FEDERAL GRANTS	1,471,020.63	160,451.37	1,310,569.26
25		FENCES UNLIMITED	300.00	-	300.00
25		FLIGHT ONE OWNERS ASSOCIATION	174.90	-	174.90
25		G&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	300.00	75.00	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	225.00	-	225.00
25		HERTZ CORPORATION	77,763.15	1,488.52	76,274.63
25		HOST INTERNATIONAL, INC.	43,319.26	43,199.26	130.00
25		HUDSON GROUP	26,261.33	75.00	26,186.33
25		HUNTLEIGH CORPORATION	491.02	225.00	266.02
25		HUTTER CONSTRUCTION CORP	75.00	-	75.00
25		INTERSTATE ELECTRICAL SERVICES	140.00	-	140.00
25		JACOBS ENGINEERING GROUP INC	150.00	-	150.00
25		JEM FLIGHT, LLC	150.00	75.00	75.00
25		JETBLUE AIRWAYS CORPORATION	339,665.70	213,175.78	126,489.92
25		JODIE, TIMOTHY	1,742.12	75.00	1,667.12
25		JP PEST SERVICES	200.00	-	200.00
25		KAMCO LOCK SOLUTIONS	150.00	-	150.00
25		KEENAN TECHNICAL INDUSTRIES, INC.	160.00	20.00	140.00
25		LEIDOS, SECURITY DETECTION & AUTOMATION, INC.	529.00	-	529.00
25		LONDONDERRY FLYING CLUB	793.00	-	793.00
25		MAKE-A-WISH NEW HAMPSHIRE	2,031.25	812.50	1,218.75
25		MANGO AIR II, LLC	4,418.85	75.00	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	11,354.85	5,534.14	5,820.71
25		NH LIFE SCIENCES	4,875.00	1,218.75	3,656.25
25		NORTHEAST RAMP HANGAR, LLC	225.00	150.00	75.00
25		OUTDOOR PRIDE LANDSCAPING	75.00	-	75.00
25		PIEDMONT AIRLINES, INC. (AMERICAN AIRLINES SUBSIDIARY)	128,794.01	52,095.09	76,698.92
25		PIKE INDUSTRIES	2,358.00	-	2,358.00
25		PLANE MASTERS	75.00	-	75.00
25		PLANEMASTERS, LTD.	8,956.98	2,942.01	6,014.97
25		PRO STAR AVIATION	3,909.13	470.00	3,439.13
25		PRO STAR PROPERTIES II, LLC	24,804.88	5,231.54	19,573.34
25		PSA AIRLINE (AMERICAN AIRLINES SUBSIDIARY)	400,058.01	128,515.06	271,542.95
25		RIDE-AWAY INC DBA MOBILITYWORKS	2,900.00	-	2,900.00
25		RIDES BY JOANNE, LLC	75.00	-	75.00
25		SAFEPASSAGE GROUP, INCORPORATED	25.50	-	25.50
25		SCHONEBERGER, ERIC	1,600.00	400.00	1,200.00
25		SDNE, LLC	129.00	-	129.00
25		SEACOAST BUSINESS MACHINES	215.00	75.00	140.00
25		SIGNATURE FLIGHT SUPPORT CORPORATION	155,352.83	56,017.96	99,334.87
25		SIT BACK & RELAX, LLC	100.17	-	100.17
25		SKY COACH & TRANSPORTATION, LLC	75.00	-	75.00
25		SMARTE CARTE, INC.	239.06	34.86	204.20
25		SPIRIT AIRLINES, INC.	307,624.02	99,895.85	207,728.17
25		STATE GRANTS	72,399.49	8,913.97	63,485.52
25		THE HILB GROUP OPERATING COMPANY, LLC	1,950.00	975.00	975.00
25		T-MOBILE NORTHEAST, LLC	3,592.90	666.34	2,926.56
25		TREGO/DUGAN AVIATION OF GRAND ISLAND, INC.	10,956.95	4,561.95	6,395.00
25		TREGO-DUGAN AVIATION OF GRAND ISLAND, INC.	18,830.00	2,650.00	16,180.00
25		TRIDENT AVIATION, LLC	400.00	-	400.00
25		TSA UTILITY REIMB. OTA 70T0102177668N057 (TSA-OTA 2021)	41,102.43	8,973.94	32,128.49
25		TT OF HILLSBOROUGH, LLC	4,966.00	-	4,966.00
25		UNIFI	4,050.00	150.00	3,900.00
25		UNITED AIRLINES, INC.	14,799.52	14,648.55	150.97
25		UNITED PARCEL SERVICES, INC.	4,825.00	4,425.00	400.00
25		WEISZMANN, ERIK	120.00	-	120.00
25		WIGGINS AIRWAYS	205.00	-	205.00
25 - AIRPORT TOTALS			4,247,083.57	1,088,778.97	3,158,304.60
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	221.33	31.19	190.14
27	3117	WIND RIVER ENVIRONMENTAL	353.21	-	353.21
27 - EPD TOTALS			21,857.16	31.19	21,825.97

