COMMITTEE ON ACCOUNTS, ENROLLMENT AND REVENUE ADMINISTRATION

May 20, 2025 at 5:15 PM
Aldermanic Chambers, City Hall (3rd Floor)

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

AGENDA

The Chairman calls the meeting to order.

The Clerk calls the roll.

1. Update on the City's Revolving Loan Fund.
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, regarding the City's Monthly Financial Report (unaudited) for the first ten months of FY25.
Gentlemen, what is your pleasure?

4. Chairman Terrio advises that ordinances are to be considered for consistency with the rules of the Board and requests the Clerk to make a presentation.

"Amending Chapter 33: Human Resources of the Code of Ordinances of the City of Manchester by making necessary changes related to implementation of the modernized employee compensation plan effective July 1, 2025 and removing or changing applicable obsolete and outdated sections."
If the Committee so desires, a motion would be 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 7, 2025

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

Dear Honorable Committee Members,

Attached for your review is a summary of the City's revolving and recovery loan accounts.

Respectfully submitted,

Kim LeBlanc
Financial Analyst II

Enc.

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E-mail: Finance@ManchesterNH.gov • Website: www.manchesternh.gov

REVOLVING & RECOVERY LOANS
5/7/2025

Loan #	Revolving Loan - City	Original Loan Date	Original Loan Maturity Date	Original Loan Amount	Current Principal Balance	Current Interest Balance	Loan Activity
1	Maax Inc	5/29/2007	5/1/2019	$210,000.00	$75,804.61	$0.00	
2	Cedar & Oak	9/25/2008	1/1/2018	$41,000.00	$20,797.39	$0.00	
3	Delisle Market	1/28/2010	10/15/2020	$43,500.00	$22,962.42	$0.00	
4	Delisle Market - Energy Loan	1/28/2010	8/15/2020	$20,000.00	$12,145.35	$0.00	
5	Lazy Nicks	10/30/2009	10/30/2030	$40,000.00	$14,950.47	$0.00	Payment received 5/5/25
				$354,500.00	$146,660.24	$0.00	

SUMMARY NOTES:

Loans 1 thru 4 - Status current and in good standing.
Loan 5 - Over 30 days past due.

Loan #	Revolving Loan - MDC	Original Loan Date	Loan Maturity Date	Original Loan Amount	Current Principal Balance	Current Interest Balance	Loan Activity
6	844 Elm St	12/12/2003	5/12/2025	$250,000.00	$6,270.24	$29.35	
7	Palace Theatre Trust	1/24/2019	10/1/2029	$1,686,622.04	$1,686,622.04	$0.00	Interest calculated quarterly on outstanding principal amount due
				$1,936,622.04	$1,692,892.28	$29.35	

SUMMARY NOTES:

Loans 6 & 7 - 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
8	Sawaya Enterprises, Inc	7/23/2020	10/1/2025	$25,000.00	$2,180.29	$3.63	
9	Blackwood Law, PLLC	12/8/2022	11/1/2027	$25,000.00	$14,058.65	$23.43	
10	My CNA Now, LLC	12/8/2022	11/1/2027	$25,000.00	$14,058.65	$23.43	
11	3 Kitchen Bar & Grill LLC	5/17/2021	5/1/2026	$15,000.00	$5,578.31	$9.30	
				$90,000.00	$35,875.90	$59.79	

SUMMARY NOTES:

Loans 8 thru 10 - Status current and in good standing.
Loan 11 - Over 60 days past due.

Sharon Y. Wickens
Finance Officer

Michele A. Bogardus
Deputy Finance Officer

CITY OF MANCHESTER
Finance Department

May 6, 2025

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

Dear Honorable Committee Members,

Attached is a summary of the City's accounts receivables over 90 days, as well as, an aging report. Also included is a list of outstanding receivables that have been submitted to the City Solicitor for review and determination of collectability.

In summary, outstanding receivables over 90 days totals $2,236,094 out of $3,998,479 billed. April's outstanding receivables totaled $2,524,764 out of $4,507,526 billed.

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

Respectfully submitted,

Kim LeBlanc
Financial Analyst II

Enc.

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

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

Total Receivables Over 90 Days	Dept Code	**5/6/2025** Over 90 Days	**4/3/2025** Over 90 Days
Airport	25	$ 1,470,610.64	$ 1,735,382.53
EPD	27	$ 21,825.97	$ 21,825.97
Parking Department	52	$ 53,399.32	$ 54,564.49
Total Enterprise Funds		$ 1,545,835.93	$ 1,811,772.99
Building Maintenance	21	$ 8,883.39	$ 8,883.39
Fire Department	30	$ 474,604.25	$ 485,327.25
Highway	50, 51	$ 14,266.88	$ 15,169.96
Parks & Recreation	65	$ 11,697.00	$ 11,697.00
Police Department	33,34,35,36	$ 180,806.85	$ 191,912.98
Total General Fund		$ 690,258.37	$ 712,990.58
Grand Totals		**$ 2,236,094.30**	**$ 2,524,763.57**

General Fund receivables over $10,000 by customer				Explanation of Charges
FEMA	30	$ 439,776.52	$ 439,776.52	FEMA Reimbursement - In-process
School Administrative Unit	30	$ 12,568.91	$ 12,568.91	
Donald J Trump for Pres	33,34,35,36	$ 35,313.54	$ 35,313.54	SNHU Rally
FEMA	33,34,35,36	$ 35,250.00	$ 35,250.00	FEMA Reimbursement - In-process
Manchester Police Dept	33,34,35,36	$ 48,545.90	$ 48,802.02	
US Dept of Justice	33,34,35,36	$ 35,329.60	$ 35,329.60	
Totals		**$ 606,784.47**	**$ 607,040.59**	
Total General Fund receivables over 90 days less over $10,000		$ 83,473.90	$ 105,949.99	

5/7/2025

City of Manchester NH - Receivables
Over 90 Days as of 5/6/2025

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
21	8132-21	FEMA	$ 8,883.39	$ -	$ 8,883.39
21 - BUILDING MAINTENANCE TOTALS			**$ 8,883.39**	**$ -**	**$ 8,883.39**
25		010319, LLC	$ 30.00	$ -	$ 30.00
25		AIR GENERAL INC.	$ 185.00	$ 75.00	$ 110.00
25		ALLIED UNIVERSAL TECHNICAL SERVICES	$ 964.00	$ -	$ 964.00
25		AMBIUS, INC.	$ 524.00	$ -	$ 524.00
25		AMERICAN AIRLINES, INC.	$ 377,959.24	$ 46,680.32	$ 331,278.92
25		AMERIFLIGHT, LLC	$ 52,326.50	$ 21,691.13	$ 30,635.37
25		AMMON, KEITH	$ 20.00	$ -	$ 20.00
25		AT&T - NEW CINGULAR WIRELESS PCS, LLC	$ 0.17	$ 0.02	$ 0.15
25		ATLAS AIR, INC.	$ 75.00	$ -	$ 75.00
25		AUGUSTE, PAUL R.	$ 145.00	$ -	$ 145.00
25		AVELO AIRLINES, INC.	$ 303,322.34	$ 112,984.98	$ 190,337.36
25		AVIATION ASSOCIATES	$ 4,080.09	$ 1,335.47	$ 2,744.62
25		AVIS-BUDGET FAMILY	$ 24,555.22	$ 21,434.42	$ 3,120.80
25		BAE SYSTEMS	$ 1,275.00	$ 75.00	$ 1,200.00
25		BREEZE AVIATION GROUP, INC.	$ 160,792.49	$ 105,507.87	$ 55,284.62
25		BROCK, PAUL (B SQUARED INC.)	$ 495.00	$ -	$ 495.00
25		CARTIER GROUP LLC	$ 65.00	$ -	$ 65.00
25		CLEAR CHANNEL AIRPORTS	$ 8,510.41	$ -	$ 8,510.41
25		COMCAST BUSINESS	$ 7,818.30	$ -	$ 7,818.30
25		CONSOLIDATED COMMUNICATIONS	$ 450.00	$ -	$ 450.00
25		COTTON, JOHN	$ 65.00	$ -	$ 65.00
25		DEKA	$ 140.00	$ -	$ 140.00
25		DHART	$ 2,519.00	$ 750.00	$ 1,769.00
25		DUNKIN DONUTS	$ 1,250.14	$ -	$ 1,250.14
25		EGOLF, STEPHEN	$ 1,320.00	$ 475.00	$ 845.00
25		ENGIE SERVICES	$ 1,854.00	$ 75.00	$ 1,779.00
25		ENTERPRISE RENT-A-CAR	$ 32,755.09	$ 24,667.05	$ 8,088.04
25		ENVOY AIRLINES (AMERICAN AIRLINES SUBSIDIARY)	$ 56,867.89	$ -	$ 56,867.89
25		ERIC MITCHELL & ASSOCIATES	$ 25.00	$ -	$ 25.00
25		EVERGREEN HARVARD GROUP	$ 85.00	$ -	$ 85.00
25		FACILITY SOLUTIONS INC.	$ 628.00	$ -	$ 628.00
25		FEDERAL EXPRESS CORPORATION	$ 1,375.00	$ 900.00	$ 475.00
25		FEDERAL GRANTS	$ 881,650.97	$ 350,162.59	$ 531,488.38
25		FLIGHT ONE OWNERS ASSOCIATION	$ 174.90	$ -	$ 174.90
25		GAFF, BURNIE	$ 75.00	$ -	$ 75.00
25		GOJET AIRLINES DBA UNITED EXPRESS	$ 17,033.66	$ 9,682.29	$ 7,351.37
25		GRANITE STATE AMBASSADORS	$ 225.00	$ 150.00	$ 75.00
25		GROUP 1 REALTY NE, LLC	$ 30,030.08	$ -	$ 30,030.08
25		HANGAR 5	$ 1,597.04	$ 798.52	$ 798.52
25		HANGAR 5 ASSOCIATION	$ 160.00	$ -	$ 160.00
25		HERTZ CAR RENTAL	$ 75.00	$ -	$ 75.00
25		HOST INTERNATIONAL, INC.	$ 1,028.24	$ 150.00	$ 878.24
25		HUDSON GROUP	$ 20,473.56	$ 11,625.75	$ 8,847.81
25		INTERSTATE ELECTRICAL SERVICES	$ 140.00	$ 75.00	$ 65.00
25		JACOBS ENGINEERING GROUP INC	$ 240.00	$ -	$ 240.00
25		JEM FLIGHT, LLC	$ 957.34	$ 478.67	$ 478.67
25		JETBLUE AIRWAYS CORPORATION	$ 222,283.54	$ 193,388.06	$ 28,895.48
25		JITTA, BERNICE (BJ) (SAFLITE PILOT TRAINING INC.)	$ 810.00	$ 405.00	$ 405.00
25		JODICE, TIMOTHY	$ 1,667.12	$ -	$ 1,667.12
25		JP PEST SERVICES	$ 275.00	$ 150.00	$ 125.00
25		KEENAN TECHNICAL INDUSTRIES, INC.	$ 7,303.04	$ 7,163.04	$ 140.00
25		LEIDOS, SECURITY DETECTION & AUTOMATION, INC.	$ 379.00	$ -	$ 379.00
25		LONDONDERRY FLYING CLUB.	$ 868.00	$ 150.00	$ 718.00
25		MAKE-A-WISH NEW HAMPSHIRE	$ 2,031.25	$ 1,218.75	$ 812.50
25		MANCOAIR II, LLC	$ 8,321.55	$ 4,022.70	$ 4,298.85
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	$ 139.00	$ -	$ 139.00
25		MHT HEX HANGARS - JOSEPH CARTER	$ 65.00	$ -	$ 65.00
25		MHT HEX HANGARS - MARK WOODRUFF	$ 320.00	$ -	$ 320.00
25		MISCELLANEOUS	$ 489.98	$ -	$ 489.98
25		NATIONAL AVIATION SERVICES	$ 3,159.65	$ 675.00	$ 2,484.65
25		NH LIFE SCIENCES	$ 4,875.00	$ 3,656.25	$ 1,218.75
25		PIKE INDUSTRIES	$ 2,358.00	$ -	$ 2,358.00
25		PRO STAR AVIATION	$ 1,050.00	$ 975.00	$ 75.00
25		PRO STAR PROPERTIES II, LLC	$ 9,306.05	$ 9,026.05	$ 280.00
25		REPUBLIC AIRLINES D/B/A AMERICAN EAGLE	$ 3,885.41	$ -	$ 3,885.41
25		REPUBLIC AIRLINES DBA UNITED EXPRESS	$ 6,782.96	$ -	$ 6,782.96
25		SDNE, LLC	$ 129.00	$ -	$ 129.00
25		SEACOAST BUSINESS MACHINES	$ 140.00	$ -	$ 140.00
25		SIGNATURE FLIGHT SUPPORT CORPORATION	$ 95,705.72	$ 40,864.06	$ 54,841.66
25		SIT BACK & RELAX, LLC	$ 299.77	$ -	$ 299.77
25		SMARTE CARTE, INC.	$ 167.88	$ 23.62	$ 144.26
25		SOUTHWEST AIRLINES, INC.	$ 408,890.98	$ 408,825.98	$ 65.00
25		SPIRIT AIRLINES, INC.	$ 42,304.16	$ 32,521.63	$ 9,782.53
25		STATE GRANTS	$ 17,251.68	$ -	$ 17,251.68
25		SUN COUNTRY INC. DBA SUN COUNTRY AIRLINES	$ 25,272.66	$ 5,719.34	$ 19,553.32
25		T-MOBILE NORTHEAST, LLC	$ 1,111.08	$ 253.12	$ 857.96
25		TREGO/DUGAN AVIATION OF GRAND ISLAND, INC.	$ 3,341.18	$ 2,970.55	$ 370.63

