COMMITTEE ON ACCOUNTS, ENROLLMENT AND REVENUE ADMINISTRATION

August 4, 2026 at 4:45 PM

Chairman O'Neil called the meeting to order.

The Clerk called the roll.

Present: Aldermen O'Neil, Terrio (late), Goonan, Burkush, Vincent

Messrs.: K. LeBlanc, S. Wickens

1. Update on the City's Revolving Loan Fund.

Kim LeBlanc, Financial Analyst II: I do have some wonderful news to highlight tonight. Loans two and three have been paid in full with the due diligence of myself and the Solicitor's office. So that's a huge win for the city. That was about $35,000.

On motion of ***Alderman Burkush****, duly seconded by* ***Alderman Goonan****, it was voted to accept the report.*

2. Communication from Kim LeBlanc, Financial Analyst II, submitting Finance Department reports as follows:

- Accounts Receivable over 90 days
- Aging Report
- Outstanding Receivables

K. LeBlanc: Nothing to highlight on this report. These numbers are a little off only because of the conversion between NavilLine and MUNIS, so that's probably lower than the 2.7 it is showing now.

On motion of ***Alderman Vincent****, duly seconded by* ***Alderman Burkush****, it was voted to accept the reports.*

Alderman Terrio arrived at 4:48PM.

3. Communication from Sharon Wickens, Finance Officer, submitting the City's Monthly Financial Reports (unaudited) for the first eleven months of FY26.

Sharon Wickens, Finance Officer: The reports that are before you are through May. We're not even close to closing the books at this point. It's early August, I expect another month or two. And with the MUNIS conversion, that could take even a little bit longer. The average unobligated balance percentage after 11 months is 8.33% as a benchmark. All the departments, with the exception of Public Works, are within this benchmark. The overall unobligated percentage after 11 months is 12.29% compared to 10.57% a year ago. So, a little bit better. But at the end of the day, I just think it's timing. Health insurance costs for 2026 are tracking at budget through May. I have seen some of the reconciliation for June. And I do think we're going to be a little over budget on health care. I'm not too concerned about it, because on the flip side, it looks like retirement is doing a little bit better as we close the year. So, they may just kind of pan out. But we make a payment in

July. We have it posted in June, but it's payment is in July that go to employees that don't take the health insurance. So that's kind of a big hit at the end of the year. In the middle of the page, you'll see the retirement costs. It's significantly higher than the prior year. We're at $1.6 million versus almost $1.3 last year. We knew this. We budgeted for it. No concerns there. I know it's higher but it was budgeted for. I do expect the severance reserve to roll probably between $700,000 and $800,000 into this year, which I planned on when we did this budget. Contingency hasn't changed much. It still has a balance of $113,000. Revenues for the first 11 months are $1.6 million higher than a year ago. Auto registrations are $829,000 higher. Permits are $1.6 million higher than the same period a year ago. Cable franchise fees are $531,000 lower than last fiscal year at this time. But I think that that's timing. And also offsetting the increases are school chargebacks, which are $335,000 lower compared to where we were billing last year. But again, we can't really put our hat on that. It's all timing. Interest income is down. The budget is lower than what we had last year, and that's down about $896,000. I do think interest income is going to be down, but we've got some bond interest. We're closing some of our bond projects. The older projects, I don't spend the interest that we earn in those until I'm sure that everything's done and I close the books. I don't need any IRS problems, but I will be able to transfer at least a half $1 million as we close the books to make up that shortfall. I have looked at revenues and how they performed at the year end. I really only look at the big ones. I thought that auto registrations would be higher. I think we put about $1.4 million. It's probably going to come in a little over $1 million. May didn't pan out at the end the way we had thought it would be. It had been kind of a sluggish last two weeks. June did well. So, we'll be down a little bit because of that. On the flip side, building permits knocked it out of the park by another probably $400,000. So, they kind of wash each other out. As I look through what I'm seeing, I don't see anything significant. I do see that CGL was down, as of May, $500,000. It'll be down about $700,000. I think we had a lot more payments. I think that city retirement and police retirement did better than I thought as we ended the year. I think that's because we delayed hiring. I think a lot of retirements, lower people came in, so the costs went down a little bit. I think it will shake out and I'm crossing my fingers that we don't have to hit any reserve funds.

Alderman Burkush: I was just down in the Tax Collector's office. She's looking for two employees. It looks the office is packed full.

