



COMMITTEE ON ACCOUNTS, ENROLLMENT AND REVENUE ADMINISTRATION

May 19, 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 ten months of FY26.
Gentlemen, what is your pleasure?
4. Ordinance Amendment:

"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."
If the Committee so desires, a motion is in order that the Ordinance Amendment ought to pass and be Enrolled.

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

May 8, 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
5/8/2026

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	\$72,354.61	\$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	\$13,700.47	\$0.00	Payment made 4/14/26
5	Cedar & Oak	9/25/2008	1/1/2018	\$41,000.00	\$20,697.39	\$0.00	
				\$354,500.00	\$140,810.24	\$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	\$20,914.83	\$95.86	
8	99 Manch, LLC	5/30/2025	6/1/2030	\$10,000.00	\$8,303.97	\$25.95	
				\$1,721,622.04	\$1,715,840.84	\$121.81	

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	\$9,035.67	\$15.06	
10	My CNA Now, LLC	12/8/2022	11/1/2027	\$25,000.00	\$9,035.67	\$15.06	
				\$50,000.00	\$18,071.34	\$30.12	

SUMMARY NOTES: Loans 9 & 10 - Status current and in good standing.



*Sharon Y. Wickens
Finance Officer*

*Michele A. Bogardus
Deputy Finance Officer*

CITY OF MANCHESTER
Finance Department

May 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 \$3,690,153 out of \$6,093,626 billed. April's outstanding receivables totaled \$3,915,864 out of \$7,418,578 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>5/6/2026</u>	<u>4/3/2026</u>
	<u>Dept Code</u>	<u>Over 90 Days</u>	<u>Over 90 Days</u>
Airport	25	\$ 2,875,368.26	\$ 3,158,304.60
EPD	27	\$ 21,825.97	\$ 21,825.97
Parking Department	52	\$ 89,892.87	\$ 84,802.51
Total Enterprise Funds		\$ 2,987,087.10	\$ 3,264,933.08
Building Maintenance	21	\$ 8,883.39	\$ 8,883.39
Fire Department	30	\$ 437,241.18	\$ 436,078.15
Highway	50, 51	\$ 29,296.49	\$ 27,875.31
Parks & Recreation	65	\$ 64,606.72	\$ 11,805.00
Police Department	33,34,35,36	\$ 163,038.58	\$ 166,289.37
Total General Fund		\$ 703,066.36	\$ 650,931.22
Grand Totals		\$ 3,690,153.46	\$ 3,915,864.30
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	\$ 19,062.27	\$ 28,288.52
US Dept of Justice	33,34,35,36	\$ 35,329.60	\$ 35,329.60
Manchester School Athletics	65	\$ 36,709.89	\$ -
School Administrative Unit	65	\$ 16,091.83	\$ -
Totals		\$ 580,804.76	\$ 537,229.29
Total General Fund receivables over 90 days less over \$10,000		\$ 122,261.60	\$ 113,701.93

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 05/06/2026

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	AERO	MANCHESTER III, LLC	244.72	-	244.72
25	AIR	GENERAL INC.	260.00	75.00	185.00
25	ALL	AMERICAN LIMOUSINE, INC.	75.00	-	75.00
25	ALLIED	UNIVERSAL SECURITY SERVICES	2,175.00	25.00	2,150.00
25	ALLIED	UNIVERSAL TECHNICAL SERVICES	1,864.00	-	1,864.00
25	ALLIED	UNIVERSAL TECHNOLOGY SERVICES	150.00	-	150.00
25	AMBIUS	INC.	674.00	75.00	599.00
25	AMERICAN	AIRLINES, INC.	57,592.10	53,649.50	3,942.60
25	AMERICAN	CLASSIC LIMOUSINES	25.00	-	25.00
25	AMERIFLIGHT	LLC	60,797.06	24,003.84	36,793.22
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.	241,844.66	1,277.20	240,567.46
25	AVIS-BUDGET	FAMILY	7,314.46	994.88	6,319.58
25	AXIS	COACH, LLC	75.00	-	75.00
25	BAE	SYSTEMS	2,090.00	(275.00)	2,365.00
25	BREEZE	AVIATION GROUP, INC.	329,627.27	160,153.48	169,473.79
25	CARTIER	GROUP LLC	140.00	-	140.00
25	COMCAST	BUSINESS	11,727.45	-	11,727.45
25	COMMUTAIR	INC. (UNITED EXPRESS)	65,513.79	17,198.72	48,315.07
25	CONSOLIDATED	COMMUNICATIONS	450.00	-	450.00
25	COTTON	JOHN	65.00	-	65.00
25	DEKA		290.00	-	290.00
25	DHART		2,339.00	525.00	1,814.00
25	DOOR TO	DOOR DRIVING SERVICES, LLC	75.00	-	75.00
25	DUNKIN	DONUTS	3,250.14	675.00	2,575.14
25	EGOLF	, STEPHEN	920.00	-	920.00
25	ENGIE	SERVICES	2,604.00	300.00	2,304.00
25	ENTERPRISE	RENT-A-CAR	57,902.49	25,322.40	32,580.09
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	-	853.00
25	FAIRFIELD	INN	75.00	-	75.00
25	FEDERAL	EXPRESS CORPORATION	32,298.30	7,633.00	24,665.30
25	FEDERAL	GRANTS	1,335,830.84	25,261.58	1,310,569.26
25	FENCES	UNLIMITED	25.00	(275.00)	300.00
25	FLIGHT	ONE OWNERS ASSOCIATION	174.90	-	174.90
25	G&H	HARVEY LLC C/O THE KANE COMPANY	2,436.30	-	2,436.30
25	GAFF	BURNIE	75.00	-	75.00
25	GRANITE	STATE AMBASSADORS	375.00	150.00	225.00
25	GROUP 1	REALTY NE, LLC	30.08	-	30.08
25	HANGAR 5	ASSOCIATION	235.00	-	235.00
25	HEALTH	MARKET CONNECT, LLC	434.00	-	434.00
25	HERTZ	CAR RENTAL	225.00	-	225.00
25	HERTZ	CORPORATION	79,266.97	2,248.09	77,018.88
25	HOST	INTERNATIONAL, INC.	1,330.34	1,200.01	130.33
25	HUDSON	GROUP	26,336.33	75.00	26,261.33
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	150.00	-	150.00
25	JEM	FLIGHT, LLC	150.00	75.00	75.00
25	JETBLUE	AIRWAYS CORPORATION	465,064.21	224,585.41	240,478.80
25	JODICE	TIMOTHY	1,742.12	75.00	1,667.12
25	JP	PEST SERVICES	200.00	-	200.00
25	KAMCO	LOCK SOLUTIONS	300.00	150.00	150.00
25	KEENAN	TECHNICAL INDUSTRIES, INC.	140.00	-	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	406.25	1,625.00
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	13,848.94	5,288.66	8,560.28
25	NH	LIFE SCIENCES	4,875.00	-	4,875.00
25	NORTHEAST	RAMP HANGAR, LLC	75.00	-	75.00
25	OUTDOOR	PRIDE LANDSCAPING	150.00	75.00	75.00
25	PIEDMONT	AIRLINES, INC. (AMERICAN AIRLINES SUBSIDIARY)	28,855.28	28,630.28	225.00
25	PIKE	INDUSTRIES	2,358.00	-	2,358.00
25	PLANE	MASTERS	75.00	-	75.00
25	PLANEMASTERS	, LTD.	9,227.61	3,212.64	6,014.97
25	PRO	STAR AVIATION	3,514.13	75.00	3,439.13
25	PRO	STAR PROPERTIES II, LLC	37,067.31	17,494.17	19,573.14
25	RIDES	BY JOANNE, LLC	75.00	-	75.00
25	SAFEPASSAGE	GROUP, INCORPORATED	25.50	-	25.50
25	SDNE	LLC	129.00	-	129.00
25	SEACOAST	BUSINESS MACHINES	365.00	225.00	140.00
25	SIGNATURE	FLIGHT SUPPORT CORPORATION	141,013.09	52,693.06	88,320.03
25	SIT	BACK & RELAX, LLC	100.17	-	100.17
25	SKY	COACH & TRANSPORTATION, LLC	75.00	-	75.00
25	SMARTE	CARTE, INC.	256.49	34.86	221.63
25	SOUTHWEST	AIRLINES, INC.	205,550.74	205,400.74	150.00
25	SPIRIT	AIRLINES, INC.	358,033.46	100,818.88	257,214.58
25	STATE	GRANTS	64,888.94	1,403.42	63,485.52
25	THE	HILB GROUP OPERATING COMPANY, LLC	1,950.00	975.00	975.00
25	T-MOBILE	NORTHEAST, LLC	3,851.07	666.34	3,184.73
25	TRANSPORTATION	SECURITY ADMINISTRATION	61,270.65	40,847.10	20,423.55
25	TREGO-DUGAN	AVIATION OF GRAND ISLAND, INC.	6,650.00	(275.00)	6,325.00
25	TREGO-DUGAN	AVIATION OF GRAND ISLAND, INC.	9,845.00	4,565.00	5,280.00
25	TRIDENT	AVIATION, LLC	400.00	-	400.00
25	TSA	UTILITY REIMB. OTA 70T01021T7669N057 (TSA-OTA 2021)	45,589.40	8,973.94	36,615.46
25	UNIFI		4,050.00	75.00	3,975.00
25	UNITED	AIRLINES, INC.	28,546.91	28,395.94	150.97
25	UNITED	PARCEL SERVICES, INC.	3,950.00	1,825.00	2,125.00
25	WEISZMANN	ERIK	120.00	-	120.00
25	WIGGINS	AIRWAYS	205.00	-	205.00
25	AIRPORT TOTALS		3,922,352.65	1,046,984.39	2,875,368.26
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	234.37	44.23	190.14
27	3117	WIND RIVER ENVIRONMENTAL	36,794.99	36,441.78	353.21
27	EPD TOTALS		58,311.98	36,486.01	21,825.97

