

City of Gloucester City Council

CITY HALL • GLOUCESTER • MASSACHUSETTS • 01930
Telephone 508-281-9722 Fax 508-281-8472

CITY COUNCIL STANDING COMMITTEE
Budget and Finance
Thursday, January 14, 2010– 6:30 p.m.
1st Fl. Council Conference Room – 9 Dale Avenue, City Hall

AGENDA

1. Memo from Fire Chief re: Approval to Create a New Account
2. Memo from Fire Chief re: Special Budgetary Transfer Request (#10-19)
3. Memo from Recycling Coordinator re: Permission to Pay Portion of Invoice from FY09 With FY10 Funds
4. Two Special Budgetary Transfer Requests from Inspectional Services (#10-17 and #10-18)
5. CC2010-001 (Tobey/Ciolino) Order that City Council continue to consider becoming a member of the Essex North Shore Agricultural and Technical School District
6. Memo from CFO re: "Water Boil Order Emergency" Appropriation Request
7. Report from City Auditor re: Accounts Having Expenditures Which Exceed Their Appropriations
8. Other Business

COMMITTEE

Councilor Steven Curcuru, Chair
Councilor Paul McGeary, Vice Chair
Councilor Jacqueline Hardy

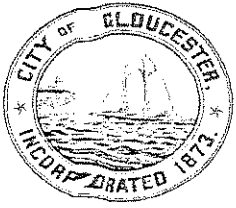
Committee members – Please bring relevant documentation

Back-up and Supporting Documentation all on file at the City Clerk's Office, City Hall

CC: Mayor, Jim Duggan
Fire Chief Philip Dench
Marcia McInnis
Mike Hale
Rose LoPiccolo

10 JAN -5 PM 12: 22

CITY CLERK
GLOUCESTER, MA



**CITY OF GLOUCESTER 2010
CITY COUNCIL ORDER**

ORDER: #CC2010-001
COUNCILLOR: Bruce Tobey and Joe Ciolino

DATE RECEIVED BY COUNCIL: 01/05/2010
REFERRED TO: O&A & B&F
FOR COUNCIL VOTE:

Ordered that City Council continue to consider whether Gloucester should become a member of the Essex North Shore Agricultural and Technical School District as established by Chapter 463 of the Acts of 2004 and Chapter 9 of the Acts of 2006.

Councillors Bruce Tobey and Joe Ciolino



**NORTH SHORE REGIONAL
VOCATIONAL SCHOOL DISTRICT**

30 Log Bridge Road, Post Office Box 806
Middleton, Massachusetts 01949-2806
Telephone (978) 762-0001
Fax (978) 777-8403
www.nsths.mec.edu

Amelia P. O'Malley
Superintendent-Director

December 7, 2009

City Clerk
Gloucester City Hall
Nine Dale Avenue
Gloucester, MA 01930

09 DEC 14 AM 8:50
CITY CLERK
GLOUCESTER, MA

Dear City Clerk:

The merger of the North Shore Regional Vocational School District and the Essex Agricultural and Technical School, as defined in Chapter 463 of the Acts of 2004, calls for the Town or City Clerk to send a certified copy of the vote to join the new District to the Commissioner of Education.

Therefore, we respectfully request that you send said certification to Commissioner Mitchell D. Chester at the Department of Elementary and Secondary Education, 75 Pleasant St, Malden, MA, 02148 at your earliest convenience.

Upon receipt of this, Commissioner Chester will, in turn, certify the local adoption of this chapter to the Secretary of the Commonwealth and fix a time and location for the initial meeting of the new school committee.

If I, or either of the Superintendents, (Roger Bourgeois, Essex Agricultural School, 978 774 -0050, Amelia O'Malley, North Shore 978 762-0001) can be of assistance, please do not hesitate to call.

