

AGENDA

COMMITTEE ON FINANCE (Budget Deliberations)

May 24, 2004
Mayor and All Aldermen

7:00 PM
Aldermanic Chambers
City Hall (3rd Floor)

1. Mayor Baines calls the meeting to order.
2. Mayor Baines calls for the Pledge of Allegiance.

A moment of silent prayer is observed.
3. The Clerk calls the roll.
4. Appropriating Resolution: **(A motion is in order to read by title only.)**

“A Resolution appropriating to the Manchester Aggregation Program the sum of \$834,682 from Aggregation Fees for the Fiscal Year 2005.”

Following discussion and amendments, if any, a motion is in order that the Appropriating Resolution ought to pass and layover.

5. Appropriating Resolution: **(A motion is in order to read by title only.)**

“A Resolution appropriating to the Manchester Airport Authority the sum of \$44,898,329 from Special Airport Revenue Funds for Fiscal Year 2005.”

Following discussion and amendments, if any, a motion is in order that the Appropriating Resolution ought to pass and layover.

6. Appropriating Resolution: **(A motion is in order to read by title only.)**

“A Resolution appropriating the sum of \$2,890,903 from Recreation User Charges to the Recreation Division for Fiscal Year 2005.”

Following discussion and amendments, if any, a motion is in order that the Appropriating Resolution ought to pass and layover.

7. Appropriating Resolution: **(A motion is in order to read by title only.)**

“A Resolution appropriating the sum of \$14,584,987 from Sewer User Rental Charges to the Environmental Protection Division for Fiscal Year 2005.”

Following discussion and amendments, if any, a motion is in order that the Appropriating Resolution ought to pass and layover.

8. Appropriating Resolution: **(A motion is in order to read by title only.)**

“A Resolution appropriating to the Manchester Transit Authority the sum of \$1,061,785 for the Fiscal Year 2005.”

(Note: additional information provided by MTA enclosed.)

Following discussion and amendments, if any, a motion is in order that the Appropriating Resolution ought to pass and layover.

9. Appropriating Resolution: **(A motion is in order to read by title only.)**

“Appropriating all Incremental Meals and Rooms Tax Revenue Received by the City in Fiscal Year 2005 and held in the Civic Center Fund, for the payment of the City’s Obligations in Said Fiscal Year Under the Financing Agreement.”

Following discussion and amendments, if any, a motion is in order that the Appropriating Resolution ought to pass and layover.

10. Appropriating Resolution: (A motion is in order to read by title only.)

“A Resolution appropriating to the Central Business Service District the sum of \$225,000 from Central Business Service District Funds for Fiscal Year 2005.”

Following discussion and amendments, if any, a motion is in order that the Appropriating Resolution ought to pass and layover.

11. Appropriating Resolution: (A motion is in order to read by title only.)

“Continuation of the Central Business Service District.”

Following discussion and amendments, if any, a motion is in order that the Appropriating Resolution ought to pass and layover.

12. Report of the Committee on Administration/Information Systems recommending that income and asset limits for elderly exemptions for all categories be increased as follows:

Income Limitations

Single: from \$24,400 to \$30,000

Joint: from \$34,400 to \$60,000

Asset Limitations

from \$75,000 to \$100,000

And for such purpose a resolution has been submitted. The Committee notes that it has submitted information provided by the Board of Assessors and a copy of related RSA's.

(Note: referred to committee on 03/16/2004 as amended to Proposal #1.)

Ladies and Gentlemen, what is your pleasure?

13. Report of the Committee on Administration/Information Systems recommending that the property tax credits for Veterans be increased from \$100.00 to \$250.00, and for such purpose a resolution has been submitted. The Committee has provided information submitted by the Board of Assessors and a copy of related RSA's for reference.

Ladies and Gentlemen, what is your pleasure?

14. Report of the Committee on Administration/Information systems recommending that property tax credits for Veterans with service-connected total disability, and their surviving spouses, be increased from \$1,400.00 to \$1,600.00, and for such purpose a resolution has been submitted. The Committee notes it has provided information submitted by the Board of Assessors and a copy of related RSA's for reference.
Ladies and Gentlemen, what is your pleasure?

15. Appropriating Resolution: **(A motion is in order to read by title only.)**

“Raising Monies and Making Appropriations for the Fiscal Year 2005.”

- a) Discussion regarding non-departmental accounts.
- b) Budget proposal submitted by Aldermen Guinta and Garrity.
- c) Communication from Alderman Lopez regarding HR Employee Training and Development.
- d) Communication from the Quality Council relative to the proposed FY2005 budget.
- e) Communication from the City's Internal Audit Manager relative to additional information of Fire Department overtime.
- f) Communication from the City's Internal Audit Manager relative to Police Department vehicle purchases.
- g) Communication from the Public Works Director regarding concrete curb replacement.
- h) Communication from the OYS Director advising that his proposed budget will be short \$10,920 in the salary account.
- i) Public Access Television.

Following discussion and amendments, if any, the Committee may refer all pending discussions of the FY2005 municipal budget to the next meeting of the Committee (scheduled for Tuesday, May 25, 2004.)

16. If there is no further business, a motion is in order to adjourn.

City of Manchester New Hampshire

In the year Two Thousand and Four

A RESOLUTION

"A Resolution appropriating to the Manchester Aggregation Program the sum of \$834,682 from Aggregation Fees for the Fiscal Year 2005."

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That the sum of Eight Hundred Thirty-Four Thousand, Six Hundred Eighty-Two Dollars (\$834,682) from Aggregation Fees shall be hereby appropriated to the Manchester Aggregation Program for Fiscal Year 2005 as follows:

Salaries and Wages	251,224
Line Item Expenses.....	246,850
Capital Outlay.....	10,000
Incidentals.....	100,000

RESTRICTED FUNDS: Subject to the approval of the Finance Officer.

Employee Benefits.....	101,608
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RESTRICTED FUNDS: Subject to the approval of the Board of Mayor and Aldermen.

Contingency.....	125,000
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TOTAL.....	834,682*
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*Expenditures exceeding a total of \$175,000 subject to approval by the Board of Mayor and Aldermen prior to expenditure.

RESOLVED that this Resolution shall take effect upon its passage.

4

City of Manchester New Hampshire

In the year Two Thousand and Four

A RESOLUTION

"A Resolution appropriating to the Manchester Airport Authority the sum of \$44,898,329 from Special Airport Revenue Funds for Fiscal Year 2005."

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That the sum of Forty-Four Million, Eight Hundred Ninety-Eight Thousand, Three Hundred Twenty-Nine Dollars (\$44,898,329) from Special Airport Revenue funds shall be hereby appropriated to the Manchester Airport Authority for Fiscal Year 2005 as follows:

Salaries and Wages.....	4,370,062
Line Item Expenses.....	16,771,460
Capital Outlay.....	3,262,500

RESTRICTED FUNDS: Subject to the approval of the Finance Officer.

Employee Benefits & Insurance.....	1,584,307
Debt - Principal and Interest.....	18,500,000
Debt - Bond Financing.....	225,000
Audit.....	35,000

RESTRICTED FUNDS: Subject to the approval of the Board of Mayor and Aldermen.

Contingency.....	150,000
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TOTAL.....	44,898,329
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RESOLVED that this Resolution shall take effect upon its passage.

5

City of Manchester New Hampshire

In the year Two Thousand and Four

A RESOLUTION

"A Resolution appropriating the sum of \$2,890,903 from Recreation User Charges to the Recreation Division for Fiscal Year 2005."

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That the sum of Two Million, Eight Hundred Ninety Thousand, Nine Hundred and Three Dollars (\$2,890,903) from Recreation User Charges to the Recreation Division for Fiscal Year 2005 be hereby appropriated for operation Expenses as follows:

Salaries and Wages.....	1,352,018
Line Item Expenses.....	816,450
Capital Outlays.....	33,500

RESTRICTED FUNDS: Subject to the approval of the Finance Officer.

Employee Benefits.....	348,497
Insurance.....	45,000
Debt - Principal and Interest.....	237,938
Audit.....	7,500

RESTRICTED FUNDS: Subject to the approval of the Board of Mayor and Aldermen.

Contingency.....	50,000
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Total.....	2,890,903
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RESOLVED that this Resolution shall take effect upon its passage.

6

City of Manchester New Hampshire

In the year Two Thousand and Four

A RESOLUTION

"A Resolution appropriating the sum of \$14,584,987 from Sewer User Rental Charges to the Environmental Protection Division for Fiscal Year 2005."

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That the sum of Fourteen Million, Five Hundred Eighty-Four Thousand, Nine Hundred Eighty-Seven Dollars (\$14,584,987) from Sewer User Rental Charges to the Environmental Protection Division for Fiscal Year 2005 be hereby appropriated for operation Expenses as follows:

Salaries and Wages.....	2,152,284
Line Item Expenses.....	4,055,403
Capital Outlays.....	61,475

RESTRICTED FUNDS: Subject to the approval of the Finance Officer.

Employee Benefits.....	789,285
Insurance.....	145,276
Debt - Principal and Interest.....	7,318,264
Audit.....	13,000

RESTRICTED FUNDS: Subject to the approval of the Board of Mayor and Aldermen.

Contingency.....	50,000
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TOTAL.....	14,584,987
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RESOLVED that this Resolution shall take effect upon its passage.

7

City of Manchester New Hampshire

In the year Two Thousand and Four

A RESOLUTION

"A Resolution appropriating to the Manchester Transit Authority the sum of \$1,061,785 for the Fiscal Year 2005."

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That the sum of One Million, Sixty-One Thousand, Seven Hundred and Eighty-Five Dollars (\$1,061,785) is hereby appropriated to the Manchester Transit Authority to be taken from such unappropriated money as may now be in the City Treasury or may hereafter come into it and the balance by tax upon the estates liable to be taxed in said City and by tax on polls, or from other source shall be appropriated as follows:

RESTRICTED FUNDS: Subject to the approval of the Manchester Transit Authority.

\$1,061,785

RESOLVED that this Resolution shall take effect upon its passage.

8

**MANCHESTER
TRANSIT AUTHORITY**

110 ELM STREET, MANCHESTER, N.H. 03101-2799
TELEPHONE: (603) 623-8801 • FAX: (603) 626-4512
www.mtabus.org



JOHN H. TRISCIANI, CHAIR
DAVID F. JESPERSEN, VICE CHAIR
EUGENE E. BOISVERT
JULIE A. GUSTAFSON
JOSEPH J. DESELLE

DAVID SMITH
EXECUTIVE DIRECTOR

May 14, 2004

Honorable Board of Mayor and Aldermen
City of Manchester
One City Hall Plaza
Manchester, New Hampshire 03101

Dear Mayor Baines and Aldermen:

I enclose Manchester Transit Authority Fiscal Year 2005 budget information for your review.

For FY 2004-2005, the Manchester Transit Authority requests the City's contribution of \$1,061,785 as local matching funds towards the transit operating budget. This request will fund a "current level" operating budget anticipating no increase or reduction in fixed route transit service.

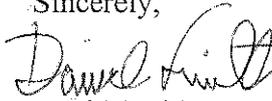
There are two betterments proposed. These betterments are to increase the planned scope of StepSaver complimentary paratransit service by 42 hours weekly and to incorporate a succession plan for a shop mechanics retiring in FY2005 and 2006.

This year, the budgeted StepSaver service level is 20 hours daily service on weekdays and 6 hours of service on Saturday. Due to continuing growth in demand, the MTA has recently increased its service level. Consequently, the MTA is revising its budgetary estimate for FY 2005 to add an estimated 42 hours of service weekly to meet increased demand. Based on MTA's marginal cost of operation, this increase in service level will cost approximately \$82,400.

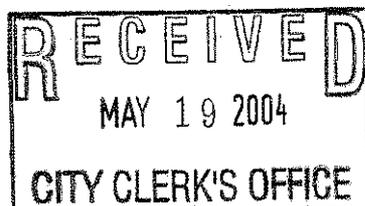
A succession plan is planned for expected retirements of three of MTA's five mechanics during the next two years. The MTA will provide opportunity for promotion of its unskilled Utility Workers to these skilled positions. In FY2004-2005, the MTA will replace its Class A general and body mechanic with a new Class B mechanic skilled in bodywork. This person will undergo training in general repair functions. In addition, one Utility Worker will be promoted to a Class C (helper) mechanic position and will undergo skills training towards assuming the position of one person expected to retire in 2005. The net cost of adding one Class C mechanic to accomplish this succession is \$20,580.

I'll be happy to answer any questions regarding MTA's operating budget request and these requested changes at MTA's budget review on Monday, May 24, 2003.

Sincerely,


David Smith
Executive Director

Enclosure



8

**MTA TRANSIT DIVISION PRELIMINARY BUDGET
FY2004 AND FY2005 BUDGET COMPARISON**

TRANSIT DIVISION	FY2004 BUDGET	FY2005 BUDGET	DIFF +/-	PERCENT CHANGE	EXPLANATION
LABOR	\$1,201,161	\$1,281,018	\$79,857	6.6%	Wage Increase 2%; +42 hours weekly StepSaver; add Mechanic "C"
FRINGE BENEFITS	697,276	764,827	67,551	9.7%	Pension +\$20,000 (Union K); Health Ins +\$39,000; add Mech "C" +\$8,550
SERVICES	196,005	199,130	3,125	1.6%	
MATERIAL & SUPPLIES	361,052	402,378	41,326	11.4%	Bus Parts +\$40,500
UTILITIES	37,125	44,517	7,392	19.9%	Nat Gas +\$3,780; Electricity +\$2,980
INSURANCES	116,400	171,000	54,600	46.9%	Liability Ins +\$53,800 (Rate +20%; Allocation)
OTHER EXPENSES	298,750	298,550	-200	-0.1%	
TOTAL EXPENSES	\$2,907,769	\$3,161,420	\$253,651	8.7%	



**MTA TRANSIT DIVISION BUDGET
FY2005 CALCULATION LOCAL SHARE REQUIREMENT**

TOTAL TRANSIT EXPENDITURES	\$3,161,420
LESS: DEPRECIATION	(292,800)
LESS: OPERATING REVENUES	(515,850)
NET ELIGIBLE EXPENSES	\$2,352,770
LESS: PREVENTATIVE MAINT 80/20	(250,000)
NET ELIGIBLE OPERATING 50/50	\$2,102,770

MATCHING SUBSIDIES:

FEDERAL TRANSIT ADMIN	
TOWN OF BEDFORD	
CITY OF MANCHESTER	
TOTAL	

	OPERATING 50/50	CAPITAL - PM 80/20	TOTAL
	\$1,051,385	\$200,000	\$1,251,385
	39,600		39,600
	1,011,785	50,000	1,061,785
	\$2,102,770	\$250,000	\$2,352,770

Revised:

19-May-04

Comparison of FY 2004 to FY 2005

Transit Division

	FY2004	FY2005	Variances
Labor			
5030 Fulltime Operators	\$ -	\$ -	\$ -
5010 Operator Wages-Transit	792,225	809,830	17,605
5010 Operator Wages-School	-	-	-
5110 Operator O.T. Wages-Transit	71,235	110,431	39,196
5110 Operator O.T. Wages	-	-	-
5013 Mechanic Wages	153,244	159,765	6,521
5113 Mechanic O.T. Wages	-	-	-
5017 Trans Admin Wages	70,029	82,986	12,957
5018 Wages Maint. Admin	41,637	40,996	(641)
5049 Wages Office Admin	70,798	73,058	2,260
5117 Wages Trans. O.T.	1,150	2,987	1,837
5119 Wages Office O.T	944	964	19
Total Labor	\$ 1,201,261	\$ 1,281,018	\$ 79,756
Fringe Benefits			
5004 Trans Adm Sick Wages	\$ 1,526	\$ 1,998	\$ 471
5005 Trans Adm Vacation	9,051	10,561	1,511
5006 Trans Adm Hol Wages	5,088	6,660	1,572
5007 Main Admin Sick Wages	1,028	1,013	(15)
5008 Main Admin Vac Wages	3,426	3,376	(50)
5009 Main Admin Hol Wages	4,454	4,389	(65)
5014 Office Vac Wages	6,394	7,732	1,338
5015 Office Holiday Wages	4,832	5,032	200
5016 Office Sick Wages	1,450	1,510	60
5021 Fica	113,815	122,690	8,875
5022 NH Unemployment	5,526	5,903	377
5023 Pension	50,336	70,628	20,292
5024 Health Insurance	379,087	424,002	44,915
5026 Life Insurance	5,705	7,721	2,016
5027 Worker's Comp-Transit	45,016	54,314	9,299
5027 Worker's Comp-School	-	-	-
5028 Operators Sick Pay	29,454	31,156	1,702
5034 Operators Vacation-Transit	53,333	55,636	2,303
5034 Operators Vacation-School	-	-	-
5031 Operators Holiday-Transit	39,272	41,541	2,269
5031 Operators Holiday-School	-	-	-
5029 Mechanic Sick Pay	1,024	1,156	132
5035 Mechanic Vacation	20,694	19,382	(1,312)
5032 Mechanic Holiday	12,290	13,873	1,583
5037 Oper Uniform Allow-Transit	8,800	9,075	275
5037 Oper Uniform Allow-School	-	-	-
5038 Main Uniform Allow	5,824	6,552	728
5120 Maint Tool Allowance	650	1,300	650
5095 Op/Mech Fringe-Operators	(3,086)	(3,038)	48
5095 Op/Mech Fringe-Mechanic	(54,733)	(71,515)	(16,782)
6006 Fringe Bene-VO Admin	(22,198)	(34,506)	(12,308)
6006 Fringe Bene-VM Admin	(12,832)	(14,226)	(1,394)
6006 Fringe Bene-G Admin	(17,950)	(19,115)	(1,164)

Total Fringe	\$ 697,276	\$ 764,800	\$ 67,524
Services			
5039 Consultant/Management	\$ 133,060	\$ 137,500	\$ 4,440
5041 Commissioner Exp	1,000	1,000	-
5042 Outside Advertise	5,000	3,000	(2,000)
5043 Legal Expense	10,000	7,500	(2,500)
5044 Auditing Expense	4,800	4,800	-
5045 Service Bureau	12,800	12,000	(800)
5046 Security Service	400	560	160
5047 Repairs Bld & Grnds	11,000	14,250	3,250
5048 Repairs Shop Equip.	1,710	2,565	855
5049 Repairs Office Equip	2,860	2,080	(780)
5050 Repairs Radios	1,000	1,000	-
5051 Janitorial Services	7,500	7,500	-
5052 Janitorial Supplies	375	375	-
Pre-Employ Med. Exam	1,500	1,000	(500)
5100 Drug & Alcohol Test	3,000	4,000	1,000
Total Services	<u>\$ 196,005</u>	<u>\$ 199,130</u>	<u>\$ 3,125</u>
Material & Supplies			
5001 Purchase Discounts	\$ (3,000)	\$ (3,000)	\$ -
5053 Fuel City Depts	159,600	165,000	5,400
5055 Gasoline Operations	500	500	-
5056 Gasoline Support Veh	500	500	-
5057 Diesel Operations-Transit	100,638	95,140	(5,498)
5057 Diesel Operations-School	-	-	-
5058 Oil & Grease-Transit	4,109	3,831	(279)
5058 Oil & Grease-School	-	-	-
5060 Tires-Transit	15,517	14,678	(839)
5060 Tires-School	-	-	-
5061 Trans-Misc	2,000	2,000	-
5062 Trans. Sched/Tkts	5,000	5,000	-
5063 Maint. Parts-Transit	51,534	92,076	40,542
5063 Maint. Parts-School	-	-	-
5065 Maint. Supplies	6,840	7,670	830
5066 Office Supplies	12,480	13,000	520
5067 Misc. Office Supplies	2,080	2,080	-
5093 Anti-Freeze Exp	1,044	1,044	-
5098 Hazardous Materials	570	1,180	610
5099 Body Shop Supplies	1,140	1,180	40
6005 Outside Parts/Labor	500	500	-
Total Mat. & Supplies	<u>\$ 361,052</u>	<u>\$ 402,378</u>	<u>\$ 41,326</u>
Utilities			
5068 Natural Gas	\$ 9,900	\$ 13,680	\$ 3,780
5069 Telephone	6,600	7,125	525
5070 Electricity	19,250	22,230	2,980
5071 Water	1,375	1,482	107
Total Utilities	<u>\$ 37,125</u>	<u>\$ 44,517</u>	<u>\$ 7,392</u>
Insurance			
5072 Public Liability	\$ 102,200	\$ 156,000	\$ 53,800
5074 Other Liability	\$ 14,200	\$ 15,000	\$ 800
Total Insurance	<u>\$ 116,400</u>	<u>\$ 171,000</u>	<u>\$ 54,600</u>

Other Expenses			
5064 Repairs City Terminal	\$ 3,000	\$ 3,000	\$ -
5076 Operators Licenses	500	300	(200)
5076 Operators Licenses	-	-	-
5078 Dues & Memberships	1,000	1,000	-
5079 Training and Meetings	1,000	1,000	-
5080 Tolls	-	-	-
5094 Greviance Expense	450	450	-
5097 Depreciation Expense	292,800	292,800	-
5097 Depreciation Expense	-	-	-
Total Other Expenses	<u>\$ 298,750</u>	<u>\$ 298,550</u>	<u>\$ (200)</u>
Total Expenses	\$ 2,907,870	\$ 3,161,393	\$ 253,523

8

City of Manchester New Hampshire

In the year Two Thousand and Four

A RESOLUTION

"Appropriating all Incremental Meals and Rooms Tax Revenue Received by the City in Fiscal Year 2005 and held in the Civic Center Fund, for the payment of the City's Obligations in Said Fiscal Year Under the Financing Agreement."

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

WHEREAS, IN ACCORDANCE WITH THE New Hampshire Revised Statutes Annotated, the Board of Mayor and Aldermen established on the books of the City the Civic Center Fund; and

WHEREAS, Meals and Rooms Tax Revenue, in excess of \$454,927 in each year, paid to the City by the State of New Hampshire in accordance with RSA 78-A shall be held in the Civic Center Fund to pay the City's share of the costs of constructing the Manchester Civic Center; and

WHEREAS, in accordance with the terms of the Financing Agreement between the City and the Manchester Housing and Redevelopment Authority dated as of March 1, 2000 (the "Financing Agreement"), the City must appropriate funds held in the Civic Center Fund to meet its obligations under the Financing Agreement;

NOW, THEREFORE, be it resolved as follows:

- 1) That all Incremental Meals and Rooms Tax Revenue received by the City in Fiscal Year 2005 and held, in the Civic Center Fund, is hereby appropriated for the payment of the City's obligations in said fiscal year in accordance with the terms of the Financing Agreement.

Resolved, that this Resolution shall take effect upon its passage.

9

City of Manchester New Hampshire

In the year Two Thousand and Four

A RESOLUTION

"A Resolution appropriating to the Central Business Service District the sum of \$225,000 from Central Business Service District Funds for Fiscal Year 2005."

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That the sum of Two Hundred and Twenty Five Thousand Dollars (\$225,000) from Central Business Service District funds shall be hereby appropriated to the Central Business Service District for Fiscal Year 2005 as follows:

RESTRICTED FUNDS: Subject to the approval of the Planning Director.

Expenses.....	\$225,000
TOTAL.....	\$225,000

RESOLVED that this Resolution shall take effect upon its passage.

City of Manchester New Hampshire

In the year Two Thousand and Four

A RESOLUTION

"Continuation of the Central Business Service District."

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

- WHEREAS, the establishment of Central Business Service Districts are authorized under provision of RSA 31:120 through RSA 31:125; and
- WHEREAS, the Board of Mayor and Aldermen have further authorized the establishment of such districts and has set forth procedures for the same in Chapter 37 of the Code of Ordinance; and
- WHEREAS, the Board of Mayor and Aldermen, after consultation with and on the recommendation of an Advisory Board of owners and tenants within the proposed district, find that a central business service district should be continued:

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF MAYOR AND ALDERMEN:

1. That the recommended boundaries of the district within which services will be provided and assessments made on the property are:

Beginning at a point at the intersection of River Road and west North Street; thence easterly along West North Street and continuing along North Street to Bay Street;
thence southerly along Bay Street to Sagamore Street;
thence along Sagamore Street to a point at the rear property line of property at 1631 Elm Street (Rite-Aid);
thence generally southerly along the rear property line of property at 1631 Elm Street (Rite-Aid) to Pennacook Street;
thence westerly along Pennacook Street to an alley - Elm Street East Back;
thence southerly along Elm Street East Back Alley to Blodgett Street;
thence westerly along Blodgett Street to an alley - Elm Street East Back;
thence southerly along Elm Street East Back Alley to Brook Street;
thence easterly along Brook Street to Temple Court;
thence southerly along Temple Court to Harrison Street;
thence westerly along Harrison Street to the rear of the building at 1415 Elm Street (the "Sears Building" so-called);
thence southerly along the rear of the building at 1415 Elm Street (the "Sears Building" so-called) to Prospect Street;
thence continuing southerly along the rear property line of 1331-1375 Elm Street to Myrtle Street;
thence continuing southerly along an alley - North Church Street to Orange Street;

City of Manchester New Hampshire

In the year Two Thousand and Four

A RESOLUTION

"Continuation of the Central Business Service District."

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

thence easterly along Orange Street to Chestnut Street;
thence southerly along Chestnut Street to Bridge Street;
thence easterly along Bridge Street to Pine Street;
thence southerly along Pine Street to Manchester Street;
thence westerly along Manchester Street to Chestnut Street;
thence southerly along Chestnut Street to Auburn Street;
thence westerly along Auburn Street to Elm Street;
thence southerly along Elm Street to the southerly point of property on the
west side of Elm Street now or formerly of Allen-Bradely Corp.;
thence westerly along the property line of said property to the B & M rail
line;
thence continuing westerly across property of the City of Manchester to
the Merrimack River;
thence northerly along the Merrimack River to the Amoskeag Dam;
thence easterly from the Amoskeag Dam on a line extending to River
Road;
thence northerly along River Road to West North Street; said point also
being the point of beginning.

That the district is to include all properties within the described
boundaries.

2. That the assessed values of the properties for purposes of assessments be established in accordance with the property tax maps and records as maintained by the Board of Assessors.
3. That services to be provided within the District consist of daily cleaning, maintenance and inspection of incidental repairs within the right-of-way in the District and such other services as determined by the Advisory Board.
4. That the special district assessment for Fiscal Year 2005 be established at \$.64 per thousand dollars of assessed value of each property assessed within the district.
5. That the special district assessment shall be made against the owners of all commercial, all industrial and residential properties of five units or more, (excluding multi unit condominium properties).

Resolved, that this Resolution shall take effect upon its passage.

To the Board of Mayor and Aldermen of the City of Manchester:

The Committee on Administration/Information Systems respectfully recommends, after due and careful consideration, that the income and asset limits for elderly exemptions for all categories be increased as follows;

Income Limitations

Single: from \$24,400 to \$30,000
Joint: from \$34,400 to \$60,000

Asset Limitations

From \$75,000 to \$100,000

and for such purpose a resolution has been submitted. The Committee notes that it has submitted information provided by the Board of Assessors and a copy of related RSA's.

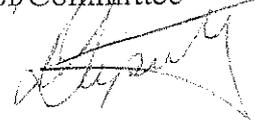
March 16, 2004.

In Board of Mayor and Aldermen.

On motion of Alderman DeVries, duly seconded by Alderman Lopez, it was voted to amend to Proposal #1 of handout.

On motion of Alderman Shea, duly seconded by Alderman Garrity, it was voted to refer to the Committee on Finance as amended to be discussed with the budget.

Respectfully submitted,


Clerk of Committee




City Clerk

12

5-10-2007
 HANCOCK
 Board of Assessors

Elderly Exemption Analysis

Present:

Age Categories	Exemption Amounts	Income Single	Income Joint	Asset Limit	Number in Category	Assessment Value Impact	% Incr.
65-74	70,000	24,400	34,400	75,000	291	19,876,700	
75-79	95,000	24,400	34,400	75,000	304	27,762,200	
80+	125,000	24,400	34,400	75,000	618	66,750,000	
					1213	114,388,900	

Proposal 1

Age Categories	Exemption Amounts	Income Single	Income Joint	Asset Limit	Increase Number in Category	Assessment Value Impact @ 8% Increase	Assessment Value Impact @ 12% Increase
65-74	70,000	27,500	38,500	75,000	310	21,467,000	22,262,000
75-79	95,000	27,500	38,500	75,000	330	29,983,000	31,094,000
80+	125,000	27,500	38,500	75,000	670	72,090,000	74,760,000
					1310	123,540,000	128,116,000
						-9,151,100	-13,727,100
							112%

Proposal 2

Age Categories	Exemption Amounts	Income Single	Income Joint	Asset Limit	Increase Number in Category	Assessment Value Impact @ 15% Increase	Assessment Value Impact @ 20% Increase
65-74	70,000	27,500	38,500	100,000	330	22,858,000	23,852,000
75-79	95,000	27,500	38,500	100,000	350	31,927,000	33,315,000
80+	125,000	27,500	38,500	100,000	710	76,763,000	80,100,000
					1390	131,548,000	137,267,000
						-17,159,100	-22,878,100
							120%

Proposal 3

Age Categories	Exemption Amounts	Income Single	Income Joint	Asset Limit	Increase Number in Category	Assessment Value Impact @ 100% Increase	% Incr.
65-74	70,000	30,000	60,000	100,000	580	39,753,000	
75-79	95,000	30,000	60,000	100,000	610	55,524,000	
80+	125,000	30,000	60,000	100,000	1240	133,500,000	
					2430	228,777,000	200%
						-114,388,100	

2

City of Manchester New Hampshire

In the year Two Thousand and

A RESOLUTION

“A Resolution establishing increased property tax relief asset and income limitations for the elderly.”