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
25		TREGO-DUGAN AVIATION OF GRAND ISLAND, INC.	$ 8,110.00	$ 4,800.00	$ 3,310.00
25		TSA UTILITY REIMB. OTA 70T01021T7668N057 (TSA-OTA 2021)	$ 27,641.52	$ 8,973.94	$ 18,667.58
25		UNIFI	$ 2,540.00	$ 375.00	$ 2,165.00
25		UNITED AIRLINES, INC.	$ 54,167.43	$ 53,957.50	$ 209.93
25		VERIZON WIRELESS	$ 65.03	$ -	$ 65.03
25		WEISZMANN, ERIK	$ 45.00	$ -	$ 45.00
25		WIGGINS AIRWAYS	$ 205.00	$ -	$ 205.00
25 - AIRPORT TOTALS			**$ 2,960,499.31**	**$ 1,489,888.67**	**$ 1,470,610.64**
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	$ 190.14	$ -	$ 190.14
27	3117	WIND RIVER ENVIRONMENTAL	$ 11,697.47	$ 11,344.26	$ 353.21
27 - EPD TOTALS			**$ 33,170.23**	**$ 11,344.26**	**$ 21,825.97**
30	33850	168 MERRIMACK ST LLC	$ 1,323.00	$ -	$ 1,323.00
30	15581	234 MERRIMACK ST LLC	$ 1,255.34	$ 600.10	$ 655.24
30	28454	300 GAY ST ACQUISITION	$ 1,080.00	$ -	$ 1,080.00
30	34300	447 UNION STREET, LLC.	$ 1,620.00	$ 540.00	$ 1,080.00
30	34433	71-73 MANCHESTER ST LLC	$ 133.00	$ 7.50	$ 125.50
30	34929	749 EAST INDUSTRIAL LLC	$ 1,201.50	$ 596.70	$ 604.80
30	30122	79 CARL DR. REALTY, LLC	$ 1,620.00	$ 540.00	$ 1,080.00
30	33447	AMR REAL ESTATE HOLDING	$ 1,080.00	$ 540.00	$ 540.00
30	33263	BARRETT, GREGORY J REV TRUST	$ 540.00	$ -	$ 540.00
30	30102	BT PROPERTY LLC	$ 2,160.00	$ 1,080.00	$ 1,080.00
30	30414	CP MANAGEMENT	$ 1,080.00	$ 540.00	$ 540.00
30	33662	CVS	$ 1,620.00	$ 540.00	$ 1,080.00
30	8132-30	FEMA	$ 439,776.52	$ -	$ 439,776.52
30	32576	FINCH, RUTH	$ 540.00	$ -	$ 540.00
30	21771	GAMACHE INVESTMENT PROPERTIES	$ 1,080.00	$ 540.00	$ 540.00
30	33633	HERTZ CORP	$ 215.00	$ -	$ 215.00
30	34961	KNOWLES, DYLAN	$ 582.50	$ 37.50	$ 545.00
30	30113	LEROCQUE, KRISTINE	$ 1,080.00	$ -	$ 1,080.00
30	7335	NEW BEECH HILL NH LLC	$ 2,949.00	$ 1,468.20	$ 1,480.80
30	33299	NGUYEN, YEN	$ 1,485.00	$ 540.00	$ 945.00
30	32631	PARAGON INVESTMENTS LLC	$ 1,620.00	$ 540.00	$ 1,080.00
30	34348	PHAM, MY KIM THI	$ 1,620.00	$ 540.00	$ 1,080.00
30	34117-30	QUEEN CITY PRIDE INC	$ 753.10	$ -	$ 753.10
30	33288	REALTY INCOME CORPORATION	$ 540.00	$ -	$ 540.00
30	11092	RITE AID CORPORATION	$ 540.00	$ -	$ 540.00
30	64	SCHOOL ADMINISTRATIVE UNIT	$ 57,058.31	$ 44,489.40	$ 12,568.91
30	23356	SED LLC	$ 1,070.00	$ 540.00	$ 530.00
30	34978	SPLB PROP. LLC	$ 1,514.50	$ 97.50	$ 1,417.00
30	34983	STRATTON OAKMONT INC.	$ 1,132.93	$ 593.35	$ 539.58
30	5283	UNITED PARCEL SERVICE	$ 1,201.50	$ 596.70	$ 604.80
30	2487	US POST OFFICE	$ 1,776.10	$ 1,676.10	$ 100.00
30 - FIRE TOTALS			**$ 531,247.30**	**$ 56,643.05**	**$ 474,604.25**
33	33197	DONALD J TRUMP FOR PRESIDENT	$ 35,313.54	$ -	$ 35,313.54
33	8132	FEMA	$ 35,250.00	$ -	$ 35,250.00
33	1503	HIDDEN TREASURE	$ 5.56	$ 1.39	$ 4.17
33	2521	MANCHESTER POLICE DEPT	$ 82,636.52	$ 34,090.62	$ 48,545.90
33	4301	US DEPARTMENT OF JUSTICE	$ 41,267.98	$ 5,938.38	$ 35,329.60
34	85	ASPLUNDH TREE EXPERT CO	$ 2,169.50	$ -	$ 2,169.50
34	32754	ATLANTIC PAVING	$ 365.00	$ -	$ 365.00
34	35094	AVATAR CONSTRUCTION, INC	$ 2,736.00	$ 1,606.40	$ 1,129.60
34	34121	BANDIT OFFROAD	$ 645.00	$ 45.00	$ 600.00
34	2559	CONTROL TECHNOLOGIES	$ 254.00	$ -	$ 254.00
34	33707	CVS PHARMACY	$ 254.00	$ -	$ 254.00
34	35231	D&Y CLEANING	$ 353.60	$ 24.00	$ 329.60
34	7965	EAST COAST SIGNAL	$ 882.50	$ -	$ 882.50
34	22443	HANNAFORD SUPERMARKETS	$ 21,274.00	$ 21,154.00	$ 120.00
34	33637	J PASCY QUALITY PAINTING	$ 254.00	$ -	$ 254.00
34	17616	NBC NEWS	$ 7,140.00	$ -	$ 7,140.00
34	34454	NCCL ENTERPRISES	$ 638.75	$ -	$ 638.75
34	33988	NEW WAVE COMMUNICATIONS	$ 2,039.00	$ 644.80	$ 1,394.20
34	33617	OUT FRONT MEDIA	$ 254.00	$ -	$ 254.00
34	30231	PRO LINE DEVELOPMENT	$ 693.50	$ -	$ 693.50
34	34117-34	QUEEN CITY PRIDE INC	$ 4,378.50	$ -	$ 4,378.50
34	9601	SIGN GALLERY	$ 327.25	$ -	$ 327.25
34	33316	ST MORITZ SECURITY SERVICE	$ 492.00	$ -	$ 492.00
34	33992	THE NATURE CONSERVANCY	$ 254.00	$ -	$ 254.00
34	30901	WADLEIGH, STARR & PETER	$ 292.00	$ -	$ 292.00
34	6357	WAVEGUIDE INC	$ 14,829.30	$ 14,822.70	$ 6.60
34	62	YEE DYNASTY	$ 4,346.44	$ 211.80	$ 4,134.64
33, 34, 35, & 36 - POLICE TOTALS			**$ 259,345.94**	**$ 78,539.09**	**$ 180,806.85**
50	34869	ALBERDING, MATTHEW	$ 109.46	$ -	$ 109.46
50	34125	BACELAR, CHRISTINA	$ 5.08	$ -	$ 5.08
50	35076	BAIRD, MATTHEW	$ 13.51	$ 0.36	$ 13.15
50	35203	BEALS, THOMAS	$ 52.70	$ 1.48	$ 51.22
50	34126	BEAUDET, RICHARD	$ 50.69	$ -	$ 50.69
50	12076	BENITEZ, EDISON R	$ 67.26	$ 1.78	$ 65.48
50	34892	BENNIE, DAVID	$ 78.80	$ 2.06	$ 76.74

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
50	34284	BERNEY, JOSHUA	$ 109.18	$ -	$ 109.18
50	35077	BLANCHETTE, MARK	$ 44.20	$ 1.20	$ 43.00
50	34569	BOSCO, ANDREW	$ 43.38	$ -	$ 43.38
50	34984	BOWEN, KEVIN	$ 17.67	$ 0.48	$ 17.19
50	34681	BRIDGES, JASON	$ 111.89	$ -	$ 111.89
50	35074	CAMERON, PAUL	$ 118.27	$ 3.22	$ 115.05
50	34821	CARIGNAN, ANTHONY	$ 73.95	$ -	$ 73.95
50	35041	CASTRILLON HINCAPIE, DI	$ 58.82	$ 1.58	$ 57.24
50	34285	CASWELL, HEATHER	$ 88.04	$ -	$ 88.04
50	35146	CHASE, JAMES	$ 34.07	$ 0.94	$ 33.13
50	34380	COFFEY, JOSEPH	$ 33.46	$ -	$ 33.46
50	35393	COLON, LUIS	$ 177.83	$ 10.08	$ 167.75
50	34308	CONLEY, JUSTIN	$ 144.78	$ -	$ 144.78
50	34683	CORMIER, GARY	$ 164.90	$ 4.40	$ 160.50
50	34000	CORREA, XAVIER MORALES	$ 133.31	$ -	$ 133.31
50	34605	COX, KEVIN	$ 221.76	$ -	$ 221.76
50	34127	CRAIG, LAURIE	$ 47.96	$ -	$ 47.96
50	34985	CUNNINGHAM, CRAIG	$ 42.81	$ 1.14	$ 41.67
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	$ 2.00	$ 69.50
50	34789	DELISLE, MICHAEL	$ 296.95	$ -	$ 296.95
50	34724	DENMARK, MATTHEW	$ 32.45	$ -	$ 32.45
50	35256	DESOUZA MACHADO, SILAS	$ 50.09	$ 1.42	$ 48.67
50	35264	DICEY, SHAWNEE	$ 70.50	$ 2.00	$ 68.50
50	34685	DOBROVIC, ALEKSANDAR	$ 30.94	$ -	$ 30.94
50	35053	DOBSON, JONATHAN	$ 33.35	$ 0.90	$ 32.45
50	34912	DODGE, KAREN	$ 63.30	$ 1.66	$ 61.64
50	34571	DOHERTY, SHAWN	$ 45.65	$ -	$ 45.65
50	34725	ECONOMIDES, CHRISTIAN	$ 36.25	$ -	$ 36.25
50	35394	ELLIS, STACY	$ 306.42	$ 8.92	$ 297.50
50	34791	ELVIR, SPAHIC	$ 67.75	$ -	$ 67.75
50	33970	ESTRADA, HERIBERTO GARC	$ 86.52	$ -	$ 86.52
50	32524	EVERGREEN MANAGEMENT GR	$ 316.59	$ 304.25	$ 12.34
50	3127	EVERSOURCE	$ 97,303.34	$ 97,229.55	$ 73.79
50	35054	FELIX, JOEL	$ 82.63	$ 2.22	$ 80.41
50	34204	FORBES, TREY	$ 6.12	$ -	$ 6.12
50	34792	FREEMAN, MORGAN	$ 112.35	$ -	$ 112.35
50	34915	GAGNON, JON-LUC	$ 104.95	$ 2.74	$ 102.21
50	34406	GARAMELLA, BENJAMIN	$ 38.71	$ -	$ 38.71
50	34407	GARCIA, JAMIE	$ 79.65	$ 1.84	$ 77.81
50	35055	GELINAS, JEFFREY	$ 11.78	$ 0.32	$ 11.46
50	35075	GEROW, JAHMAR GATHRIGHT	$ 135.38	$ 3.68	$ 131.70
50	35191	GUDZEVICH, MICHAEL	$ 148.13	$ 3.79	$ 144.34
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	$ 6.40	$ 213.50
50	34311	HOULE, MATTHEW	$ 24.16	$ -	$ 24.16
50	34573	JOHNS, MIRANDA	$ 136.79	$ -	$ 136.79
50	34408	JOHNSON, BRIAN	$ 51.62	$ 1.36	$ 50.26
50	35322	JOHNSON, THOMAS	$ 118.71	$ 3.46	$ 115.25
50	34287	JUMA, HAMISI	$ 156.66	$ 4.26	$ 152.40
50	34824	KIMBALL, CHAD	$ 38.95	$ -	$ 38.95
50	34796	LANDRY, HYACINTH	$ 65.60	$ -	$ 65.60
50	34437	LANDRY, PAUL	$ 5.88	$ -	$ 5.88
50	34727	LANTAINGE, PETER	$ 170.07	$ -	$ 170.07
50	34728	LARA, JONATHAN	$ 79.85	$ -	$ 79.85
50	34409	LAROCHE, MELISSA	$ 43.89	$ -	$ 43.89
50	33920	LEPAGE, ROBIN	$ 17.25	$ -	$ 17.25
50	18609	LIBERTY UTILITIES, INC	$ 7,566.37	$ 6,736.75	$ 829.62
50	34617	LUCIA, DAVID	$ 66.65	$ -	$ 66.65
50	34575	LUICHA, DAVID	$ 69.28	$ -	$ 69.28
50	34717	MACHADO, JOSHUA	$ 61.04	$ -	$ 61.04
50	34798	MALM, TIMOTHY	$ 152.10	$ -	$ 152.10
50	35082	MARCHANT, CODY	$ 82.91	$ 2.26	$ 80.65
50	35207	MARTINEZ PEREZ, RAFAEL	$ 54.08	$ 1.58	$ 52.50
50	34689	MARTINEZ, RICHARD	$ 328.72	$ -	$ 328.72
50	34234	MCMAHON, ROBERT	$ 14.59	$ -	$ 14.59
50	34094	MILLER, STEVEN	$ 28.59	$ -	$ 28.59
50	35153	MONTEMBEAULT, JEFFREY	$ 24.79	$ 0.68	$ 24.11
50	34379	MOORE, BRUCE	$ 548.39	$ -	$ 548.39
50	34201	MOORE, NATHANIEL	$ 86.87	$ -	$ 86.87
50	34175	NAGY, JUSTIN	$ 74.80	$ -	$ 74.80
50	34818	NORTH & SOUTH CONSTRUCT	$ 33.60	$ -	$ 33.60
50	34438	PEKHNYK, ANDRIY	$ 622.97	$ -	$ 622.97
50	34181	PORTER, APRIL	$ 55.00	$ -	$ 55.00
50	34178	POULIN, RYAN	$ 87.43	$ -	$ 87.43
50	34558	PRESCOTT, JULIAN	$ 188.31	$ -	$ 188.31

