

# **WARRIOR RUN BOROUGH**

**496 Front Street**

**Warrior Run, Pennsylvania 18706**

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## **Council Meeting Minutes**

**February 12, 2024**

Meeting Called to Order

Pledge of Allegiance

Roll Call

Approval / Minutes of Previous Meeting

Approval / Treasurer Report from Previous Month

Michelle Hazleton, CPA / 2023 Auditor Review

Communications

Public Comment on Tonight's Agenda

Old Business

New Business

Attorney Patrick Aregood Report

Police Report

Mayor's Report

Public Comment

Final Comment

Adjournment

## Council Meeting Minutes February 12, 2024

<b>Roll Call</b>	<b>Present</b>	<b>Not Present</b>
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**Council Members:**

John Quinn, President	<u>  X  </u>	<u>      </u>
Sandy Wegrzynowicz, Vice-President	<u>  X  </u>	<u>      </u>
Rick Kratz	<u>  X  </u>	<u>      </u>
Matt Pilch	<u>  X  </u>	<u>      </u>
Larry Carbohn	<u>  X  </u>	<u>      </u>

**Other Attendees:**

Mayor, Tom Shypulefski	<u>  X  </u>	<u>      </u>
Solicitor, Attorney Patrick Aregood	<u>  X  </u>	<u>      </u>
CPA, Michelle Hazleton	<u>  X  </u>	<u>      </u>
Secretary, Donna Tudgay	<u>  X  </u>	<u>      </u>

A motion to approve the minutes from the January 8, 2024, Council Meeting.

1<sup>st</sup> motion made by:   MP      2<sup>nd</sup> motion made by   SW  

	Yes	No	Abstain
S. Wegrzynowicz	<u>  X  </u>	<u>      </u>	<u>      </u>
R. Kratz	<u>  X  </u>	<u>      </u>	<u>      </u>
M. Pilch	<u>  X  </u>	<u>      </u>	<u>      </u>
L. Carbohn	<u>      </u>	<u>      </u>	<u>  X  </u>
J. Quinn	<u>  X  </u>	<u>      </u>	<u>      </u>

Motion passed   X  

Motion failed

A motion to approve the Treasurer’s report from January 1 through January 31, 2024.

1<sup>st</sup> motion made by: MP 2<sup>nd</sup> motion made by RK

	Yes	No	Abstain
S. Wegrzynowicz	<u>X</u>	_____	_____
R. Kratz	<u>X</u>	_____	_____
M. Pilch	<u>X</u>	_____	_____
L. Carbohn	_____	_____	<u>X</u>
J. Quinn	<u>X</u>	_____	_____

Motion passed X

Motion failed \_\_\_\_\_

## **2023 Auditor Review and Report, Michelle Hazleton, CPA**

Michelle Hazleton presented the 2023 Auditor Review and Report. The report was reviewed, items were highlighted, and questions were addressed as they were asked by council members.

At the end of the presentation (next page), Michelle provided an overview of how the audit was conducted and a summary report of the audit.

Council President asked if there were any additional questions by Council or meeting attendees. Resident D. Mynes made comments regarding the year-end balance, the amount of money collected with the tax increase and the amount of money spent. Councilman Kratz asked if there were any suggestions regarding what the Borough should do in the future. One suggestion made was to work on interest income.

## **WARRIOR RUN BORO – 12/31/2023**

Thank you for the opportunity to speak to the Mayor, Council President and members of the council. This is the 26<sup>th</sup> year in a row that our firm has completed your annual audit.

Thank you to Donna Tudgay for help in getting this audit ready by answering lots of questions.

What is an audit and its procedures:

1. Send out confirmation letters to Mary Ann Broginski and Berkheimer to confirm the revenue that the Boro received. These confirmations represented 91.02% of the revenues collected with the exception of the grants received.
2. Prepared "proofs of cash" for all 7 accounts and tied the ending number for total receipts and payments to Quickbooks.
3. Using a statistically formula for selecting invoices and reviewing them was approximately 10%. We noted that the payee was correct for the expense selected, reviewed the back of the checks for signatures, and noted that the invoices had been approved for payment. We had NO exceptions.