City of Manchester NH - Receivables
Over 90 Days as of 04/03/2026

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	16581	234 MERRIMACK ST LLC	\$ 1,373.50	\$ 33.78	\$ 1,339.74
30	28454	809 SAWY 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	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	33263	BARRETT, GREGORY J REV TRUST	\$ 540.00	\$ -	\$ 540.00
30	34830	BARRY HOMES LLC	\$ 1,169.10	\$ 572.40	\$ 596.70
30	30102	BT PROPERTY LLC	\$ 4,980.00	\$ 2,500.00	\$ 2,480.00
30	30414	CP MANAGEMENT	\$ 1,820.00	\$ 540.00	\$ 1,080.00
30	35414	CROWN CASTLE	\$ 110.50	\$ 7.50	\$ 103.00
30	2748	CVS ASSET PROTECTION SVS	\$ 2,305.80	\$ 32.40	\$ 2,273.40
30	35839	DEALY CC	\$ 1,347.20	\$ 697.60	\$ 649.60
30	27580	EASTERN AVENUE ASSOCIATION	\$ 233.00	\$ 15.00	\$ 218.00
30	32783	EVO	\$ 219.50	\$ 109.00	\$ 110.50
30	8132-30	FEMA	\$ 403,047.63	\$ -	\$ 403,047.63
30	32576	FINCH, RUTH	\$ 540.00	\$ -	\$ 540.00
30	30104	HACKETT HILL CENTER-552	\$ 540.00	\$ -	\$ 540.00
30	22443	HANNAFORD	\$ 298.35	\$ 20.25	\$ 278.10
30	1938-30	HCA HEALTHCARE	\$ 1,498.60	\$ 1,398.60	\$ 100.00
30	34061	KNOWLES, DYLAN	\$ 635.00	\$ 15.00	\$ 620.00
30	30113	LEROCQUE, KRISTINE	\$ 1,080.00	\$ -	\$ 1,080.00
30	34648	MYRTLE STREET 23, LLC	\$ 118.50	\$ 7.50	\$ 109.00
30	7335	NEW BEECH HILL NH LLC	\$ 4,505.40	\$ 1,430.40	\$ 3,075.00
30	34948	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	32867	SERITAGE SRC FINANCE, LLC	\$ 1,080.00	\$ 540.00	\$ 540.00
30	35587	SHEFFIELD RD HOLDINGS,	\$ 1,136.70	\$ 556.20	\$ 580.50
30	34978	SPLB PROP. LLC	\$ 1,709.50	\$ 97.50	\$ 1,612.00
30	34083	STRATTON OAKMONT INC.	\$ 1,241.64	\$ 31.06	\$ 1,210.58
30	30137	TD BANK/CPRE	\$ 1,104.30	\$ 564.30	\$ 540.00
30	32883	UNITED PARCEL SERVICE	\$ 1,854.90	\$ 572.40	\$ 1,282.50
30	2487	US POST OFFICE	\$ 1,982.50	\$ 1,697.40	\$ 285.10
30	31815	VERIZON WIRELESS	\$ 116.50	\$ 3.00	\$ 113.50
30	62	YEE DYNASTY	\$ 612.90	\$ 16.20	\$ 596.70
30	3278	YVCA	\$ 1,180.00	\$ 640.00	\$ 540.00
30	32794	ZJBV PROPERTIES LLC.	\$ 4,120.00	\$ 3,040.00	\$ 1,080.00
30 - FIRE TOTALS			\$ 454,458.62	\$ 18,380.47	\$ 436,078.15
33	35049	BRETT'S BIKE SHOP	\$ 1.08	\$ 0.08	\$ 1.00
33	33197	DONALD J TRUMP FOR PRESIDENT	\$ 35,313.54	\$ -	\$ 35,313.54
33	8132-33	FEMA	\$ 35,250.00	\$ -	\$ 35,250.00
33	2521	MANCHESTER POLICE DEPT	\$ 41,658.59	\$ 13,370.07	\$ 28,288.52
33	5800	NEW ENGLAND HIDTA	\$ 14,347.37	\$ 7,679.80	\$ 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	\$ 2,549.50	\$ 380.00	\$ 2,169.50
34	32754	ATLANTIC PAVING	\$ 365.00	\$ -	\$ 365.00
34	33707	CVS PHARMACY	\$ 254.00	\$ -	\$ 254.00
34	35231	D&Y CLEANING	\$ 396.80	\$ 19.20	\$ 377.60
34	36070	DREAMSCAPE LANDSCAPING	\$ 1,886.24	\$ 1,246.24	\$ 640.00
34	35063	ITG COMMUNICATIONS	\$ 2,294.76	\$ 1,974.76	\$ 320.00
34	33637	J PASCY QUALITY PAINTING	\$ 254.00	\$ -	\$ 254.00
34	2539	MANCHESTER HIGHWAY DEPT	\$ 640.00	\$ -	\$ 640.00
34	35898	MANCHESTER METRO TREATMENT	\$ 1,204.00	\$ 67.20	\$ 1,136.80
34	17818	NBC NEWS	\$ 7,140.00	\$ -	\$ 7,140.00
34	34454	NCCL ENTERPRISES	\$ 1,432.95	\$ 34.20	\$ 1,398.75
34	30231	PRO LINE DEVELOPMENT	\$ 693.50	\$ -	\$ 693.50
34	34117	QUEEN CITY PRIDE INC	\$ 4,378.50	\$ -	\$ 4,378.50
34	9601	SIGN GALLERY	\$ 327.25	\$ -	\$ 327.25
34	33318	ST MORITZ SECURITY SERVICE	\$ 492.00	\$ -	\$ 492.00
34	33982	THE NATURE CONSERVANCY	\$ 254.00	\$ -	\$ 254.00
34	62	YEE DYNASTY	\$ 4,727.68	\$ 169.44	\$ 4,558.24
33, 34, 35, & 36 - POLICE TOTALS			\$ 191,230.36	\$ 24,940.99	\$ 166,289.37
50	34869	ALBERDING, MATTHEW	\$ 109.46	\$ -	\$ 109.46
50	34125	BACELAR, CHRISTINA	\$ 5.08	\$ -	\$ 5.08
50	36764	BACHAND, CHRISTOPHER	\$ 54.33	\$ 0.79	\$ 53.54
50	35444	BADDAOUI, 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	34892	BENNIE, DAVID	\$ 78.80	\$ -	\$ 78.80
50	34284	BERNEY, JOSHUA	\$ 109.18	\$ -	\$ 109.18
50	36056	BETTS, JUSTIN	\$ 270.67	\$ 11.67	\$ 259.00
50	35657	BLAISDELL, ALEX	\$ 88.33	\$ -	\$ 88.33
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	36019	CASEY, MADISYN	\$ 29.69	\$ 0.44	\$ 29.25
50	35041	CASTRILLON HINCAPIE, DIEGO	\$ 58.82	\$ -	\$ 58.82
50	34285	CASWELL, HEATHER	\$ 88.04	\$ -	\$ 88.04
50	3147	CATHOLIC MEDICAL CENTER	\$ 215.55	\$ 18.20	\$ 197.35
50	35146	CHASE, JAMES	\$ 34.07	\$ -	\$ 34.07
50	35933	CHERUKUMALI, VARUN	\$ 224.79	\$ 3.27	\$ 221.52
50	34380	COFFEY, JOSEPH	\$ 33.46	\$ -	\$ 33.46
50	35393	COLON, LUIS	\$ 203.03	\$ 12.60	\$ 190.43
50	34308	CONLEY, JUSTIN	\$ 144.78	\$ -	\$ 144.78
50	34683	CORMIER, GARY	\$ 164.90	\$ -	\$ 164.90
50	34000	CORREA, XAVIER MORALES	\$ 133.31	\$ -	\$ 133.31
50	34605	COX, KEVIN	\$ 221.76	\$ -	\$ 221.76
50	34127	CRAIG, LAURIE	\$ 47.96	\$ -	\$ 47.96
50	34612	CROWN CASTLE INTERNATIONAL	\$ 106.47	\$ -	\$ 106.47
50	34985	CUNNINGHAM, CRAIG	\$ 42.81	\$ -	\$ 42.81
50	34244	CURRYAN, 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, SHAWNNEE	\$ 70.50	\$ -	\$ 70.50
50	34685	DOBROVIC, ALEKSANDAR	\$ 30.94	\$ -	\$ 30.94
50	35053	DOBSON, JONATHAN	\$ 33.35	\$ -	\$ 33.35
50	34912	DODGE, KAREN	\$ 63.30	\$ -	\$ 63.30
50	34571	DOHERTY, SHAWN	\$ 45.65	\$ -	\$ 45.65
50	34725	ECONOMIDES, CHRISTIAN	\$ 36.25	\$ -	\$ 36.25
50	35394	ELLIS, STACY	\$ 306.42	\$ -	\$ 306.42
50	34791	ELVIR, SPAHIC	\$ 67.75	\$ -	\$ 67.75
50	33970	ESTRADA, HERIBERTO GARCIA	\$ 86.52	\$ -	\$ 86.52
50	3127	EVERSOURCE	\$ 6,798.34	\$ 1,905.00	\$ 4,893.34
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	GUZDEVICH, MICHAEL	\$ 148.13	\$ -	\$ 148.13
50	35738	HANLEY, THOMAS	\$ 45.73	\$ -	\$ 45.73
50	34615	HARRISON, ROBERT	\$ 189.75	\$ -	\$ 189.75