City of Manchester NH - Receivables
Over 90 Days as of 05/06/2026

TYPE	CUSTID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
30	33850	168 MERRIMACK ST LLC	\$ 1,323.00	\$ -	\$ 1,323.00
30	19591	234 MERRIMACK ST LLC	\$ 1,373.50	\$ -	\$ 1,373.50
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	36164	64 MERRIMACK LLC	\$ 1,128.60	\$ 588.60	\$ 540.00
30	34433	71-73 MANCHESTER ST LLC	\$ 143.50	\$ -	\$ 143.50
30	30122	79 CARL DR. REALTY, LLC	\$ 2,160.00	\$ 540.00	\$ 1,620.00
30	33283	BARRETT, GREGORY J REV TRUST	\$ 540.00	\$ -	\$ 540.00
30	34830	BARRY HOMES LLC	\$ 1,185.30	\$ 572.40	\$ 612.90
30	32894	BOND CONSTRUCTION	\$ 6,486.80	\$ 5,674.27	\$ 812.53
30	30102	BT PROPERTY LLC	\$ 4,860.00	\$ 2,500.00	\$ 2,360.00
30	30414	CP MANAGEMENT	\$ 1,620.00	\$ 540.00	\$ 1,080.00
30	2748	CVS ASSET PROTECTION SVS	\$ 2,305.80	\$ -	\$ 2,305.80
30	35839	DEALY CC	\$ 1,366.40	\$ 697.60	\$ 668.80
30	27580	EASTERN AVENUE ASSOCIATION	\$ 236.00	\$ 12.00	\$ 224.00
30	32783	EVO	\$ 222.50	\$ 109.00	\$ 113.50
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	1938-30	HCA HEALTHCARE	\$ 1,512.70	\$ 1,411.20	\$ 101.50
30	33633	HERTZ CORP	\$ 106.00	\$ 6.00	\$ 100.00
30	34961	KNOWLES, DYLAN	\$ 635.00	\$ -	\$ 635.00
30	30113	LEROCQUE, KRISTINE	\$ 1,080.00	\$ -	\$ 1,080.00
30	34648	MYRTLE STREET 23, LLC	\$ 118.00	\$ 6.00	\$ 112.00
30	7335	NEW BEECH HILL NH LLC	\$ 4,505.40	\$ 1,380.00	\$ 3,125.40
30	34348	PHAM, MY KIM THI	\$ 2,160.00	\$ 540.00	\$ 1,620.00
30	34975	PRCP-NH MANCHESTER LLC	\$ 94.05	\$ 4.05	\$ 90.00
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	32967	SERITAGE SRC FINANCE, LLC	\$ 1,080.00	\$ 540.00	\$ 540.00
30	35587	SHEFFIELD RD HOLDINGS,	\$ 1,136.70	\$ 540.00	\$ 596.70
30	34978	SPLB PROP, LLC	\$ 1,729.00	\$ 78.00	\$ 1,651.00
30	7554	STATE OF NH DEPT OF SAFETY	\$ 66,043.64	\$ 65,874.96	\$ 168.68
30	34983	STRATTON OAKMONT INC.	\$ 1,241.64	\$ -	\$ 1,241.64
30	5283	UNITED PARCEL SERVICE	\$ 1,854.90	\$ 540.00	\$ 1,314.90
30	2487	US POST OFFICE	\$ 2,108.30	\$ 1,771.60	\$ 336.70
30	31819	VERIZON WIRELESS	\$ 116.50	\$ -	\$ 116.50
30	62	YEE DYNASTY	\$ 612.90	\$ -	\$ 612.90
30	3278	YWCA	\$ 1,180.00	\$ 640.00	\$ 540.00
30	32794	ZJBV PROPERTIES LLC.	\$ 4,120.00	\$ 3,040.00	\$ 1,080.00
30		FIRE TOTALS	\$ 627,006.86	\$ 89,765.68	\$ 437,241.18
33	36049	BRETT'S BIKE SHOP	\$ 1.10	\$ 0.08	\$ 1.02
33	33197	DONALD J TRUMP FOR PRESIDENT	\$ 35,313.54	\$ -	\$ 35,313.54
33	8132	FEMA	\$ 35,250.00	\$ -	\$ 35,250.00
33	33199	JULES ESTATE BUYERS	\$ 43.89	\$ 1.89	\$ 42.00
33	2521	MANCHESTER POLICE DEPT	\$ 28,330.25	\$ 9,267.98	\$ 19,062.27
33	5800	NEW ENGLAND HDIA	\$ 10,847.11	\$ 3,780.27	\$ 7,066.84
33	4301	US DEPARTMENT OF JUSTICE	\$ 35,329.60	\$ -	\$ 35,329.60
34	25914	AFFORDABLE ASPHALT	\$ 508.80	\$ 28.80	\$ 480.00
34	85	ASPLUNDH TREE EXPERT CO	\$ 3,140.50	\$ 3,130.00	\$ 10.50
34	33707	CVS PHARMACY	\$ 254.00	\$ -	\$ 254.00
34	35231	D&Y CLEANING	\$ 398.80	\$ 9.80	\$ 387.20
34	36070	DREAMSCAPE LANDSCAPING	\$ 1,859.16	\$ 54.16	\$ 1,805.00
34	34601	INNER PARISH SECURITY CORP	\$ 61,042.25	\$ 59,242.25	\$ 1,800.00
34	33637	J PASOY QUALITY PAINTIN	\$ 254.00	\$ -	\$ 254.00
34	2539	MANCHESTER HIGHWAY DEPT	\$ 640.00	\$ -	\$ 640.00
34	35898	MANCHESTER METRO TREATMENT	\$ 1,204.00	\$ 33.80	\$ 1,170.40
34	33660	MANCHESTER SOUTH SABRES	\$ 1,713.80	\$ 73.80	\$ 1,640.00
34	17618	NBC NEWS	\$ 7,140.00	\$ -	\$ 7,140.00
34	34454	NCCL ENTERPRISES	\$ 1,432.95	\$ 22.80	\$ 1,410.15
34	30231	PRO LINE DEVELOPMENT	\$ 693.50	\$ -	\$ 693.50
34	34117	QUEEN CITY PRIDE INC	\$ 4,378.50	\$ -	\$ 4,378.50
34	33414	ROWELL SERVICES	\$ 4,141.39	\$ 1,130.14	\$ 3,011.25
34	31993	SECURITY INDUSTRY SPECIALISTS	\$ 37.80	\$ 25.20	\$ 12.60
34	9601	SIGN GALLERY	\$ 327.25	\$ -	\$ 327.25
34	33316	ST MORITZ SECURITY SERVICE	\$ 492.00	\$ -	\$ 492.00
34	33992	THE NATURE CONSERVANCY	\$ 254.00	\$ -	\$ 254.00
34	62	YEE DYNASTY	\$ 4,727.68	\$ 84.72	\$ 4,642.96
35	35448	NORTHEAST DIESEL	\$ 657.81	\$ 487.81	\$ 170.00
33, 34, 35, & 36		POLICE TOTALS	\$ 240,411.48	\$ 77,372.90	\$ 163,038.58
50	36322	ACOSTA NEGRON, AUGUSTIN	\$ 5.08	\$ 0.08	\$ 5.00
50	34869	ALBERDING, MATTHEW	\$ 109.46	\$ -	\$ 109.46
50	34123	BACELAR, CHRISTINA	\$ 5.08	\$ -	\$ 5.08
50	35794	BACHAND, CHRISTOPHER	\$ 54.33	\$ -	\$ 54.33
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	34284	BERNEY, JOSHUA	\$ 109.18	\$ -	\$ 109.18
50	36096	BETTS, JUSTIN	\$ 270.67	\$ 7.78	\$ 262.89
50	35957	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	36198	BUSIMBA, ALBERT	\$ 219.13	\$ 6.38	\$ 212.75
50	35074	CAMERON, PAUL	\$ 118.27	\$ -	\$ 118.27
50	34821	CARIGNAN, ANTHONY	\$ 73.95	\$ -	\$ 73.95
50	36018	CASEY, MADISYN	\$ 29.69	\$ -	\$ 29.69
50	35041	CASTRILLON HINGCAPIE, DIEGO	\$ 58.82	\$ -	\$ 58.82
50	34285	CASWELL, HEATHER	\$ 88.04	\$ -	\$ 88.04
50	3147	CATHOLIC MEDICAL CENTER	\$ 29.39	\$ 12.94	\$ 16.45
50	35146	CHASE, JAMES	\$ 34.07	\$ -	\$ 34.07
50	35933	CHERUKUMALI, VARUN	\$ 224.79	\$ -	\$ 224.79
50	34380	COFFEY, JOSEPH	\$ 33.46	\$ -	\$ 33.46
50	35393	COLON, LUIS	\$ 205.55	\$ 10.08	\$ 195.47
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	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	\$ -	\$ 56.66
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	35236	DREAMSCAPES BUILDERS	\$ 3,586.41	\$ 2,405.16	\$ 1,181.25
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	\$ 8,373.09	\$ 3,472.75	\$ 4,900.34

