



# City of Concord

## Fiscal Policy Advisory Committee

### Meeting Minutes - Draft

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Tuesday, February 20, 2018

4:30 PM

City Council Chambers  
41 Green Street, 2nd Floor Conference  
Room

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#### 1. Call to Order

Chairman Nyhan called the meeting to order at 4:35 PM.

#### 2. Roll Call

**Present:** City Councilors Keith Nyhan (Chairman), Dan St. Hilaire, Candace White Bouchard, Mark Coen; and Mayor Jim Bouley; City Staff Tom Aspell, City Manager; Brian LeBrun, Deputy City Manager - Finance; Carlos Baia, Deputy City Manager - Development; Mike Jache, City Treasurer/Tax Collector; and Bob McManus, Office of Management and Budget.

**Excused:** City Councilors Fred Keach and Amanda Grady Sexton.

#### 3. Approval of December 18, 2017 Meeting Minutes

Councilor Bouchard motioned to approve the minutes, seconded by Councilor Coen. The minutes were unanimously approved on a voice vote.

#### 4. Annual Review of Tax Rate Target

The committee discussed whether to set a tax rate target for the FY 2019 budget. For the past four years, the committee has recommended that the City Manager present a responsible budget that meets the goals and objectives of the City Council and it has worked quite well.

City Manager Aspell discussed proposed budgetary changes to the Parking Fund and that these changes will be considered at the City Council level.

City Manager Aspell also discussed the 1/2% addition to the tax rate for paving, which would be in its third year in FY 2019 and is an important part of the City Council's priorities.

The committee recommended following the same process as they did for the FY 2018 budget, and have the City Manager recommend a responsible budget.

Mayor Bouley indicated that he would like to see more depth in the Departments' budget goals and narratives. He indicated that Councilors use this information when responding to constituents about budget impacts. The Mayor also mentioned some of the good work that is being done by the Legal Department and the Felonies First initiative, and is interested in the budgetary impacts involved. The Mayor is also interested in the budgetary impacts of using overtime funds for the General Services Department to plow sidewalks on Loudon Road, instead of waiting for availability.

**5. Review of FY 2019 Budget Schedule**

The committee reviewed the FY 2019 budget schedule. Committee members approved of the dates presented, but recommended that the start time of the Finance Committee meetings be changed to 5:30 PM.

**6. Review of FY 2019 Budget Guidelines**

The committee discussed the budget guidelines and made the recommendation to change the start time of the evening Finance Committee meetings to 5:30 PM.

**7. Reminder of Friendly Letter to Delinquent Taxpayers**

The Committee discussed the friendly reminder letter to taxpayers that have outstanding balances. Committee members liked the concept and tone of the letter. City Treasurer Mike Jache indicated that the Collections Office has received about 60 calls regarding the letter and that most comments have been positive. Deputy City Manager LeBrun stated that, based on a few comments, the letter has been revised slightly for the next mailing in April, which will be followed by lien letters that will go out in June for a July lien date. The committee reiterated that they liked the concept and hope it results in its intended effect.

**8. Other**

Councilor Coen asked about the definition of an Enterprise fund, what the intended goals and objectives are for Enterprise and Special Revenue funds, and if there is any written statement about these funds. City staff responded that Appendix E in the budget describes Enterprise funds as: "Are similar to a commercial enterprise in that they are self-supporting and provide goods or services to the public on a user charge basis. These funds include Golf, Arena, Solid Waste, Water and Wastewater. Revenues and expenses are listed by fund. The Water, Wastewater, and Solid Waste funds are considered Major funds." Councilor Coen was looking for more depth into the intent of the Enterprise funds when they were established.

Mayor Bouley asked if Chairman Nyhan would set up a subcommittee of FPAC to review the layout of the tax bill. Chairman Nyhan appointed Mayor Bouley and Councilor Coen to this subcommittee.

## **9. Adjournment**

A motion was made by Councilor Coen to adjourn, seconded by Councilor St. Hilaire. A unanimous vote brought the meeting to an end at 5:30 PM.