

# LEMOYNE BOROUGH FINANCE COMMITTEE MINUTES

May 26, 2009

1. **Call to Order...** The Finance Committee meeting, of the Lemoyne Borough Council, was called to order on Tuesday, May 26, 2009, at 6:35 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  
Also present were Robert Ihlein, Borough Manager and Kathy Turns, Finance Secretary.  
Not present were Susan West Committee Member and Wayne Mountz Committee Member
  
2. **Review and approval of monthly:**
  - a. **Bank reconciliations**  
Ms. Turns stated that all accounts are reconciled through April 2009 and approved by Mr. Ihlein.
  - b. **Stale dated checks**  
Ms. Turns stated that there are currently no stale dated checks.
  - c. **GL account reconciliations for payroll tax & withholding**  
Ms. Turns stated that the payroll liability and withholding accounts have balances that are due to two voided payroll checks last month. She will research these differences.
  - d. **Month End check list**  
Mr. Ihlein has reviewed the periodic checklist. Items are being added as recalled.
  
4. **Fund Changes**
  - a. **Swimming Pool Construction Capital Reserve Fund**  
Ms. Turns stated that the transfer has been made.
  - b. **Move of Revitalization accounts in general Fund to Revitalization Fund**  
Ms. Turns stated that she will move amounts in 01455452 and 01414320 to the Revitalization Fund. She will also move the \$5000.00 grant funds to the Revitalization Fund.
  
5. **Sewer**
  - a. **Receipts**
    1. New procedure due to recent staff changes
    2. Balancing deposit to amounts entered in Freedom Systems

Ms. Hegedus requested that Mr. Ihlein prepare a new sewer/refuse receipt procedure. The borough residents' accounts should be updated when it is received not after they are deposited into the bank. There should be a report that can be generated from Freedom Systems to compare to our general ledger accounts.

**b. Monthly Reports**

**1. New procedure due to recent staff changes in 2009**

Ms. Hegedus would like to have the monthly reports prior to the finance committee meetings.

She would also like the outstanding balance report for the council meetings.

**c. Collection Procedure**

Mr. Ihlein brought the procedure that was adopted in the June 2008 Finance Committee Meeting. There was also discussion of contacting collection agencies.

**d. Sewer billing class changes – update and timeline of change**

Mr. Ihlein needs to discuss this with Mr. O'Neill. The first round of letters will be available for review prior to the next Finance Committee Meeting.

**6. A/P – Paying bills twice a month**

Miss Hegedus spoke with Marita Kelly and reviewed memos from Mike Cassidy concerning the payment/approval of payment of the bills. She thinks that all bills should be dated for the last date of the month and be reviewed prior to the council meeting when they will be approved. Ms. Turns suggested having a cut off date of the 25<sup>th</sup> of the month so that she can have checks prepared for review and approval prior to the council meeting. This is exceptionally important when the council meeting falls very early in the month. Ms. Turns also mentioned that by only doing one check run/money transfers a month, we will make sure that we remain in the federal guidelines for money market withdrawals. Ms. Hegedus and Mr. Ihlein suggested that we bring the issue back for the committee to review next month.

**7. Freedom System Update**

- a.** Update both Financial Management and revenue Management to the 8.1 Release in June 2009.
- b.** Implement FSC's new PAWC import capability for importing water consumption needed for quarterly sewer billing in July 2009.
- c.** Implement the other modules in Financial Management that would assist the Borough in the management of its assets and operations in June 2009 along with item a.
- d.** Install a cash station at the front counter and implement the Cashiering System that is part of Revenue Management to streamline cash payment and receipts entry sometime in July/August 2009 before the next Utility billing. The approximate cost for this will be \$1,800.00. This cost will be split between general fund and sewer fund.

- e. Monthly on site System Training whenever needed. This cost is roughly \$700 plus travel expenses. We should be able to request a particular trainer to meet the Borough's needs.
- f. Moving the billing sewer charges immediately following the quarter in which the consumption occurred will be added to the January 2010 agenda.
- g. Implementation of the FSC Land Management System for Permits, Code Enforcement and Complaint Management will be turned over to the Zoning/Ordinance Committee.

**8. Forecast preparation**

Ms. Hegedus suggested that we may be able to use a profit and loss report for this information.

**9. Review of month to date Statement of Revenue and Expenditures**

The monthly statement of Revenue and Expenditures was reviewed with clarifications about some of the figures. Mr. Ihlein stated that there will be much more emphasis put on what is in the budget when purchasing items/services. Ms. Hegedus would like some of the budget amounts moved within the budget.

**10. 2008 Year End Audit**

Because all of the committee members were not present Ms. Hegedus will send out an email requesting any questions or concerns about the audit. The audit will be voted on at the June 4, 2009 Council Meeting.

**11. Elimination of \$5 occupation and \$5 Per Capita Tax**

This item will be held for discussion at the September 2009 meeting.

**12. Miscellaneous**

Mr. Ihlein distributed a listing of his on-going projects and other items of interest to the Finance Committee.

**13. Next meeting... June 23, 2009 at 6:30pm**

**14. Adjournment...8:22pm** There being no further business, Ms. Hegedus declared the meeting adjourned.

Submitted By:

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Kathryn Turns  
Borough Secretary