City of Manchester NH - Receivables
Over 90 Days as of 05/06/2026

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
50	8273	FAMILY OUTFITTERS	\$ 382.92	\$ 378.46	\$ 4.46
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	34615	HARRISON, ROBERT	\$ 189.75	\$ -	\$ 189.75
50	34806	HASKELL, KYLE	\$ 69.35	\$ -	\$ 69.35
50	34795	HAYDEN, ALYSON	\$ 26.05	\$ -	\$ 26.05
50	34174	HAYES, LAURA	\$ 57.65	\$ -	\$ 57.65
50	35395	HICKEY, JACOB	\$ 219.90	\$ -	\$ 219.90
50	35997	HILOWLE, SHARIF	\$ 23.77	\$ -	\$ 23.77
50	34311	HOULE, MATTHEW	\$ 24.16	\$ -	\$ 24.16
50	34906	HYPPOLITE, BELLONY	\$ 95.92	\$ -	\$ 95.92
50	33515	INTEGRATED REALTY RESOURCE	\$ 630.10	\$ 624.75	\$ 5.35
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	\$ -	\$ 59.49
50	36196	KELLEY, TYLER	\$ 97.07	\$ 2.82	\$ 94.25
50	35474	KHAN, SOHIB	\$ 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	35926	LEPAGE, ROBIN	\$ 17.25	\$ -	\$ 17.25
50	19009	LIBERTY UTILITIES, INC	\$ 83,808.92	\$ 82,476.03	\$ 1,332.89
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	\$ 16.18	\$ 563.76
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	MONTEBEAULT, JEFFREY	\$ 24.79	\$ -	\$ 24.79
50	34379	MOORE, BRUCE	\$ 548.39	\$ -	\$ 548.39
50	34201	MOORE, NATHANIEL	\$ 86.87	\$ -	\$ 86.87
50	34175	NAGY, JUSTIN	\$ 74.80	\$ -	\$ 74.80
50	34454	NOCL ENTERPRISES	\$ 570.64	\$ 454.76	\$ 115.88
50	35260	NELSON, RYAN	\$ 162.22	\$ -	\$ 162.22
50	35931	NOEL, AIDAN	\$ 86.33	\$ -	\$ 86.33
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	34117-50	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	RICHARD, 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	ARODRIGUES, ANTONIO SILVA	\$ 28.20	\$ -	\$ 28.20
50	34877	ROSADO, NICOLAS	\$ 122.53	\$ -	\$ 122.53
50	32628	ROWELL SERVICES	\$ 848.48	\$ 769.50	\$ 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	34814	SIROIS, ROBERT	\$ 61.48	\$ -	\$ 61.48
50	33884	SMITH, JACOB	\$ 32.33	\$ -	\$ 32.33
50	36916	SOTO, FERNANDO	\$ 29.94	\$ -	\$ 29.94
50	35659	SQUIRES, JAYDEN	\$ 191.05	\$ -	\$ 191.05
50	35731	ST. PIERRE, TRYCE	\$ 87.04	\$ -	\$ 87.04
50	4091	STATE OF NEW HAMPSHIRE	\$ 634,228.80	\$ 628,462.20	\$ 5,766.60
50	35083	SULLIVAN, TIMOTHY	\$ 50.01	\$ -	\$ 50.01
50	34322	SWAIN CONSTRUCTION	\$ 561.97	\$ -	\$ 561.97
50	35165	TABER, CAROLYN	\$ 59.15	\$ -	\$ 59.15
50	35196	TESSIER, ANTONIO	\$ 9.40	\$ -	\$ 9.40
50	11134	THE RESOURCE COMPANY	\$ 147.64	\$ -	\$ 147.64
50	35197	TORRES, VICTOR	\$ 5.40	\$ -	\$ 5.40
50	35667	TURCK, THOMAS	\$ 50.94	\$ 1.46	\$ 49.48
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	36103	VINCENTE, JULIO	\$ 206.00	\$ 6.00	\$ 200.00
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	\$ 748,403.82	\$ 719,107.33	\$ 29,296.49
52	35912	1230 ELM LLC	\$ 661.80	\$ 601.80	\$ 60.00
52	35168	ABEKA, SOLANGE	\$ 820.41	\$ 43.16	\$ 777.25
52	33961	ADEEKO, AUSTIN	\$ 425.00	\$ -	\$ 425.00
52	35557	ALLARD, BENJAMIN	\$ 441.60	\$ 138.00	\$ 303.60
52	35965	ALLEN, BRIYANNA	\$ 344.11	\$ 123.28	\$ 220.83
52	33835	ALLEN, SCOTT	\$ 248.20	\$ -	\$ 248.20
52	35435	ALVAREZ, GISELLE	\$ 69.00	\$ 3.60	\$ 65.40
52	3252	AMOSKEAG HEALTH	\$ 2,161.44	\$ 62.96	\$ 2,098.48
52	34393	ARISTA, ROSE	\$ 141.60	\$ -	\$ 141.60
52	25449	BAIER, CHRISTINE	\$ 255.00	\$ -	\$ 255.00
52	34901	BALCOM, ROGER	\$ 848.96	\$ 40.96	\$ 808.00
52	35826	BALL, SHANE	\$ 279.15	\$ 224.15	\$ 55.00
52	34307	BALLIRO, DEAN	\$ 235.75	\$ 13.99	\$ 221.76
52	33828	BARNETT, ANTHONY	\$ 170.00	\$ -	\$ 170.00
52	35299	BAROWSKI, MELISSA	\$ 699.96	\$ 35.84	\$ 664.12
52	35701	BATEMAN, FLINT	\$ 409.07	\$ 74.09	\$ 334.98
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	\$ 62.53	\$ 62.18	\$ 0.35
52	36181	BENTIVOGLIO, PAOLO	\$ 87.56	\$ 2.56	\$ 85.00
52	34590	BERNARD, IAN	\$ 432.90	\$ -	\$ 432.90
52	35922	BERNHARDT, MAUREEN	\$ 336.64	\$ 226.64	\$ 110.00
52	35781	BERTHAUME, JACQUELINE	\$ 259.80	\$ 14.40	\$ 245.40
52	33996	BETA GROUP INC	\$ 595.00	\$ -	\$ 595.00