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

WHEREAS, the City of Manchester wishes to continue to provide property tax relief for its elderly citizens as authorized by RSA 72:39b; and

WHEREAS, the City of Manchester wishes to increase the income and asset limitations for such elderly citizen tax relief.

NOW THEREFORE, be it resolved by the Board of Mayor and Aldermen:

THAT, the exemptions based on assessed value for qualified elderly taxpayers pursuant to RSA 72:39b and consistent with the provisions of RSA 72:27a shall be as follows:

Persons Aged 65 up to 75 years an exemption of \$70,000;
with asset limitation of \$100,000, single income limit \$30,000,
and married income limit \$60,000;
Persons Aged 75 years up to 80 years an exemption of \$95,000
with asset limitation of \$100,000, single income limit \$30,000,
and married income limit \$60,000;
Persons Aged 80 years or older an exemption of \$125,000 with
asset limitation of \$100,000, single income limit \$30,000,
and married income limit \$60,000.

THAT, qualifying persons under such exemptions must have been a New Hampshire resident for at least five years, own the real estate individually or jointly or if the real estate is owned by such person's spouse, they must have been married for at least five years.

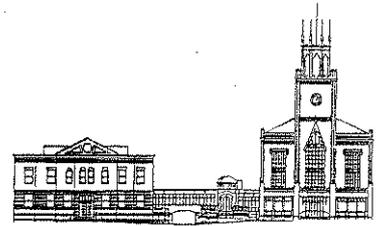
BE IT FURTHER RESOLVED, this resolution shall take effect April 1, 2004.

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CITY OF MANCHESTER Board of Assessors

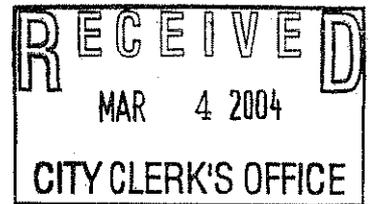
One City Hall Plaza, West Wing
Manchester, New Hampshire 03101
Tel: (603) 624-6520 – Fax: (603) 628-6288
Email: assessors@ci.manchester.nh.us
Web: www.ManchesterNH.gov



Steven G. Tellier, Chairman
Thomas C. Nichols
Stephan W. Hamilton

Lee Ann Provencher
Assistant to Assessors

To: Committee on Administration/Information Systems
Alderman Armand Forest, Chairman
From: Board of Assessors
Date: March 3, 2004
Re: Elderly Exemptions



Following requests by members of the Committee, the attached spreadsheets show potential increases to the elderly exemption deductions based on income and asset changes. The first spreadsheet, describe changes precipitated by increasing the income allowance to Single/Joint from \$24,400/\$34,400 to \$30,000/\$45,000 respectively. The asset limit changes are outlined on three separate lines based on three different amounts: \$100,000, \$150,000 and \$200,000.

The second spreadsheet describes the enormity of changes to the Town of Hooksett when they adopted an asset limit defined as "Unlimited". As you can see from the spreadsheet, their exemptions increased at a rate of 266% in one year, and continue to climb. It is our understanding that the town council is now reconsidering the "Unlimited" asset criteria.

Besides the present Veteran & Disabled Veteran Credits and Elderly Exemption changes being considered, also legislated in 2003 was the ability to grant as local option, a "Deaf Exemption" as well. Similar to the Blind Exemption, which the City offers, this is described as an exemption for deaf or severely hearing impaired persons. The text of the HB Bill 806 is included as an attachment. The criteria for qualification are outlined in the Bill. The current Blind Exemption has 67 participants and results in a reduction of 5 million dollars of assessment.

We further encourage the full BMA to become informed on the Veteran Credit & Elderly Exemption issues due to the potential impact to budget and subsequently the tax rate.

Elderly Exemption Discussion Points:

- The percentages used in our projections were based on recent similar increases adopted by the City of Nashua;
- According to the 2002 National Census, Hillsborough County, the average mean income for elderly persons, which includes Social Security and retirement income, is approximately \$29,632;
- A question needs to be answered: Whether the exemptions are based on need or age?
- Cost of all proposals before BMA. i.e.: Veteran/Disabled Veteran, Elderly & Deaf

CC: Board of Mayor and Aldermen

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**Elderly Exemption Analysis
Hookset, NH**

2001	Exemption Amounts	Income Single	Income Joint	Asset Limit	Number in Category	Assessment Value Impact	% Increase	Notes	Net Assessed Valuation	% Tax Base
65-74	30,000	18,400	26,400	100,000	139	5,541,400			740,054,246	0.007
75-79	45,000	18,400	26,400	100,000						
80+	60,000	18,400	26,400	100,000						
2002										
65-74	30,000	18,400	26,400	100,000	105	4,436,900		Requalified	774,533,306	0.006
75-79	45,000	18,400	26,400	100,000						
80+	60,000	18,400	26,400	100,000						
2003										
65-74	50,000	35,000	50,000	Unlimited	253	16,282,700	241%		1,096,213,878	0.015
75-79	70,000	35,000	50,000	Unlimited						
80+	90,000	35,000	50,000	Unlimited						
Post 2003										
65-74	70,000	30,000	45,000	Unlimited	279	19,430,000	266%		1,096,213,878	0.018
75-79	95,000	30,000	45,000	Unlimited						
80+	125,000	30,000	45,000	Unlimited						

2

TITLE V TAXATION

CHAPTER 72 PERSONS AND PROPERTY LIABLE TO TAXATION

Property Taxes

Section 72:39-b

72:39-b Procedure for Adoption and Modification of Elderly Exemption. –

I. A town or city may adopt or modify elderly exemptions by the procedure in RSA 72:27-a.

II. An elderly exemption, based on assessed value for qualified taxpayers, shall be granted for a different dollar amount determined by the town or city, to a person 65 years of age up to 75 years, to a person 75 years of age up to 80 years, and to a person 80 years of age or older. To qualify, the person must have been a New Hampshire resident for at least 5 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income in each applicable age group of not more than a dollar amount determined by the town or city of not less than \$13,400 or, if married, a combined net income of not more than a dollar amount determined by the town or city of not less than \$20,400; and own net assets not in excess of a dollar amount determined by the town or city of not less than \$35,000 excluding the value of the person's residence or, if married, combined net assets not in excess of a dollar amount determined by the town or city of not less than \$35,000 excluding the value of the residence. Under no circumstances shall the amounts of the exemption for any age category be less than \$5,000. The combined net asset amount for married persons shall apply to a surviving spouse until the sale or transfer of the property by the surviving spouse or until the remarriage of the surviving spouse.

Source. 1996, 140:1. 1997, 241:2, eff. Aug. 18, 1997. 2003, 299:16, eff. April 1, 2003.

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TITLE V TAXATION

CHAPTER 72 PERSONS AND PROPERTY LIABLE TO TAXATION

Property Taxes

Section 72:27-a

72:27-a Procedure for Adoption, Modification, or Recission. –

I. Any town or city may adopt the provisions of RSA 72:28, RSA 72:29-a, RSA 72:35, RSA 72:37, RSA 72:37-b, RSA 72:38-b, RSA 72:39-a, RSA 72:62, RSA 72:66, or RSA 72:70 in the following manner:

(a) In a town, other than a town that has adopted a charter pursuant to RSA 49-D, the question shall be placed on the warrant of a special or annual town meeting, by the governing body or by petition pursuant to RSA 39:3.

(b) In a city or town that has adopted a charter pursuant to RSA 49-C or RSA 49-D, the legislative body may consider and act upon the question in accordance with its normal procedures for passage of resolutions, ordinances, and other legislation. In the alternative, the legislative body of such municipality may vote to place the question on the official ballot for any regular municipal election.

II. The vote shall specify the provisions of the property tax exemption or credit, the amount of such exemption or credit, and the manner of its determination, as listed in paragraph I. The exemption or credit shall take effect in the tax year beginning April 1 following its adoption.

III. A municipality may modify, if applicable, or rescind the exemption or credits provided in paragraph I in the manner described in this section.

IV. An amendment to a statutory provision listed in paragraph I related to an exemption or credit amount or to the eligibility or application of an exemption or credit, shall apply in a municipality which previously adopted the provision only after the municipality complies with the procedure in this section, unless otherwise expressly required by law.

Source. 2003, 299:1, eff. April 1, 2003; 299:23, eff. April 1, 2003 at 12:01 a.m.

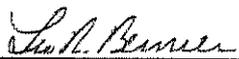
To the Board of Mayor and Aldermen of the City of Manchester:

The Committee on Administration/Information Systems respectfully recommends, after due and careful consideration, that the property tax credits for Veterans be increased from \$100.00 to \$250.00, and for such purpose a resolution has been submitted.

The Committee has provided information submitted by the Board of Assessors and a copy of related RSA's for reference.

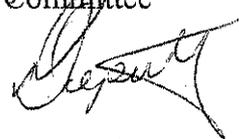
March 16, 2004.
In Board of Mayor and Aldermen.

On motion of Alderman Shea, duly seconded by Alderman DeVries, it was voted to refer to the Committee on Finance to be discussed with the budget.



City Clerk

Respectfully Submitted


Clerk of Committee


13

City of Manchester
New Hampshire

In the year Two Thousand and

A RESOLUTION

"A Resolution authorizing increased optional property tax credits for Veterans."

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

WHEREAS, the City of Manchester wishes to continue to provide property tax relief for its veterans; and

WHEREAS, the State of New Hampshire has passed legislation providing for optional new maximum allowances for property tax credits for veteran residents; and

WHEREAS, the City of Manchester wishes to increase its benefits for its veterans

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF MAYOR AND ALDERMEN:

THAT, the City of Manchester hereby adopts the provisions of the optional veterans' tax credit authorized by RSA 72:28 in the amount of \$250.00 consistent with the provisions of RSA 72:27a; and

THAT, such provisions shall apply to any person who meets the qualifications outlined in RSA 72:28 IV. and V as presently constituted or as may be further amended by the State of New Hampshire.

RESOLVED this resolution shall take effect April 1, 2004.

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VETERANS CREDITS REPORT

Veterans Credit:

Present Optional Veteran Credit	Change to:	Change to:	Change to:	Change to:
\$100	\$200	\$250	\$300	\$400
3,831	3,831	3,831	3,831	3,831
\$383,100	\$766,200	\$957,750	\$1,149,300	\$1,532,400
	(\$383,100)	(\$574,650)	(\$766,200)	(\$1,149,300)

Total Number of Standard Vet's
 Potential Fund Allocation
 Difference

Total Used Vet's Credit
 Unused Difference

Present 100% Disabled Vet Credit	Change to:
\$1,400	\$2,000
153	153
\$214,200	\$306,000
	(\$91,800)

Total Number of Disabled Vet's
 Potential Fund Allocation
 Difference

TITLE V TAXATION

CHAPTER 72 PERSONS AND PROPERTY LIABLE TO TAXATION

Property Taxes

Section 72:27-a

72:27-a Procedure for Adoption, Modification, or Recission. –

I. Any town or city may adopt the provisions of RSA 72:28, RSA 72:29-a, RSA 72:35, RSA 72:37, RSA 72:37-b, RSA 72:38-b, RSA 72:39-a, RSA 72:62, RSA 72:66, or RSA 72:70 in the following manner:

(a) In a town, other than a town that has adopted a charter pursuant to RSA 49-D, the question shall be placed on the warrant of a special or annual town meeting, by the governing body or by petition pursuant to RSA 39:3.

(b) In a city or town that has adopted a charter pursuant to RSA 49-C or RSA 49-D, the legislative body may consider and act upon the question in accordance with its normal procedures for passage of resolutions, ordinances, and other legislation. In the alternative, the legislative body of such municipality may vote to place the question on the official ballot for any regular municipal election.

II. The vote shall specify the provisions of the property tax exemption or credit, the amount of such exemption or credit, and the manner of its determination, as listed in paragraph I. The exemption or credit shall take effect in the tax year beginning April 1 following its adoption.

III. A municipality may modify, if applicable, or rescind the exemption or credits provided in paragraph I in the manner described in this section.

IV. An amendment to a statutory provision listed in paragraph I related to an exemption or credit amount or to the eligibility or application of an exemption or credit, shall apply in a municipality which previously adopted the provision only after the municipality complies with the procedure in this section, unless otherwise expressly required by law.

Source. 2003, 299:1, eff. April 1, 2003; 299:23, eff. April 1, 2003 at 12:01 a.m.

TITLE V TAXATION

CHAPTER 72 PERSONS AND PROPERTY LIABLE TO TAXATION

Property Taxes

Section 72:28

72:28 Standard and Optional Veterans' Tax Credit. –

I. The standard veterans' tax credit shall be \$50.

II. The optional veterans' tax credit, upon adoption by a city or town pursuant to RSA 72:27-a, shall be an amount from \$51 up to \$500. The optional veterans' tax credit shall replace the standard veterans' tax credit in its entirety and shall not be in addition thereto.

III. Either the standard veterans' tax credit or the optional veterans' tax credit shall be subtracted each year from the property tax on the veteran's residential property. However, the surviving spouse of a resident who suffered a service-connected death may have the amount subtracted from the property tax on any real property in the same municipality where the surviving spouse is a resident.

IV. The following persons shall qualify for the standard veterans' tax credit or the optional veterans' tax credit:

(a) Every resident of this state who served not less than 90 days in the armed forces of the United States in any qualifying war or armed conflict listed in this section and was honorably discharged or an officer honorably separated from service; or the spouse or surviving spouse of such resident;

(b) Every resident of this state who was terminated from the armed forces because of service-connected disability; or the surviving spouse of such resident; and

(c) The surviving spouse of any resident who suffered a service-connected death.

V. Service in a qualifying war or armed conflict shall be as follows:

(a) "Spanish War" between April 21, 1898 and April 11, 1899;

(b) "Philippine Insurrection" between April 12, 1899 and July 4, 1902, extended to July 15, 1903 for service in the Moro Provinces;

(c) "Boxer Rebellion" between June 16, 1900 and May 2, 1901;

(d) "World War I" between April 6, 1917 and November 11, 1918, extended to April 1, 1920 for service in Russia; provided that military or naval service on or after November 12, 1918 and before July 2, 1921, where there was prior service between April 6, 1917 and November 11, 1918 shall be considered as World War I service;

(e) "World War II" between December 7, 1941 and December 31, 1946;

(f) "Korean Conflict" between June 25, 1950 and January 31, 1955;

(g) "Vietnam Conflict" between December 22, 1961 and May 7, 1975;

(h) "Vietnam Conflict" between July 1, 1958 and December 22, 1961, if the resident earned the Vietnam service medal or the armed forces expeditionary medal; and

(i) Any other war or armed conflict that has occurred since May 8, 1975, and in which the resident earned an armed forces expeditionary medal or theater of operations service medal.