TYPE	CUST ID	NAME	TOTAL		CURRENT - 90 DAYS DUE		OVER 90 DAYS DUE	
50	34117	QUEEN CITY PRIDE INC	$	1,346.97	$	-	$	1,346.97
50	34730	RAMIREZ, WILLIAM	$	240.05	$	-	$	240.05
50	34004	REDDINGTON, AUSTIN	$	69.22	$	1.98	$	67.24
50	34939	REYNOLDS, JOSEPH	$	228.68	$	6.04	$	222.64
50	16772	RICARD, DUANE	$	72.63	$	-	$	72.63
50	35324	RICHARDSON, OLIVIA	$	5.16	$	0.16	$	5.00
50	35154	RILEY, DENNIS	$	194.27	$	5.34	$	188.93
50	35325	RIVARD, JASON	$	100.94	$	2.94	$	98.00
50	34800	RIVERA, EDWIN	$	82.92	$	-	$	82.92
50	35326	RIVERS, COREY	$	57.43	$	1.68	$	55.75
50	34518	RODRIGUES, ANTONIO SILV	$	28.20	$	-	$	28.20
50	34877	ROSADO, NICOLAS	$	122.53	$	-	$	122.53
50	32628	ROWELL SERVICES	$	300.60	$	225.00	$	75.60
50	34176	SALAS, JERRY	$	62.25	$	-	$	62.25
50	34627	SAMUEL, SUSAN	$	13.15	$	-	$	13.15
50	34458	SANTOS, ANTHONY	$	39.80	$	-	$	39.80
50	34872	SANTOS, NICHOLAS	$	81.76	$	-	$	81.76
50	34202	SARETTE, DOUGLAS	$	26.00	$	-	$	26.00
50	35157	SCOTT, KESTON	$	51.51	$	1.42	$	50.09
50	34731	SENNETT, KIMBERLY	$	66.52	$	-	$	66.52
50	34814	SIROIS, ROBERT	$	61.48	$	1.74	$	59.74
50	33884	SMITH, JACOB	$	32.33	$	-	$	32.33
50	35083	SULLIVAN, TIMOTHY	$	50.01	$	1.36	$	48.65
50	34322	SWAIN CONSTRUCTION	$	561.97	$	-	$	561.97
50	35165	TABER, CAROLYN	$	59.15	$	1.66	$	57.49
50	35196	TESSIER, ANTONIO	$	9.40	$	0.26	$	9.14
50	11134	THE RESOURCE COMPANY	$	147.64	$	3.58	$	144.06
50	35197	TORRES, VICTOR	$	5.40	$	0.16	$	5.24
50	34907	TURNER, WILLIAM	$	74.45	$	1.94	$	72.51
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	$	5.36	$	186.79
50	34706	WEATHERS, VANESSA	$	61.04	$	-	$	61.04
50	34317	WHEELER, AMY	$	165.18	$	-	$	165.18
50	35327	WIGGIN, JOSHUA	$	46.86	$	1.36	$	45.50
50	35084	ZAGARELLA, JOSEPH	$	88.40	$	2.40	$	86.00
50 & 51 - HIGHWAY TOTALS			**$**	**118,882.02**	**$**	**104,615.14**	**$**	**14,266.88**
52	25446	844 ELM ST. LLC	$	510.00	$	-	$	510.00
52	35168	ABEKA, SOLANGE	$	449.96	$	339.96	$	110.00
52	33835	ALLEN, SCOTT	$	248.20	$	7.83	$	240.37
52	33622	ARCADIA FINANCIAL GROUP	$	775.56	$	774.96	$	0.60
52	34363	ARISTA, ROSE	$	141.60	$	5.40	$	136.20
52	34901	BALCOM, ROGER	$	736.32	$	128.52	$	607.80
52	34307	BALLIRO, DEAN	$	97.63	$	96.56	$	1.07
52	33898	BARNETT, ANTHONY	$	170.00	$	-	$	170.00
52	25450	BAROODY AND GREENWOOD	$	6,120.00	$	4,590.00	$	1,530.00
52	35299	BAROWSKI, MELISSA	$	605.24	$	520.24	$	85.00
52	35161	BEAUREGARD, JOANNE	$	143.35	$	65.86	$	77.49
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	$	16.20	$	416.70
52	34239	BHARDWAJ, AyJy	$	536.88	$	19.20	$	517.68
52	22266	BONIFY, LLC	$	510.00	$	255.00	$	255.00
52	35253	BOULDIN, AMANDA	$	786.76	$	531.76	$	255.00
52	34721	BRISSETTE, MATTHEW	$	424.80	$	17.10	$	407.70
52	33936	BRUNO, MARK	$	708.00	$	27.00	$	681.00
52	34719	BURDICK, DESIRAE	$	427.20	$	367.20	$	60.00
52	35085	BURNHAM, TIM	$	479.18	$	374.18	$	105.00
52	32770	CARE COUNSELING SERVICE	$	1,455.00	$	-	$	1,455.00
52	34381	CARLSON, MARIA	$	129.92	$	4.98	$	124.94
52	33605	CHANIN, JILL	$	255.00	$	-	$	255.00
52	25479	CITIZENS BANK	$	5,919.75	$	4,080.00	$	1,839.75
52	32141	CLERK, HARRY	$	419.40	$	16.20	$	403.20
52	25544	CMS REAL ESTATE LLC	$	1,190.00	$	510.00	$	680.00
52	34952	COFFEY, CHARLES	$	336.00	$	22.50	$	313.50
52	35319	COLON PAGAN, DAMIAN IZA	$	427.20	$	367.20	$	60.00
52	34412	CONATON, WILLIAM	$	466.34	$	17.43	$	448.91
52	33388	CONNOR, MATTHEW	$	350.08	$	10.83	$	339.25
52	34009	CONTRERAS, FREDDY	$	1,190.00	$	-	$	1,190.00
52	34810	COS MOM CON SHOP	$	178.96	$	8.96	$	170.00
52	34320	COTTON, LEILANI	$	508.20	$	18.90	$	489.30
52	35217	COVENEY, BILL	$	363.04	$	21.76	$	341.28
52	33930	CREATIVE FRAMING	$	425.00	$	-	$	425.00
52	34632	CRUZ, EIDON	$	111.19	$	4.29	$	106.90
52	31099	CURTIS, RICKY	$	186.42	$	6.54	$	179.88
52	34293	DAIGLE CLARK, HEATHER	$	425.00	$	-	$	425.00

City of Manchester NH - Receivables
Over 90 Days as of 5/6/2025

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
52	34292	DE LEON, INES	$ 135.73	$ 4.98	$ 130.75
52	35298	DESISTO, SHAUNA	$ 449.96	$ 339.96	$ 110.00
52	33713	DIFUSCO, NIKELLE	$ 283.20	$ 10.80	$ 272.40
52	34867	DUGUAY, JOHNATHAN	$ 340.50	$ 13.50	$ 327.00
52	32201	DULCES BAKERY, LLC.	$ 157.31	$ 4.98	$ 152.33
52	33732	GAGNON, MARK	$ 1,530.00	$ -	$ 1,530.00
52	32561	GAINOR, EDWARD	$ 510.00	$ -	$ 510.00
52	35200	GALFO, EMMI	$ 126.30	$ 6.30	$ 120.00
52	28497	GLOBAL PLASTICS	$ 1,190.75	$ 1,100.00	$ 90.75
52	33771	GONZALES, ELIJAH	$ 255.00	$ -	$ 255.00
52	34163	GRASSO, MONICA	$ 598.53	$ 19.92	$ 578.61
52	33734	GUGUAI, PEYOUR	$ 850.00	$ -	$ 850.00
52	35218	HARKER, CHRIS	$ 92.25	$ 32.25	$ 60.00
52	25873	HART, JULIE	$ 595.00	$ 85.00	$ 510.00
52	35070	HOLLENBECK, NICOLE	$ 620.70	$ 379.80	$ 240.90
52	34947	HOMETOWN REFUND	$ 368.16	$ 15.36	$ 352.80
52	33240	LAFFERTY, TANYA	$ 985.50	$ 32.40	$ 953.10
52	35046	LEO, AZURE	$ 384.30	$ 15.30	$ 369.00
52	35096	LIFE IN BLOOM COUNSELIN	$ 357.92	$ 14.08	$ 343.84
52	34133	LOGAN, SHANITA	$ 341.18	$ 9.96	$ 331.22
52	33177	MALONE, ANDREW	$ 977.50	$ -	$ 977.50
52	35345	MAREAN, SCOTT	$ 427.20	$ 367.20	$ 60.00
52	35163	MARTIN, MICHELLE	$ 295.75	$ 18.26	$ 277.49
52	25548	MCLANE MIDDLETON PROF A	$ 2,680.80	$ 2,498.00	$ 182.80
52	33813	MONTY, THOMAS	$ 255.00	$ -	$ 255.00
52	34774	MURPHY, BRIAN	$ 751.68	$ 47.36	$ 704.32
52	34638	N & M REALTY LLC	$ 768.60	$ 30.60	$ 738.00
52	33968	NESBETH, KATHRYN	$ 547.68	$ 29.05	$ 518.63
52	24984	NH DEMOCRATIC PARTY	$ 3,063.40	$ 173.40	$ 2,890.00
52	34335	OLSON, JENNIFER	$ 867.60	$ 32.40	$ 835.20
52	34240	ORTIZ, NICHOLAS	$ 255.00	$ -	$ 255.00
52	33588	OSMAN, MAZIN	$ 508.11	$ 18.90	$ 489.21
52	33900	PEREZ, MILITZA	$ 170.00	$ -	$ 170.00
52	33842	POISSON, KENNETH	$ 160.63	$ 4.98	$ 155.65
52	35336	RICHARDS, CHRISTOPHER	$ 427.20	$ 367.20	$ 60.00
52	34106	RIVERA, EDISON TARDI	$ 651.00	$ 21.60	$ 629.40
52	34837	RIVERA, TANIA	$ 388.45	$ 15.30	$ 373.15
52	33989	ROBY-DAIGLE, MERCEDES	$ 328.20	$ 10.80	$ 317.40
52	34641	RODRIGUEZ, GAMALIER	$ 925.73	$ 57.40	$ 868.33
52	33170	ROMARY, THOMAS	$ 1,020.00	$ -	$ 1,020.00
52	34886	ROYCE, ANN	$ 193.22	$ 9.96	$ 183.26
52	34164	RUSSAMANS, ROBERT	$ 425.00	$ -	$ 425.00
52	33097	SAVARY, AMBER	$ 1,190.00	$ -	$ 1,190.00
52	34361	SCHROEDER, CHRISTOPHER	$ 200.72	$ 7.68	$ 193.04
52	34008	SCHWAB, MATTHEW	$ 588.90	$ 21.60	$ 567.30
52	32901	SEBA, APELETE CURTIS J	$ 85.00	$ -	$ 85.00
52	30959	SOUCY, JOEL	$ 425.00	$ -	$ 425.00
52	21704	SOUTHERN NH UNIVERSITY	$ 510.00	$ -	$ 510.00
52	33259	STACKPOLE, ANTHONY	$ 218.80	$ 6.15	$ 212.65
52	25585	STATE OF NHJud-VicOnStH	$ 680.00	$ -	$ 680.00
52	33907	STREHLOW, WILLIAM	$ 935.00	$ -	$ 935.00
52	34784	SWIST, DYLAN	$ 201.60	$ 8.10	$ 193.50
52	34737	TALLINI, KARLA	$ 282.30	$ 10.80	$ 271.50
52	34716	TEAM KENNEDY	$ 405.75	$ -	$ 405.75
52	33745	TOWER, THOMAS	$ 255.00	$ -	$ 255.00
52	4312	UNH-MANCHESTER	$ 1,020.00	$ -	$ 1,020.00
52	34206	VINCIGUERRA, LORI	$ 296.27	$ 295.44	$ 0.83
52	34103	VINSON, PATRICK	$ 242.10	$ 8.10	$ 234.00
52	34551	WILLIS, JOHN	$ 720.44	$ 26.88	$ 693.56
52	3278	YWCA	$ 9,958.33	$ 1,847.70	$ 8,110.63
52 - PARKING TOTALS			**$ 74,645.33**	**$ 21,246.01**	**$ 53,399.32**
65	35401	DIVER, CHRIS	$ 6,681.38	$ 2.38	6,679.00
65	35402	ZELANES, JEREMY	$ 5,123.62	$ 105.62	5,018.00
65 - PARKS & RECREATION TOTALS			**$ 11,805.00**	**$ 108.00**	**$ 11,697.00**
GRAND TOTALS			**$ 3,998,478.52**	**$ 1,762,384.22**	**$ 2,236,094.30**

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	
3/29/2018	CE	Ahmedamin, Sandra	7/17/2017	$ 1,150.00	$ 878.00	$ 86.25	$ 964.25	Paying court approved $50/month payment until full debt satisfied. 3/9/20 $200 Overdue payment received.	Balance per Planning on 6/21- $814.25 plus $150 from 7/13/23
12/11/2024	EPD	Liberty Septic	various	$21,162.62	$21,162.62	$ -	$ 21,162.62	Closed by GRC 12/5/2024	
12/11/2024	Fire	168 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	
12/11/2024	Fire	MAHMUTOVIC, MUHAREM	1/1/2023	$ 1,080.00	$ 1,080.00	$ -	$ 1,080.00	**PIF 4/23/25**, Closed by GRC 12/5/24, previously sent collections/solicitors	

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

Payment Received

New Submission

5/7/2025

Sharon Y. Wickens
Finance Officer

Michele A. Bogardus
Deputy Finance Officer

CITY OF MANCHESTER

Finance Department

May 12, 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 2025.

