

**LEMOYNE BOROUGH COUNCIL
FINANCE COMMITTEE
SEPTEMBER 2, 2008**

1. Call to Order...The Finance Committee meeting, of the Lemoyne Borough Council, was called to order on Tuesday, September 2, 2008, at 5:30 P.M., at the Lemoyne Municipal Building, 510 Herman Avenue, Lemoyne, PA with Lori Hegedus presiding.

2. Roll Call...Present at roll call was Lori Hegedus, Chairperson; and Susan West, Committee Member.

Wayne Mountz, Committee Member, was absent.

Also present was Howard Dougherty, Kathy Turns and Shireen Farr.

3. Update on Sewer Receivables Balances and Collection Procedure...

A. Aging of receivables. Mr. Dougherty said Mrs. Stanley is unable to run an up to date aging report due to the fact she is in the process of the new sewer billing.

B. Update on Collections. Mr. Dougherty said to date we have collected \$29,410.57 in delinquent refuse and sewer bills. He said he has had conversations with several of the holders of the overdue accounts and most are willing to work with the borough to pay the overdue fees.

Mr. Dougherty said he will begin to file liens within the next ten days. He will file a few times a week on the twenty largest accounts at the time until they are all filed. After the liens are completed he will file a civil action with the District Justice on the top ten accounts in the arrears.

Miss Hegedus directed the next set of delinquent letters be sent to all accounts not paid within sixty day or in excess of sixty days and the practice continue thereafter.

- C. Update on collections of two accounts with a AR balance in excess of \$25,000.

Mr. Dougherty said two accounts fall into this category and both will have liens and civil actions filed against them first.

- 4. Review of bank statements and general ledger account reconciliations for payroll liability accounts...

Ms. Turns said all sixteen bank statements and general ledger, through July, have been reconciled.

Miss Hegedus commended Ms. Turns for her efforts and hard work.

- 5. Review list of stale dated checks...

Ms. Turns said all the stale checks have been cleaned up. There are three payroll checks that she is clearing up now.

Miss Hegedus thanked her for a good job.

- 6. Sewer rate charges and impact on budget process...

Miss Hegedus said the commercial sewer rates need to be adjusted, as small businesses are paying too much.

Mrs. Farr said the flat rate per meter per business need to be changed to adjusted to flow so the higher users pay the higher fees.

- 7. Procedure manual...

- A. Document all current processes.

Miss Hegedus requested Mrs. Stanley update the procedures for retrieving sewer report. Mr. Dougherty said he would review it with her.

Mrs. Farr requested all processes such as deed information, sewer information, reservation of conference rooms or parks, zoning and building permit application and account payable receivable and payables.

B. Cross training.

Mrs. Farr said all office and management personnel need to be cross trained so if someone is unavailable the functions can be fulfilled.

8. New Business...

A. Mrs. Farr requested all the checks issued for all funds be listed on the bill list for council approval. Mr. Dougherty said it will be done for the September meeting.

B. Miss Hegedus asked the current status of the occupational privilege taxes from the West Shore Tax Bureau. She said it is down compared to budget. Mr. Dougherty said he has a meeting at the Tax Bureau next week and he will find the answer and pass it on the committee members.

C. Mrs. Farr requested information on line item 433.374, traffic signal maintenance. Mr. Dougherty said he would review the line item and get back to the committee with the answer.

8. Date of Next Meeting...September 23, 2008 at 6:30 P.M.

9. Adjournment: 6:35P.M. There being no further business Miss Hegedus declared the meeting adjourned.

Respectfully submitted,

BY _____

Howard E. Dougherty, CMC
Borough Secretary