City of Manchester NH - Receivables
Over 90 Days as of 05/06/2026

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
52	22266	BONIFY, LLC	\$ 510.00	\$ -	\$ 510.00
52	35438	BORDIN, ISABEL	\$ 327.00	\$ 18.00	\$ 309.00
52	35353	BOUCHARD, CHRYS	\$ 101.64	\$ 5.12	\$ 96.52
52	36030	BOUCHARD, RYLEE	\$ 354.08	\$ 99.08	\$ 255.00
52	35253	BOULDIN, AMANDA	\$ 1,191.52	\$ 61.44	\$ 1,130.08
52	35480	BOYLE JR., MICHAEL	\$ 541.20	\$ 28.80	\$ 512.40
52	35628	BRADDEEN, BRANDON	\$ 344.12	\$ 343.84	\$ 0.28
52	35406	BRECKINVIDGE, EMILY	\$ 620.55	\$ 33.20	\$ 587.35
52	34721	BRISSETTE, MATTHEW	\$ 424.80	\$ -	\$ 424.80
52	33936	BRUNO, MARK	\$ 708.00	\$ -	\$ 708.00
52	34719	BURDICK, DESIRAE	\$ 757.20	\$ 39.60	\$ 717.60
52	35085	BURNHAM, TIM	\$ 327.00	\$ 18.00	\$ 309.00
52	32770	CARE COUNSELING SERVICE	\$ 1,455.00	\$ -	\$ 1,455.00
52	34981	CARLSON, MARIA	\$ 129.92	\$ -	\$ 129.92
52	35663	CAVANAUGH, ANGELA	\$ 373.28	\$ 20.48	\$ 352.80
52	33605	CHANIN, JILL	\$ 255.00	\$ -	\$ 255.00
52	25479	CITIZENS BANK	\$ 1,839.75	\$ -	\$ 1,839.75
52	35664	CLARK, NOAH	\$ 344.11	\$ 123.28	\$ 220.83
52	32141	CLERK, HARRY	\$ 419.40	\$ -	\$ 419.40
52	25544	CMS REAL ESTATE LLC	\$ 1,190.00	\$ -	\$ 1,190.00
52	34952	COFFEY, CHARLES	\$ 385.50	\$ 18.00	\$ 367.50
52	35319	COLON PAGAN, DAMIAN IZAIHA	\$ 561.00	\$ 28.80	\$ 532.20
52	34412	CONATON, WILLIAM	\$ 466.34	\$ -	\$ 466.34
52	34927	CONNOR, IAN	\$ 363.86	\$ 19.92	\$ 343.94
52	33386	CONNOR, MATTHEW	\$ 350.08	\$ -	\$ 350.08
52	34009	CONTRERAS, FREDDY	\$ 1,190.00	\$ -	\$ 1,190.00
52	36061	CORDOBA, CAROLINA	\$ 336.64	\$ 226.64	\$ 110.00
52	34320	COTTON, LAILANI	\$ 508.20	\$ -	\$ 508.20
52	35217	COVENEY, BILL	\$ 419.36	\$ 20.48	\$ 398.88
52	33630	CREATIVE FRAMING	\$ 425.00	\$ -	\$ 425.00
52	14003	CROSS INSURANCE	\$ 169.96	\$ 4.96	\$ 165.00
52	35780	CRUTCHFIELD, JOHN	\$ 117.56	\$ 32.56	\$ 85.00
52	34632	CRUZ, EIDON	\$ 111.19	\$ -	\$ 111.19
52	31099	CURTIS, RICKY	\$ 186.42	\$ -	\$ 186.42
52	34293	DAIGLE CLARK, HEATHER	\$ 425.00	\$ -	\$ 425.00
52	35606	DALLAIRE, CHARLES	\$ 299.90	\$ 16.60	\$ 283.30
52	34292	DE LEON, INES	\$ 135.73	\$ -	\$ 135.73
52	35417	DENUZZIA, KELLY	\$ 393.76	\$ 20.48	\$ 373.28
52	35626	DESROCHERS, KATHRYN	\$ 284.96	\$ 119.96	\$ 165.00
52	33713	DEVINE MILLMET & BRANCH	\$ 425.00	\$ -	\$ 425.00
52	33713	DIFUSCO, KELLE	\$ 283.20	\$ -	\$ 283.20
52	25492	DRUMMOND WOODSON	\$ 1,049.91	\$ 1,045.00	\$ 4.91
52	35100	DRYSDALE, PAULINE	\$ 293.40	\$ 15.36	\$ 278.04
52	34867	DUGUAY, JOHNATHAN	\$ 340.50	\$ -	\$ 340.50
52	32201	DULCES BAKERY, LLC.	\$ 157.31	\$ -	\$ 157.31
52	35595	DUSSAULT, CHARLIE	\$ 241.58	\$ 13.28	\$ 228.30
52	35944	DYER, JARED	\$ 344.11	\$ 123.28	\$ 220.83
52	35488	ELECTRIC POWER SYSTEMS	\$ 425.67	\$ 23.24	\$ 402.43
52	35334	ELLIOTT, MATTHEW	\$ 386.44	\$ 19.92	\$ 366.52
52	5874	EV ADVERTISING	\$ 459.80	\$ 440.00	\$ 19.80
52	36075	FAGAN, DYLAN	\$ 263.96	\$ 93.96	\$ 170.00
52	35619	FERNANDEZ, CHRISTINA	\$ 373.28	\$ 20.48	\$ 352.80
52	35989	FOSTER, JACK	\$ 310.80	\$ 130.80	\$ 180.00
52	33732	GAGNON, MARK	\$ 1,530.00	\$ -	\$ 1,530.00
52	32591	GAINOR, EDWARD	\$ 510.00	\$ -	\$ 510.00
52	35200	GALFO, EMMI	\$ 146.10	\$ 7.20	\$ 138.90
52	35278	GILVIN, RONNIE	\$ 495.40	\$ 25.80	\$ 469.60