***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 19.56% for 2025 compared to 18.06% a year ago. Health insurance costs for 2025 are tracking favorably through April. A comparison of retirement payouts through April for FY 2025 and 2024 is as follows:

	2025	2024
Payments	$ 1,277,435	$ 1,173,900
Retirements		
Police	368,014	133,513
Fire	410,560	528,087
DPW	154,036	289,878
All Other	344,825	222,422
Total	1,277,435	1,173,900

The following amounts have been transferred from the FY 2025 Contingency Account as of 4/30/25:

Original Budget	7/1/2024	200,000.00
West Nile Virus Treatment BMA Approved 9/3/24	9/3/2024	(25,000.00)
West Nile Virus Treatment BMA Approved 9/3/24	10/25/2024	25,000.00
Revised Balance - posted		200,000.00

Revenues:

Revenues for the first ten months of fiscal year 2025 are $461 thousand lower than a year ago. Auto Registrations are $646 thousand higher and Interest Income is $202 thousand higher than the same period a year ago. Offsetting the increases is State Revenues at $1.1 million lower than the same period a year ago due to additional funding received by the State of NH in fiscal year 2024 and timing of receipts from the State of NH. Cable Franchise Fees are $390 thousand lower than the same period a year ago. School Chargebacks are $340 thousand lower than the same period a year ago primarily due to less timely billing in the Parks and Facilities Divisions of the Department of Public Works.

Sincerely,

Sharon Y. Wickens
Finance Officer

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

CITY OF MANCHESTER
NEW HAMPSHIRE

FINANCIAL REPORTS

FOR THE TEN MONTHS ENDED
APRIL 30, 2025

UNAUDITED

CITY OF MANCHESTER, NEW HAMPSHIRE

PRELIMINARY FINANCIAL STATEMENTS

TABLE OF CONTENTS

FOR THE TEN MONTHS ENDED APRIL 30, 2025

(UNAUDITED)

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
MNTBUDNBN1

	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	880,069.00	584,714.07	295,354.93	33.56
CITY CLERK	1,260,490.00	1,009,907.92	250,582.08	19.88
MEDO	223,888.00	155,668.47	68,219.53	30.47
CITY SOLICITOR	2,121,199.00	1,441,820.06	679,378.94	32.03
FINANCE	1,246,508.00	983,225.75	263,282.25	21.12
CENTRAL FLEET MANAGEMENT	3,910,903.00	2,940,577.08	970,325.92	24.81
INFORMATION SYSTEMS	2,223,386.00	1,801,733.90	421,652.10	18.96
MAYOR	301,059.00	226,505.49	74,553.51	24.76
OFFICE OF YOUTH SERVICES	659,442.00	533,106.30	126,335.70	19.16
HUMAN RESOURCES	815,496.00	637,942.53	177,553.47	21.77
PLANNING & COMMUNITY DEVELOPMENT	2,548,264.00	1,900,164.16	648,099.84	25.43
TAX COLLECTOR	821,200.00	600,614.89	220,585.11	26.86
FIRE	25,594,559.00	20,377,741.14	5,216,817.86	20.38
POLICE	32,166,107.00	25,497,975.48	6,668,131.52	20.73
HEALTH	2,177,859.00	1,606,114.90	571,744.10	26.25
DEPARTMENT OF PUBLIC WORKS	33,826,822.00	31,492,307.61	2,334,514.39	6.90
WELFARE	1,130,321.00	890,147.69	240,173.31	21.25
LIBRARY	2,461,215.00	1,930,435.84	530,779.16	21.57
TOTAL AGENCIES	114,438,787.00	94,663,203.28	19,775,583.72	17.28
RESTRICTED ITEMS-				
SEVERANCE PAY	1,000,000.00	1,000,000.00	-	-
WORKERS COMPENSATION - SALARY	684,000.00	470,818.25	213,181.75	31.17
WORKERS COMPENSATION - MEDICAL	1,783,654.00	1,799,206.00	(15,552.00)	(.87)
HEALTH INSURANCE	16,297,219.00	12,666,375.09	3,630,843.91	22.28
DENTAL INSURANCE	827,084.00	763,775.04	63,308.96	7.65
DEATH BENEFIT	71,186.00	51,350.42	19,835.58	27.86
DISABILITY INSURANCE	60,771.00	39,439.06	21,331.94	35.10
CITY RETIREMENT	12,486,952.00	10,602,512.85	1,884,439.15	15.09
FIRE STATE PENSION	6,948,955.00	5,399,704.01	1,549,250.99	22.29
POLICE STATE PENSION	7,855,300.00	6,657,675.60	1,197,624.40	15.25
FICA	3,488,285.00	2,918,513.95	569,771.05	16.33
UNEMPLOYMENT	25,000.00	14,124.31	10,875.69	43.50
TUITION	50,000.00	28,911.09	21,088.91	42.18
CGL INSURANCE	1,575,000.00	1,537,354.77	37,645.23	2.39
TOTAL RESTRICTED ITEMS	53,153,406.00	43,949,760.44	9,203,645.56	17.32

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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
MNTBUDNBN1

	FY 2025 MODIFIED BUDGET	FY 2025 OBLIGATIONS TO DATE	FY 2025 UNOBLIGATED BALANCE	FY 2025 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
CONTINGENCY	200,000.00	-	200,000.00	100.00
MPTS	470,674.00	470,674.00	-	-
CIVIC CONTRIBUTIONS	124,871.00	124,871.00	-	-
NON-CITY PROGRAMS	78,385.00	78,524.84	(139.84)	(.18)
STREET LIGHTING	828,834.00	820,442.95	8,391.05	1.01
COMMUNITY IMPROVEMENT PROGRAM	300,200.00	300,200.00	-	-
TRANSIT SUBSIDY	1,657,544.00	1,657,544.00	-	-
EMPLOYEE MEDICAL SERVICES	65,000.00	72,841.44	(7,841.44)	(12.06)
MATURING DEBT	11,300,000.00	5,080,633.07	6,219,366.93	55.04
INTEREST ON MATURING DEBT	4,800,000.00	3,548,449.52	1,251,550.48	26.07
TOTAL NON-DEPARTMENTAL ITEMS	19,825,508.00	12,154,180.82	7,671,327.18	38.69
TOTAL GENERAL FUND	$ 187,417,701.00	$ 150,767,144.54	$ 36,650,556.46	19.56

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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, 2024
(UNAUDITED)
Budget Basis
MNTBUDNBN2

	FY 2024 MODIFIED BUDGET	FY 2024 OBLIGATIONS TO DATE	FY 2024 UNOBLIGATED BALANCE	FY 2024 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	$ 70,000.00	$ 52,500.00	$ 17,500.00	25.00
ASSESSORS	718,033.46	597,162.22	120,871.24	16.83
CITY CLERK	1,127,816.65	921,499.48	206,317.17	18.29
MEDO	175,941.83	142,112.25	33,829.58	19.23
CITY SOLICITOR	1,783,312.84	1,470,559.07	312,753.77	17.54
FINANCE	1,150,740.23	923,002.18	227,738.05	19.79
CENTRAL FLEET MANAGEMENT	3,791,724.15	3,010,637.60	781,086.55	20.60
INFORMATION SYSTEMS	2,113,087.61	1,763,708.21	349,379.40	16.53
MAYOR	278,180.67	216,071.78	62,108.89	22.33
OFFICE OF YOUTH SERVICES	594,271.00	482,315.84	111,955.16	18.84
HUMAN RESOURCES	694,306.89	579,121.50	115,185.39	16.59
PLANNING & COMMUNITY DEVELOPMENT	2,313,942.35	1,875,866.48	438,075.87	18.93
TAX COLLECTOR	744,981.76	601,106.73	143,875.03	19.31
FIRE	24,110,891.62	19,807,325.69	4,303,565.93	17.85
POLICE	30,611,609.56	24,951,164.11	5,660,445.45	18.49
HEALTH	1,839,551.36	1,498,016.19	341,535.17	18.57
DEPARTMENT OF PUBLIC WORKS	32,381,876.44	28,630,429.48	3,751,446.96	11.59
WELFARE	1,032,714.75	884,913.07	147,801.68	14.31
LIBRARY	2,353,285.54	1,914,497.13	438,788.41	18.65
TOTAL AGENCIES	107,886,268.71	90,322,009.01	17,564,259.70	16.28
RESTRICTED ITEMS-				
SEVERANCE PAY	800,000.00	800,000.00	-	-
WORKERS COMPENSATION - SALARY	739,931.59	606,750.24	133,181.35	18.00
WORKERS COMPENSATION - MEDICAL	1,864,082.59	1,742,425.69	121,656.90	6.53
HEALTH INSURANCE	15,407,471.11	12,886,092.85	2,521,378.26	16.36
DENTAL INSURANCE	825,155.84	658,079.94	167,075.90	20.25
DEATH BENEFIT	60,726.56	50,421.12	10,305.44	16.97
DISABILITY INSURANCE	45,656.31	37,729.79	7,926.52	17.36
CITY RETIREMENT	12,468,274.04	10,301,471.33	2,166,802.71	17.38
FIRE STATE PENSION	6,363,409.65	5,292,336.14	1,071,073.51	16.83
POLICE STATE PENSION	7,892,159.52	6,415,644.43	1,476,515.09	18.71
FICA	3,333,450.77	2,755,845.12	577,605.65	17.33
UNEMPLOYMENT	9,442.86	6,546.79	2,896.07	30.67
TUITION	24,015.33	19,151.22	4,864.11	20.25
CGL INSURANCE	1,998,293.96	1,903,289.27	95,004.69	4.75
TOTAL RESTRICTED ITEMS	51,832,070.13	43,475,783.93	8,356,286.20	16.12

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	FY 2024 MODIFIED BUDGET	FY 2024 OBLIGATIONS TO DATE	FY 2024 UNOBLIGATED BALANCE	FY 2024 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
MPTS	470,153.00	470,153.00	-	-
CIVIC CONTRIBUTIONS	121,524.00	121,524.00	-	-
NON-CITY PROGRAMS	78,384.90	78,384.90	-	-
STREET LIGHTING	889,631.42	809,984.29	79,647.13	8.95
COMMUNITY IMPROVEMENT PROGRAM	1,340,000.00	1,340,000.00	-	-
TRANSIT SUBSIDY	1,594,761.00	1,594,761.00	-	-
EMPLOYEE MEDICAL SERVICES	67,638.12	56,102.80	11,535.32	17.05
MATURING DEBT	11,287,677.32	6,613,603.73	4,674,073.59	41.41
INTEREST ON MATURING DEBT	4,807,947.43	2,918,149.34	1,889,798.09	39.31
TOTAL NON-DEPARTMENTAL ITEMS	20,657,717.19	14,002,663.06	6,655,054.13	32.22
TOTAL GENERAL FUND	$ 180,376,056.03	$ 147,800,456.00	$ 32,575,600.03	18.06

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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, 2025
(UNAUDITED)
Budget Basis
MNTREVAGEN

	FY 2025 MODIFIED BUDGET	FY 2025 REVENUE RECOGNIZED	FY 2025 UNRECOGNIZED BALANCE	FY 2025 PERCENTAGE UNRECOGNIZED
AGENCIES-				
ASSESSORS	1,043,944.00	1,053,924.17	(9,980.17)	(.96)
CITY CLERK	2,206,770.00	1,061,604.21	1,145,165.79	51.89
MEDO	400.00	50,200.00	(49,800.00)	(12,450.00)
CITY SOLICITOR	737,138.00	1,182,675.71	(445,537.71)	(60.44)
FINANCE	14,193,721.00	5,659,362.22	8,534,358.78	60.13
INFORMATION SYSTEMS	215,000.00	252,725.51	(37,725.51)	(17.55)
HUMAN RESOURCES	-	845.17	(845.17)	-
PLANNING & COMMUNITY DEVELOPMENT	3,481,400.00	3,244,538.60	236,861.40	6.80
TAX COLLECTOR	23,538,942.00	19,725,662.16	3,813,279.84	16.20
CENTRAL FLEET MANAGEMENT	45,000.00	37,321.79	7,678.21	17.06
FIRE	1,108,446.00	1,135,374.76	(26,928.76)	(2.43)
POLICE	1,242,608.00	1,123,452.80	119,155.20	9.59
HEALTH	227,500.00	183,697.00	43,803.00	19.25
DEPARTMENT OF PUBLIC WORKS	16,008,893.00	12,073,166.15	3,935,726.85	24.58
WELFARE	25,000.00	22,772.07	2,227.93	8.91
TOTAL AGENCIES	$ 64,074,762.00	$ 46,807,322.32	$ 17,267,439.68	26.95

