

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, February 25, 2010– 6:30 p.m.

1st Fl. Council Conference Room – 9 Dale Avenue, City Hall

AGENDA

1. Unfinished Business:
 - A) Review of Fire Department grant of December 2009 vote of the City Council (Continued from 02/11/2010)
 - B) Job Description of City Auditor (Continued from 02/11/2010)
 - C) Memo from Operations Manager-Public Properties re: permission to pay two invoices which have exceeded the amount of the purchase order (Continued from 02/11/2010)
2. Memo from Health Director re: Permission to re-apply for a grant “Drug Free Communities Support Program
3. Memo from Operations Manager re: Authorization to pay two invoices for work performed after expiration date
4. Memo from Operations Manager re: Acceptance of \$1,469.02 check as reimbursement from First Summer Jobs Program through the North Shore Workforce Foundation
5. Special Budgetary Transfer Request (#10-21) from Mayor’s Office
6. Quarterly Report from the Assessor’s Office
7. Addendum for Mayor’s Report: Three Special Budget Transfer Request Forms (2010-SA-03, 2010-SA-04, 2010-SA-05)
8. COM2010-007: Correspondence from Representative Ann-Margaret Ferrante re: Funding for Water & Sewer Infrastructure Projects.
9. Memo from Mayor: City Auditor Pay Grade
10. Memo from Mayor: CFO Pay Grade
11. Report from City Auditor re: Accounts Having Expenditures Which Exceed Their Appropriations
12. Update from CFO/Treasurer’s Office on FY10 Budget
13. 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
Barry Boyce, Jeff Towne
Jack Vondras
Mark Cole
Nancy Papows

10 FEB 18 AM 9:15
CITY CLERK
GLOUCESTER, MA

**CITY COUNCIL STANDING COMMITTEE
BUDGET & FINANCE
Thursday, February 25, 2010**

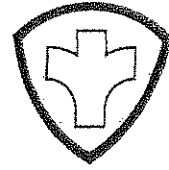
AGENDA PACKET NOTE:

**ALL BACK-UP DOCUMENTATION FOR
1. Unfinished Business
is on file previously as indicated on the agenda in the City Clerk's Office
or on line at the City's Website under Standing Committee Agenda Packets**



CITY OF GLOUCESTER

Health Department
3 Pond Road, City Hall Annex
Gloucester, Massachusetts 01930
PHONE: 978-281-9771 Fax: 978-281-9729
EMAIL: healthdept@ci.gloucester.ma.us
WEBSITE: www.ci.gloucester.ma.us



Public Health
Prevent. Promote. Protect.

RECEIVED

JAN 28 2010

Mayor's Office

Memorandum

To: Mayor Carolyn Kirk
From: Jack Vondras, Health Director
Date: January 28, 2010
Re: Drug Free Communities Support Program Grant Process

The City of Gloucester did have a grant titled "Drug Free Communities Support Program" (DFC) from the federal government and applied last year for a sixth year funding, yet, while competitive did not receive approval. We have been encouraged to re-apply for the renewal cycle.

The DFC was one of our core funding streams for both our community coalition, the Healthy Gloucester Collaborative, under the leadership of Joan Whitney, Director of Substance Abuse Prevention Services, and the School Department's Gloucester High School Student Assistance Program Coordinator position held by Amy Kamm. The mission of the Healthy Gloucester Collaborative is to prevent youth substance abuse and promote the health and well-being of all residing in the City of Gloucester, The Student Assistance Program is one of the many valued components of that mission.

The total amount for this grant award would be \$625,000 over five years. **The grant funding cycle has reopened and we would like to re-apply.**

There is a 100 percent match requirement. The match of \$125,000 is mostly made up of local volunteer residents, volunteer professionals from many local non-profits as well as school and city services (i.e., Dr. Wolf, Dr. Thompson, teens from the community based Youth Collaborative, etc.). All volunteer hours have been logged in and calculated to be used as the match requirement. There are more than 200 active volunteers that work with Healthy Gloucester Collaborative. Also, the match can use other off-sets from other grants that the city receives like the United Way that funds a Student Assistant Program at the Middle School.

The due date on this renewal grant is March 19th, 2010. I am available to answer questions from the City Council. Thank you in advance.