52	33771	GONZALES, ELIJAH	\$ 255.00	\$ -	\$ 255.00
52	35671	GRANT, LINDA	\$ 463.40	\$ 25.60	\$ 437.80
52	34183	GRASSO, MONICA	\$ 598.53	\$ -	\$ 598.53
52	33734	GUGUAI, PEYOUR	\$ 850.00	\$ -	\$ 850.00
52	35218	HARKER, CHRIS	\$ 369.60	\$ 19.80	\$ 347.10
52	35683	HARRIS, KATHERINE	\$ 348.26	\$ 70.77	\$ 277.49
52	35600	HARRISON JR., ERIC	\$ 790.20	\$ 43.20	\$ 747.00
52	25873	HART, JULIE	\$ 595.00	\$ -	\$ 595.00
52	34779	HATHAWAY, NICHOLAS	\$ 620.55	\$ 33.20	\$ 587.35
52	36056	HELLE, ZACHARY	\$ 440.36	\$ 185.36	\$ 255.00
52	35594	HERNANDEZ, JAYTHIEN	\$ 241.58	\$ 13.28	\$ 228.30
52	2983	HILLSBOROUGH COUNTY ATTY	\$ 2,520.00	\$ -	\$ 2,520.00
52	34847	HOMETOWN REFUND	\$ 368.16	\$ -	\$ 368.16
52	35614	JIMENEZ, ODALIS	\$ 196.20	\$ 10.80	\$ 185.40
52	35283	KANE, JONATHAN	\$ 579.05	\$ 29.80	\$ 549.25
52	21811	KONIECZKI, ANDREW	\$ 181.80	\$ 180.90	\$ 0.90
52	34195	KREIVA ACADEMY	\$ 2,342.41	\$ 2,336.63	\$ 5.78
52	33240	LAFFERTY, TANYA	\$ 985.50	\$ -	\$ 985.50
52	36210	LAPADULA, ANNA	\$ 431.40	\$ 346.40	\$ 85.00
52	35636	LAVERTU, SHANNON	\$ 241.58	\$ 13.28	\$ 228.30
52	35576	LAWTON, SASHA	\$ 378.40	\$ 20.48	\$ 357.92
52	35046	LEO, AZURE	\$ 384.30	\$ -	\$ 384.30
52	35753	LICENSED SUPPORT CORP.	\$ 2,826.00	\$ 1,908.00	\$ 918.00
52	35096	LIFE IN BLOOM COUNSELING	\$ 357.92	\$ -	\$ 357.92
52	34133	LOGAN, SHANITA	\$ 341.18	\$ -	\$ 341.18
52	35422	LOUIS-CHARLES, PETERSON	\$ 495.40	\$ 25.80	\$ 469.60
52	33177	MALONE, ANDREW	\$ 977.50	\$ -	\$ 977.50
52	35345	MAREAN, SCOTT	\$ 820.80	\$ 43.20	\$ 777.60
52	35796	MAROUN, STEPHANIE	\$ 204.20	\$ 84.20	\$ 120.00
52	35163	MARTIN, MICHELLE	\$ 341.40	\$ 16.60	\$ 324.80
52	33499	MAURO, ANTHONY	\$ 5.00	\$ -	\$ 5.00
52	35668	MELO, ANDRES	\$ 507.00	\$ 141.60	\$ 365.40
52	34304	MELO, THOMAS	\$ 266.52	\$ 11.52	\$ 255.00
52	35585	MENDEZ SANTIAGO, ELIZABETH	\$ 331.50	\$ 18.00	\$ 313.50
52	34332	MENTON, MARK	\$ 489.00	\$ 25.60	\$ 463.40
52	35718	METRO GROUP INC.	\$ 440.70	\$ 138.00	\$ 302.70
52	28487	MSI INTERNATIONAL	\$ 1,836.10	\$ 494.60	\$ 1,341.50
52	35467	MONTGOMERY, HOLLY	\$ 465.90	\$ 25.20	\$ 440.70
52	33813	MONTY, THOMAS	\$ 255.00	\$ -	\$ 255.00
52	35268	MURRAY, CARA	\$ 246.30	\$ 245.40	\$ 0.90
52	35443	NAIM, AIZA	\$ 554.76	\$ 29.88	\$ 524.88
52	33968	NESBETH, KATHRYN	\$ 611.59	\$ 23.24	\$ 588.35
52	7315	NEXT STEP BIONICS & PROSTHETICS	\$ 1,815.00	\$ 440.00	\$ 1,375.00
52	35790	NFSEH, MAXWELL	\$ 440.70	\$ 138.00	\$ 302.70
52	25554	NIXON PEABODY LLC	\$ 765.00	\$ 85.00	\$ 680.00
52	36154	NUMBI, LOIS	\$ 367.20	\$ 247.20	\$ 120.00
52	35455	NUSBAUM, DANIEL	\$ 372.33	\$ 19.92	\$ 352.41
52	35141	OGUN, TESFA	\$ 431.40	\$ 346.40	\$ 85.00
52	34335	OLSON, JENNIFER	\$ 867.60	\$ -	\$ 867.60
52	35463	OPTIMUM CONSTRUCTION	\$ 327.00	\$ 18.00	\$ 309.00
52	34240	ORTIZ, NICHOLAS	\$ 255.00	\$ -	\$ 255.00
52	33566	OSMAN, MAZIN	\$ 508.11	\$ -	\$ 508.11
52	36191	OWENS, KENYANA	\$ 304.50	\$ 244.50	\$ 60.00
52	35411	PADJANI, JAZMYN	\$ 495.40	\$ 25.60	\$ 469.80
52	35447	PEKARSKI, DALTON	\$ 263.96	\$ 93.96	\$ 170.00
52	33900	PEREZ, MILITZA	\$ 170.00	\$ -	\$ 170.00
52	35782	PLESS, JERIMIAH	\$ 193.50	\$ 10.80	\$ 182.70
52	33842	POISSON, KENNETH	\$ 160.63	\$ -	\$ 160.63
52	35542	PRABHAYYA, SURAJ	\$ 293.40	\$ 15.36	\$ 278.04

