

LEMOYNE BOROUGH FINANCE COMMITTEE MINUTES

September 22, 2009 - 6:35pm

1. **Call to Order...** The Finance Committee meeting, of the Lemoyne Borough Council, was called to order on Tuesday, September 22, 2009, at 6:40 pm, at the Lemoyne Municipal Building, 510 Herman Avenue, Lemoyne, Pa. with Lori Hegedus presiding.

Roll Call...Present at roll call was Lori Hegedus, Chairperson, and Wayne Mountz Committee Member. Not present was Susan West, Committee Member.

Also present were Robert Ihlein, Borough Manager/Treasurer, Kathy Morrow, Borough Secretary/Finance Secretary, Dr. John Judson, Council Member, John Paden, Public Works Supervisor.

2. **Review and approval of monthly bank reconciliations, Stale dated checks, GL account reconciliations and month end check list...**
Mrs. Morrow stated that these have all been completed.
3. **Freedom Systems update on training...**Mr. Ihlein will discuss later in the meeting.
4. **Sewer...** The sewer reports went out to committee members today. Mr. Ihlein stated that the sewer payments are being posted in a timelier manner. He had made a tally sheet to monitor how the bills are being paid, how many with the bill stubs, and how many partial payments. Mrs. Stanley had posted over \$30,000 in payments after the reports were sent out. Ms. Hegedus asked if she is reconciling posted payments to the deposits made in the checking accounts. Mrs. Morrow stated that she thinks that the utility batches are done based on the deposits that she makes. There should be a batch report with the payment stubs. She will check with Mrs. Stanley in the morning. Ms. Hegedus stated that this is a major internal control issue. Mr. Ihlein stated that the collection procedure hasn't been implemented yet. Ms. Hegedus noted that the sewer billing class changes will be scheduled for the first quarter of 2010.
5. **West Shore Tax Bureau...**Ms. Hegedus asked that we come up with a new procedure to remit census data to the Bureau on a regular basis. Probably just a sewer report or tax report from Mrs. Nicola will be enough for them to develop a more accurate database. This could definitely result in more revenue for us.
6. **Review of month to date Statement of Revenue and Expenditures...**After reviewing the reports there is question about the accuracy of the monthly budget report. Mrs. Morrow will contact Freedom Systems concerning the report.
7. **Occupation and Per Capita taxes...** Ms. Hegedus tabled this issue until the 1st quarter of 2010.

Mr. Mountz asked Mr. Ihlein if the insurance policies came in yet. They had not. He offered to review them when they do come in.

Mr. Ihlein is compiling a list of new general ledger numbers and adjustments which will be entered into Freedom Systems when the meetings are complete.

8. **Replacement of a clogged pipe at 3rd and Market...**Mr. Ihlein stated that there is a problem with the drain in front of Susquehanna Bank at 3rd and Market Streets. One contractor quoted a price of \$1,500.00 to try to unblock the pipe, but can't guarantee that it will work. Another option is to have the pipe replaced by Rogele for \$3,130.00. The committee felt that replacing the pipe is a better solution.
9. **Pension - 2010 MMO...** The monies for the 2009 pension aid came in this month. Mr. Ihlein would like to add the MMO 5 year smoothing option into the Council Meeting Agenda. He needs to respond to RJ Hall by the end of September. The committee felt that the smoothing option will be the preferred option. There were questions concerning the date that the actuarial evaluation report was done. This report is the basis for the 2010 MMO calculation.
10. **Streetscape Project...** Mr. Ihlein stated that the borough will have to allocate / earmark some funds for unexpected expenses related to the streetscape. These expenses include engineering plans, electrical contractors, a 3rd party electrical inspection, trees, etc. Each cast iron light pole weighs approximately 1700 pounds. We do not have the equipment to install the poles ourselves. Maybe we can go with a PP&L light pole instead. Mr. Ihlein stated that the cost comparison between us taking care of the lights verses PP&L handling the lights is probably a wash. Ms. Hegedus said that the streetscape design subcommittee decided on the new light poles. Mr. Ihlein suggested that we set up a new general ledger account for Revitalization Construction. Ms. Hegedus agreed that a new account should be set up in the Revitalization Fund for these expenses. We will need to set aside an additional \$32,500.00 for the streetscape.
11. **Next meeting...** October 27, 2009 at 6:30pm
12. **Adjournment...**8:03pm There being no further business, Ms. Hegedus declared the meeting adjourned.

Submitted By:

Kathryn Morrow
Borough Secretary