



City of Concord

Fiscal Policy Advisory Committee

Meeting Minutes - Draft

Tuesday, January 17, 2023

4:30 PM

City Hall
41 Green Street, 2nd Floor Conference
Room

1. Call to Order

The meeting was called to order at 4:36 PM.

2. Roll Call

Present:

City Councilors - Keith Nyhan (Chairman), Byron Champlin, Amanda Grady Sexton, Candace White Bouchard, and Mayor Jim Bouley.

City Staff - Thomas Aspell, Jr., City Manager; Brian LeBrun, Deputy City Manager - Finance; Matt Walsh, Interim Deputy City Manager - Development; Katie Graff, Assistant Finance Director; Audrey Desbiens, Accountant; Russ Weeks, Fiscal Technician III; Dawn Enwright, City Tax Collector; Chelsey Michalski, Deputy City Tax Collector; Bob McManus, Director of OMB; Rebekah Dougherty, Budget Analyst; John Chisholm, Fire Chief; Elise Folsom, Deputy Fire Chief; and Sue Stevens, Executive Assistant.

Other - Scott McIntire of Melanson.

Excused: City Councilors Fred Keach and Gail Matson.

3. Approval of the Meeting Minutes

A motion was made to approve the draft minutes from the December 19, 2022 meeting. The motion was duly seconded and passed with no dissenting votes.

4. Audit Presentation by Melanson

Scott McIntire presented the City's FY 2022 Annual Comprehensive Financial Report (ACFR). He noted that the audit went very well, the City's books are in good working order, no audit entries were recommended, and no Management Letter was issued.

Mr. McIntire noted that a number of new GASB accounting standards are forthcoming, which will change the look of the ACFR and will result in some extra work for the Finance Department.

It was noted that this is the 27th consecutive year the City of Concord has earned the ACFR award, the longest of all the communities in the state.

Deputy City Manager - Finance Brian LeBrun thanked Assistant Finance Director Katie Graff and her staff for all of their hard work in preparing the financial information.

5. Quarterly Ambulance Billing Report

Fire Chief John Chisholm discussed FY 2023 1st and 2nd Quarter EMS billing receivables and allowances, of which there has been little change from previous quarters.

Chief Chisholm spoke about the rather large write-off (\$13,187) for untimely filing in the 2nd quarter. He indicated that this is due to the fact that we can't bill Medicaid after 30 days. Sometimes it can take longer than 30 days to gather information about a patient. He noted that our ambulance crews don't collect data from patients, that the hospital does. In any event, the process can sometimes take longer than 30 days and then those claims can't be submitted to Medicaid and are written off. This raised some questions and Chief Chisholm said he would dig into the matter further to make sure that he is not mistaken on this Medicaid policy.

Chief Chisholm took this opportunity to introduce Deputy Fire Chief Elise Folsom, who will be handling these matters and attending the FPAC meetings in the future.

6. New Munis Tax Bill Presentation

Tax Collector Dawn Enwright and Deputy Tax Collector Chelsey Michalski presented the new tax bill that was prepared as part of the rollout of the new Munis tax collection module.

The new bill has a larger font and is easier to read. It contains the same information the previous tax bills had, except it no longer gives a three year history. This is because the new system will allow property owners to access the information online. Tax Collector Enwright gave a demonstration of the website residents will be able to use to see this information. The website will allow property owners to see a 10 year history for their property, including tax rates, assessing, and payment history. Councilor Nyhan asked about property owners who may not use computers and how they can get this information. Tax Collector Enwright indicated that they can call the Collections Office and staff will be happy to provide the information to them. Mayor Bouley indicated that he feels the new bill will hurt the citizens who don't use computers. Councilor Nyhan suggested that

staff keep track of complaints from people who are used to seeing the three year history on their bills.

Councilor Champlin asked how the public would be notified of the changes. Tax Collector Enwright indicated that the City's Public Information Officer will be communicating the details to the public through our website and social media.

Mayor Bouley asked how often Collections staff deal with disgruntled customers and if we provide customer service training to staff to help them handle those instances. Tax Collector Enwright said it happens occasionally, and that she sends her staff to customer service training through Primex one to two times a year.

Mayor Bouley also asked about license plates, specifically who orders the plates and where are they stored? Tax Collector Enwright indicated that a member of her staff orders the plates and they are stored in the vault. She noted that there have been issues with warehouse staffing at the State. The Mayor asked how Ms. Enwright would feel about having a more on demand system for plates, rather than having to order them in bulk and store them. He said that many states have changed to this way of doing business. Tax Collector Enwright indicated that she is all for changes that can improve their processes.

7. Quarterly Financial Statements

Deputy City Manager LeBrun provided an overview of the year-to-date financial statements for the period ending December 31, 2022. He noted that, 50% of the way through the fiscal year, most revenue and expense lines are on track, and he discussed several noteworthy revenue and expense items.

8. Tax Rate Target

The committee briefly discussed whether to set a tax rate target for the FY 2024 budget. For the past nine 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. Therefore, the committee recommended following the same process as they did for the FY 2023 budget, and have the City Manager prepare a responsible budget.

9. Old Business

a) Water Line Extension

Chairman Nyhan asked if there were any updates on the Water Line Extension. City Manager Aspell indicated that former Deputy City Manager Carlos Baia was

working on this initiative and the City has yet to fill his position. Once the position is filled, the incumbent will take on this issue.

b) Stormwater Utility

There are no updates on this matter at this time.

10. Adjournment

A motion was made and seconded to adjourn. The motion was approved with a unanimous voice vote and the meeting adjourned at 6:06 PM.