Source. 1871, 13:1. GL 54:2. PS 56:4. 1907, 95:1. 1919, 54:1. 1921, 12:3; 103:1. 1923, 68:2.

13

To the Board of Mayor and Aldermen of the City of Manchester:

The Committee on Administration/Information Systems respectfully recommends, after due and careful consideration, that property tax credits for Veterans with service-connected total disability, and their surviving spouses, be increased from \$1,400.00 to \$1,600.00, and for such purpose a resolution has been submitted.

The Committee notes it has provided information submitted by the Board of Assessors and a copy of related RSA's for reference.

March 16, 2004.

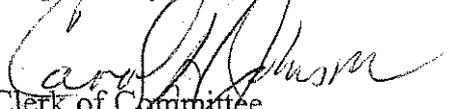
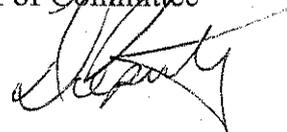
In Board of Mayor and Aldermen.

On motion of Alderman Lopez, duly seconded by Alderman DeVries, it was voted to refer to the Committee on Finance to be discussed with the budget.



City Clerk

Respectfully Submitted


Clerk of Committee


City of Manchester
New Hampshire

In the year Two Thousand and

A RESOLUTION

"A Resolution authorizing increased property tax credits for Veterans with service-connected total disability, and their surviving spouse."

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

WHEREAS, the City of Manchester wishes to continue to provide property tax relief for its totally disabled veterans; and

WHEREAS, the State of New Hampshire has passed legislation providing for new maximum allowances for optional property tax credits for service-connected total disability residents; and

WHEREAS, the City of Manchester wishes to continue to provide increased benefits for its totally disabled veterans and their spouses;

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF MAYOR AND ALDERMEN:

THAT, the City of Manchester hereby adopts the provisions of RSA 72:35 I-a. and RSA 72:29-a, II in the amount of One Thousand, Six Hundred Dollars (\$1,600.00) consistent with the provisions of RSA 72:27a; and

THAT, such provisions shall apply to any person who has been honorably discharged or an officer honorably separated from the military service of the United States and who has total and permanent service-connect disability, or who is a double amputee or paraplegic because of service-connected injury, or any person who is the surviving spouse of such a person.

RESOLVED this resolution shall take effect April 1, 2004.

14

City of Manchester New Hampshire

In the year Two Thousand and

A RESOLUTION

“A Resolution authorizing increased property tax credits for Veterans with service-connected total disability, and their surviving spouse.”

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

WHEREAS, the City of Manchester wishes to continue to provide property tax relief for its totally disabled veterans; and

WHEREAS, the State of New Hampshire has passed legislation providing for new maximum allowances for optional property tax credits for service-connected total disability residents; and

WHEREAS, the City of Manchester wishes to continue to provide increased benefits for its totally disabled veterans and their spouses;

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF MAYOR AND ALDERMEN:

THAT, the City of Manchester hereby adopts the provisions of RSA 72:35 I-a. and RSA 72:29-a, II in the amount of One Thousand, Six Hundred Dollars (\$1,600.00) consistent with the provisions of RSA 72:27a; and

THAT, such provisions shall apply to any person who has been honorably discharged or an officer honorably separated from the military service of the United States and who has total and permanent service-connect disability, or who is a double amputee or paraplegic because of service-connected injury, or any person who is the surviving spouse of such a person.

RESOLVED this resolution shall take effect April 1, 2004.

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VETERANS CREDITS REPORT

Veterans Credit:

	Present Optional Veteran Credit	Change to:	Change to:	Change to:	Change to:
	\$100	\$200	\$300	\$400	\$500
	<u>3,831</u>	<u>3,831</u>	<u>3,831</u>	<u>3,831</u>	<u>3,831</u>
Total Number of Standard Vet's Potential Fund Allocation Difference	\$383,100	\$766,200 (\$383,100)	\$1,149,300 (\$766,200)	\$1,532,400 (\$1,149,300)	\$1,915,500 (\$1,532,400)

Total Used Vet's Credit Unused Difference

	Present 100% Disabled Vet Credit	Change to:	Change to:
	\$1,400	\$1,600	\$2,000
	<u>153</u>	<u>153</u>	<u>153</u>
Total Number of Disabled Vet's Potential Fund Allocation Difference	\$214,200	\$244,800 (\$30,600)	\$306,000 (\$91,800)

TITLE V TAXATION

CHAPTER 72 PERSONS AND PROPERTY LIABLE TO TAXATION

Property Taxes

Section 72:35

72:35 Tax Credit for Service-Connected Total Disability. –

I. Any person who has been honorably discharged or an officer honorably separated from the military service of the United States and who has total and permanent service-connected disability, or who is a double amputee or paraplegic because of service-connected injury, or the surviving spouse of such a person, shall receive a standard yearly tax credit in the amount of \$700 of property taxes on the person's residential property.

I-a. The optional tax credit for service-connected total disability, upon adoption by a city or town pursuant to RSA 72:27-a, shall be an amount from \$701 up to \$2,000. The optional tax credit for service-connected total disability shall replace the standard tax credit in its entirety and shall not be in addition thereto.

I-b. Either the standard tax credit for service-connected total disability or the optional tax credit for service-connected total disability shall be subtracted each year from the property tax on the person's residential property.

II. The standard or optional tax credit under this section may be applied only to property which is occupied as the principal place of abode by the disabled person or the surviving spouse. The tax credit may be applied to any land or buildings appurtenant to the residence or to manufactured housing if that is the principal place of abode.

III. (a) Any person applying for the standard or optional tax credit under this section shall furnish to the assessors or selectmen certification from the United States Department of Veterans' Affairs that the applicant is rated totally and permanently disabled from service connection. The assessors or selectmen shall accept such certification as conclusive on the question of disability unless they have specific contrary evidence and the applicant, or the applicant's representative, has had a reasonable opportunity to review and rebut that evidence. The applicant shall also be afforded a reasonable opportunity to submit additional evidence on the question of disability.

(b) Any decision to deny an application shall identify the evidence upon which the decision relied and shall be made within the time period provided by law.

(c) Any tax credit shall be divided evenly among the number of tax payments required annually by the town or city so that a portion of the tax credit shall apply to each tax payment to be made.

IV. [Deleted.]

Source. 1947, 240:1, par. 29-f. RSA 72:35. 1955, 283:1. 1963, 174:1. 1967, 219:6. 1969, 54:1. 1973, 553:1. 1975, 277:2. 1983, 95:1. 1989, 64:3. 1991, 70:17. 1993, 73:6, 7. 2000, 54:1, eff. June 16, 2000. 2003, 299:8, eff. April 1, 2003.

TITLE V TAXATION

CHAPTER 72 PERSONS AND PROPERTY LIABLE TO TAXATION

Property Taxes

Section 72:29-a

72:29-a Surviving Spouse. –

I. The surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States or any of the armed forces of any of the governments associated with the United States in the wars, conflicts or armed conflicts, or combat zones set forth in RSA 72:28, shall receive a tax credit in the amount of \$700 for the taxes due upon the surviving spouse's real and personal property, whether residential or not, in the same municipality where the surviving spouse is a resident.

II. Upon the adoption of this paragraph by a city or town as provided in RSA 72:27-a, the surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States or any of the armed forces of any of the governments associated with the United States in the wars, conflicts or armed conflicts, or combat zones set forth in RSA 72:28, shall receive a tax credit in the amount from \$701 up to \$2,000 for the taxes due upon the surviving spouse's real and personal property, whether residential or not, in the same municipality where the surviving spouse is a resident.

Source. 1963, 174:2. 1967, 219:3. 1969, 56:1. 1975, 277:1. 1990, 125:3. 1991, 70:11. 1993, 73:5, eff. June 22, 1993. 2003, 299:3, eff. April 1, 2003.

14

TITLE V TAXATION

CHAPTER 72 PERSONS AND PROPERTY LIABLE TO TAXATION

Property Taxes

Section 72:27-a

72:27-a Procedure for Adoption, Modification, or Recission. –

I. Any town or city may adopt the provisions of RSA 72:28, RSA 72:29-a, RSA 72:35, RSA 72:37, RSA 72:37-b, RSA 72:38-b, RSA 72:39-a, RSA 72:62, RSA 72:66, or RSA 72:70 in the following manner:

(a) In a town, other than a town that has adopted a charter pursuant to RSA 49-D, the question shall be placed on the warrant of a special or annual town meeting, by the governing body or by petition pursuant to RSA 39:3.

(b) In a city or town that has adopted a charter pursuant to RSA 49-C or RSA 49-D, the legislative body may consider and act upon the question in accordance with its normal procedures for passage of resolutions, ordinances, and other legislation. In the alternative, the legislative body of such municipality may vote to place the question on the official ballot for any regular municipal election.

II. The vote shall specify the provisions of the property tax exemption or credit, the amount of such exemption or credit, and the manner of its determination, as listed in paragraph I. The exemption or credit shall take effect in the tax year beginning April 1 following its adoption.

III. A municipality may modify, if applicable, or rescind the exemption or credits provided in paragraph I in the manner described in this section.

IV. An amendment to a statutory provision listed in paragraph I related to an exemption or credit amount or to the eligibility or application of an exemption or credit, shall apply in a municipality which previously adopted the provision only after the municipality complies with the procedure in this section, unless otherwise expressly required by law.

Source. 2003, 299:1, eff. April 1, 2003; 299:23, eff. April 1, 2003 at 12:01 a.m.

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City of Manchester New Hampshire

In the year Two Thousand and Four

A RESOLUTION

"Raising Monies and Making Appropriations for the Fiscal Year 2005."

Page 1

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That the sum of One Hundred, Thirteen Million, One Hundred Ninety-Seven Thousand, Three Hundred, Forty-Three Dollars (\$113,197,343) plus the County Tax be taken from such unappropriated money as may now be in the City Treasury or may hereafter come into it, and the balance by tax upon the estates liable to be taxed in said City and by tax on polls, or from other source, shall be appropriated as follows:

General Government

010	Aldermen.....	151,222
020	Assessors.....	743,836
030	Building Department.....	1,423,687
040	City Clerk.....	1,278,307
050	Manchester Economic Development Office.....	230,515
070	City Solicitor.....	1,001,878
100	Finance.....	1,338,929
130	Information Systems.....	2,138,822
160	Mayor/Budget.....	293,966
180	Office of Youth Services.....	541,732
190	Human Resources.....	994,477
200	Planning Department.....	892,806
210	Public Buildings Services.....	6,646,181
220	Tax Collector.....	730,788
300	Fire Department.....	20,130,770
330	Police Department.....	20,081,342
410	Health Department.....	3,184,948

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City of Manchester New Hampshire

In the year Two Thousand and **Four**

A RESOLUTION

"Raising Monies and Making Appropriations for the Fiscal Year 2005."

Page 2

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

500	Highway Department.....	19,147,139
520	Traffic Department.....	3,159,263
600	Welfare Department.....	1,345,069
650	Parks, Recreation & Cemetery.....	3,497,946
710	Library Department.....	2,550,247
802	Elderly Services.....	290,197
	MCTV.....	306,000
	Salary Adjustment – Retirement/COLAS	750,000
<u>170</u>	<u>Non-Departmental</u>	
	Contingency.....	180,000
	Civic Contributions.....	333,539
	Conservation Commission.....	14,522
	Safety Review Board.....	40,000
	CIP Administration.....	1,916,065
	Motorized Equipment Replacement.....	200,000
	Employees Medical Services.....	105,000
	Maturing Debt.....	9,750,050
	Interest on Maturing Debt.....	7,808,100
	 Total	 113,197,343

RESOLVED that this Resolution shall take effect upon its passage.

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4/12/04 -
Handout by
Aldermen Guinta &
Garity
Budget Proposal

April 12, 2004
Budget Expenditure Savings List

School

School Cola
School Steps
Maintenance Budget
Expendable trusts
Health Deduction
Finance Consolidation
Paycheck Issue Procedure
Professional Services

City

Consolidation Highway, Parks, Traffic
City Retirement
Fleet Management
 Remove from Highway Department
 Create new fleet procedures
5 Trucks @ \$60K each
Finance Consolidation
3 Requested Positions
Fire Department Overtime
Employee Steps
Hiring Freeze