City of Manchester NH - Receivables
Over 90 Days as of 05/08/2026

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
52	35620	PRATT, JARED	\$ 310.80	\$ 130.80	\$ 180.00
52	30558	PROPERTY PALS LLC	\$ 363.60	\$ 361.80	\$ 1.80
52	34520	PROVENCHER, BRUNO	\$ 561.20	\$ 30.72	\$ 530.48
52	36219	RAMIREZ, ADRIAN	\$ 304.50	\$ 244.50	\$ 60.00
52	35609	RAMOS, ADAM	\$ 256.20	\$ 13.50	\$ 242.70
52	35610	RESIDENCE INN	\$ 236.50	\$ 13.20	\$ 223.30
52	35637	REYES, JENNIFER	\$ 327.00	\$ 18.00	\$ 309.00
52	35413	RICHARD, ROGER	\$ 437.80	\$ 346.40	\$ 91.40
52	35336	RICHARDS, CHRISTOPHER	\$ 820.80	\$ 43.20	\$ 777.60
52	34106	RIVERA, EDISON TARDI	\$ 651.00	\$ -	\$ 651.00
52	34837	RIVERA, TANIA	\$ 388.45	\$ -	\$ 388.45
52	33989	ROBY-DAIGLE, MERCEDES	\$ 328.20	\$ -	\$ 328.20
52	34641	RODRIGUEZ, GAMALIER	\$ 1,052.01	\$ 45.92	\$ 1,006.09
52	36074	RODRIGUEZ, KEANNA	\$ 367.20	\$ 247.20	\$ 120.00
52	33170	ROMARY, THOMAS	\$ 1,020.00	\$ -	\$ 1,020.00
52	35996	ROUSSEAU, KELLY	\$ 284.96	\$ 119.96	\$ 165.00
52	34886	ROYCE, ANN	\$ 193.22	\$ -	\$ 193.22
52	34164	RUSSAMANS, ROBERT	\$ 425.00	\$ -	\$ 425.00
52	33007	SAVARY, AMBER	\$ 1,190.00	\$ -	\$ 1,190.00
52	35789	SCHOOLER, JAMES	\$ 367.20	\$ 247.20	\$ 120.00
52	34361	SCHROEDER, CHRISTOPHER	\$ 200.72	\$ -	\$ 200.72
52	34008	SCHWAB, MATTHEW	\$ 588.90	\$ -	\$ 588.90
52	36205	SCOTT, JESSICA	\$ 279.15	\$ 224.15	\$ 55.00
52	36073	SEGO, JEBET	\$ 336.64	\$ 226.64	\$ 110.00
52	35085	SHORT, JOSEPH	\$ 520.24	\$ 350.24	\$ 170.00
52	36055	SOLANKI, DHUVU	\$ 284.96	\$ 119.96	\$ 165.00
52	34589	SOLIVAN, DORIS	\$ 293.40	\$ 15.36	\$ 278.04
52	30959	SOUICY, JOEL	\$ 425.00	\$ -	\$ 425.00
52	21704	SOUTHERN NH UNIVERSITY	\$ 935.00	\$ 425.00	\$ 510.00
52	21281	SPAIN, LIAM	\$ 113.32	\$ 112.49	\$ 0.83
52	33259	STACKPOLE, ANTHONY	\$ 218.80	\$ -	\$ 218.80
52	36058	STEPHENS, SETH	\$ 440.36	\$ 185.36	\$ 255.00
52	35603	STEWART, AVA	\$ 463.40	\$ 25.60	\$ 437.80
52	33807	STREHLOW, WILLIAM	\$ 935.00	\$ -	\$ 935.00
52	35972	SUBLIME TRANSIT	\$ 750.60	\$ 268.80	\$ 481.80
52	35171	SWAUGER, ERIN	\$ 212.40	\$ 10.80	\$ 201.60
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	35824	TROTTER, CHELSEA	\$ 336.64	\$ 226.64	\$ 110.00
52	36159	VASQUEZ, HOPE	\$ 520.24	\$ 350.24	\$ 170.00
52	34206	VINGUERRA, LORI	\$ 404.09	\$ 126.60	\$ 277.49
52	34163	VINSON, PATRICK	\$ 242.10	\$ -	\$ 242.10
52	34218	WARD, MEGAN	\$ 121.80	\$ 120.00	\$ 1.80
52	34097	WASH STREET	\$ 318.90	\$ 73.50	\$ 245.40
52	33802	WEBBE, REBECCA	\$ 299.90	\$ 16.60	\$ 283.30
52	35421	WELLS, JARRETT	\$ 858.75	\$ 45.90	\$ 812.85
52	35224	WESLEY, KEITH	\$ 597.04	\$ 30.72	\$ 566.32
52	35760	WILLIAMS, DAMIEN	\$ 379.80	\$ 77.10	\$ 302.70
52	34551	WILLIS, JOHN	\$ 720.44	\$ -	\$ 720.44
52	3278	YWCA	\$ 10,057.39	\$ -	\$ 10,057.39
52	35621	ZEGDI, SONIA	\$ 327.00	\$ 18.00	\$ 309.00
52	35583	ZHANG, DONGDONG	\$ 331.50	\$ 18.00	\$ 313.50
52	33410	ZOPF, CLAIRE	\$ 510.00	\$ 340.00	\$ 170.00
52	20497	ZOPF, MEIC	\$ 367.20	\$ 247.20	\$ 120.00
52 - PARKING TOTALS			\$ 108,580.02	\$ 18,687.15	\$ 89,892.87
65	35401	DIVER, CHRIS	\$ 6,681.38	\$ -	\$ 6,681.38
65	946	MANCHESTER SCHOOL ATHLETICS	\$ 50,250.63	\$ 13,540.74	\$ 36,709.89
65	64	SCHOOL ADMINISTRATIVE UNIT #37	\$ 417,919.68	\$ 401,527.85	\$ 16,091.83
65	35402	ZELANES, JEREMY	\$ 5,123.92	\$ -	\$ 5,123.92
65 - PARKS & RECREATION TOTALS			\$ 479,975.61	\$ 415,068.59	\$ 64,606.72
GRAND TOTALS			\$ 6,093,625.51	\$ 2,403,472.05	\$ 3,890,153.46

Submission for Solicitors Review
Account in Collections

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

Sent to Solicitor	Dept	Customer Name	Invoice Dates	Original Amount	Remaining Balance	Finance Charges	Total Outstanding	Explanation / Determination
3/29/2018	CE	Ahmedamin, Sandra	7/17/2017	\$ 1,150.00	\$ 878.00	\$ 86.25	\$ 964.25	Paying court approved \$50/month payment until full debt satisfied. 3/9/20 \$200 Overdue payment received.
12/11/2024	EPD	Liberty Septic	various	\$21,162.62	\$21,162.62	\$ -	\$ 21,162.62	Closed by GRC 12/5/2024
12/11/2024	Fire	168 Merrimack Street LLC	2/3/2022	\$ 1,080.00	\$ 1,080.00	\$ 243.00	\$ 1,323.00	Closed by GRC 9/1/2024
12/11/2024	Fire	300 GAY STREET ACQUISITIONS LLC	1/1/2023	\$ 1,080.00	\$ 1,080.00	\$ -	\$ 1,080.00	Closed by GRC 9/1/24, previously sent collections/solicitors
12/11/2024	Fire	LEROCQUE, KRISTINE (KINDERTREE LEARNING CENTER)	1/1/2023	\$ 1,080.00	\$ 1,080.00	\$ -	\$ 1,080.00	Closed by GRC 12/5/24, previously sent collections/solicitors
8/8/2025	Parks	DIVER, CHRIS	7/9/2024	\$ 6,681.38	\$ 6,681.38	\$ -	\$ 6,681.38	
8/8/2025	Parks	ZELANES, JEREMY	9/3/2024	\$ 5,123.62	\$ 5,123.62	\$ -	\$ 5,123.62	

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

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

[Payment Received](#)

[New Submission](#)



Sharon Y. Wickens
Finance Officer

Michele A. Bogardus
Deputy Finance Officer

CITY OF MANCHESTER

Finance Department

May 11, 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 ten months of fiscal year 2026.

Expenditures:

The average unobligated balance percentage after ten months should be 16.67% 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 ten months is 18.23% for 2026 compared to 19.50% a year ago. Health insurance costs for 2026 are tracking at budget through April. A comparison of retirement payouts through April for FY 2026 and 2025 is as follows:

	2026	2025
Payments	\$ 1,456,630	\$ 1,265,448
Retirements		
Police	378,410	368,014
Fire	458,194	410,560
DPW	310,244	154,036
All Other	309,782	332,838
Total	1,456,630	1,265,448

The following amounts have been transferred from the FY 2026 Contingency Account as of 4/30/26:

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		113,394.68

Revenues:

Revenues for the first ten months of fiscal year 2026 are \$172 thousand higher than a year ago. Auto Registrations are \$1.4 million higher and Permits are \$805 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 \$602 thousand lower primarily due to lower billing in FY26 from the Facilities Division of The Department of Public Works and less timely billing in the City Solicitor's office 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,



Sharon Y. Wickens
Finance Officer

**CITY OF MANCHESTER
NEW HAMPSHIRE**



FINANCIAL REPORTS

**FOR THE TEN MONTHS ENDED
APRIL 30, 2026**

UNAUDITED

CITY OF MANCHESTER, NEW HAMPSHIRE
PRELIMINARY FINANCIAL STATEMENTS
TABLE OF CONTENTS
FOR THE TEN MONTHS ENDED APRIL 30, 2026
(UNAUDITED)

<u>Page</u>	<u>Title</u>
1	Budget vs Actual Expenditures - General Fund Fiscal Year 2026
2	Budget vs Actual Expenditures - General Fund Fiscal Year 2025
3	Non-Property Tax Revenues - General Fund Budget vs Actual by Department - Fiscal Year 2026
4	Non-Property Tax Revenues - General Fund Budget vs Actual by Type - Fiscal Year 2026
5	Non-Property Tax Revenues - General Fund Budget vs Actual by Type - Comparative Actual Fiscal Year 2025 vs Budget Fiscal Year 2026
6	Non-Property Tax Revenues - General Fund Budget vs Actual by Type - Fiscal Years 2025 vs 2026
7	Parking Division Account Balances Fiscal Year 2026

