



FINANCE COMMITTEE MINUTES

Thursday, February 24, 2022, 9:00 A.M.

Willowbank Office Building
420 Holmes Street, Room 146
Belleville, PA 16823

I. CALL TO ORDER

Chair of the Committee, Commissioner Mark Higgins called the Finance Committee meeting to order at 9:01 AM on Thursday, February 24, 2022.

In attendance were Commissioner Mark Higgins, Commissioner Michael Pipe, Commissioner Steven Dershem, Administrator Margaret Gray, Controller Jason Moser, Deputy Controller Terri Fisher, Treasurer Colleen Kennedy (by phone), and Contract/Procurement Analyst Lisa Kerns.

County personnel present included Julie Lutz and Travis Walker.

Guests present included Corey Troutman and Ed Zack of Susquehanna Accounting and Consulting Solutions, Inc.

II. PUBLIC COMMENT

There were no comments received from the public.

III. ADDITIONS TO THE AGENDA

There were no additions made to the agenda.

IV. MEETING MINUTES

The Committee will consider approving the minutes from the Finance Committee meeting held on Thursday, January 27, 2022.

Action: On a motion by Controller Moser, seconded by Commissioner Pipe, the Committee voted unanimously to approve the minutes of January 27, 2022.

V. OLD BUSINESS

A. ERP/Finance system update.

Controller Moser reported the Request for Proposal for consulting services for the ERP project was approved by the Board of Commissioners a couple weeks ago. The submissions are due today and he has heard from a few vendors, but not yet received any proposals. He will provide an update at the next Finance Committee meeting.

VI. NEW BUSINESS

A. Proposed County Borrowing.

Margaret Gray provided an update to the financing of the Centre Crest renovation project. Bond counsel was obtained with Eckert Seamans. PFM has put together several scenarios to analyze different financing structures. Commissioner Higgins added that Willowbank upgrades and fixes at the Courthouse may possibly be included with the same financing. Corey Troutman reported they are working through the scenarios and how it affects the different funding streams and the costs allocated.

B. Single Audit 2020 Update.

Controller Moser reported that the deadline for the 2020 Single Audit was extended from September 30, 2021 to March 31, 2022. It includes CARES funds and the Human Services. He noted there was a statement finding relating to an SEC filing for the Municipal Securities Rulemaking Board (MRSB). The filing was required to be uploaded to the MRSB website by October 1, 2020, but it was not done until October 21, 2020 which resulted in a finding. He said that a corrective action plan has been put in place with the ability for multiple individuals to upload the filing.

C. Financial reports for December 2021 and January 2022 – Susquehanna Accounting & Consulting.

Ed Zack provided a review of December's updated reports, and said the numbers are close to being finalized. He pointed out that as of December 31, in General Fund Expenditures, the Miscellaneous Department had an available balance of over \$1,000,000 due in part to the budgeted contingency funds of \$973,826 which were not used. Also, the Correctional Facility expenditures were \$815,000 under budget, with a revenue shortfall of half of a million dollars. Overall, the General Fund expenditures were at about 90% of the budget. Revenues were almost 95% of the budgeted amount including the fund balance that was budgeted at almost \$2.8 million. Summarizing, he remarked that it was a good year despite the circumstances. Corey Troutman added that once the revenue is finalized, shortfalls may be able to be supplemented with ARPA money. Ed stated there were not many changes in overtime from the prior December report, except 9-1-1. In other funds, the CYS accrual revenue was shored up, and the Transportation shortfall may be as well. Taxes have not changed much and remain at about 101% of the budget.

For January, overall General Fund expenditures were under budget at 6.53 %. Not much revenue was received yet, which is expected for the month of January. Commissioner Higgins commented on the Correctional Facility paying more in overtime and being under budget on salaries. Commissioner Pipe noted that based on 2021, he believes they can reduce the budget for this year. They will look at it again after the first quarter.

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VII. DISCUSSION ITEMS

Margaret Gray announced the hiring of a new CFO, Joni MacIntyre. She is scheduled to start March 14.

VIII. ANNOUNCEMENTS

The next Finance Committee meeting is scheduled for Thursday, March 31, 2022, at 9:00 AM in Room 146 of the Willowbank Office Building.

IX. ADJOURNMENT

On a motion by Commissioner Dershem, seconded by Margaret Gray, the Committee voted unanimously to adjourn the meeting at 9:32 AM.

ATTEST

Margaret N. Gray
Administrator