AGENCIES	2004 TAX RATE		2005 Mayor's Budget proposal		2005 Aldermanic budget proposal #1	
	EXPENDITURES	REVENUES	EXPENDITURES	REVENUES	EXPENDITURES	REVENUES
ALDERMEN	142,388	150,000	151,222	564,032	151,222	564,032
ASSESSORS_2	631,986	579,154	743,836	2,107,600	607,842	2,107,600
BUILDING DEPARTMENT	1,329,060	2,080,600	1,423,687	1,592,275	1,353,905	1,592,275
CITY CLERK	1,316,166	1,660,875	1,278,307	120,000	1,240,315	120,000
ECONOMIC DEVELOPMENT OFFICE	172,000	255,901	230,515	398,918	230,989	398,918
CITY SOLICITOR	966,810	319,956	1,001,878	6,731,940	964,628	6,731,940
FINANCE DEPARTMENT	1,257,166	5,574,276	1,338,929	31,982	1,307,091	31,982
INFORMATION SYSTEMS	2,023,868	31,982	2,138,822	-	2,065,908	-
MAYOR	274,060	-	293,966	-	280,744	-
YOUTH SERVICES	538,764	-	541,732	-	526,298	-
HUMAN RESOURCES	1,048,169	21,000	994,477	23,500	948,758	23,500
PLANNING DEPARTMENT	871,338	320,000	892,806	319,000	871,373	319,000
BUILDING MAINTENANCE_2	5,615,081	4,950,617	6,646,181	6,182,000	6,603,618	6,182,000
TAX COLLECTOR	704,785	15,623,000	730,788	16,120,400	704,348	16,120,400
FIRE DEPARTMENT	19,581,334	324,450	20,130,770	324,400	19,749,559	324,400
POLICE DEPARTMENT	19,292,743	1,922,905	20,081,342	2,079,648	19,729,442	2,079,648
HEALTH DEPARTMENT	3,071,406	1,847,672	3,184,948	2,003,513	3,039,294	2,003,513
HIGHWAY DEPARTMENT_1	18,252,967	3,555,356	19,147,139	3,665,029	24,849,337	3,665,029
TRAFFIC DEPARTMENT	3,267,245	4,977,593	3,159,263	4,427,427	0	4,427,427
WELFARE DEPARTMENT	1,307,294	133,000	1,345,069	60,000	1,299,015	60,000
PARKS & RECREATION_GF	3,308,024	655,375	3,497,846	680,050	2,442,141	680,050
LIBRARY	2,398,640	-	2,550,247	-	280,859	-
ELDERLY SERVICES	295,473	-	306,000	-	306,000	-
MCTV	402,019	-	750,000	-	(500,000)	-
SALARY ADJ./ RETIREMENTS/COLAS	-	-	-	-	-	-
SUB-TOTAL AGENCIES:	88,068,786	44,983,712	92,850,067	47,431,714	89,052,086	47,431,714
NON-DEPARTMENTAL ITEMS-						
CONTINGENCY	180,000	-	180,000	-	180,000	-
CIVIC CONTRIBUTIONS	193,789	-	145,450	-	145,450	-
NON-CITY PROGRAMS	0	-	188,089	-	188,089	-
CONSERVATION COMMISSION	13,202	-	14,522	-	14,522	-
SAFETY REVIEW	25,000	-	40,000	-	40,000	-
COMMUNITY IMPROVEMENTS	1,612,215	-	1,916,065	-	1,766,065	-
MOTORIZED EQUIPMENT	120,000	-	200,000	-	200,000	-
EMPLOYEE MED SERVICES	105,022	-	105,000	-	105,000	-
MATURING DEBT	10,363,628	-	9,750,050	-	9,750,050	-
INT ON MATURING DEBT	5,364,924	-	7,808,100	-	7,808,100	-
SUB-TOTAL NON DEPT:	17,977,780	0	20,347,276	0	20,197,276	0
GRAND TOTAL:	106,046,576	44,983,712	113,197,343	47,431,714	109,249,362	47,431,714
TRANSIT SUBSIDY	850,000	-	1,061,785	-	650,000	-
SCHOOL DISTRICT	127,075,275	16,510,927	188,500,000	20,892,335	135,740,000	20,892,335
COUNTY TAX	8,770,087	-	9,000,000	-	9,000,000	-
OVERLAY	1,542,714	-	1,000,000	-	1,000,000	-
VETERANS EXEMPTIONS	565,500	-	565,500	-	565,500	-
FUND BALANCE	-	1,600,000	-	1,000,000	-	1,000,000
STATE REVENUE	-	45,567,271	-	45,437,829	-	45,437,829
TOTAL PROPERTY TAXES	136,188,242		148,562,750		141,642,984	
Tax Rate	26.40		28.51		27.14	
Tax Rate Increase	2.80%		7.99%		2.79%	
School Tax	27,840,016		27,840,016		16,000,000	
Assessed Valuation	5,182,805		5,233,000		5,233,000	
Assessed Valuation less utilities	5,066,628		5,116,823		5,116,823	
County		\$1.65	County	\$1.68	County	\$1.68
City		\$12.09	City	\$12.92	City	\$12.11
School-Local		\$7.17	School-Local	\$8.47	School-Local	\$10.22
School-State		\$5.49	School-State	\$5.44	School-State	\$3.12
		\$26.40		\$28.51		\$27.14

Aldermanic Budget #1

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*Olenka Garrity
Budget*

Mayor Baines stated again, and I mentioned during the budget process that's probably something that's going to have to be phased in over time. You'd have to buy containers for every resident of the City...

Alderman Guinta stated right, there's an average savings over time, which is...

Mayor Baines interjected and Frank [Thomas] is looking at a pilot program for it.

Alderman Guinta stated which is again, why we're including it at this early stage, so we can put these things on the table and they can be individually addressed in committee.

Mayor Baines stated there was a motion to refer it to the public hearing, Alderman Garrity withdrew his second. Are you willing to do that?

Alderman Guinta asked what would we be doing then with this?

Mayor Baines stated again, it would be part of the Finance Committee's ongoing discussions. And we're encouraging other Aldermen. Alderman Roy said he's working on some things and I think others are as well and this will be just part of a whole discussion going forward.

Alderman Roy asked will we still have the backup information in dollars?

Mayor Baines stated I already said that the Finance Officer is going to get that out to you as soon as he possibly can.

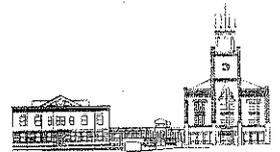
There being no further business, on motion of Alderman Smith, duly seconded by Alderman Forest, it was voted to adjourn.

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CITY OF MANCHESTER

Board of Aldermen



MEMORANDUM

To: Alderman O'Neil, Chairman
CIP Committee

From: Alderman Lopez

ML
SLK

Date: April 30, 2004

Re: FY2005 CIP Budget

Would appreciate receiving more information (backup paper work) on the following CIP projects as to the date(s) approved:

410005	Fire Department	\$150,000
411205	Police Department	\$ 20,000 (for city lot)

- Referred to Finance by CIP Com.*
- a) discussions have been held over the last four years regarding employee training, development, the City's newsletter and Bright Ideas...their budget was cut. Would recommend that \$19,000 be taken from the ADA Compliance (810405) and placed into account #811205 (Human Resources Employee Training and Development);
 - b) #710705 – should take a look at cutting this from \$50,000 to \$25,000 as with four projects having been identified there will not be enough funds for future priority work;
 - c) Tabled 4 #811405 (Library HVAC Facility Improvement - \$3,250,000)...should request a presentation be made...how much is it for the air conditioning alone?
 - d) need to locate \$30,000 in CIP and transfer to budget line #0350 (Management Services/Human Resources) for the Jack Sharry Company who is helping the City with health insurance and saving money in the long run;
 - e) would appreciate reviewing any request that may have been presented at the public hearing to make sure that we are not short-changing anyone; and finally,
 - f) need to review the two-year bonding information so that everyone knows what this means for the next year...I am not against two-year bonding, however, I feel it should be spelled out clearly.
- pc: R. MacKenzie, Director
Planning & Community Development

15



City of Manchester

Quality Council

Human Resources Department
One City Hall Plaza
Manchester, New Hampshire 03101
Tel. (603) 624-6543
Fax (603) 628-6065

Mission Statement

The Quality Council shall promote and coordinate Continuous Improvement efforts by supporting all employees in carrying out the mission statement of the City to ensure exceptional customer service through involvement, communication and commitment.

April 14, 2004

Betsi DeVries
Alderman Ward
8

Jon Donovan
Office of Youth
Services

Colleen Driscoll
Police

Alex Fischer
Highway

Brent Lemire
Chairperson, Fire

Michael Lopez
Alderman-At-
Large

Gene Mackie
Welfare

Paul Martineau
Welfare

Joan Porter
Tax Collector

Michael Roche,
Vice Chair,
Water Works

Michael Rockwell
Highway

Dawna Rooks
Police

Virginia
Lamberton,
Human
Resources

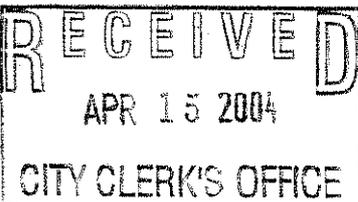
Alderman Daniel O'Neil
Vice-Chairman, Finance Committee
Board of Mayor and Aldermen
City Hall
Manchester, New Hampshire 03101

Dear Alderman O'Neil:

On behalf of the City of Manchester Employees' Quality Council, I wish to express the very serious concerns of the Council regarding our proposed budget for Fiscal Year 2005.

For several years, the Board of Aldermen have been most generous in providing the Quality Council with funds for employee training, employee development, the employee newsletter, employee recognition and other programs. Most recently, the Quality Council proposed a policy called the *Bright Ideas Program*. This program rewards employees with monetary awards for coming up with ideas that will improve City government. Funds for all of the programs listed above have been placed in the Human Resources Department budget under a CIP account.

In FY 2004 a total of \$45,000 was appropriated for these programs, all of which will have been spent by June 30. The members of the Quality Council were quite disappointed when they saw that the proposed CIP budget cut the Employee Training and Development by almost 60%!! The Human Resources Director had requested an increase in this budget item for FY 05 in order to continue the popular newsletter as well as increase the training opportunities for



City employees. Specifically, she requested \$83,500 for FY 05. Needless to say, when we saw that not only was the amount of money that was appropriated for FY 04 not continued, but the budget was reduced to \$20,000 we were extremely disappointed and disillusioned. This action seemed to indicate an abandonment of the support for the Council and its activities.

If there are no adjustment to the budget for FY 05, most employee activities will have to be eliminated such as the newsletter and training.

Additionally, there will be no funds available to reward an employee for a suggestion that would save the City money vis a vis the *Bright Ideas Program*.

The Quality Council respectfully requests that the Board of Aldermen at least fund the Employee Training and Development program at this year's level, and, if possible, increase it to the level that was requested by the Human Resources Director.

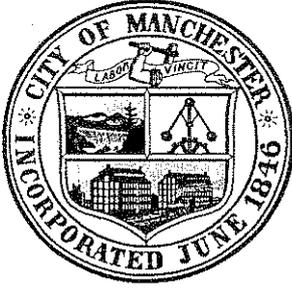
We would be happy to meet with your Committee to answer any questions that you might have regarding this budget problem.

Respectfully submitted,
For the members of the City of Manchester, NH Quality Council,

Brent T. Lemire

Brent T. Lemire,
Chairperson

Cc: Board of Mayor and Aldermen
Quality Council



City of Manchester
Department of Finance

One City Hall Plaza
Manchester, New Hampshire 03101
Phone: (603) 624-6460
Fax: (603) 624-6549

May 18, 2004

Board of Mayor and Aldermen
City of Manchester, New Hampshire
C/O City Clerk

Dear Honorable Board of Mayor and Aldermen:

A request has been made to the Internal Audit Department to be present at this Board of Mayor and Aldermen meeting to discuss the prior audit of Fire Department overtime. There was some question of the number of firemen needed and the analysis of the use of overtime versus new hires. In addition to the report I would like to supply the following additional explanatory material.

Calculation of Number of Fire Personnel needed

As part of the audit a staffing factor was calculated in order to determine the number of firemen required to provide minimum coverage to the City. The report was prepared using information provided prior to the opening and staffing of Station #8. I have attached spreadsheets used to calculate staffing including Station #8 (Attachments A and E).

A staffing factor is the effective number of positions needed to provide one unit of service. It takes into account vacations, sick days, holidays, etc. Attachment A shows the calculation of the staffing factors for firemen and officers at the Manchester Fire Department. Because fire departments are staffed 24 hours per day, 365 days per year for each position on a truck you will need to cover 8,760 "Desired Service Hours" (24 hours X 365 days). Each fireman works two 14-hour night shifts, one day off, two 10-hour day shifts, three days off then starts the cycle over again. During each week of 168 hours a fireman works an average of 42 hours. This would imply an average of 2,190 paid hours per year. Attachment B shows the amount of overtime earned per fireman for FY 2003, by rank and years of service. The column on the far right shows the amount of vacation earned in a year. Average vacation hours are subtracted from the number of paid hours. Attachment C is an overtime study done by the Fire Department that shows total annual sick leave is estimated at 29,473 hours divided by 220 employees results in an average of 133.97 hours per employee. The average personal days earned per employee is 9.24 hours (see Attachment D) for a total of 143.21 hours that need to be subtracted from paid hours to arrive at "Effective Service Hours. This is an estimate of the amount of hours a fireman actually is on duty in a single year.

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Desired Service Hours divided by Effective Service Hours gives an estimate of the number of people needed to cover one position for 24 hours. The Department uses four shifts to cover each position. By dividing the result of equation above by the four shifts results in an estimate of the Relief Factor per shift.

The estimated number of firefighters needed to cover minimum staffing would be 238 or 18 more than is currently employed at the department (as calculated on Attachment E). This is very close to the 17 requested by the Fire Department in their analysis (Attachment C). The problem to reduce overtime to a minimum is actually greater than these numbers indicate. If 18 new employees were hired you could not expect a corresponding drop in overtime. On any given day unplanned leave will vary from the average assumed in the calculation. The graph on page nine of the audit report shows how the number of employees can vary over time. On the weeks when more than the number of relief firefighters is required the Department will still incur overtime expense, during the weeks that less than the number of relief firefighters is required the Department will be paying for unneeded service.

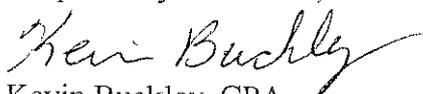
Calculation of Cost Per Hour Versus Overtime

The comparison of the cost of a new hire to the cost of using overtime is not as simple as comparing the average salary rate to the average overtime rate. The combined cost of overtime is 1.5 times the average hourly rate plus other associated City expenses such as the City share of retirement and workers comp. The combined cost of a new hire is the annual salary plus associated costs divided by the "effective service hours". There are several costs of a new employee such as holiday pay and health benefits that are not part of the overtime calculation. In addition we must use effective service hours instead of paid hours to arrive at a true picture of the cost when the employee is actually working. The hours used during the 12 weeks of initial training have been spread over the average years of employment for non-officers. For first year hires the effective services hours are much lower and the associated cost per hour is much higher. As shown in attachment F the cost per effective hour of an employee is greater than the associated overtime cost per hour.

Conclusion

The MFD uses a combination of relief personnel and overtime to fill in for vacancies in the ranks of line firemen in order to comply with minimum staffing requirements. Vacancies occur due to vacations, sick time, retirements and other separations in service. IA has determined that the use of overtime may be the most cost-effective way to achieve minimum staffing requirements. Compared to other communities of similar size the MFD does not appear to be overly staffed or costly to the community. Due to changes in the recent collective bargaining agreements with the unions covering line fire personnel the City should expect to see an increase in overtime expenditures starting in FY 2004. IA has noted some suggestions to help reduce the amount of overtime needed in the audit report.