Sincerely,

Wayne Marquis, Chairman
Merger Oversight Board

cc: Mitchell Chester, Commissioner of Education
Secretary of State Galvin
Senator Frederick Berry
Superintendent Roger Bourgeois, Essex Agricultural
Superintendent Amelia O'Malley, NSRVSD

Participating Communities:

Beverly	Danvers	Gloucester	Lynnfield	Marblehead	Nahant	Salem	Topsfield
Boxford	Essex	Hamilton	Manchester-by-the-Sea	Middleton	Rockport	Swampscott	Wenham

Office of the City Clerk

9 Dale Avenue • Gloucester, Massachusetts 01930

Office (978) 281-9720 Fax (978) 282-1350

E-mail: llowe@gloucester-ma.gov

December 17, 2009

Wayne Marquis, Chairman
Merger Oversight Board
N.Shore Regional Vocational School District
30 Log Bridge Rd.
P.O.Box 806
Middleton, MA. 01949

Re: Vote by Gloucester City Council to Join New Regional School District

Dear Mr. Marquis:

This letter is written in response to your December 7, 2009 letter to this office in which you requested that we send a certification of the vote to join the new North Shore regional school district under Chapter 463 of the Acts of 2004 to the state Commissioner of Education. We have not sent the certification following a December 1, 2009 City Council vote for the reasons explained below.

The Gloucester City Council, on December 1, 2009 did vote to join the new school district. Under the Gloucester City Charter that vote was required to be approved by the Mayor who had ten days to approve or veto the vote. On December 10, 2009 the Mayor vetoed the vote to join the new district. Under the City Charter this veto was returned "forthwith" to the City Council at its next meeting on December 15, 2009. In order to override the veto the City Council was required to have a 2/3 vote of the full council (six votes) in favor of override. The override of the veto failed as there were only five votes in favor.

The City Council understands that under the special acts governing the new district and the anticipated amendments to the acts by the state legislature that the vote to join may be considered again by the new council when its term begins in January 2010 up until July 2010. City Council President Bruce Tobey, has asked me to advise you that this issue will be returned to the new City Council in January, 2010 for review, debate, and vote with the intention of completing the vote before the deadline for municipalities to join. We will inform the office of the Commissioner of Education of any further votes to join by the Council and approved by the Mayor.

Sincerely,



City Clerk

Copy: Bruce H. Tobey

Office of the Fire Chief
Philip S. Dench
8 School Street
Gloucester, MA 01930



TEL 978-281-9780
FAX 978-281-9822
pdench@gloucester-ma.gov

CITY OF GLOUCESTER
FIRE DEPARTMENT

MEMORANDUM

RECEIVED

DEC 1 2009

Date: December 1, 2009
To: Mayor Carolyn Kirk
City of Gloucester Councilor's
From: Phillip S. Dench, Fire Chief *PSD*
Subject: Creating a overtime account for training
Re:

I am requesting that we create a new account under "Personal" that will be called Sal/Wage-Overtime-Training. This money will come from our "Public Safety Program" account which is used for:

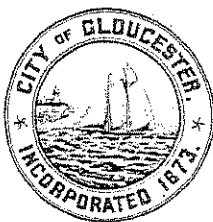
- o New paramedic training
- o Department wide (all personnel) training
- o Fire Prevention training
- o Individual course attendance by members
- o Transportation costs for members attending the 13 week Mass Fire Academy recruit training program

We have needed to transfer from the "Public Safety Program" into our overtime account to pay the firefighters that attend various classes.

This account will reduce the amount of transfers needed. It will also be an account used for each fiscal year as I track now how much we spend on overtime for training.

Thank you.

Office of the Fire Chief
Philip S. Dench
8 School Street
Gloucester, MA 01930



TEL 978-281-9780
FAX 978-281-9822
pdench@gloucester-ma.gov

CITY OF GLOUCESTER
FIRE DEPARTMENT

MEMORANDUM

RECEIVED

DEC - 2009

Mayor's Office

Date: December 4, 2009
To: Mayor Carolyn Kirk
City of Gloucester Councilor's
From: Phillip S. Dench, Fire Chief *PSD*
Subject: Transfer from Public Safety Program to Overtime account

I am requesting to transfer from the Public Safety Program account to the Overtime account to pay 3 employees for training/meetings they attended (see below):

- o Deputy McRobb 3 hrs for monthly training meeting 11/17/09
- o Deputy Stephen Aiello to attend public safety assignment refresher (see spreadsheet for detail on classes)
- o Deputy Joseph Aiello to attend I.C.S 300 class at cruiseport

Please see attached spreadsheets.