City of Manchester NH - Receivables
Over 90 Days as of 04/03/2026

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
50	34808	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	34009	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	LANTANGE, 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	\$ 22,025.84	\$ 20,820.94	\$ 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	\$ 81.04	\$ -	\$ 81.04
50	34798	MALM, TIM	\$ 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	MCMAHON, ROBERT	\$ 14.59	\$ -	\$ 14.59
50	34094	MILLER, STEVEN	\$ 28.59	\$ -	\$ 28.59
50	35153	MONTMEDEULT, 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	34454	NCCL ENTERPRISES	\$ 568.95	\$ 456.45	\$ 112.50
50	35260	NELSON, RYAN	\$ 162.22	\$ 2.36	\$ 159.86
50	35931	NOEL, AIDAN	\$ 88.33	\$ 1.29	\$ 87.04
50	34438	PEKHNKY, ANDRY	\$ 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	34117-50	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	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 SILV	\$ 28.20	\$ -	\$ 28.20
50	34877	ROSADO, NICOLAS	\$ 122.53	\$ -	\$ 122.53
50	32528	ROWELL SERVICES	\$ 1,017.23	\$ 938.25	\$ 79.98
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 SERVICES LLC	\$ 245.28	\$ 16.90	\$ 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	35668	SQUIRES, JAYDEN	\$ 191.05	\$ -	\$ 191.05
50	35731	ST.PIERRE, TRYCE	\$ 87.04	\$ -	\$ 87.04
50	4081	STATE OF NEW HAMPSHIRE	\$ 2,332,791.79	\$ 2,327,025.19	\$ 5,766.60
50	35083	SULLIVAN, TIMOTHY	\$ 50.01	\$ -	\$ 50.01
50	34922	SWAIN CONSTRUCTION	\$ 561.97	\$ -	\$ 561.97
50	35165	TABER, CAROLYN	\$ 59.15	\$ -	\$ 59.15
50	35196	TESSIER, ANTONIO	\$ 9.40	\$ -	\$ 9.40
50	11134	THE RESOURCE COMPANY	\$ 147.64	\$ -	\$ 147.64
50	35197	TORRES, VICTOR	\$ 5.40	\$ -	\$ 5.40
50	36097	TURCK, THOMAS	\$ 50.94	\$ 2.19	\$ 48.75
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	34708	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		\$ 2,379,125.35	\$ 2,351,250.04	\$ 27,875.31
52	35188	ADEKA, SOLANGE	\$ 809.62	\$ 51.46	\$ 758.16
52	33961	ADEKO, AUSTIN	\$ 425.00	\$ -	\$ 425.00
52	35557	ALLARD, BENJAMIN	\$ 435.30	\$ 254.40	\$ 180.90
52	35965	ALLEN, BRIYANNA	\$ 339.13	\$ 229.13	\$ 110.00
52	35835	ALLEN, SCOTT	\$ 248.20	\$ -	\$ 248.20
52	35435	ALVAREZ, GISELLE	\$ 68.10	\$ 4.50	\$ 63.60
52	11308	AMERICAN LEGION	\$ 121.80	\$ 120.00	\$ 1.80
52	3252	AMOSKEAG HEALTH	\$ 2,129.96	\$ 31.48	\$ 2,098.48
52	34363	ARISTA, ROSE	\$ 141.60	\$ -	\$ 141.60
52	25449	BAIER, CHRISTINE	\$ 255.00	\$ -	\$ 255.00
52	34901	BALCOM, ROGER	\$ 838.72	\$ 51.20	\$ 787.52
52	34307	BALLIRO, DEAN	\$ 232.63	\$ 16.29	\$ 216.34
52	33938	BARNETT, ANTHONY	\$ 170.00	\$ -	\$ 170.00
52	25450	BARODDY AND GREENWOOD	\$ 4,310.00	\$ -	\$ 4,310.00
52	35299	BAROWSKI, MELISSA	\$ 691.00	\$ 44.80	\$ 646.20
52	35701	BATEMAN, FLINT	\$ 403.26	\$ 182.43	\$ 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	34590	BERNARD, IAN	\$ 432.90	\$ -	\$ 432.90
52	8823	BERNSTEIN SHUR SAWYER &	\$ 1,709.95	\$ 1,705.00	\$ 4.95
52	35781	BERTHAUME, JACQUELINE	\$ 256.20	\$ 16.20	\$ 240.00
52	33996	BETA GROUP INC	\$ 595.00	\$ -	\$ 595.00
52	22266	BONIFY, LLC	\$ 510.00	\$ -	\$ 510.00
52	35438	BORDIN, ISABEL	\$ 322.50	\$ 19.80	\$ 302.70
52	35353	BOUCHARD, CHRYS	\$ 100.36	\$ 6.40	\$ 93.96
52	36030	BOUCHARD, RYLEE	\$ 348.96	\$ 263.96	\$ 85.00
52	35253	BOULDIN, AMANDA	\$ 1,176.16	\$ 76.80	\$ 1,099.36
52	35460	BOYLE JR, MICHAEL	\$ 534.00	\$ 35.10	\$ 498.90
52	35406	BRECKINVIDGE, EMILY	\$ 612.25	\$ 39.01	\$ 573.24
52	34721	BRISSETTE, MATTHEW	\$ 424.80	\$ -	\$ 424.80
52	33936	BRUNO, MARK	\$ 708.00	\$ -	\$ 708.00
52	34719	BURDICK, DESIRAE	\$ 747.30	\$ 48.60	\$ 698.70
52	35085	BURNHAM, TIM	\$ 322.50	\$ 19.80	\$ 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	\$ 368.16	\$ 24.32	\$ 343.84
52	33608	CHANIN, JILL	\$ 255.00	\$ -	\$ 255.00
52	35994	CLARK, NOAH	\$ 339.13	\$ 229.13	\$ 110.00
52	32141	CLERK, HARRY	\$ 419.40	\$ -	\$ 419.40
52	25544	CMS REAL ESTATE LLC	\$ 1,190.00	\$ -	\$ 1,190.00