Cc: Joe Rosa, Chair, Board of Health
Jim Duggan, Chief Administrative Officer to the Mayor
Joan Whitney, Director, Substance Abuse Prevention Services

Public Works
28 Poplar Street
Gloucester, MA 01930



TEL 978-281-9785
FAX 978-281-3896
mcole@ci.gloucester.ma.us

CITY OF GLOUCESTER
DEPARTMENT OF PUBLIC WORKS

RECEIVED

JAN 27 2010

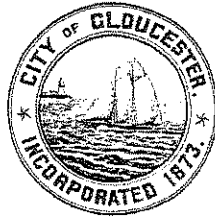
Mayor's Office

TO: Michael Hale, DPW Director
FR: Mark Cole, Operations Manager (M)
DT: January 26, 2010
SUBJ: La Lama Electrical Contract

The contract for electrical services, held by La Lama Electrical, expired on December 7, 2009. I was not aware of the expiration date and the expiration date slipped past the Purchasing Dept as well. La Lama did not notify the City that their contract expired and they continued to perform work through the first two weeks of January 2010. Once I was made aware of the expiration date I instructed La Lama to stop work until further notice and to submit all outstanding invoices.

I have two invoices that I cannot pay as I do not have enough money encumbered to contract. Had I known of the upcoming expiration date I would not have scheduled the work and would have made sure there was enough money encumbered to cover all outstanding invoices. I am requesting that invoice #2008-688 in the amount of \$3,043.67 and Invoice #2008-687 in the amount of \$5,332.82 be submitted to City Council for authorization to pay. Invoice #2008-887 includes \$3,600.00 for work on the Wingersheek Restrooms which is covered under purchase order 1001525. The total amount requested for authorization to pay is \$4,776.49 which will be paid out of account # 101000.10.470.52000.

Public Works
28 Poplar Street
Gloucester, MA 01930



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mcole@ci.gloucester.ma.us

CITY OF GLOUCESTER
DEPARTMENT OF PUBLIC WORKS

RECEIVED

JAN 20 2010

Mayor's Office

TO: Michael Hale, DPW Director
FR: Mark Cole, Operations Manager
DT: January 26, 2010
SUBJ: Northshore Workforce Foundation

This past summer the City of Gloucester received 4 seasonal employees from the First Jobs Summer Employment Program via the North Shore Workforce Foundation. These employees were assigned to Beechbrook Cemetery and under the direction of Cemetery Foreman John George, were to maintain the grass in the cemetery for a six (6) week period. Under the program the employees were to be paid by the City of Gloucester and then the City would have to submit payroll information in order to be reimbursed for the expense.

Payroll records were submitted and I have received a check from the City of Salem in the amount of \$1,469.02. I am requested that City Council accept the check from the foundation and apply it to the Public Services Seasonal Payroll Account. The account number is 101000.10.470.51200.

City of Gloucester Special Budgetary Transfer Request Fiscal Year 2010

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

DEPARTMENT REQUESTING TRANSFER: MAYOR
 TRANSFER # 10- 21 DATE: 2/9/2010 BALANCE IN ACCOUNT \$3,020.15

(FROM) PERSONAL SERVICES ACCOUNT#: _____ Unifund Acct # _____
 (FROM) ORDINARY EXPENSE ACCOUNT#: _____ Unifund Acct # 101000.10.121.57800.0000.00.000.00.057
Mayor-Contingency/Emergency
 Account Description

EXPLANATION OF SURPLUS: Funds available for transfer

(TO) PERSONAL SERVICES ACCOUNT#: _____ Unifund Acct # 101000.10.121.51100.0000.00.000.00.051

(TO) ORDINARY EXPENSE ACCOUNT#: _____ Unifund Acct # _____
Mayor, Sal/Wage-Perm. Pos.
 Account Description

ANALYSIS OF NEED(S): Incorrect hourly rate for Confidential Secretary provided during budget process resulting in shortfall.

TOTAL TRANSFER AMOUNT \$20.63 NEW BALANCE IN ACCOUNTS AFTER TRANSFER

FROM ACCOUNT: \$2,999.52

TO ACCOUNT: \$71,920.04

APPROVALS: [Signature]
 DEPT. HEAD: _____

DATE: 2/10/10

ADMINISTRATION: [Signature]

DATE: 2/10/10

BUDGET & FINANCE: _____

DATE: _____

CITY COUNCIL: _____

DATE: _____

CITY OF GLOUCESTER
Assessors' Office

ACTIVITIES DURING OCTOBER, NOVEMBER AND DECEMBER:

- * Printed and filed 14,000+- FY2010 property record cards.
- * Tested the billing software in preparation for the first actual billing cycle to include the CPA surcharge.
- * Created actual billing commitment file for real and personal property. Prepared and apportioned sewer betterments, committed interest, related warrants and memos for various phases, Compensatory Sewer Privilege Fees, Paving Betterments, Septic Management Fund and 4% Deferrals.
- * Warranted new FY10 Septic Management Fund betterments in the amount of \$553,214.56.
- * Spotted and entered deed information for calendar year 2009 transfers (214 in this time period) and mailed sales verification forms for transfers over \$1,000.00.
- * Prepared the 6th motor vehicle commitment and warrant for calendar year 2009. The commitment resulted in 840 bills and \$42,805.51 to be collected.
- * Processed 123 motor vehicle excise abatements equaling a \$5,135.86 reduction in revenue.
- * Prepared packages and attended Tax Classification public hearings of the City Council and the Budget and Finance Committee.
- * Completed RECAP sheet in conjunction with the Auditor and Chief Financial Officer.
- * Received final certification of FY10 tax rates from the Department of Revenue on December 22, 2009.
- * Processed 33 abutters listings and 80+- address change requests.
- * Mailed 243 reminder letters to persons currently qualifying for personal exemptions.
- * Checked 2009 property transfer records against Registry of Deeds listings.
- * Prepared for "abatement season" by displaying calendar year 2008 sales and photographs by class and sale price.

- * Created updated street listing with FY10 owners and values.
- * Reviewed 155 real estate personal exemption applications for elderly over 70 years of age, disabled veterans, legally blind, surviving spouse or orphan minor, surviving spouse of a police or fire person killed on duty of which 155 were approved.
- * Submitted \$77.00 in cash receipts derived from information requests.
- * Received and routed and completed approx. 280 first of the year inspections to determine status of 2009 building permits.
- * Processed 1 real estate abatement in the amount of \$282.09 as the result of a settlement of an Appellate Tax Board case.
- * Gathered preliminary data in preparation for apportionment of tax bills for recently created or split parcels.
- * Updated property record data "on line" through website hosted by Vision Appraisal.
- * Created a comprehensive "Boat List" from information submitted by the state, harbormaster and local marinas to use for the FY2010 Boat Excise billing.
- * Mailed Forms of List (State Form 2 HF) to existing residential personal property accounts.
- * Created 5 virtual parcels in RevenueSense to reflect 3 new condo units and 2 new lots.
- * Processed and approved 22 applications for exemption from the CPA surcharge which were in addition to those received in conjunction with personal exemption applications.

ACTIVITIES PROJECTED FOR JANUARY, FEBRUARY AND MARCH:

- * Begin the abatement process by accepting applications and inspecting properties.
- * Continue to apportion real estate tax bills per request of taxpayers.
- * Process Clause 41A Elderly Deferral applications and continue review of real estate personal exemption applications. Create and mail exemption certificates to qualified and approved applicants to submit with 3rd quarter tax payments. Process the corresponding full or partial CPA exemption/abatements for each of the real estate exemptions granted. Tested and, along with the IS Dept., corrected the system calculation and printing of the exemption certificates.
- * Prepare "Top Ten Taxpayers" list for CFO.
- * Continue spotting and review of deeds and mailing of sales verification packages.

- * Mail letters of reminder for annual submission of 3ABC forms (charitable organizations) and CL-4 forms (Chapter 61 accounts).
- * Mail Income and Expense forms to commercial property owners.
- * Mail Forms of List (State Tax Form 2) to existing personal property accounts.
- * Prepare first motor vehicle and boat commitments for 2010.
- * Update Assessor's maps and records to reflect lot splits, combinations and new condominium projects recorded in 2009.
- * Begin collection and analysis of calendar year 2009 sales data including field inspections.
- * RRC to begin full measure & list of all commercial/industrial personal property accounts in the community.
- * Prepare for cyclical data quality inspections and detailed follow up inspections of properties with outstanding building permits.
- * Complete annual performance reviews.
- * Formulate proposed FY 2011 department budget for submission to the Administration.
- * Continue to review and process personal exemption applications.
- * Update Vision Appraisal system data to reflect new zoning classifications.
- * Analyze Form of List (State Form 2HF) returns to determine the percentage value to assign in the Allocation Method to be submitted to the DOR as part of the triennial certification process.
- * Meet with DOR field rep. and Vision Appraisal rep. to prepare a workplan for the upcoming recertification.
- * Prepare and get approved contracts in place for RRC and Vision Appraisal.