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

	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	21,470.00	-	21,470.00	100.00
INTEREST AND PENALTIES	545,000.00	626,435.59	(81,435.59)	(14.94)
CABLE FRANCHISE FEES	1,400,000.00	318,666.39	1,081,333.61	77.24
TOTAL TAXES, INTEREST AND PENALTIES	1,966,470.00	945,101.98	1,021,368.02	51.94
LICENSES AND PERMITS				
AUTO REGISTRATIONS	22,688,092.00	18,834,064.35	3,854,027.65	16.99
LICENSES	596,340.00	590,193.99	6,146.01	1.03
PERMITS	3,390,395.00	3,086,385.44	304,009.56	8.97
TOTAL LICENSES AND PERMITS	26,674,827.00	22,510,643.78	4,164,183.22	15.61
INTERGOVERNMENTAL				
FEDERAL REVENUES	418,000.00	467,754.07	(49,754.07)	(11.90)
PAYMENTS IN LIEU OF TAXES	1,005,944.00	1,052,641.17	(46,697.17)	(4.64)
STATE REVENUES	8,927,947.00	2,400,926.21	6,527,020.79	73.11
TOTAL INTERGOVERNMENTAL	10,351,891.00	3,921,321.45	6,430,569.55	62.12
SALES AND SERVICES				
GENERAL REVENUES	241,050.00	170,191.90	70,858.10	29.40
PUBLIC SAFETY	288,650.00	249,500.33	39,149.67	13.56
HIGHWAY	1,124,348.00	1,157,112.45	(32,764.45)	(2.91)
HEALTH	10,000.00	6,135.00	3,865.00	38.65
CEMETERY, PARKS & RECREATION	2,000,706.00	2,049,252.21	(48,546.21)	(2.43)
ZONING BOARD	82,000.00	81,390.00	610.00	.74
PARKING VIOLATIONS	3,000.00	6,491.00	(3,491.00)	(116.37)
COURT FINES	4,000.00	9,505.09	(5,505.09)	(137.63)
OTHER FINES	-	8,621.27	(8,621.27)	-
FEES	1,161,900.00	1,164,618.68	(2,718.68)	(.23)
WITNESS FEES	-	125.29	(125.29)	-
TOTAL SALES AND SERVICES	4,915,654.00	4,902,943.22	12,710.78	.26
OTHER REVENUE SOURCES				
INTEREST INCOME	2,952,825.00	3,260,708.76	(307,883.76)	(10.43)
FUND TRANSFERS	3,282,674.00	200.00	3,282,474.00	99.99
REIMBURSEMENTS	3,293,789.00	2,731,931.41	561,857.59	17.06
RENTALS & LEASES	1,243,667.00	1,233,235.20	10,431.80	.84
SCHOOL CHARGEBACKS	9,390,465.00	7,240,063.60	2,150,401.40	22.90
MISCELLANEOUS	2,500.00	61,172.92	(58,672.92)	(2,346.92)
TOTAL OTHER REVENUE SOURCES	20,165,920.00	14,527,311.89	5,638,608.11	27.96
TOTAL	$ 64,074,762.00	$ 46,807,322.32	$ 17,267,439.68	26.95

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

	ACTUAL FY 2024	MODIFIED BUDGET FY 25	DIFFERENCE ACTUAL 24 VS BUDGET 25	PERCENTAGE DIFFERENCE OF FY24 VS FY25
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	106,982	21,470	(85,512)	(79.93)
INTEREST AND PENALTIES	805,622	545,000	(260,622)	(32.35)
CABLE FRANCHISE FEES	1,392,204	1,400,000	7,796	.56
TOTAL TAXES, INTEREST AND PENALTIES	2,304,808	1,966,470	(338,338)	(14.68)
LICENSES AND PERMITS				
AUTO REGISTRATIONS	22,214,399	22,688,092	473,693	2.13
LICENSES	620,284	596,340	(23,944)	(3.86)
PERMITS	4,191,533	3,390,395	(801,138)	(19.11)
TOTAL LICENSES AND PERMITS	27,026,216	26,674,827	(351,389)	(1.30)
INTERGOVERNMENTAL				
FEDERAL REVENUES	246,944	418,000	171,056	69.27
PAYMENTS IN LIEU OF TAXES	890,138	1,005,944	115,806	13.01
STATE REVENUES	9,459,798	8,927,947	(531,851)	(5.62)
TOTAL INTERGOVERNMENTAL	10,596,880	10,351,891	(244,989)	(2.31)
SALES AND SERVICES				
GENERAL REVENUES	204,705	241,050	36,345	17.75
PUBLIC SAFETY	313,684	288,650	(25,034)	(7.98)
HIGHWAY	1,122,515	1,124,348	1,833	.16
HEALTH	5,400	10,000	4,600	85.19
CEMETERY, PARKS & RECREATION	2,227,238	2,000,706	(226,532)	(10.17)
ZONING BOARD	81,590	82,000	410	.50
PARKING VIOLATIONS	7,898	3,000	(4,898)	(62.02)
COURT FINES	5,952	4,000	(1,952)	(32.80)
OTHER FINES	7,771	-	(7,771)	(100.00)
FEES	1,271,990	1,161,900	(110,090)	(8.65)
WITNESS FEES	90	-	(90)	(100.00)
TOTAL SALES AND SERVICES	5,248,833	4,915,654	(333,179)	(6.35)
OTHER REVENUE SOURCES				
INTEREST INCOME	3,558,151	2,952,825	(605,326)	(17.01)
FUND TRANSFERS	2,451,566	3,282,674	831,108	33.90
REIMBURSEMENTS	3,097,756	3,293,789	196,033	6.33
RENTALS & LEASES	1,180,683	1,243,667	62,984	5.33
SCHOOL CHARGEBACKS	9,055,847	9,390,465	334,618	3.70
MISCELLANEOUS	52,122	2,500	(49,622)	(95.20)
TOTAL OTHER REVENUE SOURCES	19,396,125	20,165,920	769,795	3.97
TOTAL	$ 64,572,862	$ 64,074,762	$ (498,100)	(.77)

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

	10 MONTHS ACTUAL FY 2024	10 MONTHS ACTUAL FY 2025	DIFFERENCE ACTUAL 24 VS ACTUAL 25	PERCENTAGE DIFFERENCE OF FY24 VS FY25
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	106,080	-	(106,080)	(100.00)
INTEREST AND PENALTIES	774,711	626,435	(148,275)	(19.14)
CABLE FRANCHISE FEES	709,095	318,666	(390,428)	(55.06)
TOTAL TAXES, INTEREST AND PENALTIES	1,589,886	945,101	(644,784)	(40.56)
LICENSES AND PERMITS				
AUTO REGISTRATIONS	18,188,127	18,834,064	645,937	3.55
LICENSES	543,392	590,193	46,801	8.61
PERMITS	3,431,265	3,086,385	(344,879)	(10.05)
TOTAL LICENSES AND PERMITS	22,162,784	22,510,643	347,859	1.57
INTERGOVERNMENTAL				
FEDERAL REVENUES	371,086	467,754	96,668	26.05
PAYMENTS IN LIEU OF TAXES	890,138	1,052,641	162,503	18.26
STATE REVENUES	3,544,190	2,400,926	(1,143,263)	(32.26)
TOTAL INTERGOVERNMENTAL	4,805,414	3,921,321	(884,092)	(18.40)
SALES AND SERVICES				
GENERAL REVENUES	157,977	170,191	12,214	7.73
PUBLIC SAFETY	251,107	249,500	(1,606)	(.64)
HIGHWAY	886,832	1,157,112	270,280	30.48
HEALTH	4,890	6,135	1,245	25.46
CEMETERY, PARKS & RECREATION	1,898,872	2,049,252	150,380	7.92
ZONING BOARD	65,870	81,390	15,520	23.56
PARKING VIOLATIONS	7,498	6,491	(1,007)	(13.43)
COURT FINES	3,877	9,505	5,628	145.17
OTHER FINES	7,771	8,621	850	10.94
FEES	1,148,448	1,164,618	16,170	1.41
WITNESS FEES	60	125	65	108.82
TOTAL SALES AND SERVICES	4,433,202	4,902,943	469,741	10.60
OTHER REVENUE SOURCES				
INTEREST INCOME	3,058,794	3,260,708	201,914	6.60
FUND TRANSFERS	1,183	200	(983)	(83.09)
REIMBURSEMENTS	2,517,955	2,731,931	213,976	8.50
RENTALS & LEASES	1,116,104	1,233,235	117,131	10.49
SCHOOL CHARGEBACKS	7,579,658	7,240,063	(339,594)	(4.48)
MISCELLANEOUS	3,463	61,172	57,709	1,666.47
TOTAL OTHER REVENUE SOURCES	14,277,157	14,527,311	250,154	1.75
TOTAL	$ 47,268,443	$ 46,807,322	$ (461,120)	(.98)

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

Object Code Description	2025 Revised Budget	July 2024 - April 2025 Activity	2025 Balance
Intergovernmental Total	-	-	-
Charges for Services Total	1,646,170	1,305,985	370,269
Licenses & Permits Total	2,328,779	1,940,924	387,855
Interest Total	2,500	31,448	(28,948)
Other Revenue Total	1,091,300	919,044	172,256
Grand Total	5,068,749	4,197,401	871,348
Salaries & Wages Total	690,327	445,246	245,081
Employee Benefits Total	462,165	320,039	142,126
Purchased Professional Services Total	23,000	23,606	(606)
Purchased Property Services Total	643,500	495,269	148,231
Other Purchased Services Total	61,200	61,618	(418)
Supplies & Materials Total	122,883	100,203	22,680
Capital Outlay Total	-	-	-
Miscellaneous Total	165,000	97,894	67,106
Non-Departmental Total	168,500	36,965	131,535
Miscellaneous-Reimburse City Total	2,732,174	-	2,732,174
Grand Total	5,068,749	1,580,840	3,487,909
Excess (deficit) of revenues over expenditures	-	2,616,561	(2,616,561)

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City of Manchester
New Hampshire

In the year Two Thousand and Twenty-Five

AN ORDINANCE

"Amending Chapter 33: Human Resources of the Code of Ordinances of the City of Manchester by making necessary changes related to implementation of the modernized employee compensation plan effective July 1, 2025 and removing or changing applicable obsolete and outdated sections."

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

I. Amend the Code of Ordinances by adding new language as bolded (**bold**) and deleting existing language as stricken (——). Portions of the following sections that remain unchanged appear in regular type.

§ ~~33.008 PENSIONS AUTHORIZED~~

~~(A) An employee of the city who retains membership in an existing State of New Hampshire retirement system at the time of his or her retirement, and whose annual benefits as received therefrom at retirement, does not annually amount to a sum equal to one-half of their retirement, shall, when annually recommended and approved in accordance with the provisions of present existing pension laws by each respective board, commission, or official now having jurisdiction in such matters, receive annually thereafter, if necessary, from the city, a supplemental pension in an amount, which when added to the annual benefits as received by them from the retirement system will equal, but not exceed, one-half of the basic annual salary which they received for the municipal fiscal year next preceding their retirement, provided, however, that the provisions of this section shall not apply to employees whose retirement becomes effective after December 31, 1975.~~

~~(B) Provided that employees hired after June 30, 1972, shall not be eligible for supplemental pensions based on the election of options resulting in reduced payments under the state retirement system.~~

§ ~~33.009 CONTINUANCE OF PENSIONS UPON APPROVAL~~

~~All municipal pensions granted and approved prior to December 31, 1945, and in full force and effect as of that date shall be continued when approved annually in accordance with the provisions of the present laws governing the granting and payment of same.~~

§ 33.012 MAINTENANCE OF PLANS

(A) *Responsibilities of the Human Resources Director.* The Human Resources Director or the Human Resources and Insurance Committee shall be responsible for the maintenance of the classification and compensation plans, including but not limited to the allocation of new or changed positions, the determination of proper compensation rates within the provisions of this chapter, maintenance of up-to-date class specifications, class lists, and allocation records, and the preparation of recommendations to the Board of Mayor and Aldermen on revisions to the plans on the basis of changes in duties of positions and in prevailing rates of pay for comparable occupations outside the city service. The Human Resources Director shall develop and implement procedural guidelines for the administration and maintenance of the classification and compensation plans, provided that such procedural guidelines shall conform to all of the requirements and provisions of this chapter. The Human Resources Director may designate members of the Human Resources Department staff to carry out any of the duties and tasks referenced herein, but the responsibility for such duties and tasks shall rest with the Human Resources Director.

(B) *Adjustments to the pay schedule.* The weekly and hourly rates for different classes of positions which are prescribed in the compensation plan shall be changed only upon recommendation of the Human Resources Director or the Human Resources and Insurance Committee and Finance Committee and amendment by the Board of Mayor and Aldermen. Such changes as required may be made annually to become effective on the first day of each fiscal year or at shorter intervals as justified by circumstances. Changes in the compensation plan shall be made in a manner to maintain proper percentage relationships among the classes of positions and to reflect changes in prevailing rates of pay for comparable positions outside the city service.

(C) *Employee request.* Any employee shall have the right to the consideration of any request ~~he~~ **they** may have with respect to the application of the classification and compensation plans to ~~his~~ **their** position. The employee shall initially make ~~his~~ **their** request to the department or office head who shall promptly seek to arrive at a solution which is consistent with the plans and acceptable to the employee. Where the department or office head is unable to resolve such a request in a manner that the employee is willing to accept in writing, the matter shall then be submitted to the Human Resources Director and, if necessary, to the Human Resources and Insurance Committee for a solution which is consistent with the plans.

§ 33.027 EMPLOYEE RECRUITMENT AND SELECTION

In order to ~~implement recruitment and selection requirements of the city's affirmative action program and to~~ insure that employment practices shall be open and competitive, the following procedures shall be followed in the recruitment and selection of employees covered by §33.020 through 33.082 of this chapter:

(A) The recruitment of candidates and the referral of job applications shall be centrally coordinated through the Human Resources Department.

(B) When a job vacancy occurs in any department, the department head shall promptly notify the Human Resources Department.

(C) No interview or final action on any existing or potential candidate shall occur prior to notification of the Human Resources Department or prior to the forwarding of applications as provided in division (F) of this section.