Thank you.

**City of Gloucester
Special Budgetary Transfer Request
Fiscal Year 2010**

****INTER-DEPARTMENTAL REQUIRING CITY COUNCIL APPROVAL****Requires 6 Votes

DEPARTMENT REQUESTING TRANSFER: FIRE
TRANSFER # 10- 19 DATE: 12/4/2009 BALANCE IN ACCOUNT \$21,489.68

(FROM) PERSONAL SERVICES ACCOUNT#: Unifund Acct #
101000.10.220.53060.0000.00.000.00.052
Fire-Pub Safety Program
Account Description

EXPLANATION OF SURPLUS: Funds available for transfer

(TO) PERSONAL SERVICES ACCOUNT#: Unifund Acct #
101000.10.220.51300.000.00.000.00.051

(TO) ORDINARY EXPENSE ACCOUNT#: Unifund Acct #
Fire Dept., Sal/Wage-Overtime
Account Description

ANALYSIS OF NEED(S): To pay 3 firefighters for various courses they attended -- see attached spreadsheets

TOTAL TRANSFER AMOUNT \$2,262.67 NEW BALANCE IN ACCOUNTS AFTER TRANSFER

FROM ACCOUNT: \$19,227.01

TO ACCOUNT: \$21,472.77

APPROVALS:
DEPT. HEAD: Philip Stench *SSW*

ADMINISTRATION: [Signature]

BUDGET & FINANCE: _____

CITY COUNCIL: _____

DATE: 12/7/09

DATE: 12/8/09

DATE: _____

DATE: _____

Transfer from 53060 Public Safety Program
to 51300 Salary/Wage-Overtime

<u>Name</u>	<u># of Hrs</u>	<u>Overtime Rate</u>	<u>Total</u>
Deputy Andrew McRobb	3	\$46.97	\$140.91
Deputy Stephen Aiello	24	\$49.24	\$1,181.76
Deputy Joseph Aiello	20	\$47.00	\$940.00
Grand Total for this transfer:			\$2,262.67

Deputy Stephen Aiello training breakdown

Date	Location	Topic	# Hrs
10/5/2006	Mass Fire Academy	Building Code Updates	5
10/26/2009	Mass Fire Academy	Fire Code Violation Ticketing	5
11/2/2009	Mass Fire Academy	Sprinkler Plan Review	5
11/16/2009	Gloucester Fire	Blasting Class Group 1	3
11/18/2009	Gloucester Fire	Blasting Class Group 3	3
11/21/2009	Gloucester Fire	Blasting Class Group 4	3
Total Hours:			24

Public Works
28 Poplar Street
Gloucester, MA 01930



TEL 978-281-9785
FAX 978-281-3896
rlpiccolo@gloucester-ma.gov

CITY OF GLOUCESTER
DEPARTMENT OF PUBLIC WORKS

RECEIVED

DEC - 2 2009

TO: Mike Hale, DPW Director
FR: Rose LoPiccolo, Recycling Coordinator *RLO*
DT: November 24, 2009
SUBJ: Waste Management Invoice

Mayor's Office

An invoice was received on 7/16/09 from Waste Management in the amount of \$1190. This was for the two roll offs located in the DPW yard which were removed on 7/1/09 when the contract expired. There is currently \$423.72 in carryover money – leaving a balance of \$766.28. I am requesting Council's permission to pay the outstanding balance out of FY 10 Solid Waste Contract budget.



INVOICE

Waste Management of Massachusetts
1 Technology Drive
NESTBORO, MA 01581

Customer: CITY OF GLOUCESTER CITY HALL
Account Number: 209-0039352-0209-7
Invoice Date: 07/16/2009
Invoice Number: 1250575-0209-3
Due Date: Due Upon Receipt
WM ezPay Account ID: 00014-84904-52001

781) 933-2113
800) 545-4560
508) 836-5660 FAX

Current Invoice Amount	Total Amount Due
1,190.00	3,631.66

Account Summary

Description	Amount
Previous Balance	2,441.66
Total Credits and Adjustments	0.00
Total Payments Received	0.00
Total Current Charges	1,190.00
Total Amount Due	3,631.66
Total Amount Past Due	2,441.66

Service Period: 7/1 - 7/15/2009

Description	Amount
Bill-Off	1,190.00
Total Current Charges	1,190.00

Please pay total amount due. Thank you for your business.