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
52	34952	COFFEY, CHARLES	\$ 351.00	\$ 22.50	\$ 358.50
52	35319	COLON PAGAN, DAMIAN IZA	\$ 553.80	\$ 36.00	\$ 517.80
52	35382	COMPEAU, JOHN	\$ 172.56	\$ 171.28	\$ 1.28
52	34412	CONATON, WILLIAM	\$ 468.34	-	\$ 468.34
52	34927	CONNOR, IAN	\$ 358.88	\$ 22.41	\$ 336.47
52	33386	CONNOR, MATTHEW	\$ 350.08	-	\$ 350.08
52	34009	CONTRERAS, FREDDY	\$ 1,190.00	-	\$ 1,190.00
52	34320	COTTON, LEILANI	\$ 508.20	-	\$ 508.20
52	35217	COVENEY, BILL	\$ 414.24	\$ 25.60	\$ 388.64
52	33930	CREATIVE FRAMING	\$ 425.00	-	\$ 425.00
52	34632	CRUZ, EIDON	\$ 111.19	-	\$ 111.19
52	31099	CURTIS, RICKY	\$ 156.42	-	\$ 156.42
52	34283	DAIGLE CLARK, HEATHER	\$ 425.00	-	\$ 425.00
52	35606	DALLAIRE, CHARLES	\$ 295.75	\$ 18.26	\$ 277.49
52	34392	DE LEON, INES	\$ 135.73	-	\$ 135.73
52	35417	DENUZZIA, KELLY	\$ 388.64	\$ 25.60	\$ 363.04
52	35298	DESISTO, SHAUNA	\$ 361.54	\$ 22.41	\$ 339.13
52	35626	DESROCHERS, KATHRYN	\$ 280.81	\$ 225.81	\$ 55.00
52	2942	DEVINE MILLMET & BRANC	\$ 425.00	-	\$ 425.00
52	33713	DIFUSCO, NIKELLE	\$ 283.20	-	\$ 283.20
52	35100	DRYSDALE, PAULINE	\$ 289.56	\$ 19.20	\$ 270.36
52	34867	DUGUAY, JOHNATHAN	\$ 340.50	-	\$ 340.50
52	32261	DULCES BAKERY, LLC.	\$ 157.31	-	\$ 157.31
52	35595	DUSSAULT, CHARLIE	\$ 238.26	\$ 15.77	\$ 222.49
52	35944	DYER, JARED	\$ 339.13	\$ 229.13	\$ 110.00
52	35468	ELECTRIC POWER SYSTEMS	\$ 419.86	\$ 26.56	\$ 393.30
52	35334	ELLIOTT, MATTHEW	\$ 381.46	\$ 24.90	\$ 356.56
52	5874	EVR ADVERTISING	\$ 899.80	\$ 893.20	\$ 6.60
52	35619	FERNANDEZ, CHRISTINA	\$ 368.16	\$ 24.32	\$ 343.84
52	35989	FOSTER, JACK	\$ 306.30	\$ 246.30	\$ 60.00
52	33732	GAGNON, MARK	\$ 1,530.00	-	\$ 1,530.00
52	32561	GAINOR, EDWARD	\$ 510.00	-	\$ 510.00
52	35200	GALFO, EMMI	\$ 144.30	\$ 9.00	\$ 135.30
52	35276	GILVIN, RONNIE	\$ 469.00	\$ 32.00	\$ 437.00
52	33771	GONZALES, ELIJAH	\$ 255.00	-	\$ 255.00
52	35671	GRANT, LINDA	\$ 457.00	\$ 28.16	\$ 428.84
52	34163	GRASSO, MONICA	\$ 598.53	-	\$ 598.53
52	33734	GUGUAI, PEYOUR	\$ 850.00	-	\$ 850.00
52	35218	HARKER, CHRIS	\$ 361.95	\$ 22.05	\$ 339.90
52	35683	HARRIS, KATHERINE	\$ 343.28	\$ 178.28	\$ 165.00
52	35600	HARRISON JR., ERIC	\$ 779.40	\$ 48.60	\$ 730.80
52	25873	HART, JULIE	\$ 595.00	-	\$ 595.00
52	34779	HATHAWAY, NICHOLAS	\$ 612.25	\$ 39.01	\$ 573.24
52	36056	HELIE, ZACHARY	\$ 433.96	\$ 348.96	\$ 85.00
52	35594	HERNANDEZ, JAYTHIEN	\$ 238.26	\$ 15.77	\$ 222.49
52	2983	HILLSBOROUGH COUNTY ATT	\$ 4,500.00	\$ 1,980.00	\$ 2,520.00
52	34947	HOMETOWN REFUND	\$ 368.16	-	\$ 368.16
52	35614	JIMENEZ, ODALIS	\$ 193.50	\$ 12.60	\$ 180.90
52	35283	KANE, JONATHAN	\$ 571.60	\$ 37.25	\$ 534.35
52	34195	KREIVA ACADEMY	\$ 2,330.78	\$ 2,325.00	\$ 5.78
52	33240	LAFFERTY, TANYA	\$ 985.50	-	\$ 985.50
52	35636	LAVERTU, SHANNON	\$ 238.26	\$ 15.77	\$ 222.49
52	35576	LAWTON, SASHA	\$ 373.28	\$ 25.60	\$ 347.68
52	35046	LEO, AZURE	\$ 384.30	-	\$ 384.30
52	35096	LIFE IN BLOOM COUNSELIN	\$ 357.92	-	\$ 357.92
52	34133	LOGAN, SHANITA	\$ 341.18	-	\$ 341.18
52	35422	LOUIS-CHARLES, PETERSON	\$ 489.00	\$ 32.00	\$ 457.00
52	33177	MALONE, ANDREW	\$ 977.50	-	\$ 977.50
52	35345	MAREAN, SCOTT	\$ 810.00	\$ 51.30	\$ 758.70
52	35163	MARTIN, MICHELLE	\$ 337.25	\$ 20.75	\$ 316.50
52	33499	MAURO, ANTHONY	\$ 175.00	\$ 170.00	\$ 5.00
52	35668	MELO, ANDRES	\$ 499.80	\$ 258.90	\$ 240.90
52	34304	MELO, THOMAS	\$ 262.68	\$ 177.68	\$ 85.00
52	35585	MENDEZ SANTIAGO, ELIZAB	\$ 327.00	\$ 21.60	\$ 305.40
52	34332	MENTON, MARK	\$ 482.60	\$ 32.00	\$ 450.60
52	35718	METRO GROUP INC.	\$ 434.40	\$ 254.40	\$ 180.00
52	28497	MGI INTERNATIONAL	\$ 2,668.70	\$ 1,420.20	\$ 1,248.50
52	35467	MONTGOMERY, HOLLY	\$ 459.60	\$ 31.50	\$ 428.10
52	33813	MONTY, THOMAS	\$ 255.00	-	\$ 255.00
52	35443	NAIM, AIZA	\$ 547.29	\$ 34.86	\$ 512.43
52	33988	NESSBETH, KATHRYN	\$ 605.78	\$ 29.05	\$ 576.73
52	7315	NEXT STEP BIONICS & PRO	\$ 1,815.00	\$ 680.00	\$ 1,155.00
52	35790	NFSEH, MAXWELL	\$ 434.40	\$ 254.40	\$ 180.00
52	25554	NIXON PEABODY LLC	\$ 1,700.00	\$ 1,020.00	\$ 680.00
52	35455	NUSBAUM, DANIEL	\$ 367.35	\$ 24.90	\$ 342.45
52	34336	OLSON, JENNIFER	\$ 867.60	-	\$ 867.60
52	35463	OPTIMUM CONSTRUCTION	\$ 322.50	\$ 19.80	\$ 302.70
52	34240	ORTIZ, NICHOLAS	\$ 255.00	-	\$ 255.00
52	33588	OSMAN, MAZIN	\$ 508.11	-	\$ 508.11
52	35411	PADUANI, JAZMYN	\$ 489.00	\$ 32.00	\$ 457.00
52	33900	PEREZ, MILITZA	\$ 170.00	-	\$ 170.00
52	35782	PLESS, JERIMIAH	\$ 190.80	\$ 10.80	\$ 180.00
52	33842	POISSON, KENNETH	\$ 160.63	-	\$ 160.63
52	35542	PRABHAYYA, SURAJ	\$ 289.56	\$ 19.20	\$ 270.36
52	35620	PRATT, JARED	\$ 306.30	\$ 246.30	\$ 60.00
52	34520	PROVENCHER, BRUNO	\$ 553.52	\$ 34.56	\$ 518.96
52	35609	RAMOS, ADAM	\$ 252.60	\$ 72.60	\$ 180.00
52	35637	REYES, JENNIFER	\$ 322.50	\$ 19.80	\$ 302.70
52	35413	RICHARD, ROGER	\$ 433.96	\$ 428.84	\$ 5.12
52	35338	RICHARDS, CHRISTOPHER	\$ 810.00	\$ 51.30	\$ 758.70
52	34106	RIVERA, EDISON TARDI	\$ 651.00	-	\$ 651.00
52	34837	RIVERA, TANIA	\$ 388.45	-	\$ 388.45
52	33989	ROBY-DAIGLE, MERCEDES	\$ 328.20	-	\$ 328.20
52	34641	RODRIGUEZ, GAMALIER	\$ 1,040.53	\$ 57.40	\$ 983.13
52	33170	ROMARY, THOMAS	\$ 1,020.00	-	\$ 1,020.00
52	35998	ROUSSEAU, KELLY	\$ 280.81	\$ 225.81	\$ 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	36055	SOLANKI, DHRUV	\$ 280.81	\$ 225.81	\$ 55.00
52	34589	SOLIVAN, DORIS	\$ 289.56	\$ 19.20	\$ 270.36
52	30959	SOUCY, JOEL	\$ 425.00	-	\$ 425.00
52	21704	SOUTHERN NH UNIVERSITY	\$ 1,360.00	\$ 850.00	\$ 510.00
52	33259	STACKPOLE, ANTHONY	\$ 218.80	-	\$ 218.80
52	36058	STEPHENS, SETH	\$ 433.96	\$ 348.96	\$ 85.00
52	35603	STEWART, AVA	\$ 457.00	\$ 28.16	\$ 428.84
52	33907	STREHLOW, WILLIAM	\$ 935.00	-	\$ 935.00
52	35972	SUBLIME TRANSIT	\$ 739.80	\$ 499.80	\$ 240.00
52	35171	SWAUGER, ERIN	\$ 209.70	\$ 13.50	\$ 196.20
52	34784	SWIST, DYLAN	\$ 201.60	-	\$ 201.60
52	22215	TAJ INDIA, INC	\$ 680.00	-	\$ 680.00
52	34737	TALLINI, KARLA	\$ 282.30	-	\$ 282.30
52	34718	TEAM KENNEDY	\$ 405.75	-	\$ 405.75
52	33745	TOWER, THOMAS	\$ 255.00	-	\$ 255.00
52	34206	VINCIGUERRA, LORI	\$ 398.28	\$ 233.28	\$ 165.00
52	34103	VINSON, PATRICK	\$ 242.10	-	\$ 242.10

