

Minutes of City of Dunkirk Finance Committee held on August 27, 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.
AJ Dolce, Mayor
Ron Szot, City Attorney
Guests: Gib Snyder, Observer

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

Meeting Content:

A motion was made by Szukala to accept the July minutes, seconded by Kiyak and all voting in favor.

4th of July Report: Dolce presented a report of city's revenues and expenses as they pertain to the 2012 4th of July celebration. Both overtime (Police, Parks & Streets) and straight time (Tony G. & Lacy L.) was incurred for the celebration. There was a net loss of approximately \$2,800 for 2012. Michalski recommended council make a list of non-essential expenses during budget review time.

Old Business: open issues from July meeting included:

Veteran's expenses (non-Memorial Day Parade expenses) – Szukala questioned allocation of \$3,000 (\$5,500 total budget minus \$2,500 for parade). Briggs reported Veteran's commander Michael Maslach was paid \$1,000. Voucher does not address where or how money is spent. Joint Veteran's Council was also paid \$1,000 (Jack Sievert). Vietnam Veterans of America was paid \$1,000. Woods suggested council needs to review how the determination of the amount was decided and is the purpose justified during budget review.

Szot questioned whether or not city is issuing 1099 to individuals / organizations when allotments are paid out. Woods explained that when check is paid to an organization, a 1099 is not needed. If payable to a person, then one should be generated. Woods will report what the regulations are at the next meeting.

Personnel Services Parks Dept. – Briggs explained 3-4 of the city's highest paid employees are in that department plus one-half of Tom Rozumalski's salary was not budgeted due to his non-retirement. Michalski noted that Parks is considerably over budget, while streets are considerably under budget. This is due to employees switching between the two departments. Woods explained that by keeping the two departments separate, it gives better detail of how much is spent of each project (tree cutting, paving, maintenance of parks).

Supplies & Maintenance of Rec. Center – 3 pitchers mounds and a batting cage were purchased for over \$5,000. Briggs explained the 21st Century grant money was being used to reimburse the city for these purchases.

Repair & Maintenance to Refuse Vehicles – Briggs reported tires were purchased for the two older trucks.

FAO Report:

58% was the targeted percentage to plan.

Fund I: Revenues – 71%, Expenses - 49%

Fund II: Revenues – 55%, Expenses - 46%

Fund III: Revenues – 55%, Expenses - 52%

Five year Cumulative Budget Report: J&M Auditor, Kevin Wystup, put together a report showing actual and budgetary deficits/ surpluses across all three funds and totals for the period illustrated.

Treasurer's Report: There was an increase in Boat Launch Fees. A donation of a bench for Pt. Gratiot was received. Donations were received during the month of July for fireworks.

Kiyak Audit Questions: questions were addressed by J&M which were just recently received by council.

Kiyak then had a list of questions she wanted addressed:

Increase in Workmen's Comp. Insurance – a standard annual increase was incurred by the city and will be accounted for in the 2013 budget.

Sea Wall – Hill Engineering expenditures were questioned. Money came from contracted services line from the Public Works Department for ongoing plans for the West End Water Project.

Splitting of Kim Robbins pay between the Law Dept. and the Waste Water Plant – Kiyak questioned why Robbins salary was being reflected 100% in the Law Dept. budget given the fact she works part time in the Waste Water Treatment Plant. **Woods said he would get together with affected department heads and remedy the situation and update committee at next meeting.**

Fund I Expenses:

Fiscal Affairs Contracted Services - were at 103% of plan. Industrial Appraisal & J&M expenses were being reflected in this line.

Clerk's Office Overtime (1410-1001) – was at 82%. **A detail report was requested by Szukala.**

Public Works Overtime – Dave Manzella's overtime from 1st Ward Water line project was possibly being reflected in this line.

Repair to Improved Street – at 80%, paving of existing streets and should only be spent to planned budgeted amount.

Personnel Services for Garbage & Recycling – Szukala was questioning if this line was taking the brunt of overtime being incurred by festivals & activities in the city and should be somehow be reimbursed by Development Department in the budget in 2013.

Meeting Adjourned at 6:26 pm.