

Minutes of City of Dunkirk Finance Committee held on May 30, 2012

The below minutes were from a special meeting of the Finance Committee called specifically to address the proposed 2011 Budget Modification Resolution.

**Present:** Councilman Mike Michalski, Chairperson

Councilwoman Stacy Szukala, Member

Councilwoman-at-Large Stephanie Kiyak, Member

Councilman Andy Gonzalez

Mark Woods, City Treasurer

Harry Briggs, City F.A.O.

Guests: Kevin Wystup, Auditor – Johnson & Mackowiak

Gib Snyder, Observer

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DUNKIRK, NY

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

**Meeting Content:**

Mark Woods introduced Kevin Wystup from Johnson & Mackowiak. Michalski wanted to clarify that the modifications being presented were after the auditor's adjustments. Woods agreed that auditor's adjustments were taken into consideration as to the figures presented.

Wystup stated he was waiting on the presented modifications in order to complete his audit. Kiyak questioned why it took so long to complete this particular audit. Wystup responded that this year the city actually took into account making adjustments, whereas in past years this was not done; the accounts were allowed to go into the negative.

Szukala felt past audits were easier to read or understand due to their format. Wystup replied the correct way is to make the budget adjustments before city spends the money. The current approach used by the city is more of a band-aid approach.

Briggs then addressed the following adjustments:

**Mayor's Office** – amount represented the buy-back of three weeks of vacation Mayor Frey did not take in 2011. Mayor Frey took pay in lieu of vacation time.

**Assessor's personnel service line versus Clerk's personnel line** – there was an accounting error between the two departments causing an overage in one and a shortage in the other due to Tom Mleczek working in both departments. End result was a wash.

**City Clerk personnel service line** was an overage due to former city clerk Bill Tuggle leaving with three months remaining in the year as well as a retirement in the clerk's office.

Briggs stated there were shortages in many of the personnel services lines due to the past administration cutting the department heads recommendations when it came to formulating the budget. Kiyak felt council needed to better take into account the recommendations of department heads to lessen the number of overages incurred during the year.

Briggs also stated the practice of having employees in the Streets Department working in the Parks Department and then pay those employees out of the Parks budget. So you end up with a shortage (negative bal.) in the Parks personnel line and an overage (positive bal.) in the Streets personnel line.

**City Hall – Building:** an employee from the Waste Water Dept. was brought over to be a part time janitor in city hall.

**Central Garage Personnel Services** – retirement/ payout within the department.

**Bad Debt Expense** – due to three restitutions from convicted felons / property damage several years ago. City Attorney is responsible for collecting on bad debt.

**Phone Service** – should have been twelve months and actually one extra month (13) was included.

**Police & Fire Personnel Service Lines** – one cash out retirement in Police and two retirements in the Fire Dept. This would include sick time, vacation, personal days.

Discussion turned to addressing the amount of overtime incurred in certain departments. Szukala felt we needed to sit down with department heads to address this issue.

**Contracted Services – Animal Control:** Briggs will research & present findings before June 5<sup>th</sup> council mtg.

**Streets Admin. Personnel:** due to Mike Porgiglia's overtime.

**Streets Maintenance:** due to transferring of employees between departments. Szukala questioned if it was feasible to combine Streets and Parks departments. Woods felt tracking those employees may be more difficult if departments were to be combined.

**Repair & Maintenance of vehicles:** Szukala pointed out need to replace vehicles due to size & age of fleet.

**CHIPS Street Maintenance and Street Lighting:** Briggs will report as to reason why before June 5<sup>th</sup>.

**Senior Citizen Program:** F/T person was replaced with P/T help.

**Recreation & Youth Personnel:** Changes in employees / personnel according to Woods.

**Garbage Personnel Services, Equipment & Contracted Services:** Woods reported problems with equipment and recycling led to O/T in the department. After budget was passed, County increased landfill fees which effecting contracted services line. Briggs will run detail on Equipment line.

**Fire & Police Benefits:** due primarily to contribution increases in NYS Retirement Plan.

Wystup reported that city revenues came in \$170,000+ more than expected.

**Waste Water electric** – finished year with a surplus due to a combination of lower electricity rates & plant upgrades.

Briggs was instructed by committee to provide explanations on the following line items prior to the 06/05/2012 Council Meeting: (1) Animal Control – contracted services (2 accounts), (2) CHIPS Street Paving program, (3) Street Lighting, (4) Garbage Collection – Personnel Services & Equipment.

Meeting adjourned at 5:50 pm.

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