(D) The Human Resources Department shall upon notification of any vacancy, post notice of such job opportunity within the department where the vacancy exists for a period of five working days. Those individuals that are interested in applying for the vacancy shall submit a completed application to the Human Resources Department within the five working days. Qualified applicants will be referred to the Department Head for ~~his/her~~ **their** review and consideration. If no departmental employee applies for said vacancy or if no departmental employee is selected for the vacancy, the Human Resources Department shall post notice of such job opportunity at a minimum of three conspicuous public places. The Human Resources Department shall conduct a special notification effort to be directed to minority organizations.

(E) The Human Resources Department shall~~, through paid advertisements,~~ publicize city employment opportunities and procedures and shall place specific advertisements for each ~~professional, administrative, and technical~~ job opening.

(F) The Human Resources Department shall forward the applications of all qualified applicants on file to the appropriate department for screening, selection and appointment. The Human Resources Department may make written comments on applicant qualifications, but the department wherein the vacancy exists shall be the final judge.

(G) The Human Resources Department shall keep a record of all notices, candidate referral, and other such information as the Human Resources Director deems advisable including information on sex and minority status.

(H) The appointing authority on filling a job vacancy shall notify the Human Resources Department, on such standardized form as may be developed by the Human Resources Department, of the candidate selected, of applicants interviewed, of the basis of selection and such other information as is required on the form.

§ 33.046 ENTRANCE PAY RATES

(A) *Starting rate on initial employment.* Original appointment to any position shall be made at the entrance or minimum rate of the pay grade and advancement from the entrance rate to the maximum rate within a pay range shall be by successive steps. Department heads may approve initial compensation at steps 2 through 5, dependent on budgetary constraints, when the needs of the service so require; provided that any such exception is based on the outstanding and unusual character of the employee's experience and ability over and above the qualification requirements specified for the class, or that a critical shortage of qualified applicants exist. In the latter case, any incumbents in the same class performing identical duties and receiving a lower rate shall have their rates increased to the rate established for entrance of new employees. Upon recommendation of the department heads and the Human Resources Director, or the Human Resources and Insurance Committee, the Mayor may approve initial compensation at step 6 and above, also when the needs of the service so require; provided that any such exception is based on the outstanding and unusual character of the employee's experience, or that a critical shortage of qualified applicants exist. Again, in the latter case, any incumbents in the same class performing identical duties and receiving a lower rate shall have their rates increased to the rate established for entrance of new employees.

~~(B) *Starting rate on return to duty.* When an employee returns to duty in the same class of positions after a separation from the city service of not more than one year, which separation was not due to discreditable circumstances, such employee shall receive a rate of pay that is within the approved pay grade for the class~~.

(B) *Starting rate on return from military service.* Any employee who holds a position that is expected to continue indefinitely or for a significant period of time, and who is a member of the National Guard or of a reserve component of the armed forces of the United States or who leaves employment and enlists in the military within 90 days from termination from employment from the city, shall be entitled to military leave when such duty is in conflict with the employee's regular work schedule. Under the Federal Uniform Services Employment and Reemployment Rights Act of 1994 **and related Acts**, any reservist, member of the National Guard or military **or other qualified service member** who is returning from active duty lasting five years or less with an honorable or general discharge, shall be guaranteed a position equivalent to the position that the employee vacated to perform the active duty unless the reemployment causes an undue hardship to the city pursuant to U.S.C. 4312(d). The returning employee shall be placed in a step that ~~he/she~~ **they** would have attained had ~~he/she~~ **they** not been on active duty.

(C) *Starting rate in new positions.* Whenever an employee is assigned to duty in a position not previously held by held by ~~him~~, **the employee** and such change is in the nature of a transfer and not in the nature of a promotion and the position is in the same pay grade as the position currently held by the employee, the employee shall receive no increase in pay but shall remain in the current step and shall be eligible for a step in increase on the employee's anniversary date just as if the employee had been working in the current position.

(D) *Rate of pay on promotion.* In any case where an employee is promoted to a class with a higher pay grade, the employee's pay shall be increased to at least the minimum rate for the higher class, but such increase shall be no less than 10% of the employee's current pay. I~~n the case of overlapping pay grade ranges, the promoted employee shall be increased to the step immediately above the employee's current pay, but such increase shall be no less than 10% of the employee's current pay.~~ If the employee refuses the promotion, the Human Resources Director may approve an additional pay step increase. If the employee still refuses the promotion, the Human Resources and Insurance Committee may approve two additional pay step increases. If the employee still refuses the promotion, the Mayor may approve additional step increases as provided in § 33.046 above. Advancement to the maximum rates subsequent to promotion will be on the same basis as described in § 33.048 of this subchapter. Effective dates for promotions shall be the first work day following approval of the promotions.

(E) *Rate of pay in cases of voluntary transfer* ***or involuntary demotion*** *to a lower pay grade.* When an employee takes **or is moved to** a position at a lower salary grade, the employee shall be ~~demoted~~ **moved** to the lower grade based upon ~~his/her~~ **their** years of service. However, if the years of service result in the employee receiving a step which compensates the employee at a higher rate of pay than prior to the ~~demotion~~ **move to the lower pay grade,** said employee shall be placed in a step in the lower grade that does not exceed ~~his/her~~ **their** level of compensation prior to the ~~demotion~~ **move to the lower pay grade**.

(F) When an employee's position is reclassified to a higher salary grade, the employee shall be placed in the new grade at a step that would provide an increase equaling at least one annual merit step increase in the former salary grade. If an employee's position is reclassified to a lower salary grade, the employee shall be placed at a step in the lower grade based upon ~~his/her~~ **their** years of full time employment. However, if the years of full service result in the employee receiving a step which compensates the employee at a higher rate of pay than prior to the reclassification, said employee shall be placed in a step in the lower grade that does not exceed ~~his/her~~ **their** level of compensation prior to the reclassification.

§ 33.047 INITIAL PROBATIONARY PERIOD

(A) Upon appointment to a regular full time position, the first six months of service in the position shall be considered the initial probationary period, except uniformed Fire Department personnel and police personnel whose initial probationary periods shall be for 12 months.

(B) In the event an employee is not meeting the work standard, the probationary period may be extended up to an additional six months not to exceed a total of 12 months**'** probation.

(C) In the event an employee does not meet the work standard at the conclusion of the first six months or at the conclusion of the extended probationary period, he or she shall be separated from service**,** except in the case of a promotional probationary period~~,~~ **for which** all efforts will be made to return said employee to ~~his or her~~ **their** former position if such position is available.

§ 33.048 ADVANCEMENTS WITHIN PAY RANGE

~~(A) *Initial hire*. An employee whose entrance is at a rate of pay below the maximum of the base range may be advanced one step in the appropriate range effective the date of the successful completion of the initial probationary period. Such advancement may be recommended by the department head and approved by the Human Resources Director or Human Resources and Insurance Committee.~~

~~(1) Although police and fire personnel serve a 12 month initial probationary period, such personnel shall be eligible for pay advancement after six months of employment upon the recommendation of the department head.~~

(A) *Step Increases*. Full-time **and part-time permanent (not temporary or seasonal)** employees may be advanced to the higher rates within the range as recommended by the department head and approved by the Human Resources Director or the Human Resources and Insurance Committee, based upon their job performance and length of service except as otherwise provided for in collective bargaining agreements. Such advancement may be made yearly until the employee has reached the maximum base rate of the class grade for the position. The Human Resources Director shall develop a standardized form and process for use by the department heads in evaluating employees' work performance. Such evaluation of work performance shall be made on an objective and equitable basis. If the department head fails to complete the performance evaluation in a timely manner, the employee's step increase shall be processed on the eligibility date of the step increase.

§ 33.050 ~~LONGEVITY RATES POSITION.~~ RETENTION INCENTIVE

~~(A) *Nonaffiliated employees.* In addition to base pay, the city will provide longevity pay to its non-affiliated employees in accordance with the following schedule:~~

~~(1) After 5 years of continuous city employment, an additional 3% shall be added to the employee's base pay.~~
~~(2) After 10 years of continuous city employment, an additional 3% shall be added to the employee's base pay.~~
~~(3) After 15 years of continuous city employment, an additional 3% shall be added to the employee's base pay.~~
~~(4) After 20 years of continuous city employment, an additional 3% shall be added to the employee's base pay.~~
~~(5) After 25 years of continuous city employment, an additional 3% shall be added to the employee's base pay.~~
~~(6) After 30 years of continuous city employment, an additional 3% shall be added to the employee's base pay.~~
~~(7) After 35 years of continuous city employment, an additional 3% shall be added to the employee's base pay.~~
~~(8) After 40 years of continuous city employment, an additional 3% shall be added to the employee's base pay.~~
~~(9) After 45 years of continuous city employment, an additional 3% shall be added to the employee's base pay.~~

~~When an employee has reached the years of service milestone in the above schedule, such employee shall be granted an additional pay step within the pay grade to which the employee's class has been assigned.~~

~~The years of service milestone is the anniversary date of the employee's date of hire with the city. An employee who has reached the maximum step in the pay grade to which the employee's class has been assigned shall still be entitled to the above longevity adjustments in base pay. Employees hired on or after July 1, 2018 shall be entitled to longevity pay under this section only if the employee has reached the maximum step in their pay grade.~~

~~(B) *Bargaining units.* Employees in the various bargaining units, shall receive longevity on the same basis as non- affiliated employees unless otherwise provided in a collective bargaining agreement. Nothing herein shall be deemed to modify any existing agreement relating to longevity pay that the city has with any employee bargaining unit unless and until such agreement with a bargaining unit has been modified in writing to include the above longevity schedule for non-affiliated employees by mutual agreement between the city and the bargaining unit.~~

(A) Effective July 1, 2025, when an employee reaches their fifteenth (15th) consecutive year of service with the City of Manchester they shall receive a 3.0% retention incentive added to their base pay on their anniversary date of hire. Said Retention Incentive shall remain part of the employee's base wages thereafter. This incentive shall not apply to employees who have already received a longevity/retention incentive increase for fifteen (15) consecutive years of service with the City of Manchester under the current or former (Yarger-Decker) pay plan.

(B) Beginning July 1, 2026, employees who were both (1) on (or above) the top step of the new pay plan in the prior fiscal year and (2) who have a minimum of 20 years of consecutive service with the City of Manchester, shall receive a one-time 3.0% Retention Incentive added to their base pay on their anniversary date of hire. Said Retention Incentive shall remain part of the employee's base wages thereafter.

§ 33.053 INITIAL ADJUSTMENTS TO PAY

In order to bring all pay rates into conformity with the pay prescribed in the schedules of the **newly implemented** compensation plan **effective July 1, 2025**, ~~as far as possible without causing any hardship to present employees,~~ the following rules for application and adjustment shall be effective in fixing the rates of pay of incumbents of positions **effective July 1, 2025.**

(A) Any employee whose rate of pay is at or above the top of the range for ~~his~~ **their** class grade **effective July 1, 2025** shall continue to receive ~~his~~ **their** present rate of pay **plus a one-time pay increase of three percent (3%) to be effective July 1, 2025, and** ~~but~~ shall not receive any **additional** increase unless or until the class grade of ~~his~~ **their** position or pay range is so changed as to provide a higher rate in the schedule for which ~~he~~ **the employee** may qualify.

(B) Any employee whose current rate of pay is below the minimum or entrance rate for ~~his~~ **their** position shall have ~~his~~ **their** rate advanced to the appropriate minimum rate **so long as that minimum rate results in at least a 3% increase to the employee's pay rate.**

(C) Any employee whose current rate of pay is at or between rates of the range shall be ~~advanced to the **closest** rate which is immediately above his current rate~~ **placed on the new pay and classification plan based upon their assigned classification at the closest step to their wages as of June 30, 2025 which guarantees a minimum of 3.0% wage increase.**

§ 33.054 OVERTIME COMPENSATION FOR FLSA NON-EXEMPT ~~SALARIED~~ EMPLOYEES

Administration. In emergencies, a department head may prescribe reasonable periods of overtime work to meet operational needs. Such overtime shall be reported and justified as required by the Mayor. Complete records of overtime of employees shall be maintained by each department or office head.

(A) *Overtime compensation for non-exempt ~~salaried~~ employees.*

(1) (a) When a non-exempt ~~salaried~~ employee is required to work more than 40 hours in a week, ~~he/she~~ **they** shall be compensated at one and one-half times ~~his/her~~ **their** regular hourly rate for each hour or fraction of an hour of 30 minutes' duration worked. There shall be no accrual of overtime worked beyond 40 hours per week and overtime shall not be pyramided, compounded, added together, or paid twice for the time worked.

(b) Employees who are assigned to a standard work week of less than 40 hours shall be compensated for hours worked beyond their standard hours per week at the overtime rate of straight time until they reach 40 hours and then their overtime rate shall be time and one-half their hourly rate, provided:

(2) Such overtime work is authorized in advance, in writing, by the department head or designated authority.

(3) A request for approval for payment of overtime is submitted through the established administrative procedure.

(4) Compensatory time off in lieu of overtime payment shall be at time and one-half rate except for executive, administrative and professional employees in exempt positions. The maximum amount of compensatory time that may be accrued is 80 hours. When a department head shall determine that there is a need for overtime, he or she shall offer affected employees the option of accruing compensatory time or being paid over time if funds are available. Compensatory time off may be granted when it least interferes with the efficient operation of the department. Accrued compensatory time must be utilized prior to the employee terminating from employment.

(5) Police personnel, except executives, administrative, and professional positions as defined in the administrative regulations shall be compensated for authorized overtime by payment of such overtime and one and one-half times their normal rate of pay. Overtime qualifying for compensation at time and one-half shall be work performed in excess of the normal eight hour relief or in excess of the regular 40-hour work week, but overtime shall not be pyramided, compounded, added together, or paid twice for the same time worked. Court appearances, election details, and roll call time shall be excluded from the above provisions for overtime payment.

(6) Fire Department classes assigned to the Class Code 9000 series of the occupational list of class titles are not included in the overtime provisions of this section.