Some comments about the report:

1. There is a net profit of \$19,297 this year as compared to a net loss of \$24,453. This is a turn around of \$43,750 from 2022. This is the most profit since 2018, when the Sears building was sold and the Boro received \$68,500 in transfer taxes.
2. Cash increased by \$18,519 from the previous year. At the end of December 31, 2010 the cash balance was \$442,134. The cash balance now 13 years later is \$313,506. A decrease of \$128,628 in 13 years.
3. It is important that the Boro watch their expenditures and strive to continue to save for the future. The concern is always the sewer system. Presently, the balance on the loan is \$246,541 and is due in 2030. There were some major repairs to the sewer system this past year. This has to be

one of the top priorities for the Boro to keep the sewer system healthy and to stockpile cash in case there is an emergency.

4. The increase in the real estate tax revenue is a reason why the cash increased but the garbage payment starting in 2024 is \$6,731.40. That amounts to \$80,777 for year compared to \$60,541 in 2023. That's a decrease in cash flows of \$20,236 in 2024. This additional expense will eat into the profit that was shown this year.
5. The Boro should be conservative as possible in 2024 with expenditures. Payroll is an expense that can get away from you without close monitoring

## **Communications**

Ethic forms were received by the Borough and will need to be completed for the 2023 calendar year.

The Borough received communication from Earth Conservancy indicating they will continue to accept yard waste from our community, free of charge, for 2024. The amount of yard waste received from Warrior Run Borough in 2023 was 265 tons.

The Borough received a plaque and letter, from the Pennsylvania State Association of Boroughs (PSAB), as a token of appreciation for the continued support of PSAB and its mission.

The Borough received a communication from Ms. Shelley A Houk, PSAB Director of Research, in response to an inquiry made in January 2024, regarding how to fill a vacancy in an elected Borough office.

The Borough is anticipating an allocation of \$16,129.06 for the calendar year 2024 from the Liquid Fuels Program. Municipalities were made aware to expect future allocations to decrease with the increase of electric vehicles.

## **Public Comment on Tonight's Agenda - None**

## Old Business

1. A motion to ratify payment, to Cargill for road salt received in January 2024, in the amount \$1990.04, to be paid from the Highway Aid Fund (Liquid Fuels).

1<sup>st</sup> motion made by: LC      2<sup>nd</sup> motion made by RK

	Yes	No	Abstain
S. Wegrzynowicz	<u>X</u>	_____	_____
R. Kratz	<u>X</u>	_____	_____
M. Pilch	<u>X</u>	_____	_____
L. Carbohn	<u>X</u>	_____	_____
J. Quinn	<u>X</u>	_____	_____

Motion passed X      Motion failed \_\_\_\_\_

2. A motion to approve expenses, by the Warrior Run Borough, for the 2024/2025 calendar years, for general services bills (lights, water, sewer, refuse, cable, etc.), to be paid from the appropriate funds (General, Highway Aid, Refuse or Sewer).

1<sup>st</sup> motion made by: LC      2<sup>nd</sup> motion made by SW

	Yes	No	Abstain
S. Wegrzynowicz	<u>X</u>	_____	_____
R. Kratz	<u>X</u>	_____	_____
M. Pilch	<u>X</u>	_____	_____
L. Carbohn	<u>X</u>	_____	_____
J. Quinn	<u>X</u>	_____	_____

Motion passed X      Motion failed \_\_\_\_\_

3. A motion, to amend tonight's meeting agenda, to include a motion to appoint Warrior Run Borough Street Department Employees.