Respectfully Submitted,



Kevin Buckley, CPA
Internal Audit Manager

ATTACHMENT A

	Firemen	Officers
Desired Service hours/ # hours per work cycle	8760	8760
(2 shifts, 1 off, 2 shifts, 3 off)	<u>168</u>	<u>168</u>
	52.143	52.143
* number of hours per shift covered	<u>42</u>	<u>42</u>
= * of paid hours/year	2190	2190
Less Vacation hours	-131.29	-176.9
Less Sick, Personal, + Other	<u>-143.21</u>	<u>-143.2</u>
= Effective Service Hours	1915.5	1869.9
Desired hours to Cover/ Effective Service Hours	8760 <u>1915.5</u>	8760 <u>1869.9</u>
	4.573	4.685
Covered by four shifts	<u>4</u>	<u>4</u>
= Relief factor per shift	1.143	1.171

Desired Service Hours = 24 hours per day X 365 Days

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ATTACHMENT B

Name	DP/DV/ACT	Hours	Dollars	OT Rate	Reg Rate	Rank	Yrs Service Years Mos	Hours	Dollars	OT Rate	Reg Rate	Rank	Yrs Service Years Mos	Hours	Dollars	OT Rate	Reg Rate	Yrs Service Years Mos	Weeks Vacation
Hamilton, Chris	30-04-101	80.00	\$ 1,829.25	\$ 22.87	\$ 15.24	Fireman	0 8						0 8						2
Pinard, Brian	30-04-101	80.00	\$ 1,832.42	\$ 22.91	\$ 15.27	Fireman	0 8						0 8						2
Phelps, Witty	30-04-101	64.00	\$ 1,463.74	\$ 22.87	\$ 15.25	Fireman	0 8						0 8						2
Simmons, Ryan	30-04-101	60.00	\$ 1,370.66	\$ 22.84	\$ 15.23	Fireman	0 8						0 8						2
Gelinas, Keith	30-04-101	52.00	\$ 1,189.99	\$ 22.88	\$ 15.26	Fireman	0 8						0 8						2
Knight, Keith	30-04-101	52.00	\$ 1,186.32	\$ 22.81	\$ 15.21	Fireman	0 8						0 8						2
Brackett, Adam	30-04-101	48.00	\$ 1,101.48	\$ 22.95	\$ 15.30	Fireman	0 8						0 8						2
Monroe, Joel	30-04-101	42.00	\$ 958.19	\$ 22.81	\$ 15.21	Fireman	0 8						0 8						2
Hatfield, Charles	30-04-101	38.00	\$ 866.93	\$ 22.81	\$ 15.21	Fireman	0 8						0 8						2
Laberge, Daniel	30-04-101	193.50	\$ 4,532.71	\$ 23.42	\$ 15.62	Fireman	1 10						1 10						2
Joy, Corey	30-04-101	146.00	\$ 3,497.81	\$ 23.96	\$ 15.97	Fireman	1 10						1 10						2
Morage, Timothy	30-04-101	120.00	\$ 2,808.15	\$ 23.40	\$ 15.60	Fireman	1 10						1 10						2
Lamothe, Mathew	30-04-101	118.00	\$ 2,828.72	\$ 23.97	\$ 15.98	Fireman	1 10						1 10						2
Deleault, Matthew	30-04-101	112.00	\$ 2,715.16	\$ 24.24	\$ 16.16	Fireman	1 10						1 10						2
Levasser, Denis	30-04-101	94.00	\$ 2,183.68	\$ 23.23	\$ 15.49	Fireman	1 10						1 10						2
Delahanty, Brian	30-04-101	80.00	\$ 1,869.68	\$ 23.37	\$ 15.58	Fireman	1 10						1 10						2
Stemka, Robert	30-04-101	40.00	\$ 928.76	\$ 23.22	\$ 15.48	Fireman	1 10						1 10						2
Robinson, Gabriel	30-04-101	131.00	\$ 3,235.67	\$ 24.70	\$ 16.47	Fireman	2 3						2 3						2
Milliard, Carl	30-04-101	108.00	\$ 2,560.88	\$ 23.71	\$ 15.81	Fireman	2 3						2 3						2
Ouellette, Ryan	30-04-101	107.50	\$ 2,660.67	\$ 24.75	\$ 16.50	Fireman	2 3						2 3						2
Guay, Joshua	30-04-101	98.00	\$ 2,402.98	\$ 24.52	\$ 16.35	Fireman	2 3						2 3						2
Goupil, Steven	30-04-101	84.00	\$ 1,973.08	\$ 23.49	\$ 15.66	Fireman	2 3						2 3						2
Philbotte, Steven	30-04-101	56.00	\$ 1,315.40	\$ 23.49	\$ 15.66	Fireman	2 3						2 3						2
Biron, Andre	30-04-101	49.50	\$ 1,167.03	\$ 23.58	\$ 15.72	Fireman	2 3						2 3						2
Williams, Michael	30-04-101	44.00	\$ 1,078.48	\$ 24.51	\$ 16.34	Fireman	2 3						2 3						2
Meehan, Michael	30-04-101	72.00	\$ 1,820.93	\$ 25.29	\$ 16.86	Fireman	2 7						2 7						2
King, Paul III	30-04-101	136.00	\$ 3,280.15	\$ 24.12	\$ 16.08	Fireman	2 9						2 9						2
Holdredge, Kevin	30-04-101	122.00	\$ 3,042.81	\$ 24.94	\$ 16.63	Fireman	2 9						2 9						2
Iverson, Adam	30-04-101	124.00	\$ 3,098.64	\$ 24.99	\$ 16.66	Fireman	2 10						2 10						2
McNeil, James	30-04-101	120.00	\$ 2,897.14	\$ 24.14	\$ 16.10	Fireman	2 10						2 10						2
Bagley, Joshua	30-04-101	114.00	\$ 2,757.63	\$ 24.19	\$ 16.13	Fireman	2 10						2 10						2
Pinard, Denis Jr	30-04-101	108.00	\$ 2,614.72	\$ 24.21	\$ 16.14	Fireman	2 10						2 10						2
Laventure, Keith	30-04-101	58.00	\$ 1,422.92	\$ 24.53	\$ 16.36	Fireman	3 7						3 7						2
Flurey, David	30-04-101	192.00	\$ 4,773.24	\$ 24.86	\$ 16.57	Fireman	3 9						3 9						2
McCafferty, Joseph	30-04-101	126.00	\$ 3,116.85	\$ 24.74	\$ 16.49	Fireman	3 9						3 9						2
Wong, Kenny	30-04-101	118.00	\$ 2,931.22	\$ 24.84	\$ 16.56	Fireman	3 9						3 9						2
Cote, Paul	30-04-101	188.00	\$ 4,689.84	\$ 24.95	\$ 16.63	Fireman	4 0						4 0						2
Myers, Mark	30-04-101	98.00	\$ 2,443.14	\$ 24.93	\$ 16.62	Fireman	4 0						4 0						2
Nelson, Kenneth	30-04-101	82.00	\$ 2,047.76	\$ 24.97	\$ 16.65	Fireman	4 0						4 0						2
Clement, Richard	30-04-101	187.00	\$ 4,669.84	\$ 24.97	\$ 16.65	Fireman	4 2						4 2						2
Biron, Robert	30-04-101	150.00	\$ 3,752.71	\$ 25.02	\$ 16.68	Fireman	4 2						4 2						2
Defina, Thomas	30-04-101	100.00	\$ 2,502.91	\$ 25.03	\$ 16.69	Fireman	4 2						4 2						2
Bolduc, Gregory	30-04-101	183.00	\$ 4,780.68	\$ 26.12	\$ 17.42	Fireman	4 4						4 4						2
Cashin, Ryan	30-04-101	164.00	\$ 4,127.42	\$ 25.17	\$ 16.78	Fireman	4 4						4 4						2
Bouthiette, Adam	30-04-101	146.00	\$ 3,824.02	\$ 26.19	\$ 17.46	Fireman	4 4						4 4						2

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ATTACHMENT B

Desrusseaux, Steven	30-04-101	142.00	\$	3,714.09	\$	26.16	\$	17.44	Fireman	4	4
Lawrence, Peter	30-04-101	130.00	\$	3,291.48	\$	25.32	\$	16.88	Fireman	4	4
Flynn, Kenneth	30-04-101	97.00	\$	2,532.03	\$	26.10	\$	17.40	Fireman	4	4
Barton, Steven	30-04-101	82.00	\$	2,154.67	\$	26.28	\$	17.52	Fireman	4	4
McNamara, Jeffery	30-04-101	26.00	\$	691.08	\$	26.58	\$	17.72	Fireman	4	8
Georgiana, Wayne	30-04-101	148.00	\$	3,853.21	\$	26.04	\$	17.36	Fireman	5	2
Lemay, Brian	30-04-101	123.00	\$	3,156.69	\$	25.66	\$	17.11	Fireman	5	2
Senecal, Matthew	30-04-101	62.00	\$	1,571.39	\$	25.35	\$	16.90	Fireman	5	8
Jay, David	30-04-101	188.00	\$	5,312.57	\$	28.26	\$	18.84	Fireman	6	2
Welch, Robert II	30-04-101	156.00	\$	4,412.33	\$	28.28	\$	18.86	Fireman	6	2
Pelletier, Richard	30-04-101	140.00	\$	3,971.13	\$	28.37	\$	18.91	Fireman	6	2
Foley, John	30-04-101	136.00	\$	3,844.33	\$	28.27	\$	18.84	Fireman	6	2
Leafe, Michael	30-04-101	122.00	\$	3,448.57	\$	28.27	\$	18.84	Fireman	6	2
Fosher, Jonathan	30-04-101	118.00	\$	3,336.79	\$	28.28	\$	18.85	Fireman	6	2
Starr, Jonathan	30-04-101	134.00	\$	3,886.95	\$	29.01	\$	19.34	Fireman	7	3
Laroche, Stephen	30-04-101	120.00	\$	3,621.67	\$	30.18	\$	20.12	Fireman	7	3
Burns, Brendan	30-04-101	88.00	\$	2,665.24	\$	30.29	\$	20.19	Fireman	7	3
Ferry, Craig	30-04-101	14.00	\$	431.35	\$	30.81	\$	20.54	Fireman	7	3
Palangas, Eric	30-04-101	116.00	\$	3,439.79	\$	29.65	\$	19.77	Fireman	7	9
Briggs, Jonathan	30-04-101	24.00	\$	739.46	\$	30.81	\$	20.54	Fireman	7	9
Boudreau, Peter	30-04-101	98.00	\$	2,943.84	\$	30.04	\$	20.03	Fireman	8	2
Allard, Michael	30-04-101	142.00	\$	4,268.97	\$	30.06	\$	20.04	Fireman	8	3
Aboshar, Jeffery	30-04-101	122.00	\$	3,566.43	\$	29.23	\$	19.49	Fireman	8	3
Smith, Michael	30-04-101	134.00	\$	3,971.46	\$	29.64	\$	19.76	Fireman	8	6
Plantier, Robert	30-04-101	8.00	\$	231.24	\$	28.91	\$	19.27	Fireman	8	9
Robidoux, David	30-04-101	158.00	\$	4,470.08	\$	28.29	\$	18.86	Fireman	9	1
Kelly, James	30-04-101	118.00	\$	3,486.89	\$	29.55	\$	19.70	Fireman	9	7
Paquette, Brian	30-04-101	84.00	\$	2,581.65	\$	30.73	\$	20.49	Fireman	9	7
Franggos, Danny	30-04-101	42.00	\$	1,005.30	\$	23.94	\$	15.96	Fireman	10	6
Hanelle, Kiff	30-04-101	189.00	\$	4,927.68	\$	30.02	\$	20.01	Fireman	11	3
Beaudet, Robert	30-04-101	94.50	\$	3,152.56	\$	36.36	\$	27.24	Fireman	11	3
Swanson, Michael	30-04-101	94.00	\$	2,834.95	\$	30.15	\$	20.10	Fireman	11	3
Prodix, Kenneth	30-04-101	62.00	\$	1,678.75	\$	30.10	\$	20.20	Fireman	11	3
Khight, Kevin	30-04-101	56.00	\$	1,684.26	\$	30.08	\$	20.05	Fireman	11	3
Garrity, Patrick	30-04-101	68.00	\$	2,059.36	\$	30.28	\$	20.19	Fireman	11	7
Sinotte, David	30-04-101	94.00	\$	2,877.80	\$	30.61	\$	20.41	Fireman	11	9
Lescarte, Michael	30-04-101	176.00	\$	5,266.39	\$	29.92	\$	19.95	Fireman	12	0
Provencher, James	30-04-101	74.00	\$	2,231.26	\$	30.15	\$	20.10	Fireman	12	2
Seidel, Duane	30-04-101	230.00	\$	6,925.90	\$	30.11	\$	20.08	Fireman	12	3
Beaudin, Joseph	30-04-101	148.00	\$	4,431.23	\$	29.94	\$	19.96	Fireman	12	3
Healy, Kevin W	30-04-101	128.00	\$	3,834.78	\$	29.96	\$	19.97	Fireman	12	3
Chiasson, Max	30-04-101	125.00	\$	3,731.98	\$	29.86	\$	19.90	Fireman	12	3
Devan, William	30-04-101	168.00	\$	5,108.36	\$	30.41	\$	20.27	Fireman	12	9
Jette, Glenn	30-04-101	122.00	\$	3,731.54	\$	30.59	\$	20.39	Fireman	12	9
Allen, Kelly	30-04-101	230.00	\$	6,879.89	\$	29.91	\$	19.94	Fireman	14	1
Biron, Joseph	30-04-101	150.00	\$	4,485.49	\$	29.90	\$	19.94	Fireman	14	1
Higgins, Mark	30-04-101	28.00	\$	845.67	\$	30.20	\$	20.14	Fireman	14	2