**City of Gloucester
Special Budget Transfer Request
Fiscal Year 2010
2010 - SA - 03**

****Inter-departmental requiring City Council approval - 6 Votes Required****

DEPARTMENT REQUESTING TRANSFER: Treasurer/Collector

TRANSFER # 2010-SA-03 DATE: 2/10/10 BALANCE IN ACCOUNT: \$178,789.92

FROM ORDINARY EXPENSE ACCOUNT #: 101000.10.145.59250.0000.00.000.00.059

Unifund Account #

Account Description
Treasurer/Collector - Debt Service Interest/Temporary

EXPLANATION OF SURPLUS: Savings on short-term borrowing interest

(TO) ORDINARY EXPENSE ACCOUNT #101000.10.992.59600.0000.00.000.00.059

Unifund Account #

Account Description
Transfer to Special Revenue Funds

ANALYSIS OF NEED: To transfer funds to close deficit fund balances in the following funds for the following amounts:

Fund #291001	\$112.00
Fund #291040	\$99.09
Fund #291044	\$290.59
Fund #292026	\$4,212.89
Fund #295003	\$589.31
Fund #295009	\$42.63
Fund #295035	\$4,999.57
Fund #295018	\$2,931.46

TOTAL TRANSFER AMOUNT: \$13,277.54

NEW BALANCE IN ACCOUNTS AFTER TRANSFER

FROM ACCOUNT: \$165,512.38

TO ACCOUNT: \$0.00

APPROVALS:

DEPT. HEAD: *Jeffrey Starnik*

DATE: 2-11-10

ADMINISTRATION: *W. J. Kirk*

DATE: 2/11/10

BUDGET & FINANCE: _____

DATE: _____

CITY COUNCIL: _____

DATE: _____

City of Gloucester
Special Budget Transfer Request
Fiscal Year 2010
2010 - SA - 4

****Inter-departmental requiring City Council approval - 6 Votes Required****

DEPARTMENT REQUESTING TRANSFER: Police Department

TRANSFER # 2010-SA-4 DATE: February 11, 2010 BALANCE IN ACCOUNT: \$21,558.96

(FROM) PERSONAL SERVICES ACCOUNT # _____ Unifund Account # _____

(FROM) ORDINARY EXPENSE ACCOUNT # 101000.10.212.51300.0000.00.000.00.051

Account Description
Police-Investigation Sal/Wage-Overtime
EXPLANATION OF SURPLUS: Unused funds as of the time of this transfer

(TO) PERSONAL SERVICES ACCOUNT # _____ Unifund Account # _____

(TO) ORDINARY EXPENSE ACCOUNT # 101000.10.992.59600.0000.00.000.00.059

Account Description
Transfer to special revenue funds

ANALYSIS OF NEED: To transfer funds to close deficit fund balances in the following funds for the following amounts:

Fund #291076 \$4,057.89
Fund #291091 \$2,226.48
Fund #295017 \$1,136.02

TOTAL TRANSFER AMOUNT: \$7,420.39

NEW BALANCES IN ACCOUNTS AFTER TRANSFER:
FROM ACCOUNT: \$14,138.57

TO ACCOUNT: \$0.00

APPROVALS:
DEPT. HEAD: Chief Michael Wilson

ADMINISTRATION: Chris A. Fink

BUDGET & FINANCE: _____

CITY COUNCIL: _____

DATE: 2/11/10
DATE: 2/11/10
DATE: _____
DATE: _____

**City of Gloucester
Special Budget Transfer Request
Fiscal Year 2010
2010 - SA - 5**

****Inter-departmental requiring City Council approval - 6 Votes Required****

DEPARTMENT REQUESTING TRANSFER: Water Enterprise Fund

TRANSFER # 2010-SA-5 DATE: February 11, 2010 BALANCE IN ACCOUNT: \$30,000.00

(FROM) PERSONAL SERVICES ACCOUNT # _____ Unifund Account # _____

(FROM) ORDINARY EXPENSE ACCOUNT # 610000.10.450.56820.0000.00.000.00.056

Account Description
DEP Assessment

EXPLANATION OF SURPLUS: Unused funds as of the time of this transfer

(TO) PERSONAL SERVICES ACCOUNT # _____ Unifund Account # _____

(TO) ORDINARY EXPENSE ACCOUNT # 610000.10.992.59600.0000.00.000.00.059

Account Description
Transfer to other funds

ANALYSIS OF NEED: To transfer funds to close a deficit fund balance in the following fund
for the following amount:
 Fund #291039 \$1,398.35