City of Manchester NH - Receivables
Over 90 Days as of 04/03/2026

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
52	34218	WARD, MEGAN	\$ 181.80	\$ 180.00	\$ 1.80
52	34097	WASH STREET	\$ 314.40	\$ 194.40	\$ 120.00
52	33902	WEBBE, REBECCA	\$ 295.75	\$ 18.26	\$ 277.49
52	35421	WELLS, JARRETT	\$ 847.05	\$ 81.30	\$ 765.75
52	35224	WESLEY, KEITH	\$ 589.98	\$ 38.40	\$ 550.96
52	35760	WILLIAMS, DAMIEN	\$ 374.40	\$ 194.40	\$ 180.00
52	34591	WILLIS, JOHN	\$ 720.44	\$ -	\$ 720.44
52	3279	YWCA	\$ 10,057.39	\$ 16.51	\$ 10,040.88
52	35621	ZEGDI, SONIA	\$ 322.50	\$ 19.80	\$ 302.70
52	35583	ZHANG, DONGDONG	\$ 327.00	\$ 21.60	\$ 305.40
52 - PARKING TOTALS			\$ 104,134.95	\$ 19,332.44	\$ 84,802.51
65	35401	DIVER, CHRIS	\$ 6,681.38	\$ -	\$ 6,681.38
65	35402	ZELANES, JEREMY	\$ 5,123.62	\$ -	\$ 5,123.62
65 - PARKS & RECREATION TOTALS			\$ 11,805.00	\$ -	\$ 11,805.00
GRAND TOTALS			\$ 7,418,578.40	\$ 3,562,714.10	\$ 3,915,864.30
Submission for Solicitors Review					
Account in Collections					

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

Sent to Solicitor	Dept	Customer Name	Invoice Dates	Original Amount	Remaining Balance	Finance Charges	Total Outstanding	Explanation / Determination	Balance per Planning on 6/21- \$814.25 plus \$150 from 7/13/23
3/29/2018	CE	Ahmedamin, Sandra	7/17/2017	\$ 1,150.00	\$ 878.00	\$ 86.25	\$ 964.25	Paying court approved \$50/month payment until full debt satisfied. 3/9/20 \$200 Overdue payment received.	
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



Sharon Y. Wickens
Finance Officer

Michele A. Bogardus
Deputy Finance Officer

CITY OF MANCHESTER

Finance Department

April 13, 2025

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

Dear Honorable Committee Members,

Attached for your review is the City of Manchester's unaudited Monthly Financial Report for the first nine months of fiscal year 2026.