S. Wickens: I looked at that. I had a conversation with her and I had a conversation with the mayor. And I look at it no differently than a bad winter. They don't have the budget for these people, but at the end of the day, she needs them. It's all these housing projects going up and being filled. The lines are out the door well after five o’clock. So, she does need to hire them. I don't think we need to do any transfers into her budget. Let's see how it plays out. Let's take a look at it in maybe February; if she's down $50,000, maybe surplus will cover that so we don't have to do any transfers. Sort of like what we did with winter weather this year. They were down $600,000, surplus covered that. Let's see what happens. There is $200,000 in contingency that's always in our back pocket. I mean, we've got things to take care of it. It's not a lot of money in the grand scheme of things. Let's just see how it plays out. We'll look at it again after the first of the year.

Alderman Burkush: It looks like she really needs them. We've got to do something.

S. Wickens: There's absolutely no doubt she needs them. People are upset. They're waiting half hour or an hour just to get to a counter.

Chairman O'Neil: Sharon, have you shared with the mayor that you would recommend filling those positions?

S. Wickens: Absolutely.

Chairman O'Neil: Has he indicated anything?

S. Wickens: He is in total agreement. Everybody supports Brenda and the work that they're doing down there.

Chairman O'Neil: So, we need to get that going ASAP.

Alderman Terrio: I thought in the budget that was just passed, we knew that they needed some customer service reps and we included that in the budget.

S. Wickens: It was an existing position and we had cut it out and we put it back in. She'd be in even worse condition if she didn't at least get the staff that she had. So, this is above and beyond that. It's temporary for now. Let's see how this plays out. But, you know, the business needs of the city have changed a little bit in that regard. There are just more people. She may need more funding next year.

Alderman Terrio: Definitely. I registered my car at the beginning of July and it was closer to two hours. I'm not faulting them. They just didn't have enough people.

S. Wickens: Exactly. But she's looking at a lot of things. She's looking at having people make appointments and another software system that would allow people to wait in their vehicles if they didn't want to be standing there and know when they're ready to come up. There's a lot of things she's trying to do as well as this temporary help.

Alderman Terrio: In the revenue portion of your letter to us you have a lot of numbers. You're saying revenue is $1.6 million higher. But then you go on to say interest income is $896,000 lower. So bottom line, are we positive or negative on the summary that you gave us? I can't tell from this.

S. Wickens: To be honest with you, I think we are going to pretty much break even. So, we will probably meet whatever the surplus was, and I can't think of it off the top of my head. But whatever we projected for surplus, we will probably meet that after everything all shakes out. I don't think that we're going to be any better, but I also don't think we'll be any worse.

Chairman O'Neil: I think this is a typo, and you're so used to putting it higher over the years. Franchise fees are down?

S. Wickens: The franchise fees are actually higher. And that's because of timing. I know that there was one payment that we got that was this year, that last year it kind of got lost.

Chairman O'Neil: So, the $531,000 higher is correct?

S. Wickens: It's only timing of the receipt. At the end of the day, when we collect everything that we're supposed to for the end of the year, we're going to be down.

Alderman Burkush: Tower repair for the radio system was late in the fiscal year, and I was hoping that we were going to do that in FY26.

S. Wickens: I remember having the conversation with you, and I thought we left it, and we may not have; I may have this wrong. I thought they were going to put something through in that fiscal year. Ryan thought that money was going to come forward. That's not how it works. I have somebody working with him to make this right, but I should have probably been clearer. I should have called the chief and said, look, this is what we need to do. And if you're not going to do it, I move it off to a balance sheet account. We didn't do that. I have somebody working with them and we will make it right and take care of it.

Alderman Burkush: I want to make sure it was in FY26.

Chairman O'Neil: Is that going on? Are the repairs going on?

Alderman Burkush: Yes.

*On motion of **Alderman Terrio**, duly seconded by **Alderman Vincent**, it was voted to accept the report.*

4. Ordinance Amendment:

> "Amending the Code of Ordinances of the City of Manchester by amending §32.029 Funding and Resource Management pertaining to the Art Commission by increasing spending authorization without board approval to $1,000 per project."

*On motion of **Alderman Terrio** duly seconded by **Alderman Goonan**, it was voted that the Ordinance Amendment ought to pass and be Enrolled.*

*There being no further business, on motion of **Alderman Burkush**, duly seconded by **Alderman Goonan**, it was voted to adjourn.*

A True Record. Attest.

Matthew Normand

Clerk of Committee

Meeting Start Time: 4:45PM
Meeting End Time: 4:55PM
Minutes Prepared By: Michael Intranuovo