These charges were paid

TO AVOID SERVICE DELAYS, PLEASE HAVE THE CONTAINER NUMBER READY WHEN REQUESTING SERVICE.

If full payment of the invoiced amount is not received within 30 days of the invoice date, you will be charged a monthly late fee of 1.5% of the unpaid amount, with a minimum monthly charge of \$3.00, or such lesser late fee allowed under applicable law, regulation or contract. For each returned check, a fee will be assessed on your next billing equal to the maximum amount permitted by applicable state law.

Want to pay this bill on-line? Go to www.wm.com to learn more about WMezPay and make a convenient, secure payment.

#520 on 7/28
\$1918.66 on

Current Due	Over 30	Over 60	Over 90	Over 120	Total Due
1,190.00	2,438.66	0.00	0.00	3.00	3,631.66

FY09 balance carry over on P.O. \$ 4238.72



Waste Management of Massachusetts
1 Technology Drive
NESTBORO, MA 01581

781) 933-2113
800) 545-4560
508) 836-5660 FAX

Learn how we Think Green at www.wm.com/thinkgreen

Payment Coupon

Please detach and enclose this portion with your payment - do not send cash.

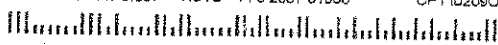
Your Account Number		209-0039352-0209-7	
Invoice Date		07/16/2009	
Your Invoice Number		1250575-0209-3	
Due Date	Total Due	Amount Paid	
Upon Receipt	3,631.66		

Waste Management introduces WMezPay!! Pay your WM bill on-line at www.wm.com.

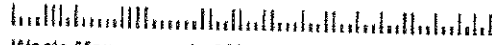
To pay your invoice by phone, call 866-WMI-2PAY or 866-964-2729.

02092090039352012505750000011900000000363166 0

0000774 01 AT 0.357 **AUTO T4 9 2697 01930 CP1 0209026



CITY OF GLOUCESTER CITY HALL
9 DALE AVE
GLOUCESTER MA 01930-3009



Waste Management of Massachusetts
P O Box 13648
Philadelphia PA 19101-3648

From everyday collection to environmental protection,
Think Green. Think Waste Management.



000148490452001

**City of Gloucester
Special Budgetary Transfer Request
Fiscal Year 2010**

*****INTER-DEPARTMENTAL REQUIRING CITY COUNCIL APPROVAL *****Requires 6 Votes

DEPARTMENT REQUESTING TRANSFER: INSPECTIONAL SERVICES
TRANSFER # 10- 17 DATE: 12/2/2009 BALANCE IN ACCOUNT \$9,727.00

(FROM) PERSONAL SERVICES ACCOUNT#: _____
Unifund Acct # _____

(FROM) ORDINARY EXPENSE ACCOUNT#: _____
Unifund Acct # 293019.10.241.43700.0000.00.000.00.040
Vacant Buildings Account
Account Description _____

EXPLANATION OF SURPLUS: Funds available for transfer

(TO) PERSONAL SERVICES ACCOUNT#: _____
Unifund Acct # _____

(TO) ORDINARY EXPENSE ACCOUNT#: _____
Unifund Acct # 101000.10.470.54390.0000.00.000.00.054
DPW-Lumber & Building Supplies
Account Description _____