ATTACHMENT B

Veilleux, Leo	30-04-101	232.00	\$	7,035.94	\$	30.33	\$	20.22	Fireman	14	9
L'Heureux, Stephan	30-04-101	92.00	\$	3,007.96	\$	32.70	\$	21.80	Fireman	14	9
Roy, Leo	30-04-101	185.50	\$	5,677.08	\$	30.60	\$	20.40	Fireman	14	11
Gamache, Richard	30-04-101	182.00	\$	5,578.07	\$	30.65	\$	20.43	Fireman	14	11
Bouchard, Bruce	30-04-101	125.00	\$	3,830.55	\$	30.64	\$	20.43	Fireman	14	11
Balch, Henry	30-04-101	112.00	\$	3,736.36	\$	33.36	\$	22.24	Fireman	14	11
Rumfelt, John	30-04-101	54.00	\$	1,654.80	\$	30.64	\$	20.43	Fireman	14	11
Goley, Jeffery	30-04-101	84.00	\$	2,432.63	\$	28.96	\$	19.31	Fireman	15	2
Charpentier, Gerard	30-04-101	28.00	\$	883.70	\$	31.56	\$	21.04	Fireman	15	8
Sullivan, Daniel	30-04-101	96.00	\$	2,985.55	\$	31.10	\$	20.73	Fireman	15	9
Miller, Jeffery	30-04-101	42.00	\$	1,299.89	\$	30.95	\$	20.63	Fireman	16	4
Ducharme, Roland Jr	30-04-101	106.00	\$	3,248.31	\$	30.64	\$	20.43	Fireman	16	8
Roy, Edward	30-04-101	148.00	\$	4,493.62	\$	30.36	\$	20.24	Fireman	16	9
Glickman, Ronald	30-04-101	114.00	\$	3,602.92	\$	31.60	\$	21.07	Fireman	17	0
Battley, Mark	30-04-101	113.00	\$	3,466.51	\$	30.68	\$	20.45	Fireman	17	0
Paradis, Daniel	30-04-101	334.00	\$	10,651.86	\$	31.89	\$	21.26	Fireman	17	1
Doucet, Mark	30-04-101	126.00	\$	3,891.28	\$	30.88	\$	20.59	Fireman	17	2
Dyrkacz, Michael	30-04-101	72.00	\$	2,232.19	\$	31.00	\$	20.67	Fireman	17	2
Ducharme, Normand	30-04-101	210.00	\$	6,510.70	\$	31.00	\$	20.67	Fireman	17	7
Durand, Ernest Jr	30-04-101	186.00	\$	5,832.47	\$	31.36	\$	20.90	Fireman	17	8
White, William	30-04-101	110.00	\$	3,438.68	\$	31.26	\$	20.84	Fireman	17	8
Thibault, Edward	30-04-101	104.00	\$	3,231.68	\$	31.07	\$	20.72	Fireman	17	8
O'Rourke, Daniel	30-04-101	76.00	\$	2,469.65	\$	32.50	\$	21.66	Fireman	17	8
Nichols, Paul	30-04-101	50.00	\$	1,543.23	\$	30.86	\$	20.58	Fireman	17	8
Duval, Jeffery	30-04-101	128.00	\$	3,715.91	\$	29.03	\$	19.35	Fireman	18	3
Lemay, Norman	30-04-101	226.00	\$	7,052.21	\$	31.20	\$	20.80	Fireman	18	6
Labore, Richard	30-04-101	140.00	\$	4,381.95	\$	31.30	\$	20.87	Fireman	18	6
Potvin, Thomas	30-04-101	140.00	\$	4,372.21	\$	31.23	\$	20.82	Fireman	18	6
Roberge, Roland	30-04-101	120.00	\$	3,745.28	\$	31.21	\$	20.81	Fireman	18	6
Seddon, Raymond Jr	30-04-101	166.00	\$	4,945.59	\$	29.79	\$	19.86	Fireman	19	0
Houle, John	30-04-101	110.00	\$	3,371.18	\$	30.65	\$	20.43	Fireman	19	0
Herrin, Peter	30-04-101	114.00	\$	3,402.23	\$	29.84	\$	19.90	Fireman	19	1
Forcier, Leon	30-04-101	244.00	\$	7,311.26	\$	29.96	\$	19.98	Fireman	19	2
Thibault, Charles	30-04-101	209.00	\$	6,255.55	\$	29.93	\$	19.95	Fireman	19	2
Grace, Gerald	30-04-101	166.00	\$	4,975.03	\$	29.97	\$	19.98	Fireman	19	2
White, Donald	30-04-101	144.50	\$	4,333.58	\$	29.99	\$	19.99	Fireman	19	2
Biron, David	30-04-101	126.00	\$	3,806.22	\$	30.21	\$	20.14	Fireman	19	2
Sullivan, Christopher	30-04-101	276.50	\$	8,478.04	\$	30.66	\$	20.44	Fireman	19	11
Brassard, Michael	30-04-101	224.00	\$	6,855.05	\$	30.60	\$	20.40	Fireman	19	11
Rousseau, Keith	30-04-101	151.00	\$	4,719.21	\$	31.25	\$	20.84	Fireman	20	9
Ceplinskas, David	30-04-101	134.00	\$	4,161.98	\$	31.06	\$	20.71	Fireman	20	9
Smestad, James	30-04-101	167.00	\$	5,151.51	\$	30.85	\$	20.56	Fireman	21	3
Lula, Steve	30-04-101	129.00	\$	3,983.35	\$	30.88	\$	20.59	Fireman	21	3
Clayton, William	30-04-101	32.00	\$	987.94	\$	30.87	\$	20.58	Fireman	21	3
Maddowell, Jeffery	30-04-101	124.00	\$	3,866.61	\$	31.18	\$	20.79	Fireman	21	6
Jacobs, Michael	30-04-101	34.00	\$	1,077.48	\$	31.69	\$	21.13	Fireman	21	6
Murphy, Daniel	30-04-101	126.00	\$	3,861.19	\$	30.64	\$	20.43	Fireman	21	7

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ATTACHMENT B

Name	DP/DV/ACT	Hours	Dollars	OT Rate	Reg Rate	Rank	Yrs Service	Years Mos	Hours	Dollars	OT Rate	Reg Rate	Yrs Service	Years Mos	Weeks Vacation
McShane, Thomas	30-04-101	131.00	\$4,376.03	\$33.40	\$22.27	Lieutenant	8	3							3
Pariseau, Gary	30-04-101	70.00	\$2,426.23	\$34.66	\$23.11	Lieutenant	8	8							3
Faucher, Kenneth	30-04-101	140.50	\$4,846.27	\$34.49	\$23.00	Lieutenant	13	9							3
McGahey, Richard	30-04-101	122.00	\$4,050.63	\$33.20	\$22.13	Lieutenant	13	9							3
Healey, Kevin M	30-04-101	180.00	\$6,122.85	\$34.02	\$22.68	Lieutenant	14	11							3
Martineau, Henry	30-04-101	161.00	\$5,393.01	\$33.50	\$22.33	Lieutenant	14	11							3
Fitzpatrick, Richard	30-04-101	122.00	\$4,079.58	\$33.44	\$22.29	Lieutenant	14	11							3
McLaughlin, Richard	30-04-101	96.00	\$3,202.60	\$33.36	\$22.24	Lieutenant	14	11							3
O'Neill, Brian	30-04-101	94.00	\$3,151.71	\$33.53	\$22.35	Lieutenant	14	11							3
Parent, Andre	30-04-101	92.00	\$3,032.47	\$32.96	\$21.97	Lieutenant	15	2							3
Couture, John	30-04-101	84.00	\$2,829.21	\$33.68	\$22.45	Lieutenant	15	2							4
Morin, Robert	30-04-101	100.00	\$3,197.71	\$31.98	\$21.32	Lieutenant	15	9							4
Patten, David	30-04-101	144.00	\$4,961.85	\$34.46	\$22.97	Lieutenant	15	10							4
Frangos, Peter II	30-04-101	151.00	\$5,131.44	\$33.98	\$22.66	Lieutenant	17	2							4
Phillips, Bruce	30-04-101	92.00	\$3,096.86	\$33.66	\$22.44	Lieutenant	17	2							4
Chouinard, Gregg	30-04-101	76.00	\$2,465.12	\$32.44	\$21.62	Lieutenant	17	2							4
Garity, Stanley	30-04-101	122.00	\$4,108.60	\$33.64	\$22.42	Lieutenant	18	6							4
Katejelski, Nicholas	30-04-101	89.00	\$2,950.62	\$33.17	\$20.91	Lieutenant	18	10							4
Flanagan, Joseph	30-04-101	106.00	\$3,555.35	\$33.56	\$22.67	Lieutenant	19	0							4
Tuffs, Thomas	30-04-101	70.00	\$2,343.41	\$33.47	\$22.32	Lieutenant	19	0							4
Prison, Charles Jr	30-04-101	56.00	\$1,939.29	\$34.63	\$26.09	Lieutenant	19	0							4
Merrill, Scott	30-04-101	209.50	\$7,335.92	\$35.02	\$23.34	Lieutenant	19	1							4
Cushing, Ronald	30-04-101	74.50	\$2,485.36	\$33.36	\$22.24	Lieutenant	19	2							4
O'Neil, John	30-04-101	112.00	\$3,759.58	\$33.57	\$22.38	Lieutenant	19	7							4
Gosselin, Robert	30-04-101	164.00	\$5,530.47	\$33.72	\$22.48	Lieutenant	19	9							4
Leathers, Glen	30-04-101	56.00	\$1,895.89	\$33.86	\$22.57	Lieutenant	19	9							4
Pfaff, Terence	30-04-101	134.00	\$4,668.47	\$34.84	\$23.23	Lieutenant	20	9							5
Prince, Kenneth	30-04-101	103.50	\$3,201.36	\$30.93	\$20.62	Lieutenant	22	0							5
Ziter, Mark	30-04-101	144.00	\$4,987.82	\$34.64	\$23.09	Lieutenant	22	1							5
Bouchard, Michael	30-04-101	142.50	\$4,949.52	\$34.73	\$23.16	Lieutenant	23	8							5
Lawrence, Mark	30-04-101	38.00	\$1,289.46	\$33.93	\$22.62	Lieutenant	23	8							5
Sullivan, Edward	30-04-101	114.00	\$4,023.57	\$35.29	\$23.53	Lieutenant	23	11							5
Smith, Paul Jr	30-04-101	136.00	\$4,840.28	\$35.59	\$23.73	Lieutenant	24	1							5
Palmer, Dennis	30-04-101	54.00	\$1,968.30	\$36.45	\$24.30	Lieutenant	27	0							5
Cote, Robert	30-04-101	96.00	\$3,443.18	\$35.87	\$23.91	Lieutenant	27	9							5
Martin, Ronald	30-04-101	48.00	\$1,648.80	\$34.35	\$22.90	Lieutenant	28	4							5
Bisson, Gary	30-04-101	116.00	\$3,936.76	\$33.94	\$22.63	Lieutenant	28	9							5
									4092.50	\$138,731.31	\$1,253.81	\$835.87	678.00	217.00	
									110.61	\$3,749.49	\$33.89	\$22.59	18.32	5.86	150
													18.81	9.72	4.054

Within Average
Relief Firefighters

ATTACHMENT B

Name	DP/ID/ACT	Hours	Dollars	OT Rate	Reg Rate	Rank	Yrs Service Years Mos	Hours	Dollars	OT Rate	Reg Rate	Yrs Service Years Mos	Weeks Vacation
Michael, James	30-04-101	86.00	\$2,957.75	\$34.39	\$22.93	Captain	17 8						4
Campanano, Nicholas	30-04-101	182.50	\$6,746.22	\$36.97	\$24.64	Captain	18 2						4
Goonan, Daniel	30-04-101	192.00	\$7,074.63	\$36.85	\$24.56	Captain	18 6						4
Soderberg, Kris	30-04-101	134.50	\$5,236.56	\$38.93	\$25.96	Captain	18 6						4
Butts, Joseph	30-04-101	168.00	\$6,011.99	\$35.79	\$23.86	Captain	19 0						4
Gamache, Michael	30-04-101	249.00	\$9,416.89	\$37.82	\$25.21	Captain	19 11						4
Pelleter, Mark	30-04-101	221.00	\$8,629.19	\$39.47	\$26.09	Captain	20 9						5
Poulin, Alfred J.	30-04-101	175.00	\$6,347.58	\$36.27	\$26.09	Captain	20 9						5
Brassard, Norman	30-04-101	114.00	\$4,654.56	\$40.83	\$26.63	Captain	21 1						5
Plante, Richard	30-04-101	70.00	\$2,626.59	\$37.52	\$25.02	Captain	23 8						5
Rogier, Gary	30-04-101	176.00	\$6,653.62	\$37.80	\$25.20	Captain	24 4						5
Corbell, Robert	30-04-101	92.00	\$3,543.25	\$38.51	\$25.68	Captain	24 4						5
Burkush, John	30-04-101	132.00	\$5,248.12	\$39.76	\$26.51	Captain	26 1						5
Roy, James	30-04-101	128.00	\$5,033.13	\$39.32	\$26.21	Captain	26 1						5
* Larochele, John	30-04-101	34.00	\$1,309.65	\$38.52	\$25.68	Captain	26 8	2154.00	\$81,909.68	\$570.40	\$380.27	319 78	5
								143.6	\$5,460.65	\$38.03	\$25.35	21.27 5.20	69
												21.70 8.4	4.600

Within Average
Relief Firefighters

MANCHESTER FIRE DEPARTMENT

FY 2002 BUDGET

New Hire vs. Overtime Analysis

Average Hours to be Covered Annually:

Vacation:	33,348		} = 220 employees = 133.97 Hours/Employee
Sick Leave:	21,355		
Miscellaneous:	8,118	(7,488 injury & 630 bereavement)	
TOTAL:	62,821		

Uncommitted personnel (13 @ 42 hours/week, less 1596 hrs. vacation) can cover 26,796 of the hours.

Overtime Coverage:

Hours to cover:	62,821
Uncom. Cover:	<u>(26,796)</u>
BALANCE:	36,025 hours to be covered by overtime

Using an average cost figure of \$31.35/hour (OT) X 36,025 = \$1,129,384 (Our FY 2002 overtime request is **\$950,000**)

Cost of New Hires:

17 new firefighters would cost **\$779,875** (\$45,875 each including benefits). These 17 could cover at total of 35,700 hours annually of the 36,025 hours to be covered by overtime, leaving 325 hours to be covered by overtime (\$10,189). This would make the total minimum cost **\$790,064**. \$100,000 would have to be maintained for contingency overtime to account for Technician stand-by and call-back; shift differential costs; unforeseen injuries; sick leave; long term absences as the formula was figured on estimates using historical data. With these factors accounted for, the total cost of new hires would be **\$890,064**. Each succeeding year, the contingency overtime figure will have to be reviewed for possible upward adjustment to account for increases in vacation accrual. This figure does not include equipment, initial uniform or recruit school costs that would occur the first year.

ATTACHMENT D

2004

2003

Department	Eligible PD	Given PD	Department	Eligible PD	Given PD
Assessors	6	1	Assessors	5	2
Building	19	9	Building	18	9
City Clerk	14	10	City Clerk	15	7
Medo	1	1	Medo	2	2
Solicitor	12	9	Solicitor	12	10
Finance	9	6	Finance	11	7
Info Systems	17	10	Info Systems	18	12
Youth Svcs	7	4	Youth Svcs	8	6
HR	10	8	HR	11	8
Planning	13	10	Planning	14	9
BMD	14	4	BMD	13	3
Tax	12	6	Tax	12	7
Aviation	59	33	Aviation	55	29
EPD	41	18	EPD	40	12
Water	78	42	Water	80	37
Fire	228	121	Fire	228	131
Police	241	241	* Police	248	246
Health	49	36	Health	52	36
Highway	169	64	Highway	152	52
Aggregation	1	0	Aggregation	1	1
Traffic	15	5	Traffic	15	5
Welfare	9	6	Welfare	8	7
Library	37	19	Library	37	16
Parks & Rec	58	32	Parks & Rec	57	32
Elderly	4	4	Elderly	4	2
	1123	699		1116	688

*Personal day eligibility determined by Sick Leave Bank (86 emps used more than 6 sick days)

Excluding Police 882 51.93% 458 868 50.92% 442

*ave 55
* X 2 Days
1.1 Days
x 8.4 Hours/Day
9.24 Hours/year/employee*

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ATTACHMENT E

		Officers	Firemen	Total
Central	Engine 1	4	8	12
Central	Engine 11/Truck 1	4	16	20
Central	Rescue 1	4	12	16
Station 2	Engine Truck 2	4	16	20
Station 3	Engine 3	4	8	12
Station 4	Engine/Truck 4	4	12	16
Station 5	Engine/Truck 5	4	16	20
Station 6	Engine/Truck 6	4	16	20
Station 7	Engine/Truck 7	4	16	20
Station 8	Engine/Truck 8	4	12	16
Station 9	Engine 9	4	8	12
Station 10	Engine 10/Truck 3	4	16	20
	TOTAL	48	156	204
	Relief	7	9	16
		55	165	220
Relief Factor (From Hours Calc)		1.155	1.171	1.082
Calculated Staffing Required		55	183	238

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Captains		ATTACHMENT F PAGE 3 OF 3										
1	Yearly Salary	\$ 61,310.60										
	Hourly (42 HR)	\$ 28.07										
	Hours	2184										
2	Retire	13.44%										
3	Medical											
4	Dental											
5	SS											
	Medicare											
6	Fed W/H	17.24%										
7	Life											
8	Workers Comp	1.74%										
9	Unum Disability											
14	11 Holidays											
12	Extra Duty											
	Total Net											
	Medical/Dental Family Plan, BC/BS, Delta Dental											
13	Vacation	239.2										
10	Other	143.21										
	Unworked	382.41										



City of Manchester
Department of Finance

One City Hall Plaza
Manchester, New Hampshire 03101
Phone: (603) 624-6460
Fax: (603) 624-6549

May 18, 2004

Board of Mayor and Aldermen
City of Manchester, New Hampshire
C/O City Clerk

Dear Honorable Board of Mayor and Aldermen:

In response to a request by Alderman Shea, attached is a list of vehicles purchased by the Manchester Police Department since 1996. This list was supplied by the Highway Department and includes all vehicles.

