

**City of Port Jervis
Finance/Insurance Committee
Minutes for Meeting July 26, 2017**

Present: Committee Members Kristin Trovei, Sarah Hendry and Lisa Randazzo. Also in attendance was Robin Waizenegger City Clerk-Treasurer.

Absent: David Bavoso

Finance meeting opened at 6:00 p.m. Chairperson Kristin Trovei opened the meeting.

2nd Quarter Budget Review – Mrs. Waizenegger noted that she distributed the 2nd Quarter reports to the entire Council. She indicated that to date for 2017 there has not been any major weather issues or extra-ordinary events. We do budget very tightly which leaves very little room for variances in performance and we are on trend.

Mrs. Waizenegger reviewed the report giving commentary on individual lines that she had noted on the report as well. She indicated areas that would require budget changes but also noted that most are reallocations or are equal offsets between revenues and expenses which will net to zero. There was a review by Mrs. Trovei of the tourism special purpose account proposal with a historical perspective given by Mrs. Waizenegger.

It was noted that FEMA work has started which is mitigation work from the storms years ago. Also noted was that we have not had any retirements in 2017.

GASB 45 – Mrs. Waizenegger reviewed the requirement for actuarial work and recommends renewal with USI for the work required to quantify the OPEB liability for our financial statements. The Council will have to authorize the renewal by resolution.

Old Business: Mrs. Waizenegger stated that she would appreciate the members coming in to do audit review of bills.

Mrs. Waizenegger indicated that there is a need for a term appointment for the Deputy Clerk Treasurer. Mrs. Muller initial term has expired and she is operating by default using a 1 year term expiration date on documents but that she can be awarded a term from one to ten years.

Mrs. Trovei brought up the issue of the basis for the determination of billing on the basis of homestead vs non-homestead. She stated that there is possibly a desire to change the basis of the billing. Mrs. Waizenegger gave them the historical perspective of not wanting to burden commercial properties due the fact that they pay approximately 2.5 times the homestead rate. It was put forth by Sarah Hendry that the multifamily homestead category that want the rate to them reduced. Mrs. Waizenegger stated that a change of basis is solely at the discretion of the Council. It should be done with the goal of keeping the stream of revenue consistent. There was a suggestion regarding billing on usage versus fee versus tax based. It was agreed that there will need to be more input and thought given to a billing basis change. Mrs. Trovei indicated that she will gain more input from the landlord association meeting tomorrow.

New Business: Mrs. Waizenegger indicated that she put the two current CSEA issues of Dental deductions and uniform allowance. She referred to a handout of information which was to expand on information presented by Lisa Randazzo through email. She noted that attached is a historical detail of the expense. Mr. Michael Sobolewski, CSEA Unit President, was present and added to the discussion and added process information regarding the uniforms. Mrs. Waizenegger indicated that potential savings exist for the change from using a uniform service versus a uniform allowance for a potential of \$6000 maximum.

The numbers related to the mat service were not accurate. More investigation into the allocation of the mat service will need to be done. With respect to the mat service there would have to be an upfront capital investment for mats and cleaning equipment should that service be terminated which could initially absorb any savings.

Lisa Randazzo said that she brought this up as part of a possible compromise savings plan to try to mitigate the dental deductions.

Ms. Randazzo and Mrs. Trovei both confirmed that they also researched the information put forth by the Treasurer regarding the fact that the allowance would be taxable.

The committee members, treasurer and CSEA President discussed the uniform allowance, mat cleaning, uniform policy and the dental insurance contribution as a possible side letter of agreement to be negotiated with a potential target date of January 1, 2018. This will provide time to evaluate the mat cleaning, policy development and education.

Public Comment: The member of the public said she was there to learn how things work and wanted to know if she could ask questions later. All present encouraged her to come anytime and ask for information.

Executive Session: none

Meeting adjourned to at 7:20pm. Next month's meeting – August 23rd at 6:00pm.