1<sup>st</sup> motion made by: LC      2<sup>nd</sup> motion made by MP

	Yes	No	Abstain
S. Wegrzynowicz	<u>X</u>	_____	_____
R. Kratz	<u>X</u>	_____	_____
M. Pilch	<u>X</u>	_____	_____
L. Carbohn	<u>X</u>	_____	_____
J. Quinn	<u>X</u>	_____	_____

Motion passed X

Motion failed \_\_\_\_\_

4. A motion to vote for individual people, one at a time, as Warrior Run Borough Street Department Employees.

1<sup>st</sup> motion made by: RK      2<sup>nd</sup> motion made by SW

	Yes	No	Abstain
S. Wegrzynowicz	<u>X</u>	_____	_____
R. Kratz	<u>X</u>	_____	_____
M. Pilch	_____	<u>X</u>	_____
L. Carbohn	_____	<u>X</u>	_____
J. Quinn	_____	<u>X</u>	_____

Motion passed \_\_\_\_\_

Motion failed X

## Old Business

1. A motion to retain the following people as Warrior Run Borough Street Department Employees: John Quinn, Ted Linkiewicz, Larry Carbohn and Eric Eppler.

1<sup>st</sup> motion made by: MP      2<sup>nd</sup> motion made by SW

	Yes	No	Abstain
S. Wegrzynowicz	<u>X</u>	<u>      </u>	<u>      </u>
R. Kratz	<u>      </u>	<u>X</u>	<u>      </u>
M. Pilch	<u>X</u>	<u>      </u>	<u>      </u>
L. Carbohn	<u>      </u>	<u>      </u>	<u>X</u>
J. Quinn	<u>      </u>	<u>      </u>	<u>X</u>

Motion passed X

Motion failed       

## New Business

1. A motion to approve payment to Ted Linkiewicz and Larry Carbohn, for services rendered to the Warrior Run Borough for snow removal/salting roads in January 2024, at a rate of \$22.00/hour to be paid from the General Fund.

1<sup>st</sup> motion made by: MP      2<sup>nd</sup> motion made by SW

	Yes	No	Abstain
S. Wegrzynowicz	<u>X</u>	<u>      </u>	<u>      </u>
R. Kratz	<u>      </u>	<u>X</u>	<u>      </u>
M. Pilch	<u>X</u>	<u>      </u>	<u>      </u>
L. Carbohn	<u>      </u>	<u>      </u>	<u>X</u>
J. Quinn	<u>      </u>	<u>      </u>	<u>X</u>

Motion passed X

Motion failed

2. A motion to ratify payment, to Pumping Solutions of Wilkes-Barre for extensive maintenance and repair of the pump station on Hanover Street in January 2024, in the amount of \$2,011.97 (includes the \$350.00 monthly maintenance fee for January), to be paid from the Sewer Fund.

1<sup>st</sup> motion made by: LC 2<sup>nd</sup> motion made by MP

	Yes	No	Abstain
S. Wegrzynowicz	<u>X</u>	_____	_____
R. Kratz	<u>X</u>	_____	_____
M. Pilch	<u>X</u>	_____	_____
L. Carbohn	<u>X</u>	_____	_____
J. Quinn	<u>X</u>	_____	_____

Motion passed X

Motion failed \_\_\_\_\_

3. A motion to ratify payment, to Attorney Patrick Aregood for lien filings/attorney fees in January 2024, in the amount of \$869.50, to be paid from the General Fund.

1<sup>st</sup> motion made by: SW 2<sup>nd</sup> motion made by MP

	Yes	No	Abstain
S. Wegrzynowicz	<u>X</u>	_____	_____
R. Kratz	<u>X</u>	_____	_____
M. Pilch	<u>X</u>	_____	_____
L. Carbohn	<u>X</u>	_____	_____
J. Quinn	<u>X</u>	_____	_____

Motion passed X

Motion failed \_\_\_\_\_

## **Attorney Aregood Report**

Nineteen (19) liens were filed on sewer arrearages for Borough residents; these were received from WVSA in January 2024. This is a continuing effort, on behalf of the Borough, to get the sewer fund up to date on receipts. The supporting documentation was provided to the Borough Secretary for the borough files.

## **Police Report - Month of January 2024 - Report on file**

## **Mayor's Report**

Renewing our SAM Number Registration with the Federal Government; SAM stands for System and Award Management. This enables Warrior Run Borough to receive grants and other assistance from the federal government. Warrior Run Borough did not have a Dunn's number (Data Universal Number System), Cage Number (Commercial and Government entity), U.E.I. Number (Unique Entity Identifier) and other various items to qualify for this process. This is a very tedious and time-consuming process. Outside agencies offer this service to boroughs, municipalities, and cities at costs starting at \$600.00. I have been doing this since 2021 and receive no remuneration. The process should be completed soon.