TOTAL TRANSFER AMOUNT: \$1,398.35

NEW BALANCES IN ACCOUNTS AFTER TRANSFER:
FROM ACCOUNT: \$28,601.65

TO ACCOUNT: \$0.00

APPROVALS:

DEPT. HEAD: 

ADMINISTRATION: 

BUDGET & FINANCE: _____

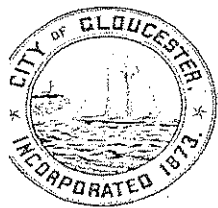
CITY COUNCIL: _____

DATE: 11 FEB 2010

DATE: 2/11/10

DATE: _____

DATE: _____



GLOUCESTER CITY COUNCIL 2010

COMMUNICATION

RECEIVED: 02/04/2010

NUMBER: COM-007

NUMBER OF PAGES: 1

SUBJECT: Correspondence from Representative Ann-Margaret Ferrante re: Funding for water & sewer infrastructure projects

ACTION: Refer B&F

----- Original Message -----

From: Ferrante, Ann-Margaret - Rep. (HOU)

To: Carolyn Kirk

Cc: jackie hardy ; Tarr, Bruce (SEN) ; Wall, Troy (SEN)

Sent: Wednesday, February 03, 2010 5:01 PM

Mayor Kirk,

We are writing this email to apprise you of the work being done by the state and congressional delegations to review funding for water and sewer infrastructure projects.

In light of the City's need to bond funds in order to comply with the orders of the Department of Environmental Protection, we believe the City should revisit the American Recovery and Reinvestment Act: RECOVERY ZONE ECONOMIC DEVELOPMENT BONDS (RZEDB) for a subsidized interest rate.

We know the City's preference is for a grant or "earmark funding" and to the extent possible will continue to work toward that end. However, in the meantime, we do not want the City to miss an opportunity for a subsidized interest rate.

We have included the link below to obtain more information and to apply.

The project must be shovel ready in 120 days. Please let us know when the City applies and we will provide you with letters of support.

[http://www.mass.gov/?](http://www.mass.gov/?pageID=ehedsbtopic&L=5&L0=Home&L1=Economic+Analysis&L2=Executive+Office+of+Housing+and+Economic)

[pageID=ehedsbtopic&L=5&L0=Home&L1=Economic+Analysis&L2=Executive+Office+of+Housing+and+Economic](http://www.mass.gov/?pageID=ehedsbtopic&L=5&L0=Home&L1=Economic+Analysis&L2=Executive+Office+of+Housing+and+Economic)

Thank you for your time and attention to this matter. We look forward to continuing our work together on this issue. We recognize that the City has received SRF funding in the past and continues to be eligible for SRF funding and we encourage you to pursue that course vigorously as well.

As always, we remain available to meet with you at any time to discuss how the City may best pursue all opportunities for state and federal assistance.

State Representative Ann-Margaret Ferrante and State Senator Bruce Tarr

Cc: Jackie Hardy

Add to B&F & OA

City Hall
Nine Dale Ave
Gloucester, MA 01930



TEL 978-281-9700
FAX 978-281-9738
ckirk@ci.gloucester.ma.us

CITY OF GLOUCESTER
OFFICE OF THE MAYOR

Memorandum

To: City Council President Hardy and Members of the Gloucester City Council

From: Carolyn A. Kirk, Mayor *Chirk*

Date: February 16, 2010

Re: **City Auditor Pay Grade**

10 FEB 16 PM 4:04
CITY CLERK
GLOUCESTER, MA

The recent vacancy of the City Auditor's position gives the city council an opportunity to examine the job description, including the level of compensation. The Administration feels it is important for the city to make a financial investment in the position so we may attract well qualified and experienced candidates.

Currently the Auditors position is a Grade M8, which translates into a salary range of \$63,798.84 to \$75,473.37. I would like to propose to the city council that the position be upgraded to an M10, which translates into a salary range of \$81,465.93 to \$96,374.25. An analysis from similarly sized communities in Massachusetts has determined that the average salary for a city auditor is \$84,208.

Please forward this request to the Ordinance & Administration and Budget & Finance sub-committees for their review and recommendations to the full city council.