Respectively Submitted,

Kevin Buckley, CPA
Internal Audit Manager

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Police

Number	Purchased	PO	Cost	Description	VIN Number	Transferred	Date	Replaced by
				PLYM ACCLAIM - DOMESTIC V	3P3XA46K4MT580714			
19			19758	1995 CROWN VIC. - CRUISER	2FALP71W4SX193672			
20			19643.00	1995 CROWN VIC. - CRUISER	2FALP71W9SX170484			
34			11500.00	GMV VAN SRT	2GTEG25H8G4519399			
27			3500.00	1988 CAMARO	1G1FP2189JL181419			
28	1/11/1996	inv. 44185	19764.80	1996 CHEVY CAPRICE	1G1BL52P8TR128034			
29	1/11/1996	inv. 44186	19764.80	1996 CHEVY CAPRICE - 4DR	1G1BL52PXTR128052			
55			19617.30	1996 CHEVY CAPRICE - 4DR	1G1BL52P9TR128009			
56	1/11/1996	inv. 44184	19617.30	1996 CHEVY CAPRICE - 4DR	1G1BL52P0TR128030	Highway	8/20/1998	PD-0908
57			19617.30	1996 CHEVY CAPRICE	1G1BL52P4TR128094			
58	1/22/1996	inv. 44295	19617.30	1996 CHEVY CAPRICE	1G1BL52P7TR128221	Pool 1	11/12/1998	
59	1/12/1996	inv. 44229	19617.30	1996 CHEVY CAPRICE	1G1BL52P0TR128030	Pool 4	11/17/1999	
38			18914.00	1996 CROWN VIC. - CRUISER	2FALP71WXTX167353			
39			21663.00	1996 CROWN VIC. - CRUISER	2FALP71W2TX167363	HR		
70			21663.00	1996 CROWN VIC. - CRUISER	2FALP71W4TX167364			
71			21663.00	1996 CROWN VIC. - CRUISER	2FALP71W6TX167365			
72			18914.00	1996 CROWN VIC. - CRUISER	2FALP71W1TX167354			
73			18914.00	1996 CROWN VIC. - CRUISER	2FALP71W3TX167355			
74			18914.00	1996 CROWN VIC. - CRUISER	2FALP71W5TX167356			
75			18914.00	1996 CROWN VIC. - CRUISER	2FALP71W7TX167357			
76			18914.00	1996 CROWN VIC. - CRUISER	2FALP71W9TX167358			
77			18914.00	1996 CROWN VIC. - CRUISER	2FALP71W8TX167352			
78			18914.00	1996 CROWN VIC. - CRUISER	2FALP71W6TX167351			
36			21818.00	1996 CROWN VIC. - CRUISER	2FALP71W9TX145280	Pool 2		
37	8/12/1996	inv. 37696	21818.00	1996 CROWN VIC. - CRUISER	2FALP71W1TX145273	Pool 3	10/28/1998	
38	2/6/1998	815446	21462.50	CROWN VIC. - CRUISER	2FAFP71W3WX119405			
39	2/6/1998	815446	21462.50	CROWN VIC. - CRUISER	2FAFP71W5WX119406			
40	2/6/1998	815446	22615.00	CROWN VIC. - CRUISER	2FAFP71WWX119407	Highway (598)	9/7/1998	PD-1026
1	2/6/1998	815446	22615.00	CROWN VIC. - CRUISER	2FAFP71W9WX119408	Highway	2/15/2001	PD-0954
2	2/6/1998	815446	22615.00	CROWN VIC. - CRUISER				
3	2/6/1998	815446	22615.00	CROWN VIC. - CRUISER	2FAFP71W7WX119410	Totaled		PD-1060
14	2/6/1998	815446	22615.00	CROWN VIC. - CRUISER	2FAFP71W9WX119411	P&R		PD-1014
5	3/3/1998			1997 E476 VAN	1FDLE47S0VHB76063	Grant Fund		
9			21675.00	1998 E350 15 PASSENGER VAN	1FBSS31LXWHB82821			
24			12000.00	1985 DIESEL 4 WD BLAZER	1G8ED18J4FF11859			

Police

Number	Purchased	PO	Cost	Description	VIN Number	Transferred	Date	Replaced by
25			22615.00	1999 CROWN VIC. - CRUISER	2FAFP71W6XX103202			PD-1024
26								
27	11/6/1998		22615.00	1999 CROWN VIC. - CRUISER	2FAFP71W2XX103200			
29				1999 CROWN VIC. - CRUISER	2FAFP71W8XX103198	Highway (591)	2/15/2001	
31			22615.00	1999 CROWN VIC. - CRUISER	2FAFP71W4XX103196			
32	9/21/1998	900070	22615.00	1999 CROWN VIC. - CRUISER	2FAFP71W2XX103195	Pool 5		PD-1028
33			22615.00	1999 CROWN VIC. - CRUISER	2FAFP71W3XX103190			
34			22615.00	1999 CROWN VIC. - CRUISER	2FAFP71W7XX103189			
37	3/20/2000		27000.00	1999 E243 VAN	1FTNE24LOXHA30439			
36	4/12/1999	927317	16994.00	E150 CARGO VAN	1FTRE14W8XHB44856	Grant Fund		
33	6/17/1999	927374	22988.00	CROWN VIC. - CRUISER	2FAFP71W0XX210214			
34	6/17/1999	927374	22988.00	CROWN VIC. - CRUISER	2FAFP71W6XX210217	Totaled		PD-1023
35	6/17/1999	927374	22988.00	CROWN VIC. - CRUISER	2FAFP71W6XX210220	Welfare	7/9/2003	PD-1047
36	6/17/1999	927374	22988.00	CROWN VIC. - CRUISER	2FAFP71W4XX210216			
37	7/28/1999	927374	22988.00	CROWN VIC. - CRUISER	2FAFP71W2XX210215	Surplus	6/20/2003	PD-1048
38	7/28/1999	927374	22988.00	CROWN VIC. - CRUISER	2FAFP71W8XX210218	Bldg	7/23/2003	PD-1050
39	6/17/1999	927374	22988.00	CROWN VIC. - CRUISER	2FAFP71W9XX210213			
30	6/17/1999	927374	22988.00	CROWN VIC. - CRUISER	2FAFP71WXX210219			
34	6/7/1999		23018.00	CROWN VIC. - CRUISER	2FAFP71W5XX210211	Block Grant		
35	6/4/1999		23018.00	CROWN VIC. - CRUISER	2FAFP71W7XX210212	Block Grant		
71	12/6/1999		23478.00	CROWN VIC. - CRUISER	2FAFP71W3YX131394	Block Grant		
74	10/12/1999			W313 ALL PURPOSE	1FTSW31S1YEA60280			
32	3/21/2000		0.00	1985 CHEVY CORVETTE	1G1YY078XF5134199			
35	6/15/2002	21642	23552.00	2000 CROWN VIC. - CRUISER	2FAFP71W8YX188030			
38	9/18/2000		22192.00	2000 E250 VAN	1FTNE24L2YHBT6505			
39			23552.00	2000 CROWN VIC CRUISER	2FAFP71W3YX194978	Highway		PD-1057
31	10/4/2000		23552.00	CROWN VIC. - CRUISER	2FAFP71W1YX194980			
32	9/26/2000		23552.00	CROWN VIC. - CRUISER	2FAFP71W3YX194981			
39	4/9/2001			CROWN VIC. - CRUISER	2FAFP71W9YX205496			
11	6/15/2001	29873	16650.00	FORD E39W VAN	1FCJE39L1YHB97617	Block Grant		
14	7/31/2001	201964	23898.00	CROWN VIC. - CRUISER	2FAFP71W11X197447			
33	7/31/2001	132703	23898.00	CROWN VIC. - CRUISER	2FAFP71W21X152310			
34	7/31/2001	201964	23898.00	CROWN VIC. - CRUISER	2FAFP71W31X197448			
36	7/31/2001	201964	23898.00	CROWN VIC. - CRUISER	2FAFP71W1X197446			
37			1650.00	ECONOLINE VAN	1FTJE34H1JHA50643	Auction 5/04	11/18/2003	

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Police

Number	Purchased	PO	Cost	Description	VIN Number	Transferred	Date	Replaced by
28	7/31/2001	201954	23898.00	CROWN VIC. - CRUISER	2FAFP71W51X197449			
31	11/21/2001	214276	26694.00	FORD PICKUP F211	1FTNF21L72EA12564			
17	5/28/2003	326561	23310.00	CROWN VIC. - CRUISER	2FAFP71W23X201752			
18	5/28/2003	326561	23190.00	CROWN VIC. - CRUISER	2FAFP71W03X201751			
30	6/12/2003	327920	23190.00	CROWN VIC. - CRUISER	2FAFP71W03X225144			
32	6/11/2003	327853	19055.00	FORD ECONOLINE VAN	1FTSS34L13HB89434			
37	9/18/2003	405600	23900.00	CROWN VIC. - CRUISER	2FAFP71W34X105842			
60	10/28/2003	408558	18655.00	CROWN VIC. - CRUISER	2FAHP71W93X222137			
37	3/11/2003			CHEVY IMPALA - School Resource	2G1WF55K539288553	Block Grant		
38	3/11/2003			CHEVY IMPALA - School Resource	2G1WF55K539286754	Block Grant		
39	3/11/2003			CHEVY IMPALA - School Resource	2G1WF55K639291817	Block Grant		
			\$1,486,915.10					
				1994 Chevy Caprice	1G1BL52P3SR128974	Traffic	8/20/1998	PD-0909
				1994 Chevy Caprice	1G1BL52P3SR129008	Surplus	9/7/1998	PD-0912
15				1994 Chevy Caprice	1G1BL52P2SR129288	Hillsborough	2/15/2001	
				2000 CROWN VIC - CRUISER	2FAFP71W5YX194979	Totaled		PD-1009



**City of Manchester
Department of Highways**

227 Maple Street
Manchester, New Hampshire 03103-5596
(603) 624-6444 Fax # (603) 624-6487

5-11-04 Referred to
Finance by C.I.P.
Cwte

Commission
James E. Connolly, Jr.
- Chairman
Henry R. Bourgeois
William F. Kelley
Edward J. Beleski
Peter Favreau

Frank C. Thomas, P.E.
Public Works Director

Kevin A. Sheppard, P.E.
Deputy Public Works Director

April 13, 2004

C.I.P. Committee of the
Honorable Board of Mayor and Aldermen
CITY OF MANCHESTER
One City Hall Plaza,
Manchester, New Hampshire 03101

Attn: Leo R. Bernier, City Clerk

Re: *Landfill Post Closure Monitoring
Funding*

Dear Committee Members:

I am requesting the Committee fund the landfill post-closure monitoring for FY '05. The monitoring includes groundwater, settlement and gas well monitoring services. These are requirements of the NH Department of Environmental Services for both closure and grant compliance.

The cost of this work is estimated to be \$ 120,000.00. We had requested this funding as part of both the C.I.P. Program and the Mayor's Budget, but did not receive the funding.

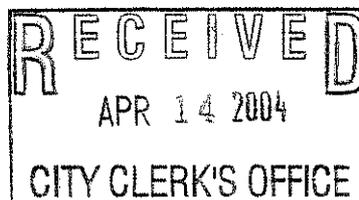
Your consideration of this request would be appreciated. I will be available to address any question you may have on the matter.

Sincerely,

Kevin A. Sheppard, P.E.
Deputy Public Works Director

/cd

cc: Frank C. Thomas, P.E.
Seth Wall, Mayor's Assistant
Randy Sherman



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CITY OF MANCHESTER

Office of Youth Services

1528 Elm Street
Manchester, NH 03101
www.manchesternh.gov

Tel (603) 624-6470
Fax (603) 628-6285
oys@ci.manchester.nh.us

May 18, 2004

Finance Committee
Board of Mayor and Aldermen
c/o City Clerk
One City Hall Plaza
Manchester, NH 03101

Dear Honorable Committee Members,

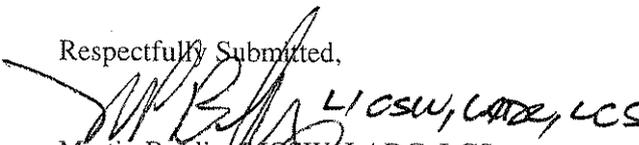
It is my understanding that the Fiscal Year 2005 Appropriating Resolution for the General Fund Departments, including the Office of Youth Services budget in the sum of \$541,732 will be discussed by the Board of Mayor and Aldermen at their budget meeting to be held on Monday, May 24, 2004. Unfortunately, there was an oversight in preparing the OYS FY2005 Budget recommendation. After a thorough review of the Mayor's Recommendation for OYS, I must bring to the BMA's attention that the salary account is short by \$10,920.

The Mayor's excludes funding in the amount of \$10,920 for the "Alcohol Information" line. This cost was overlooked when I went over our budget with Finance in March of 2004. As a result, these monies were not included in our budget.

Several OYS staff members rotate responsibility for the on-call pager. Staff is compensated for their on-call status as additional pay in the week that they carry the pager. These funds have always been included as a separate payroll line item in the OYS salary budget. I am requesting that the FY2005 Appropriation be modified to reflect all FY2005 budget items for an amended amount of \$552,652. I will be attending Monday's meeting with members of my staff to answer any questions that you may have concerning this or any other OYS budget item.

If you have any questions or need further information, please do not hesitate to contact me. Thank you for your time and consideration

Respectfully Submitted,


Martin Boldin, LICSW, LADC, LCS
Director, Office of Youth Services

Cc: Mayor Baines
Kevin Clougherty

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