ANALYSIS OF NEED(S): Reimbursement for boarding up 10-12 Columbia Street

TOTAL TRANSFER AMOUNT \$185.86 NEW BALANCE IN ACCOUNTS AFTER TRANSFER
FROM ACCOUNT: \$9,541.14
TO ACCOUNT: _____

APPROVALS: _____
DEPT. HEAD: _____
ADMINISTRATION: _____
BUDGET & FINANCE: _____
CITY COUNCIL: _____

DATE: 12/4/09
DATE: 12/8/09
DATE: _____
DATE: _____

**City of Gloucester
Special Budgetary Transfer Request
Fiscal Year 2010**

****INTER-DEPARTMENTAL REQUIRING CITY COUNCIL APPROVAL****Requires 6 Votes

DEPARTMENT REQUESTING TRANSFER: INSPECTIONAL SERVICES
TRANSFER # 10- 18 DATE: 12/2/2009 BALANCE IN ACCOUNT \$9,541.14

(FROM) PERSONAL SERVICES ACCOUNT#: Unifund Acct #
293019.10.241.43700.0000.00.000.00.040
(FROM) ORDINARY EXPENSE ACCOUNT#: Vacant Buildings Account
Account Description

EXPLANATION OF SURPLUS: Funds available for transfer

(TO) PERSONAL SERVICES ACCOUNT#: Unifund Acct #
101000.10.470.51300.0000.00.000.00.051

(TO) ORDINARY EXPENSE ACCOUNT#: Unifund Acct #
Public Services-OT
Account Description

ANALYSIS OF NEED(S): Reimbursement for boarding up 10-12 Columbia Street

TOTAL TRANSFER AMOUNT \$659.60 NEW BALANCE IN ACCOUNTS AFTER TRANSFER

FROM ACCOUNT: \$8,881.54

TO ACCOUNT: _____

APPROVALS: [Signature]
DEPT. HEAD: _____

DATE: 12/4/09

ADMINISTRATION: [Signature]

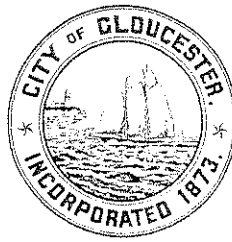
DATE: 12/8/09

BUDGET & FINANCE: _____

DATE: _____

CITY COUNCIL: _____

DATE: _____



CITY OF GLOUCESTER
OFFICE OF THE TREASURER/COLLECTOR

January 5, 2010

Memorandum

To: Mayor Kirk
James Duggan, CAO

From: Jeffrey C. Towne, CFO *JCT*

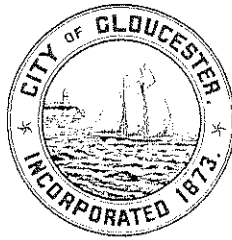
RE: "Water Boil Order Emergency" Appropriation Request

The cost of the water boil order emergency totaled roughly \$848,000. All costs associated with the emergency were thoroughly tracked by all departments and contractors involved. In our weekly, sometimes daily discussions regarding the funding mechanism for paying the bills for the emergency I strongly recommended that we should wait until the financial statements were finalized and audited before we determined the final funding solution.

The reason for the recommendation was because the Water Fund is an Enterprise Fund and it should be self-supporting. If the Water Fund at June 30, 2009, had retained earnings to cover the cost of the emergency then, it is my recommendation that the costs should be paid for by the Water Fund.

The combining balance sheets for the fiscal year ended June 30, 2009, in draft form, were presented to the Department of Revenue Administration in December 2009 in order for the Tax Recap to be approved. As a normal part of that process a calculation of "free cash" is certified. The free cash certified in the Water Fund as of July 1, 2009, totaled \$995,765.

A supplemental appropriation is necessary to cover the costs associated with the water boil order emergency. A portion of this total will be reimbursed to the General Fund for personnel and supplies costs. Please request that the City Council refer this matter to the Budget & Finance Committee.



BF 1/14/09

CITY OF GLOUCESTER
OFFICE OF THE TREASURER/COLLECTOR

January 5, 2010

Memorandum

To: Mayor Kirk
James Duggan, CAO

From: Jeffrey C. Towne, CFO *JCT*

RE: "Water Boil Order Emergency" Appropriation Request

The cost of the water boil order emergency totaled roughly \$848,000. All costs associated with the emergency were thoroughly tracked by all departments and contractors involved. In our weekly, sometimes daily discussions regarding the funding mechanism for paying the bills for the emergency I strongly recommended that we should wait until the financial statements were finalized and audited before we determined the final funding solution.