Expenditures:

The average unobligated balance percentage after nine months should be 25% as a benchmark. All departments are within 10% of this benchmark with the exception of the Department of Public Works. The overall unobligated percentage after nine months is 31.55% for 2026 compared to 27.02% a year ago. Health insurance costs for 2026 are tracking at budget through March. A comparison of retirement payouts through March for FY 2026 and 2025 is as follows:

	2026	2025
Payments	\$ 1,289,885	\$ 1,157,070
Retirements		
Police	334,684	368,014
Fire	458,194	302,183
DPW	310,244	368,014
All Other	186,763	118,859
Total	<u>1,289,885</u>	<u>1,157,070</u>

The following amounts have been transferred from the FY 2026 Contingency Account as of 3/31/26:

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 nine months of fiscal year 2026 are \$3 thousand higher than a year ago. Auto Registrations are \$1.5 million higher and Permits are \$771 thousand higher than the same period a year ago. Cable Franchise Fees are \$246 thousand higher than last fiscal year. Offsetting the increases are School Chargebacks at \$1 million lower primarily due to lower billing in FY26 from the Facilities Division of The Department of Public Works and less timely billing in the Police Department in FY26. Interest Income is \$1.3 million lower than the same period of fiscal year 2025, primarily due to lower interest rates. State Revenues are \$645 thousand lower due to timing of receipts from the State.

Sincerely,

P.P. Michelle Bogardus, Deputy

Sharon Y. Wickens
Finance Officer

**CITY OF MANCHESTER
NEW HAMPSHIRE**



FINANCIAL REPORTS

**FOR THE NINE MONTHS ENDED
MARCH 31, 2026**

UNAUDITED

CITY OF MANCHESTER, NEW HAMPSHIRE
PRELIMINARY FINANCIAL STATEMENTS
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FOR THE NINE MONTHS ENDED MARCH 31, 2026
(UNAUDITED)

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Nine Months Ended March 31, 2026
 (UNAUDITED)
 Budget Basis
 QT3BUDNBN1

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	FY 2026 MODIFIED BUDGET	FY 2026 OBLIGATIONS TO DATE	FY 2026 UNOBLIGATED BALANCE	FY 2026 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 70,000.00	\$ 46,810.02	\$ 23,189.98	33.13
ASSESSORS	937,285.00	556,034.30	381,250.70	40.68
CITY CLERK	1,329,372.00	879,020.47	450,351.53	33.88
MEDO	304,420.00	201,768.58	102,651.42	33.72
CITY SOLICITOR	2,275,167.00	1,390,380.27	884,786.73	38.89
FINANCE	1,322,750.00	957,134.87	365,615.13	27.64
CENTRAL FLEET MANAGEMENT	3,997,754.00	2,842,020.67	1,155,733.33	28.91
INFORMATION SYSTEMS	2,339,435.00	1,637,345.12	702,089.88	30.01
MAYOR	304,559.00	177,264.20	127,294.80	41.80
OFFICE OF YOUTH SERVICES	846,091.00	561,763.25	284,327.75	33.60
HUMAN RESOURCES	897,782.00	608,954.34	288,827.66	32.17
PLANNING & COMMUNITY DEVELOPMENT	2,682,014.00	1,832,632.22	849,381.78	31.67
TAX COLLECTOR	893,117.00	573,850.97	319,266.03	35.75
FIRE	27,221,721.00	19,610,025.22	7,611,695.78	27.96
POLICE	34,329,533.00	24,220,220.00	10,109,313.00	29.45
HEALTH	2,594,841.00	1,688,723.72	906,117.28	34.92
DEPARTMENT OF PUBLIC WORKS	35,583,320.00	29,755,506.78	5,827,813.22	16.38
WELFARE	1,509,824.00	864,926.57	644,897.43	42.71
LIBRARY	2,619,692.00	1,811,567.84	808,124.16	30.85
TOTAL AGENCIES	122,058,677.00	90,215,949.41	31,842,727.59	26.09
RESTRICTED ITEMS-				
SEVERANCE PAY	1,160,333.00	1,160,333.00	-	-
WORKERS COMPENSATION - SALARY	684,000.00	303,415.22	380,584.78	55.64
WORKERS COMPENSATION - MEDICAL	1,783,654.00	2,104,027.67	(320,373.67)	(17.96)
HEALTH INSURANCE	16,697,219.00	8,799,866.05	7,897,352.95	47.30
DENTAL INSURANCE	827,084.00	511,318.19	315,765.81	38.18
DEATH BENEFIT	71,186.00	46,066.39	25,119.61	35.29
DISABILITY INSURANCE	60,771.00	36,879.67	23,891.33	39.31
CITY RETIREMENT	13,921,677.00	10,049,406.47	3,872,270.53	27.81
FIRE STATE PENSION	7,542,465.00	5,021,964.02	2,520,500.98	33.42
POLICE STATE PENSION	8,242,374.00	6,077,260.60	2,165,113.40	26.27
FICA	3,786,615.00	2,836,337.35	950,277.65	25.10
UNEMPLOYMENT	10,000.00	23,296.92	(13,296.92)	(132.97)
TUITION	50,000.00	26,030.73	23,969.27	47.94
CGL INSURANCE	1,575,000.00	1,619,998.53	(44,998.53)	(2.86)
TOTAL RESTRICTED ITEMS	56,412,378.00	38,616,200.81	17,796,177.19	31.55

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

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(UNAUDITED)

Budget Basis

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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	630,340.05	198,493.95	23.95
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	46,394.52	33,605.48	42.01
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	13,422,432.66	6,617,611.34	33.02
TOTAL GENERAL FUND	\$ 198,511,099.00	\$ 142,254,582.88	\$ 56,256,516.12	28.34