Thank you

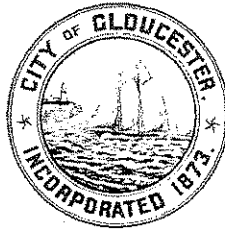
Communities Pay Scale for Auditor

Community	Population	Accountant
Amherst	34,874	\$69,783
Andover	32,000	\$93,957
Chelmsford	33,858	\$89,463
Chelsea	35,080	\$68,290
Danvers	25,000	\$107,853
Dracut	28,414	\$72,460
Falmouth	31,199	\$83,865
Franklin	32,006	\$92,047
Lexington	30,355	\$78,103
Milford	28,000	\$68,839
Milton	26,000	\$92,816
Natick	32,190	\$92,552
Needham	30,457	\$80,782
North Andover	30,145	\$92,405
North Attleboro	27,966	\$74,000
Norwood	28,271	\$123,004
Randolph	32,500	\$70,861
Shrewsbury	33,000	\$80,367
Tewksbury	30,762	\$68,522
Total		\$1,599,969
# of Communities		19
Average		\$84,208

**SOURCE: Massachusetts Municipal Personnel Association, Inc.
Benchmark Titles Salary Survey, FY2008 Edition**

Add to B&F
& O&A

City Hall
Nine Dale Ave
Gloucester, MA 01930



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ckirk@ci.gloucester.ma.us

CITY OF GLOUCESTER
OFFICE OF THE MAYOR

Memorandum

To: City Council President Hardy and Members of the Gloucester City Council
From: Carolyn A. Kirk, Mayor *C. Kirk*
Date: February 16, 2010
Re: Chief Financial Officer Pay Grade

10 FEB 16 PM 4:04
CITY CLERK
GLOUCESTER, MA

With the support of the city council, sound investments have been made over the past two years in the Treasurers Department. I think we can all agree that we were fortunate that Jeff Towne found an interest in Gloucester when we were advertising for a new Chief Financial Officer (CFO).

Currently Mr. Towne's position is a Grade M9, which translates into a salary range of \$72,732.87 to \$86,051.70. I am proposing that the CFO position be upgraded to an M12, which translates into a salary range of \$98,329.14 to \$116,252.01. An analysis from similarly sized communities in Massachusetts has determined that the average salary for a CFO is \$102,987.

Please forward this request to the Ordinance & Administration and Budget & Finance sub-committees for their review and recommendations to the full city council.

Thank you

Communities Pay Scale for CFO

Community	Population	Finance/Budget Director
Andover	32,000	\$104,294
Chelmsford	33,858	\$113,461
Falmouth	31,199	\$61,737
Lexington	30,355	\$101,094
Melrose	27,000	\$115,769
Natick	32,190	\$107,458
Needham	30,457	\$111,515
Tewksbury	30,762	\$99,817
Watertown	32,486	\$85,779
Wellesley	26,613	\$134,400
West Springfield	27,899	\$97,535
Total		\$1,132,859
# of Communities		11
Average		\$102,987

**SOURCE: Massachusetts Municipal Personnel Association, Inc.
Benchmark Titles Salary Survey, FY2008 Edition**

**CITY OF GLOUCESTER
AUDITOR'S OFFICE**

January 29, 2010

RECEIVED

JAN 28 2010

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 JANUARY 29, 2010. THE FOLLOWING ACCOUNTS HAVE
EXPENDITURES THAT EXCEED THEIR APPROPRIATIONS:

<u>CITY ACCOUNT #</u>	<u>ACCOUNT TITLE</u>	<u>AMOUNT OVER</u>
101000.10.220.51300.	Fire Department, Sal/Wage Overtime	(\$16,777.82)
101000.10.423.51310.	DPW Snow/Ice Removal OT	(\$17,549.79)
101000.10.423.52970.	DPW Snow/Ice Removal Contract	(\$169,084.50)
101000.10.423.55410	DPW Snow/Ice Removal Sand & Salt	(\$57,676.28)
610000.10.450.51300	Water Enterprise Sal/Wage OT	(\$9,173.97)

AGING OF ACCOUNTS		CITY OF GLOUCESTER									
ACCOUNT	DESCRIPTION	29-Jan-10	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)	\$ (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)		
101000.10.220.51300	Fire Dept Sal/Wage Overtime							\$ (17,677.61)	\$ (17,677.61)		
101000.10.296.51400	BOH, Shellfish Control, Sal/Wage Longevity			\$ (175.52)							
101000.10.423.51310	DPW Snow/ice Removal OT										
101000.10.423.52970	DPW Snow/ice Removal Contract			\$ (17,549.79)							
101000.10.423.55410	DPW Snow/ice Removal Sand & Salt			\$ (169,084.50)							
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)	\$ (5,707.46)	\$ (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		\$ (9,173.97)	\$ (3,291.01)						\$ (5,189.61)	