City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Ten Months Ended April 30, 2026
 (UNAUDITED)
 Budget Basis
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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	\$ 46,810.04	\$ 23,189.96	33.13
ASSESSORS	937,285.00	635,899.85	301,385.15	32.16
CITY CLERK	1,329,372.00	978,523.34	350,848.66	26.39
MEDO	304,420.00	230,376.81	74,043.19	24.32
CITY SOLICITOR	2,275,167.00	1,713,223.59	561,943.41	24.70
FINANCE	1,322,750.00	1,080,663.80	242,086.20	18.30
CENTRAL FLEET MANAGEMENT	3,997,754.00	3,183,313.74	814,440.26	20.37
INFORMATION SYSTEMS	2,339,435.00	1,779,579.78	559,855.22	23.93
MAYOR	304,559.00	200,727.96	103,831.04	34.09
OFFICE OF YOUTH SERVICES	846,091.00	635,565.86	210,525.14	24.88
HUMAN RESOURCES	897,782.00	681,832.43	215,949.57	24.05
PLANNING & COMMUNITY DEVELOPMENT	2,682,014.00	2,065,402.74	616,611.26	22.99
TAX COLLECTOR	893,117.00	667,565.36	225,551.64	25.25
FIRE	27,221,721.00	22,060,467.56	5,161,253.44	18.96
POLICE	34,329,533.00	27,342,180.83	6,987,352.17	20.35
HEALTH	2,594,841.00	1,922,974.85	671,866.15	25.89
DEPARTMENT OF PUBLIC WORKS	35,583,320.00	32,351,881.93	3,231,438.07	9.08
WELFARE	1,509,824.00	952,166.38	557,657.62	36.94
LIBRARY	2,619,692.00	2,040,106.61	579,585.39	22.12
TOTAL AGENCIES	122,058,677.00	100,569,263.46	21,489,413.54	17.61
RESTRICTED ITEMS-				
SEVERANCE PAY	1,160,333.00	1,160,333.00	-	-
WORKERS COMPENSATION - SALARY	684,000.00	351,628.46	332,371.54	48.59
WORKERS COMPENSATION - MEDICAL	1,783,654.00	2,212,455.55	(428,801.55)	(24.04)
HEALTH INSURANCE	16,697,219.00	15,240,367.35	1,456,851.65	8.73
DENTAL INSURANCE	827,084.00	614,016.68	213,067.32	25.76
DEATH BENEFIT	71,186.00	51,334.22	19,851.78	27.89
DISABILITY INSURANCE	60,771.00	41,055.24	19,715.76	32.44
CITY RETIREMENT	13,921,677.00	11,302,132.09	2,619,544.91	18.82
FIRE STATE PENSION	7,542,465.00	5,645,100.64	1,897,364.36	25.16
POLICE STATE PENSION	8,242,374.00	6,885,865.21	1,356,508.79	16.46
FICA	3,786,615.00	3,185,741.99	600,873.01	15.87
UNEMPLOYMENT	10,000.00	26,001.02	(16,001.02)	(160.01)
TUITION	50,000.00	26,568.48	23,431.52	46.86
CGL INSURANCE	1,575,000.00	1,464,282.98	110,717.02	7.03
TOTAL RESTRICTED ITEMS	56,412,378.00	48,206,882.91	8,205,495.09	14.55

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Ten Months Ended April 30, 2026
 (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	740,582.45	88,251.55	10.65
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	50,449.95	29,550.05	36.94
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	13,536,730.49	6,503,313.51	32.45

TOTAL GENERAL FUND	\$ 198,511,099.00	\$ 162,312,876.86	\$ 36,198,222.14	18.23
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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Ten Months Ended April 30, 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	585,719.12	136,159.98	18.86
CITY CLERK	1,205,511.33	1,009,832.92	195,678.41	16.23
MEDO	207,906.35	155,668.47	52,237.88	25.13
CITY SOLICITOR	1,799,397.86	1,441,822.98	357,574.88	19.87
FINANCE	1,185,931.98	967,813.51	218,118.47	18.39
CENTRAL FLEET MANAGEMENT	3,742,081.31	2,942,198.22	799,883.09	21.38
INFORMATION SYSTEMS	2,215,299.57	1,801,788.67	413,510.90	18.67
MAYOR	289,942.90	224,388.01	65,554.89	22.61
OFFICE OF YOUTH SERVICES	659,744.58	533,862.72	125,881.86	19.08
HUMAN RESOURCES	779,195.84	638,181.53	141,014.31	18.10
PLANNING & COMMUNITY DEVELOPMENT	2,395,742.16	1,903,963.95	491,778.21	20.53
TAX COLLECTOR	757,872.28	600,793.37	157,078.91	20.73
FIRE	25,468,941.68	20,379,927.16	5,089,014.52	19.98
POLICE	31,931,301.12	25,504,382.32	6,426,918.80	20.13
HEALTH	2,061,572.99	1,605,580.68	455,992.31	22.12
DEPARTMENT OF PUBLIC WORKS	34,418,491.07	31,477,005.24	2,941,485.83	8.55
WELFARE	1,126,442.10	891,827.42	234,614.68	20.83
LIBRARY	2,458,624.25	1,930,523.80	528,100.45	21.48
TOTAL AGENCIES	113,495,878.47	94,647,780.09	18,848,098.38	16.61
RESTRICTED ITEMS-				
SEVERANCE PAY	1,000,000.00	1,000,000.00	-	-
WORKERS COMPENSATION - SALARY	564,908.60	470,818.25	94,090.35	16.66
WORKERS COMPENSATION - MEDICAL	2,167,586.20	1,979,671.54	187,914.66	8.67
HEALTH INSURANCE	15,672,901.03	12,665,872.16	3,007,028.87	19.19
DENTAL INSURANCE	891,603.74	763,860.37	127,743.37	14.33
DEATH BENEFIT	63,539.95	51,363.30	12,176.65	19.16
DISABILITY INSURANCE	49,102.04	39,450.29	9,651.75	19.66
CITY RETIREMENT	13,095,574.50	10,607,679.69	2,487,894.81	19.00
FIRE STATE PENSION	6,647,814.03	5,399,704.01	1,248,110.02	18.77
POLICE STATE PENSION	8,572,237.04	6,657,675.60	1,914,561.44	22.33
FICA	3,604,725.82	2,919,650.74	685,075.08	19.00
UNEMPLOYMENT	15,670.25	14,124.31	1,545.94	9.87
TUITION	29,327.77	28,911.09	416.68	1.42
CGL INSURANCE	1,834,446.97	1,463,614.16	370,832.81	20.21
TOTAL RESTRICTED ITEMS	54,209,437.94	44,062,395.51	10,147,042.43	18.72

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Ten Months Ended April 30, 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	820,442.95	17,136.85	2.05
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	72,841.44	7,474.43	9.31
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