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Nine Months Ended March 31, 2025
 (UNAUDITED)
 Budget Basis
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	FY 2025 MODIFIED BUDGET	FY 2025 OBLIGATIONS TO DATE	FY 2025 UNOBLIGATED BALANCE	FY 2025 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 70,000.00	\$ 52,500.00	\$ 17,500.00	25.00
ASSESSORS	721,879.10	528,476.19	193,402.91	26.79
CITY CLERK	1,205,511.33	936,501.90	269,009.43	22.31
MEDO	207,906.35	138,132.04	69,774.31	33.56
CITY SOLICITOR	1,799,397.86	1,316,849.65	482,548.21	26.82
FINANCE	1,185,931.98	869,427.82	316,504.16	26.69
CENTRAL FLEET MANAGEMENT	3,742,081.31	2,669,222.74	1,072,858.57	28.67
INFORMATION SYSTEMS	2,215,299.57	1,610,506.48	604,793.09	27.30
MAYOR	289,942.90	202,596.79	87,346.11	30.13
OFFICE OF YOUTH SERVICES	659,744.58	479,931.77	179,812.81	27.25
HUMAN RESOURCES	779,195.84	573,076.41	206,119.43	26.45
PLANNING & COMMUNITY DEVELOPMENT	2,395,742.16	1,705,217.54	690,524.62	28.82
TAX COLLECTOR	757,872.28	526,363.80	231,508.48	30.55
FIRE	25,468,941.68	18,554,114.54	6,914,827.14	27.15
POLICE	31,931,301.12	23,122,272.42	8,809,028.70	27.59
HEALTH	1,788,572.04	1,276,356.27	512,215.77	28.64
DEPARTMENT OF PUBLIC WORKS	34,418,491.07	29,833,923.31	4,584,567.76	13.32
WELFARE	1,126,442.10	821,533.15	304,908.95	27.07
LIBRARY	2,458,624.25	1,747,956.53	710,667.72	28.91
SENIOR SERVICES	273,000.95	168,723.89	104,277.06	38.20
TOTAL AGENCIES	113,495,878.47	87,133,683.24	26,362,195.23	23.23
RESTRICTED ITEMS-				
SEVERANCE PAY	1,000,000.00	1,000,000.00	-	-
WORKERS COMPENSATION - SALARY	564,908.60	444,775.13	120,133.47	21.27
WORKERS COMPENSATION - MEDICAL	2,167,586.20	2,011,784.20	155,802.00	7.19
HEALTH INSURANCE	15,672,901.03	10,590,964.36	5,081,936.67	32.42
DENTAL INSURANCE	891,603.74	655,908.75	235,694.99	26.43
DEATH BENEFIT	63,539.95	46,143.15	17,396.80	27.38
DISABILITY INSURANCE	49,102.04	35,435.29	13,666.75	27.83
CITY RETIREMENT	13,095,574.50	9,642,309.63	3,453,264.87	26.37
FIRE STATE PENSION	6,647,814.03	4,921,366.98	1,726,447.05	25.97
POLICE STATE PENSION	8,572,237.04	6,043,386.62	2,528,850.42	29.50
FICA	3,604,725.82	2,658,563.99	946,161.83	26.25
UNEMPLOYMENT	15,670.25	10,753.61	4,916.64	31.38
TUITION	29,327.77	29,150.62	177.15	.60
CGL INSURANCE	1,834,446.97	1,470,242.24	364,204.73	19.85
TOTAL RESTRICTED ITEMS	54,209,437.94	39,560,784.57	14,648,653.37	27.02

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Nine Months Ended March 31, 2025
 (UNAUDITED)
 Budget Basis
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	FY 2025 MODIFIED BUDGET	FY 2025 OBLIGATIONS TO DATE	FY 2025 UNOBLIGATED BALANCE	FY 2025 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
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	812,619.96	24,959.84	2.98
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	67,080.92	13,234.95	16.48
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	12,140,597.31	7,559,839.85	38.37
	-----	-----	-----	-----
TOTAL GENERAL FUND	\$ 187,405,753.57	\$ 138,835,065.12	\$ 48,570,688.45	25.92
	=====	=====	=====	=====

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Department - General Fund
 Non-Property Tax Revenues
 For The Nine Months Ended March 31, 2026
 (UNAUDITED)
 Budget Basis
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AGENCIES-	FY 2026 MODIFIED BUDGET	FY 2026 REVENUE RECOGNIZED	FY 2026 UNRECOGNIZED BALANCE	FY 2026 PERCENTAGE UNRECOGNIZED
ASSESSORS	1,111,041.00	1,128,759.94	(17,718.94)	(1.59)
CITY CLERK	2,206,790.00	1,102,353.08	1,104,436.92	50.05
MEDO	233,843.00	180,027.62	53,815.38	23.01
CITY SOLICITOR	774,621.00	657,400.75	117,220.25	15.13
FINANCE	12,819,498.00	2,486,134.00	10,333,364.00	80.61
INFORMATION SYSTEMS	215,000.00	253,155.83	(38,155.83)	(17.75)
HUMAN RESOURCES	-	286.41	(286.41)	-
PLANNING & COMMUNITY DEVELOPMENT	4,531,176.00	3,769,191.17	761,984.83	16.82
TAX COLLECTOR	24,044,686.00	19,102,191.74	4,942,494.26	20.56
CENTRAL FLEET MANAGEMENT	40,000.00	33,336.01	6,663.99	16.66
FIRE	1,124,446.00	1,094,629.87	29,816.13	2.65
POLICE	1,301,620.00	715,639.00	585,981.00	45.02
HEALTH	227,500.00	154,767.70	72,732.30	31.97
DEPARTMENT OF PUBLIC WORKS	16,831,830.00	11,288,146.30	5,543,683.70	32.94
WELFARE	25,000.00	24,236.57	763.43	3.05
TOTAL AGENCIES	\$ 65,487,051.00	\$ 41,990,255.99	\$ 23,496,795.01	35.88

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type - General Fund
 Non-Property Tax Revenues
 For The Nine Months Ended March 31, 2026
 (UNAUDITED)
 Budget Basis
 QT3REVNPRP