Working with Code Officer Greg Gulick on citations for various violations within the Borough. Court cases will be scheduled with the magistrate's office.

A special Thank You to Fran Moriarity for her great beautification throughout the holiday season and the entire year. It is wonderful to see the holiday changes in the playground entrance. Fran is a great person, a wonderful borough resident and a tremendous asset to our community!

## Motion to accept Attorney Aregood, Police and Mayor Reports.

1<sup>st</sup> motion made by: MP 2<sup>nd</sup> motion made by LC

	Yes	No	Abstain
S. Wegrzynowicz	<u>X</u>	_____	_____
R. Kratz	<u>X</u>	_____	_____
M. Pilch	<u>X</u>	_____	_____
L. Carbohn	<u>X</u>	_____	_____
J. Quinn	<u>X</u>	_____	_____

Motion passed X

Motion failed \_\_\_\_\_

## Final Comment

Councilman Pilch: We need to keep working on solution(s) for the pump. Contact whoever we need to for assistance and guidance.

Councilman Kratz: Inquired on a light at former Daylida residence on Hanover Street; did resident put light up or did the Borough? Council President will investigate.

Councilman Kratz: Inquired on status of his prior inquiry regarding a copy of the Quickbooks database. Attorney Aregood stated Quickbooks is a function of the auditor in maintaining the books and records of the Borough. Every council person has a right to review the finances of the borough. But if a person were to receive a copy of Quickbooks on a flash drive, this is something the borough does not have either. Councilman Kratz indicated the auditor stated the Borough has a copy on a flash drive; the Secretary indicated she does not have a flash drive or a copy of Quickbooks and is not aware of this information being forwarded to the Borough. If the auditor were to provide this item, the Borough and any council person must be provided the same item at the same time. Any person who has access to this information must understand it is strictly for review and for council business; it is not for publication. All records of the borough are available to anybody who wants to come in to talk about them. All parties involved must be agreeable to this understanding. Another issue with Quickbooks is there are names, addresses and social security numbers; this information cannot be disseminated to anybody; privacy issues. Councilman Kratz indicated the purpose for the request to see where

the Council may be able to do better. A suggestion was made by the Solicitor to request the Auditor to attend a Council Work Session meeting at which time she can explain the pros/cons of providing this information. This will provide an opportunity for every council member to understand what is on the Quickbooks flash drive, what can be done, what are the risks and what information is available (SSN's, vendor information, borough budget information, etc.). The Council would be well served by having the Auditor explain this topic to everyone in detail; Council must be very cautious with release of information of this magnitude. Council may need to consider making a motion regarding release of information. No one has an issue providing someone with financial information; it is provided monthly at meetings.

Councilman Wegrzynowicz: Once information is downloaded on a flash drive, there is access to a flash drive. It can be downloaded; someone can do anything with it. The Auditor needs to help us understand all of this.

## **Public Comment**

Resident S. Levandowski inquired on the status of Front Street improvements.  
Council Response (CR): We won't hear anything until April.

Resident T. Shypulefski stated she has prior experience with Quickbooks and indicated there is too much personal information for everyone to see.

Resident D. Mynes inquired if there is going to be any money put into the playground this year (the wall, maybe a shade tree or two).  
CR: Other than mulch, nothing else is currently planned.

## Motion to Adjourn

1<sup>st</sup> motion made by: MP      2<sup>nd</sup> motion made by LC

	Yes	No	Abstain
S. Wegrzynowicz	<u>X</u>	_____	_____
R. Kratz	<u>X</u>	_____	_____
M. Pilch	<u>X</u>	_____	_____
L. Carbohn	<u>X</u>	_____	_____
J. Quinn	<u>X</u>	_____	_____

Motion passed X

Motion failed \_\_\_\_\_

Donna Tudgay  
Secretary, Warrior Run Borough  
Submitted: 02/12/2024