TOTAL NON-DEPARTMENTAL ITEMS	19,700,437.16	12,154,180.82	7,546,256.34	38.31

TOTAL GENERAL FUND	\$ 187,405,753.57	\$ 150,864,356.42	\$ 36,541,397.15	19.50
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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Department - General Fund
 Non-Property Tax Revenues
 For The Ten Months Ended April 30, 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	1,138,936.98	(27,895.98)	(2.51)
CITY CLERK	2,206,790.00	1,287,481.08	919,308.92	41.66
MEDO	233,843.00	196,076.81	37,766.19	16.15
CITY SOLICITOR	774,621.00	657,400.75	117,220.25	15.13
FINANCE	12,819,498.00	3,344,246.09	9,475,251.91	73.91
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	4,151,093.20	380,082.80	8.39
TAX COLLECTOR	24,044,686.00	21,177,186.64	2,867,499.36	11.93
CENTRAL FLEET MANAGEMENT	40,000.00	34,672.97	5,327.03	13.32
FIRE	1,124,446.00	1,166,255.39	(41,809.39)	(3.72)
POLICE	1,301,620.00	984,785.38	316,834.62	24.34
HEALTH	227,500.00	185,325.70	42,174.30	18.54
DEPARTMENT OF PUBLIC WORKS	16,831,830.00	13,084,765.52	3,747,064.48	22.26
WELFARE	25,000.00	26,611.57	(1,611.57)	(6.45)
<hr style="border-top: 1px dashed black;"/>				
TOTAL AGENCIES	\$ 65,487,051.00	\$ 47,688,280.32	\$ 17,798,770.68	27.18
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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type - General Fund
 Non-Property Tax Revenues
 For The Ten Months Ended April 30, 2026
 (UNAUDITED)
 Budget Basis
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	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	20,000.00	63,869.72	(43,869.72)	(219.35)
INTEREST AND PENALTIES	602,000.00	686,040.91	(84,040.91)	(13.96)
CABLE FRANCHISE FEES	1,300,000.00	564,479.75	735,520.25	56.58
TOTAL TAXES, INTEREST AND PENALTIES	1,922,000.00	1,314,390.38	607,609.62	31.61
LICENSES AND PERMITS				
AUTO REGISTRATIONS	23,134,628.00	20,254,940.83	2,879,687.17	12.45
LICENSES	700,700.00	550,436.95	150,263.05	21.44
PERMITS	4,470,895.00	4,023,426.83	447,468.17	10.01
TOTAL LICENSES AND PERMITS	28,306,223.00	24,828,804.61	3,477,418.39	12.28
INTERGOVERNMENTAL				
FEDERAL REVENUES	387,776.00	348,643.75	39,132.25	10.09
PAYMENTS IN LIEU OF TAXES	1,073,041.00	1,054,321.50	18,719.50	1.74
STATE REVENUES	8,324,006.00	1,756,225.13	6,567,780.87	78.90
TOTAL INTERGOVERNMENTAL	9,784,823.00	3,159,190.38	6,625,632.62	67.71
SALES AND SERVICES				
GENERAL REVENUES	235,780.00	182,785.20	52,994.80	22.48
PUBLIC SAFETY	301,650.00	274,936.70	26,713.30	8.86
HIGHWAY	1,274,348.00	1,264,000.45	10,347.55	.81
HEALTH	10,000.00	6,210.00	3,790.00	37.90
CEMETERY, PARKS & RECREATION	2,060,606.00	2,091,911.97	(31,305.97)	(1.52)
ZONING BOARD	82,000.00	72,318.00	9,682.00	11.81
PARKING VIOLATIONS	10,000.00	12,086.00	(2,086.00)	(20.86)
COURT FINES	4,000.00	8,781.16	(4,781.16)	(119.53)
OTHER FINES	-	(920.08)	920.08	-
FEES	1,166,203.00	1,156,550.16	9,652.84	.83
WITNESS FEES	-	95.00	(95.00)	-
TOTAL SALES AND SERVICES	5,144,587.00	5,068,754.56	75,832.44	1.47
OTHER REVENUE SOURCES				
INTEREST INCOME	2,507,500.00	1,820,169.25	687,330.75	27.41
FUND TRANSFERS	3,229,636.00	15.95	3,229,620.05	100.00
REIMBURSEMENTS	3,485,599.00	2,885,940.75	599,658.25	17.20
RENTALS & LEASES	1,249,395.00	1,247,206.09	2,188.91	.18
SCHOOL CHARGEBACKS	9,804,788.00	7,306,774.55	2,498,013.45	25.48
MISCELLANEOUS	52,500.00	57,033.80	(4,533.80)	(8.64)
TOTAL OTHER REVENUE SOURCES	20,329,418.00	13,317,140.39	7,012,277.61	34.49
TOTAL	\$ 65,487,051.00	\$ 47,688,280.32	\$ 17,798,770.68	27.18

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues
 For The Ten Months Ended April 30, 2026
 Modified Budget FY 2025
 (UNAUDITED)
 Budget Basis
 MNTREVCOM1

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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)

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues

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For The Ten Months Ended April 30, 2026 and 2025

(UNAUDITED)

Budget Basis

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	10 MONTHS ACTUAL FY 2025	10 MONTHS ACTUAL FY 2026	DIFFERENCE ACTUAL 25 VS ACTUAL 26	PERCENTAGE DIFFERENCE OF FY25 VS FY26
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	-	63,869	63,869	-
INTEREST AND PENALTIES	626,436	686,040	59,604	9.51
CABLE FRANCHISE FEES	318,666	564,479	245,813	77.14
TOTAL TAXES, INTEREST AND PENALTIES	945,102	1,314,390	369,288	39.07
LICENSES AND PERMITS				
AUTO REGISTRATIONS	18,833,506	20,254,940	1,421,434	7.55
LICENSES	587,938	550,436	(37,501)	(6.38)
PERMITS	3,218,056	4,023,426	805,370	25.03
TOTAL LICENSES AND PERMITS	22,639,500	24,828,804	2,189,304	9.67
INTERGOVERNMENTAL				
FEDERAL REVENUES	467,754	348,643	(119,110)	(25.46)
PAYMENTS IN LIEU OF TAXES	1,052,641	1,054,321	1,680	.16
STATE REVENUES	2,400,926	1,756,225	(644,700)	(26.85)
TOTAL INTERGOVERNMENTAL	3,921,321	3,159,190	(762,130)	(19.44)
SALES AND SERVICES				
GENERAL REVENUES	176,189	182,785	6,596	3.74
PUBLIC SAFETY	249,506	274,936	25,430	10.19
HIGHWAY	1,157,112	1,264,000	106,888	9.24
HEALTH	6,135	6,210	75	1.22
CEMETERY, PARKS & RECREATION	2,049,252	2,091,911	42,659	2.08
ZONING BOARD	83,230	72,318	(10,912)	(13.11)
PARKING VIOLATIONS	6,491	12,086	5,595	86.20
COURT FINES	9,505	8,781	(723)	(7.62)
OTHER FINES	8,621	(920)	(9,541)	(110.67)
FEES	1,169,146	1,156,550	(12,595)	(1.08)
WITNESS FEES	125	95	(30)	(24.00)
TOTAL SALES AND SERVICES	4,915,312	5,068,754	153,442	3.12
OTHER REVENUE SOURCES				
INTEREST INCOME	3,199,090	1,820,169	(1,378,920)	(43.10)
FUND TRANSFERS	200	15	(184)	(92.03)
REIMBURSEMENTS	2,745,426	2,885,940	140,514	5.12
RENTALS & LEASES	1,179,765	1,247,206	67,441	5.72
SCHOOL CHARGEBACKS	7,909,111	7,306,774	(602,336)	(7.62)
MISCELLANEOUS	60,973	57,033	(3,939)	(6.46)
TOTAL OTHER REVENUE SOURCES	15,094,565	13,317,140	(1,777,424)	(11.78)
TOTAL	\$ 47,515,800	\$ 47,688,280	\$ 172,480	.36

City of Manchester, New Hampshire
 Parking Division
 Budgetary basis
 For the nine months ended April 30, 2026
 (unaudited)

Object Code Description	2026 Revised Budget	July 2025 - April 2026 Activity	2026 Balance
FEMA	-	-	-
Intergovernmental Total	-	-	-
Charges for Services Total	1,583,000	1,164,983	404,184
Licenses & Permits Total	2,308,779	1,953,825	354,954
Interest Total	2,500	35,808	(33,308)
Other Revenue Total	1,082,470	914,468	168,002
Grand Total	4,976,749	4,069,084	907,665
Salaries & Wages Total	733,074	594,479	138,595
Employee Benefits Total	503,126	376,390	126,736
Purchased Professional Services Total	23,000	20,943	2,057
Purchased Property Services Total	622,680	671,023	(48,343)
Other Purchased Services Total	61,200	45,943	15,257
Supplies & Materials Total	125,000	54,210	70,790
Capital Outlay Total	-	-	-
Miscellaneous Total	135,000	82,408	52,592
Non-Departmental Total	122,976	27,926	95,050
Reimburse City	2,650,693	-	2,650,693
Miscellaneous-Reimburse City Total	2,650,693	-	2,650,693
Grand Total	4,976,749	1,873,322	3,103,427
Excess (deficit) of revenues over expenditures	-	2,195,762	(2,195,762)

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.