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	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	20,000.00	57,049.46	(37,049.46)	(185.25)
INTEREST AND PENALTIES	602,000.00	455,024.74	146,975.26	24.41
CABLE FRANCHISE FEES	1,300,000.00	564,479.75	735,520.25	56.58
TOTAL TAXES, INTEREST AND PENALTIES	1,922,000.00	1,076,553.95	845,446.05	43.99
LICENSES AND PERMITS				
AUTO REGISTRATIONS	23,134,628.00	18,275,219.10	4,859,408.90	21.00
LICENSES	700,700.00	376,761.13	323,938.87	46.23
PERMITS	4,470,895.00	3,614,355.80	856,539.20	19.16
TOTAL LICENSES AND PERMITS	28,306,223.00	22,266,336.03	6,039,886.97	21.34
INTERGOVERNMENTAL				
FEDERAL REVENUES	387,776.00	348,643.75	39,132.25	10.09
PAYMENTS IN LIEU OF TAXES	1,073,041.00	1,053,082.88	19,958.12	1.86
STATE REVENUES	8,324,006.00	1,756,225.13	6,567,780.87	78.90
TOTAL INTERGOVERNMENTAL	9,784,823.00	3,157,951.76	6,626,871.24	67.73
SALES AND SERVICES				
GENERAL REVENUES	235,780.00	328,308.46	(92,528.46)	(39.24)
PUBLIC SAFETY	301,650.00	268,952.21	32,697.79	10.84
HIGHWAY	1,274,348.00	1,110,932.01	163,415.99	12.82
HEALTH	10,000.00	5,310.00	4,690.00	46.90
CEMETERY, PARKS & RECREATION	2,060,606.00	1,672,116.38	388,489.62	18.85
ZONING BOARD	82,000.00	67,173.00	14,827.00	18.08
PARKING VIOLATIONS	10,000.00	11,411.00	(1,411.00)	(14.11)
COURT FINES	4,000.00	8,422.16	(4,422.16)	(110.55)
OTHER FINES	-	(920.08)	920.08	-
FEES	1,166,203.00	1,087,510.16	78,692.84	6.75
WITNESS FEES	-	95.00	(95.00)	-
TOTAL SALES AND SERVICES	5,144,587.00	4,559,310.30	585,276.70	11.38
OTHER REVENUE SOURCES				
INTEREST INCOME	2,507,500.00	1,648,812.31	858,687.69	34.24
FUND TRANSFERS	3,229,636.00	15.95	3,229,620.05	100.00
REIMBURSEMENTS	3,485,599.00	2,471,361.19	1,014,237.81	29.10
RENTALS & LEASES	1,249,395.00	801,794.82	447,600.18	35.83
SCHOOL CHARGEBACKS	9,804,788.00	5,952,459.84	3,852,328.16	39.29
MISCELLANEOUS	52,500.00	55,659.84	(3,159.84)	(6.02)
TOTAL OTHER REVENUE SOURCES	20,329,418.00	10,930,103.95	9,399,314.05	46.24
TOTAL	\$ 65,487,051.00	\$ 41,990,255.99	\$ 23,496,795.01	35.88

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues
 For The Nine Months Ended March 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	215,534	235,780	20,246	9.39
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	5,783,295	5,144,587	(638,708)	(11.04)
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	\$ 67,385,954	\$ 65,487,051	\$ (1,898,903)	(2.82)

For The Nine Months Ended March 31, 2026 and 2025

(UNAUDITED)

Budget Basis

QT3REVCOM2

	9 MONTHS ACTUAL FY 2025	9 MONTHS ACTUAL FY 2026	DIFFERENCE ACTUAL 25 VS ACTUAL 26	PERCENTAGE DIFFERENCE OF FY25 VS FY26
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	-	57,049	57,049	-
INTEREST AND PENALTIES	431,257	455,024	23,767	5.51
CABLE FRANCHISE FEES	318,666	564,479	245,813	77.14
TOTAL TAXES, INTEREST AND PENALTIES	749,923	1,076,553	326,630	43.56
LICENSES AND PERMITS				
AUTO REGISTRATIONS	16,804,693	18,275,219	1,470,526	8.75
LICENSES	407,400	376,761	(30,638)	(7.52)
PERMITS	2,842,935	3,614,355	771,420	27.13
TOTAL LICENSES AND PERMITS	20,055,028	22,266,336	2,211,308	11.03
INTERGOVERNMENTAL				
FEDERAL REVENUES	421,520	348,643	(72,876)	(17.29)
PAYMENTS IN LIEU OF TAXES	1,052,641	1,053,082	441	.04
STATE REVENUES	2,400,926	1,756,225	(644,700)	(26.85)
TOTAL INTERGOVERNMENTAL	3,875,087	3,157,951	(717,135)	(18.51)
SALES AND SERVICES				
GENERAL REVENUES	156,895	328,308	171,413	109.25
PUBLIC SAFETY	223,848	268,952	45,104	20.15
HIGHWAY	1,029,806	1,110,932	81,126	7.88
HEALTH	5,235	5,310	75	1.43
CEMETERY, PARKS & RECREATION	1,745,842	1,672,116	(73,725)	(4.22)
ZONING BOARD	51,385	67,173	15,788	30.72
PARKING VIOLATIONS	6,100	11,411	5,311	87.07
COURT FINES	8,305	8,422	117	1.41
OTHER FINES	8,621	(920)	(9,541)	(110.67)
FEES	1,111,503	1,087,510	(23,992)	(2.16)
WITNESS FEES	125	95	(30)	(24.00)
TOTAL SALES AND SERVICES	4,347,665	4,559,310	211,645	4.87
OTHER REVENUE SOURCES				
INTEREST INCOME	2,962,681	1,648,812	(1,313,868)	(44.35)
FUND TRANSFERS	200	15	(184)	(92.03)
REIMBURSEMENTS	2,211,722	2,471,361	259,639	11.74
RENTALS & LEASES	729,307	801,794	72,487	9.94
SCHOOL CHARGEBACKS	6,995,461	5,952,459	(1,043,001)	(14.91)
MISCELLANEOUS	59,741	55,659	(4,081)	(6.83)
TOTAL OTHER REVENUE SOURCES	12,959,112	10,930,103	(2,029,008)	(15.66)
TOTAL	\$ 41,986,815	\$ 41,990,255	\$ 3,440	.01

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

Object Code Description	2026 Revised Budget	July 2025 - March 2026 Activity	2026 Balance
Intergovernmental Total	-	-	-
Charges for Services Total	1,583,000	973,973	487,385
Licenses & Permits Total	2,308,779	1,783,642	525,137
Interest Total	2,500	33,284	(30,784)
Other Revenue Total	1,082,470	823,362	259,108
Grand Total	4,976,749	3,614,261	1,362,488
Salaries & Wages Total	733,074	519,169	213,905
Employee Benefits Total	503,126	332,220	170,906
Purchased Professional Services Total	23,000	20,703	2,297
Purchased Property Services Total	622,680	557,174	65,506
Other Purchased Services Total	61,200	44,590	16,610
Supplies & Materials Total	125,000	49,913	75,087
Capital Outlay Total	-	-	-
Miscellaneous Total	135,000	75,003	59,997
Non-Departmental Total	122,976	27,926	95,050
Miscellaneous-Reimburse City Total	2,650,693	-	2,650,693
Grand Total	4,976,749	1,626,698	3,350,051
Excess (deficit) of revenues over expenditures	-	1,987,563	(1,987,563)