(B) *Hourly employees.* **Non-exempt e**mployees ~~in the labor and trades group paid on an hourly basis~~ shall be paid at one and one-half times their regular rate for any hours worked beyond 40 per week ~~or eight per day~~ when authorized in accordance with division (A) of this section.

(C) *Effect of holidays on work week.* When a holiday is observed during any employee's work week, such holiday will have the effect of reducing the work week by seven or eight hours for each holiday observed for the purpose of complying with the overtime provisions for payment at the overtime rate for work performed beyond the normal work week.

(D) *Work performed on Sundays.* Any employee ~~in the labor and trades group~~ whose position is designated as non- exempt under FLSA provisions and who is required to perform work on a Sunday shall be compensated at a rate of time and one-half their regular rate of pay for each hour worked, provided that such Sunday work is not part of their regular work schedule.

(E) *Witness duty fees.* The city shall supplement witness fees paid by the judiciary to city employees who are required by their employment to testify in cases before the courts and who are required to appear as a witness during their off-duty hours. Such witness duty supplemental fees shall be established by the Board of Mayor and Aldermen. The witness duty supplemental fee is hereby established at $10 per day effective January 1, 1973.

§ ~~33.055 EXTENDED WORKWEEK~~

~~Any employee in a class shown on the occupational list with a standard 35-hour workweek who is regularly and continuously scheduled to work longer hours, as recommended by the department head and as approved by the Human Resources Director and the Human Resources Insurance Committee, shall be compensated as follows:~~

~~(A) 37½ hours per week - The hourly rate of pay for the standard 35-hour week times 37½ hours.~~

~~(B) 40 hours per week - The hourly rate of pay for the standard 35-hour week times 40 hours.~~

(C) ~~The hourly rate of pay for the standard 35-hour workweek shall be computed by dividing the weekly salary by 35.~~

§ 33.056 NIGHT SHIFT PREMIUM

Any employee, except uniformed police and fire personnel, and part-time employees, who is assigned to permanent night shifts or to night shifts on a periodic rotating basis shall be paid at a rate ~~one increment~~ **two steps** higher than ~~his~~ **their** normal rate. Such premium shall apply when half or more of the shift is scheduled after 6:00 p.m. or before 8:00 a.m. and shall be paid only while the employee is actually working on such shift or is on authorized vacation or sick leave with pay, provided that ~~he is so~~ **they are** assigned both immediately before and after such leave.

~~§ 33.057 MAINTENANCE DEDUCTIONS~~

~~Any personnel of the city who are provided with personal maintenance (including lodging and/or meals) shall have the cash value of such maintenance deducted from their individual rate in the grade for the class under salary schedule I(D) until they reach the maximum step. Such annual advancement within a pay range may continue until the maximum step is reached unless interrupted by a period of absence from work for a period of 12 months or longer. In such event, the employee shall be reemployed at the initial pay step for the class to which he/she is assigned.~~

§ 33.059 CALL-BACK PAY

(A) Any non-exempt employee who has left ~~his~~ **their** normal place of work for ~~his~~ **their** residence and is called back for emergency or overtime work, shall be paid for such overtime work in accordance with § 33.054 of this subchapter; provided that ~~he~~ **they** shall receive a minimum guaranteed payment equivalent to three hours of pay at the overtime rate of time and one-half; provided further, that an employee who is called back for overtime or emergency work and who completes the required task and returns to ~~his~~ **their** residence within the three-hour minimum guarantee may be called back for additional emergency or overtime work without an additional three hours minimum work guarantee. It is the purpose and intent of this section to assure an employee of at least three hours of pay at overtime rates for the inconvenience of being called back to work between the normal shifts, but not to be separately paid for several call- backs within the three-hour minimum guarantee period.

(B) Any employee who is called in one hour or less prior to the start of ~~his~~ **their** normal shift shall receive such time at the overtime rate, but is excluded from the three-hour minimum guarantee outlined in division (B) of this section.

(C) Departments may schedule employees to start their next day's shift at a time earlier than the regular time without extra compensation under the call-back provisions of this section, provided such change in schedule is made prior to the completion of the shift the preceding day.

(D) Exempt employees shall not be entitled to call-back pay unless such call-back pay is part of a collective bargaining agreement **or is approved by the Board of Mayor and Aldermen.**

§ 33.060 STANDBY DUTY

(A) *Standby duty in general.* Any employees who are assigned during their normal off-duty hours by their departments to standby duty, in immediate communication with the department during the standby period, and available at a minimum notice for emergency call-back duty shall be compensated for the inconvenience resulting thereby as follows.

(B) *Standby pay.* Except as otherwise provided in a collective bargaining agreement, all standby pay for non-exempt employees shall be compensated at the following rates:

(1) Monday through Friday (from the end of a normal work shift to the beginning of the next normal work shift) at the rate of ~~$10.00~~ **$25.00** per day.

(2) Saturday, Sunday and Holiday (from the end of a normal work shift on Friday to the beginning of the next normal work shift the following Monday or the 24-hour period of a holiday) at the rate of ~~$20.00~~ **$45.00** per day.

(3) Should any collective bargaining agreement provide a higher standby pay than indicated above, then any employees who are not members of that bargaining agreement shall receive no less standby pay.

(C) *Standby pay for exempt employees.* Exempt employees shall not be entitled to standby duty pay unless such standby duty pay is part of a collective bargaining agreement or is approved by the Board of Mayor and Aldermen

§ 33.061 TEMPORARY ASSIGNMENTS

(A) In any case when an employee is qualified for and is temporarily required to serve regularly in and accept the responsibility for work in a higher class of position, such employee shall receive the entrance rate of that class or one rate step above ~~his~~ **their** present rate, whichever is higher, while so assigned, subject to the approval of the Human Resources Director or Human Resources and Insurance Committee. Such temporary assignment to a higher class of positions, to qualify for the higher rate of pay, shall be regular and continuous in character for at least one work day for FLSA non-exempt employees and one work week for FLSA exempt employees. An employee may be temporarily assigned to the work of any position of the same or lower class grade without change in pay. In those cases when an FLSA non-exempt employee is assigned to temporarily serve in a higher level FLSA exempt position, such as a superintendent's position in the Highway Department, then such FLSA non-exempt employees shall be granted the higher rate of pay in accordance with this section if the assignment is for one full work day or longer.

(B) When a department head position is vacant, the Mayor, or Board as appropriate, may appoint an individual as the acting department head. Such employee shall be compensated at the entrance rate of the salary grade for the vacant department head position or one rate step above ~~his/her~~ **their** present rate, whichever is higher while so assigned.

§ 33.062 PART-TIME EMPLOYEES

(A) Any employee occupying a position designated as FLSA exempt who is regularly employed on a continuing work schedule of less than 40 hours per week shall be compensated by multiplying the base pay rate by the number of regular hours worked per week.

(B) An employee occupying a position designated as FLSA non-exempt and who is employed on a part-time basis shall be paid on an hourly basis.

~~(C) A part-time employee may be granted a step increase upon satisfactory completion of 1,040 hours of work. A part- time employee may be granted an additional step increase upon the satisfactory completion of 2,080 hours. Said employee will be eligible for subsequent step increases upon the satisfactory completion of each 2,080 hours of work until said employee reaches the maximum step in the salary grade to which the employee is assigned.~~

(C) An employee who is employed to work 32 hours per week in a position that does not have an end date, shall be required to participate in the Contributory Retirement System unless the position is designated as a Group II position. (Current part-time employees who are working less hours, and who are currently contributing to the Contributory Retirement System, may continue to so.) Said employees shall be eligible to participate in the health insurance program upon retirement.

§ 33.064 EMPLOYEES INJURED IN THE LINE OF DUTY

(A) Any employee of the city who sustains an injury which is compensable under the Workers Compensation Law and who is entitled to receive compensation benefits either by agreement of award shall, in addition to workers compensation benefits, receive supplemental pay benefits from the city so that combined worker compensation, wages, and supplemental pay benefits shall equal 80% of regular gross salary if the employee is covered under Social Security, and 87% if the employee is not covered under Social Security. Regular gross salary means gross wages as shown in the salary and wage schedules in the city and the school department compensation plans. The Human Resources Department shall make such adjustments as are necessary to ensure that employees will actually receive the supplemental pay benefit provided above.

(B) Pending determination of workers' compensation eligibility, the employee may receive sick leave benefits **(including sick leave bank benefits, if eligible)**. On a determination that the employee is eligible for workers' compensation benefits, the employee shall repay to the city all sick leave benefits the employee has received. Upon repayment sick leave credit shall be restored.

(C) To the extent authorized by law, the city, during the period the employee is receiving supplemental pay benefits, shall continue to contribute to the employee's retirement system on the employees' regular gross salary provided the employee maintains ~~his~~ **their** contributions to the system.

(D) Disabled employees may authorize deductions first from this supplemental portion of ~~his~~ **their** pay and then from ~~his~~ **their** workers' compensation disability payments for medical insurance, credit union payments, bonds or savings plans, retirement, and United Fund contributions, or other authorized deductions, upon approved forms.

(E) In cases of third party liability the city shall be entitled to the same lien and rights with respect to supplemental pay as are afforded employers under the Workers Compensation Law. As a condition to receiving supplemental pay benefits, the employee shall execute a written assignment of such lien and rights to the city in such form as is required by the Risk Manager. The Risk Manager is authorized to make third party lien settlements on behalf of the city and the employee with respect to supplemental pay benefits, provided however, that a full report shall be made to the Aldermanic Human Resources/Insurance Committee.

(F) It shall be the duty of each department head to monitor the payment of supplemental pay benefits to employees within ~~his~~ **their** department. On recommendation of the department head, the Risk Manager may require employees receiving supplemental pay benefits to be examined by a physician or physician chosen by the city at the city's expense at intervals not more frequent than the requirements set forth in R.S.A. 281-A:38.

(G) In no event shall this section provide more than 52 weeks of supplemental pay benefits for the injury or any recurrence thereof. Employees unable to resume normal work duties after one year shall be examined by a physician or physicians chosen by the city at the city's expense. If on such examination the employee is found to be unable to fulfill the requirements of ~~his/her~~ **their** normal work duties, such employee shall be terminated.

(H) Any employee so terminated shall be entitled to a hearing before the Aldermanic Human Resources/Insurance Committee. Requests by employees for a hearing must be submitted to the Committee no later than 15 calendar days after the receipt of notification of termination. The Aldermanic Human Resources/Insurance Committee shall hold a hearing within 30 calendar days of the receipt of the request.

(I) If the employee prevails in the hearing before the Aldermanic Human Resources/ Insurance Committee, employment will not be terminated but in no event shall the supplemental pay benefits exceed the maximum of 52 weeks of cumulative benefits. The determination of the Aldermanic Human Resources/Insurance Committee is subject to review by that Committee each 30 calendar days. The decision of the Aldermanic Human Resources/Insurance Committee shall be final.

§33.075 HOLIDAYS.

(A) *Compensation for absence on holidays.* Any employees of the city, except temporary employees and part-time employees who work less than half the regular work schedule for their assigned classes, shall receive their regular compensation for the following legal holidays or parts thereof or any other day proclaimed as a holiday by the Board of Mayor and Aldermen, during which the public offices of the city are closed:

(1) New Year's Day;
(2) Washington's Birthday;
(3) Civil Rights Day;
(4) Memorial Day;
(5) Juneteenth;
(6) Fourth of July;
(7) Labor Day;
(8) Columbus Day;
(9) ~~Biennial~~ Election Day;
(10) Veteran's Day;
(11) Thanksgiving Day;
(12) Christmas Day.

~~It is not the intention of the Board of Mayor and Aldermen to create an additional paid holiday for city employees. Rather, the intention is to substitute Civil Rights Day for Fast Day, effective upon passage for non-affiliated employees and effective for affiliated employees upon agreement by their exclusive bargaining representatives.~~

(B) *Compensation for a holiday falling on a regularly scheduled day off.* Except for employees regularly scheduled to work on a shift basis, when a holiday listed in subsection (A) of this section falls on Saturday, the preceding Friday shall be observed as the legal holiday, and when the legal holiday falls on Sunday, the following Monday shall be observed as the legal holiday.

(C) *Compensation for work performed on holidays.* Any permanent full-time employee, or permanent part-time employee who regularly works one-half or more of the regular schedule for ~~his~~ **their** assigned class, who is required to perform work or to render services on one of the holidays listed in subsection (A) of this section shall be compensated therefor as follows:

(1) Any employee in any class of positions, except those in the labor and trades group, shall receive their regular pay for the holiday payment at straight time for all hours worked on a holiday.

(2) Any employee in any class of positions in the labor and trades group only shall receive their regular pay for the holiday plus payment at time and one-half their regular rate of pay for all hours worked on a holiday.

(D) *Forfeiture of holiday pay.* Any employee shall **be entitled to holiday pay if the employee works the day** ~~forfeit his right to payment for any holiday if he has an unexcused absence on the last regular work day~~ preceding such holiday ~~or~~ **and** on the next regular work day following such holiday, **but not otherwise except for an excused absence. An excused absence shall be defined to include, but shall not be limited to, preapproved vacation time, preapproved personal day, bereavement leave, military leave or illness (if validated by a note from a medical provider's office).**

(E) *Reserve Officers.* Individuals who are hired to work as Reserve Officers (compensated as Patrolmen) shall not be entitled to holiday pay.

§ 33.077 BEREAVEMENT LEAVE.