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B&F 1/14/10

CITY OF GLOUCESTER

SPECIAL BUDGETARY REQUEST- SUPPLEMENTAL APPROPRIATION
FISCAL YEAR 2010

**** CITY COUNCIL APPROVAL- VOTES NEEDED 6 ****

AUDITOR'S INSPECTION _____

DEPARTMENT REQUESTING APPROPRIATION: Department of Public Works

Account to Appropriate from : Retained Earnings

610000.10.000.35900.0000.00.000.00.000 \$848,000.

Balance Before Appropriation \$985,645.

Balance After Appropriation \$137,645.

Accounts in need of Appropriation :

Sal/Wage OT	610000.10.450.51300.0000.00.000.00.051	\$ 92,099.
Contractual Services	610000.10.450.52000.0000.00.000.00.052	\$711,750.
Postage	610000.10.450.53450.0000.00.000.00.053	\$9,100.
Supplies	610000.10.450.54000.0000.00.000.00.054	\$12,075.
Chemicals	610000.10.450.54520.0000.00.000.00.054	\$3,500.
DEP Assessment	610000.10.450.56820.0000.00.000.00.056	\$15,000.
Equipment Replacement	610000.10.450.58700.0000.00.000.00.058	\$4,476.

Purpose : To fund the costs associated with the water boil order emergency.

APPROPRIATION AMOUNT : \$ 848,000.

APPROVALS :

DEPT. HEAD _____ DATE _____

ADMINISTRATION _____ DATE _____

BUDGET & FINANCE _____ DATE _____

CITY COUNCIL _____ DATE _____

**CITY OF GLOUCESTER
AUDITOR'S OFFICE**

December 3, 2009

RECEIVED

DEC - 3 2009

Mayor's Office

TO: CITY COUNCIL

FROM: CITY AUDITOR

RE: CODE OF ORDINANCE CHAPTER 2, ADMINISTRATION, ARTICLE III,
OFFICERS AND EMPLOYEES, DIVISION 6, CITY AUDITOR, S 2-104
p. 161, EFFECTIVE MARCH 1, 1986

cc: MAYOR CAROLYN KIRK

S 2-104 DUTY WHEN APPROPRIATIONS ARE EXHAUSTED
WHENEVER THE APPROPRIATIONS FOR ANY DEPARTMENT FOR ANY OBJECTS HAVE
BEEN EXHAUSTED, THE CITY AUDITOR SHALL COMMUNICATE THE FACT TO THE
MAYOR AND THE CITY COUNCIL, AND ALL EXPENDITURES THEREFORE SHALL CEASE
UNTIL A FURTHER APPLICATION IS DULY MADE.
AS OF THE WEEK ENDING DECEMBER 3, 2009. THE FOLLOWING ACCOUNTS HAVE
EXPENDITURES THAT EXCEED THEIR APPROPRIATIONS:

<u>CITY ACCOUNT #</u>	<u>ACCOUNT TITLE</u>	<u>AMOUNT OVER</u>
101000.10.135.53130	Auditor, Professional Auditing Serv.	(\$5,100.00)
101000.10.296.51400	Shellfish Control Longevity	(\$175.52)
101000.10.499.52470	DPW-Other, Vehichle Maint	(\$555.36)

AGING OF ACCOUNTS		CITY OF GLOUCESTER						
ACCOUNT	DESCRIPTION	3-Dec-09	17-Nov-09	11-Nov-09	23-Oct-09	25-Sep-09	11-Sep-09	
Function 3500	School Athletics						\$ (59,975.00)	
Function 3520	Student Activities						\$ (3,203.75)	
Function 2210	School Leadership		\$ (1,923.95)			\$ (7,999.09)		
101000.10.135.53130	Auditor, Professional Auditing Serv.	\$ (5,100.00)	\$ (5,100.00)	\$ (5,100.00)	\$ (5,100.00)	\$ (5,100.00)		
101000.10.152.51100	Personnel Sal/Wage Perm Pos					\$ (133.37)	\$ (284.99)	
101000.10.152.51970	Personnel Retirement Sict Buy Back					\$ (17,677.61)	\$ (17,677.61)	
101000.10.296.51400	BOH, Shellfish Control, Sal/Wage Longevity	\$ (175.52)						
101000.10.499.52470	DPW-Other, Vehicle Maintenance	\$ (555.36)						
101000.10.543.57700	Veteran's Serv - Vets Direct Access		\$ (84.00)	\$ (84.00)				
101000.10.543.57720	Veteran's Service Medical		\$ (5,707.46)	\$ (5,544.49)	\$ (3,482.06)			
101000.10.610.51250	Library Admin Sal/Wage PT Pos		\$ (3,629.11)	\$ (3,166.15)		\$ (937.22)	\$ (836.78)	
101000.10.610.51430	Library Admin Night Differential						\$ (5,189.61)	

