

Minutes of City of Dunkirk Finance Committee held on May 21, 2012

Present: Councilman Mike Michalski, Chairperson

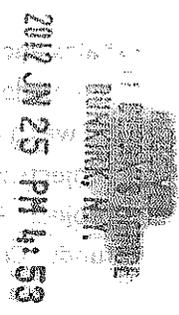
Councilwoman Stacy Szukala, Member

Councilwoman-at-Large Stephanie Kiyak, Member

Mark Woods, City Treasurer

Harry Briggs, City F.A.O.

Guests: Gib Snyder, Observer



Opening: Chairman Michalski opened the meeting at 5:00pm.

Meeting Content:

A motion was made by Szukala to accept the minutes of the April meeting, seconded by Kiyak.

Review of final ACO resolution establishing a fuel reimbursement line. Issue of fuel receipts was discussed. Receipt procedures will be spelled out in ACO contract for employment and not in resolution.

Rabies Clinic overtime was discussed by Szukala. Explanation for overtime was the setup & take down of picnic tables, clean up and moving of equipment. Szukala felt that because city mandates dog licenses, we may be required to offer such a program.

Briggs and Woods then presented committee with rough draft of needed budget modifications. Since draft was dated for June 5th's common council meeting, it was decided a review of modification would be needed at this time.

Szukala questioned why **Mayor's Personnel** line was over the budgeted amount. Woods explained there were two individuals in that department – the Mayor & his secretary. Briggs explained he received a call from NYS Retirement as to why Richard Frey received two extra paychecks to his retirement account for the year. Briggs felt the reason was best explained by payroll clerk Kevin Mikula.

The **Legislative Board** line finished the year with a credit balance. It was suggested this was due to the resignation of councilwoman Floramo in the fall of 2011. Kiyak felt that without definitive answers as to why these modification lines finished the year as they did, she did not feel comfortable moving forward

with this process as is.

Committee decided to have another meeting, prior to the June 5th council meeting. A review of the budget modifications with complete explanations for each modification will be presented by Mr. Briggs at this meeting.

Committee decided to review budget drops for month of April.

Fund I Revenues:

Sales and use Tax was a timing issue. **Boardwalk lease payments** were at zero. Even though payments are made monthly, there is a quarterly transfer which will take place very soon. Woods explained Fund 13 was a construction fund used for the Boardwalk capital project. There are numerous capital funds projects within the city budget. Funds 1, 2 and 3 are operating budgets. Fund 13 is the Boardwalk project. Funds 14, 15 & 17 were also discussed. Funds 13 through 17 are considered non-operating funds. Copies of Funds 13-17 will be given to the committee for their review.

Unclassified Revenue line was in the negative by over \$18,000. This negative amount was explained by Woods as adjusting entries (revenues received in 2012 that should be credited back to 2011) made by the auditors and will not be reversed until the year is closed by the modification resolution.

Fund II Revenues were at 30% of budget. **Unmetered Water Sales** were at .02%. Woods explained that line depends on bulk water sales, weather, rainfall, contractor demand. **Water Service Charges** are made up of fees: turn-off and turn-on fees, meter installations.

Fund III Revenues – Michalski stated that **Waste Hauling Fees**, although budgeted for \$155,000, were only 3.8% of the budgeted revenue in Fund III. Szukala explained she has talked with Tony Gugino regarding this issue and informed the committee Cott had set up dumpsters and were filling with waste juice. Szukala felt city should approach Cott and try to work with them and get their business back. Szukala said Gugino did not feel it was feasible. Committee felt representatives from the city should still meet with Cott to discuss this issue face-to-face. Fund III revenues were reported at 29% of budget by Michalski.

Fund I Expenses – The following lines were questioned with no definitive answers given: **Discretionary Fund, Supplies, Cleaning Supplies and Building – City Hall Overtime**. Szukala had questioned if committee was going to address the weekly overtime reports be presented to council. It was recommended that department heads be brought in to discuss the city's overtime issue. Discussion followed as to reasons why overtime is incurred such as equipment failure, short staffing, union contracts and weather. Kiyak felt Tony Gugino should be present at the next meeting to address the overtime issue.

Szukala was concerned about the amount of time O/T reports would add to the meetings as the

committee members felt they were not getting answers to their questions from previous meetings. Michalski then stated committee was still waiting on detailed reports and urged Woods to get those reports to committee in a timely manner. Michalski then stated that Briggs needs to come more prepared to the meetings and needs to expand his knowledge of the Fiscal Affairs department. Michalski felt that he needed to get meeting minutes out sooner as well.

Employment Insurance was questioned by Kiyak. Szukala stated that line would most likely finish over budget due to an increase which was made known to council after 2012 budget was passed.

Fund II expenses - Woods stated that progress on the water meter replacement program was currently less than 80 meters that still needed to be replaced.

Treasury report – Woods reported on the city's top ten water users as per Kiyak's request from the last meeting. Woods stated that the 21st Century grant the amount will be equal to the amount expended within the guidelines of the program.

Monday, May 30th at 5:00pm will be the next Finance Committee meeting to address the budget modifications.

Meeting adjourned 6:30pm.