(A) Any permanent full-time or permanent part-time employee who works half or more of the regular work schedule for the assigned class shall be excused from work for not more than five work days with pay ~~between the date of death and the date of the funeral, inclusive,~~ in the event of the death of ~~his/her~~ **their immediate family member. "Immediate family member" for bereavement purposes shall include:** spouse **or employee's significant other (who resides with the employee)**, **children (to include step-children, children-in-law, foster children), parents (to include step-parents, parents-in-law), siblings (to include step-siblings, half-siblings), grandparents, grandchildren, legal guardian/ward, niece, nephew, aunt, uncle or a member of the employee's immediate household. This definition may be expanded to include other persons at the discretion of a requesting employee's supervisor on a case-by-case basis.** ~~father, mother, sister, brother, child, father-in-law, mother-in-law, son-in-law, daughter-in-law, or a blood relative or ward residing in the same household.~~

~~**(B)** Special leave of one working day with pay, for the purpose of attending the funeral, shall be granted any permanent employee, as defined in division (A) above, in the event of the death of his/her grandmother, grandfather, grandchild, aunt, uncle, brother-in-law, or sister-in-law.~~

(**B**) Under extenuating circumstances, two additional days with pay may be granted under division (A) above, with written approval of the department head; provided, however, such days are to be charged to the employee's accrued sick leave. **If sick leave is used for additional bereavement purposes, it shall not be considered as sick leave for City purposes of monitoring sick leave usage.**

(C) Employees shall be granted no more hours per day than their regular working shift for bereavement leave ~~Not more than eight hours per day shall be paid for bereavement leave~~ and under no circumstances shall bereavement leave be paid on an overtime basis.

(D) If bereavement leave is not to be taken at the time directly following the death, employees are expected to notify their supervisor of the need to delay such time off to allow for proper staffing. Bereavement leave may be taken as needed from the time of death up to two weeks after the funeral/memorial service, and does not need to be taken consecutively. In all circumstances, bereavement leave must be taken no later than two weeks following the date of the funeral/memorial service.

(E) Employees on a leave of absence (to include leave pursuant to FMLA, PFML, ADA or a workers' compensation claim) are not eligible for bereavement leave pay during the period of time such employee is on a leave of absence.

(F) In the event the death for which bereavement leave is taken occurs during an employee's previously approved vacation period, the employee may substitute the applicable amount of bereavement leave (in lieu of using the applicable amount of vacation leave) during such vacation period.

(G) Employees may be required to submit official notice or medical verification to substantiate the bereavement leave request.

§ 33.078 ABSENCE WITHOUT LEAVE.

~~Any employee who is absent from duty shall report the reason therefor to his supervisor prior to the date of absence when possible and in no case later than the second day of absence~~. **An employee without any leave time may not be absent unless such absence is approved by the Department Head or their designee.** All unauthorized and unreported absences shall be considered absence without leave and deduction of pay shall be made for the period of absence. Such absence may be the grounds for disciplinary action, **up to and including termination**.

§ 33.079 VACATIONS.

(A) *Vacation eligibility.*

(1) All employees in the city service, except part-time employees who work less than one-half the regular work week, temporary, seasonal, and school-term employees, shall be eligible for vacation leave with pay.

(2) Vacation credits for non-affiliated employees shall accrue during the first six months of employment, and may be used with prior approval of the department head (or designee). If an employee is terminated for any cause during the first six months of employment, he shall not be eligible for payment for any unused vacation credits.

(B) *Credit for temporary employment.* Employees who are initially employed in a full-time temporal status and who are subsequently appointed to a permanent status, without a break in service, shall be allowed credit for the time served in the temporary status towards accrual of vacation leave benefits.

(C) ~~Effective January 1, 2023,~~ **V**acation leave credit shall accrue for eligible non-affiliated employees on a weekly basis, as follows:

(1) *First nine years.* 2.31 hours per week for each completed week of service, continuing at such rate until the completion of nine years of continuous service.

(2) *Ten through fourteen years.* 3.08 hours per week for each completed week of service after the completion of 9 years of continuous service, and continuing thereafter at such rate until the completion of 14 years of continuous service.

(3) *Fifteen through nineteen years.* 3.85 hours per week for each completed week of service after the completion of 14 years of continuous service, and continuing thereafter at such a rate until the completion of 19 years of continuous service.

(4) *Twenty or more years.* 4.62 hours per week for each completed week of service after the completion of 19 years of continuous service and thereafter.

(5) Vacation for part-time employees shall be pro-rated and accrue on a basis of the portion of 40 hours worked per week. Maximum accrual will be on 40 hours per week.

(6) The practice of crediting the employee with 40 hours of vacation upon change of accrual rate is no longer authorized.

(7) No vacation shall accrue on hours in excess of 40 hours per week.

(8) The rate and schedule of vacation accruals for affiliated employees shall be governed by the applicable collective bargaining agreement.

(D) *Use of vacation for other purposes.* Absence on account of sickness, injury, or disability in excess of that hereinafter authorized for such purpose may, at the request of the employee and within the discretion of the department head, be charged against earned vacation leave allowance.

(E) *Scheduling of vacations.* Each department or office head shall keep records of vacation leave allowances and shall schedule vacation leaves with particular regard to the seniority of employees, to accord with operating requirements and, insofar as possible, with the request of the employee. Vacations shall be scheduled at the discretion of the department heads to provide the least disruption of departmental operations.

(F) *Vacation pay.* Vacation pay shall be based upon the regular daily rate of pay for salaried employees. Fire Department employees' daily rate shall be computed at one-fifth of a regular week's pay. Hourly rated employees shall be paid at their regular straight time basis, not to exceed eight hours of pay for a vacation day. No vacation benefits shall be paid at time and one-half.

(G) *Legal holidays.* In the event a paid legal holiday as prescribed in this section falls during the week an employee is on vacation such holiday shall not be charged against the vacation time, except for police and fire personnel who are granted extra pay in lieu of taking holidays.

(H) ~~(1)~~ *Maximum vacation accrual.* Vacation credits may accrue to two times the employee's annual earned vacation with the following maximums: ~~an employee who earns ten days of vacation per year shall have no more than 20 days earned vacation to his credit at any one time;~~ an employee who earns 15 days of vacation per year shall have no more than 30 days earned vacation to ~~his~~ **their** credit at any time; and an employee who earn 20 days of vacation per year shall have no more than 40 days earned vacation to ~~his~~ **their** credit at any one time; and an employee who earns 30 days of vacation per year shall have no more than 60 days earned vacation to ~~his~~ **their** credit at any one time.

~~(2) *Flexible benefit vacation plan elections.* Employees may be authorized in writing by their department head, to purchase additional vacation credits over their normal accrued credits. The additional vacation credits may only be used with the approval of the department head and only after the exhaustion of normal vacation credits. The Human Resources Department shall establish policies and procedures which shall govern the way an employee can use the vacation credits, what happens if the employee does not use the credits and the way an employee will place the appropriate funds into a special account. The purchase of these additional vacation credits shall not alter the maximum accrual limits as set forth in this subsection (H).~~

(I) On separation from city service, all unused accrued vacation leave up to a maximum of 400 hours shall be payable to the employee. Upon the death of the employee all unused accrued vacation leave up to a maximum of 400 hours shall be payable to the designated beneficiary.

(J) *Reserve Officers.* Individuals who are hired to work as Reserve Officers (compensated as Patrolmen) shall not be entitled to accrue any vacation time whatsoever.

§ 33.080 MILITARY OR OTHER SIMILAR SERVICE.

(A) Any employee who holds a position that is expected to continue indefinitely or for a significant period of time or **an** official of the city who is **also** a member of the National Guard or of a reserve component of the ~~armed~~ **uniformed** forces of the United States **as defined per USERRA**, shall be entitled to **"military"** leave when such duty is in conflict with the employee's or official's regular work schedule. Employees and officials shall be entitled to 20 days of paid military leave per training year (October 1 to September 30) to engage in temporary active duty or to attend military funerals when such duty is in conflict with the employee's or official's work schedule.

(B) Under the Federal Uniform Services Employment and Reemployment Rights Act of 1994 **(USERRA) and related Acts**, any reservist, **service member** or member of the National Guard who is returning from active duty whose cumulative absences for ~~military~~ **applicable** service do not exceed five years or less, and possesses an honorary or general discharge, shall be guaranteed a position equivalent to the position that the employee vacated to perform the ~~active~~ **applicable** duty unless the re- employment causes undue hardship to the city pursuant to U.S.C. 4321(d). To be eligible for re-employment, the reservist, **services member** or member of the National Guard shall have:

(1) Been employed with the city in a position for which there was no reasonable expectation of an end date or the position was expected to continue for a significant period of time;

(2) Satisfactorily completed the period of ~~active~~ **applicable** duty and possess a certificate to that effect;

(3) Met the qualifications to perform the duties of the position or, if unable to qualify, met the qualifications to perform the duties of a comparable position; and

(4) Returned to work within one of the following time parameters:

(a) For ~~military~~ service of less than 31 days, the employee shall return at the next regularly scheduled work day on the first full day after release from duty taking into account safe travel time plus an eight-hour rest period.

(b) For ~~military~~ service of more than 30 days but less than 180 days, the employee shall return to work within 14 days of release from active duty.

(c) For ~~military~~ service of more than 180 days, the employee shall report to work within 90 days of release from ~~military~~ **active** duty.

(C) Upon expiration of the twenty (20) annual days of paid military leave, an employee may, but is not required to, use the employee's accrued vacation or personal leave to receive pay during a period of military leave. If the employee chooses not to use accrued vacation or personal leave, all such remaining military leave granted pursuant to USERRA shall be unpaid.

§ 33.081 SICK LEAVE.

(A) All permanent employees in the city service, except part-time employees who work less than one-half of the regular work week, temporary, and seasonal employees, shall be eligible for sick leave with pay.

(B) Any unused sick leave credit may be accumulated up to a maximum of 120 work days.

(C) Any employee absent from work on legal holidays, during sick leave, vacation, for disability arising from injuries sustained in the course of ~~his~~ **their** employment, for all authorized leaves of absence with pay and for authorized leaves without pay for not over ten days in any one calendar year shall continue to accumulate sick leave at the regularly prescribed rate during such absence as though they were on duty, subject to the maximum limitation herein provided.

(D) Any employee eligible for sick leave with pay may use such sick leave, upon approval of ~~his or her~~ **their** department or office head, for absence due to his or her **own** illness, injury; the illness or injury of **the employee's** spouse, child, **or parent**; **or the illness or injury of** a blood relative or ward residing in the same household; or for the exposure to contagious disease. An employee on sick leave shall inform ~~his~~ **their** immediate supervisor of the fact and the reason therefor as soon as possible. Failure to do so within a reasonable time may be cause for denial of pay for the period of absence. In the case of a pandemic, a doctor's certificate may not be required for a period or periods of more than three work days.

(E) Absences for a fraction or part of a day that are chargeable to sick leave in accordance with these provisions shall be charged proportionally in an amount not smaller than one hour.

(F) During periods of absence for approved paid sick leave the employee shall be entitled to full pay for such period at the regular rate of compensation, provided, however, that hourly employees shall be compensated on the basis of straight time pay not to exceed eight hours per day and not to exceed 40 hours per week. No sick leave benefits shall be paid on the basis of time and one-half.

(G)

(1) On separation from city service, all sick leave credits shall be cancelled, except in case of retirement, duty disability retirement or death while in active service. ~~All~~ **A**ccrued sick leave shall be paid to the employee or ~~his~~ **their** beneficiary under such conditions of separation from service as prescribed ~~by the Board of Mayor and Aldermen.~~ **in paragraph (G)(4).**

(2) Any employee who becomes a member of the contributory retirement system pursuant to Laws 1973, 218:3 II shall, on separation from service, be entitled to be paid the same accrued sick leave credits to which he would have been entitled had he remained under the prior pension plan.

(3) On separation from service other than by retirement, duty disability retirement, death, or circumstances provided above, any employee with 15 consecutive years of city service, provided separation is other than by discharge or resignation in lieu of discharge, shall be paid ~~all~~ accrued sick leave credits **as set forth in paragraph (G)(4).**

(4) Payment for accrued sick leave credits shall be paid as follows:

(a) Upon death (while employed by the city) or paid retirement, all accrued sick leave up to a maximum of 80 days, plus 1/4 of the balance of the days accrued over 80 but not more than 120 days, shall be payable to the employee or the designated beneficiary.

(b) On separation from service under satisfactory conditions and 15 years of continuous service, employees may be paid up to 60 days of accrued sick leave.

(H) Individuals who are hired to work as Reserve Officers (compensated as Patrolmen) shall not be entitled to accrue any sick time whatsoever.

§ 33.082 VACATION AND SICK LEAVE ~~CREDITS~~ **PAYMENT FOR DISABILITY-RELATED DEATH OR RETIREMENT**

(A) Any permanent employee of the city who has **(1)** completed 20 years of service; **and (2)** who ~~becomes eligible for retirement and who does~~ retire**s** from active service ~~or who is forced to retire~~ due to disability received from injuries in the actual performance of ~~his~~ **their** duties~~;~~ ~~and has gained his annual vacation leave as defined by this subchapter and/or who has an accumulation of sick leave credits as defined by statute~~ shall be allowed leave with full pay equal to the number of vacation and/or sick leave days **the employee has accrued as of the date of injury or illness necessitating the disability retirement.** ~~to his credit previous to the time of retirement. The period of payment shall be based on the number of calendar work weeks in which the number of vacation and/or sick leave days to his credit terminate as computed and established in each respective department.~~

(B) Where an employee of the city who, in any year has ~~gained his annual vacation leave as defined by this subchapter and/or who has an accumulation of sick leave credits, as defined by statute dies~~ **died** while in **the actual performance of their duties for the City** ~~active service from any cause~~, a sum equal to the number of ~~annual~~ vacation and/or sick leave days **the employee has accrued as of the date of death** ~~to his credit remaining as computed and established in each respective department~~ shall be paid to ~~his~~ **their** estate.

II. These Ordinances shall take effect on July 1, 2025, and all Ordinances or parts of Ordinances inconsistent therewith are hereby repealed.