CITY OF GLOUCESTER AUDITOR'S OFFICE

December 18, 2009

RECEIVED

DEC 21 2009

Mayor's Office

TO: CITY COUNCIL
FROM: CITY AUDITOR
RE: CODE OF ORDINANCE CHAPTER 2, ADMINISTRATION, ARTICLE III,
OFFICERS AND EMPLOYEES, DIVISION 6, CITY AUDITOR, S 2-104
p. 161, EFFECTIVE MARCH 1, 1986
cc: MAYOR CAROLYN KIRK

S 2-104 DUTY WHEN APPROPRIATIONS ARE EXHAUSTED
WHENEVER THE APPROPRIATIONS FOR ANY DEPARTMENT FOR ANY OBJECTS HAVE
BEEN EXHAUSTED, THE CITY AUDITOR SHALL COMMUNICATE THE FACT TO THE
MAYOR AND THE CITY COUNCIL, AND ALL EXPENDITURES THEREFORE SHALL CEASE
UNTIL A FURTHER APPLICATION IS DULY MADE.
AS OF THE WEEK ENDING DECEMBER 18, 2009. THE FOLLOWING ACCOUNTS HAVE
EXPENDITURES THAT EXCEED THEIR APPROPRIATIONS:

<u>CITY ACCOUNT #</u>	<u>ACCOUNT TITLE</u>	<u>AMOUNT OVER</u>
101000.10.145.52000	Treasurer/Collector Contract/Serv	(\$1,498.00)
101000.10.499.52470	DPW-Other, Vehichle Maint	(\$555.36)
610000.10.450.41300	Water Enterprise Sal/Wage OT	(\$3,291.01)

AGING OF ACCOUNTS		CITY OF GLOUCESTER						
ACCOUNT	DESCRIPTION	18-Dec-09	3-Dec-09	17-Nov-09	11-Nov-09	23-Oct-09	25-Sep-09	11-Sep-09
Function 3500	School Athletics							\$ (59,975.00)
Function 3520	Student Activities							\$ (3,203.75)
Function 2210	School Leadership			\$ (1,923.96)			\$ (7,999.09)	
101000.10.135.53130	Auditor, Professional Auditing Serv.		\$ (5,100.00)	\$ (5,100.00)	\$ (5,100.00)	\$ (5,100.00)	\$ (5,100.00)	
101000.10.145.52000	Treasurer/Collector Contractual Serv.	\$ (1,498.00)						
101000.10.152.51100	Personnel Sal/Wage Perm Pos							
101000.10.152.51970	Personnel, Retirement Sick Buy Back						\$ (133.37)	\$ (284.99)
101000.10.296.51400	BOH, Shellfish Control, Sal/Wage Longevity		\$ (175.52)				\$ (17,677.61)	\$ (17,677.61)
101000.10.499.52470	DPW-Other, Vehicle Maintenance	\$ (555.36)	\$ (555.36)					
101000.10.543.57700	Veteran's Serv - Vets Direct Access			\$ (84.00)	\$ (84.00)			
101000.10.543.57720	Veteran's Service Medical			\$ (5,707.46)	\$ (5,544.49)	\$ (3,482.06)		
101000.10.610.51250	Library Admin Sal/Wage PT Pos			\$ (3,629.11)	\$ (3,166.15)		\$ (937.22)	\$ (836.78)
101000.10.610.51430	Library Admin Night Differential							
610000.10.450.51300	Water Enterprise Sal/Wage Overtime	\$ (3,291.01)						\$ (5,189.61)