



CITY OF GLOUCESTER

CITY CLERK
GLOUCESTER, MA

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11 MAY 13 AM 9:09

CITY COUNCIL STANDING COMMITTEE

Budget & Finance Committee

Thursday, May 19, 2011 – 6:00 p.m.

1st Fl. Council Conference Rm. – City Hall

AGENDA

1. *Continued Business*

- A) Appropriation request to fund first year of Police Contract and additional appropriation requests
From free cash: **Discussion related to \$25,923.00 from free cash to be recommended for a purpose by the Gloucester City Council (Cont'd from 05/05/11)**

2. *Memorandum from EMS Coordinator re: updating Ambulance Billing & Collection Policy*

3. *Special Budgetary Transfer Request (#2011-SBT-24) from DPW (\$39,420.47)*

4. *Special Budgetary Transfer Request (#2011-SBT-25) from DPW (\$79,128.10)*

5. *Special Budgetary Transfer Request (#2011-SBT-26) from DPW (\$3,408.99)*

6. *Special Budgetary Transfer Request (#2011-SBT-27) from Treasurer's Office (\$6,505.59)*

7. *Special Budgetary Transfer Request (#2011-SBT-28) from Treasurer's Office (\$20,000.00)*

8. *Special Budgetary Transfer Request (#2011-SBT-29) from Treasurer's Office (\$10,000.00)*

9. *Special Budgetary Transfer Request (#2011-SBT-30) from Treasurer's Office (\$3,189.00)*

10. *Special Budgetary Transfer Request (#2011-SBT-31) from Treasurer's Office (\$7,000.00)*

11. *Special Budgetary Transfer Request (#2011-SBT-32) from Treasurer's Office (\$1,300.00)*

12. *Special Budgetary Transfer Request (#2011-SBT-33) from Treasurer's Office (\$2,950.77)*

13. *CC2011-019(Tobey) Request City Auditor prepares analysis for presentation to Council re: Fire Department Paramedics (referred from City Council meeting of 5/10/11)*

14. *Ongoing City Financial Review*

15. *Memo from City Auditor regarding accounts having expenditures which exceed their authorization And Auditor's Report*

COMMITTEE

Councilor Steven Curcuro, 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 Carolyn Kirk
Jim Duggan
Kenny Costa
Jeffrey Towne
Fire Chief Dench/EMS Coordinator, Sander Schultz
Mike Hale



CITY OF GLOUCESTER FIRE DEPARTMENT
8 SCHOOL ST.
GLOUCESTER, MA 01930
978-281-9760



RECEIVED

APR 27 2011

April 26, 2011

The Honorable Carolyn Kirk
Mayor, City of Gloucester
9 Dale Ave.
Gloucester, MA 01930

Mayor's Office

Dear Mayor Kirk,

I am writing you to propose that we update the Ambulance Billing and Collection Policy for the City of Gloucester Fire Department Ambulance Service in preparation for the FY 2012 Budget.

The first of these updates is to address the ambulance billing fee schedule. Our current fees are one year old and are set at **Medicare + 120%**. I am recommending that we increase our fees to the current **Medicare + 200%**. While this looks like a much greater percentage increase than in the past the actual dollar amount increase is really not that much. This is due to the reduction in the Medicare reimbursement rates. This increase is estimated to generate an increase in revenue of around **\$189,000**. The decrease in the Medicare Fee Schedule for Calendar Year 2011 reduces our Medicare compensation by 0.5%. It is important to note that the Medicare Fee Schedule for Calendar Year 2010 reduced our Medicare compensation by 7.4%.

The City of Gloucester Fire Department Ambulance Service currently carries an outstanding collections balance of around \$646,253.40. This dates back to 2008, and currently contains approximately 31% uncollectible debt.

As stated above, the current amount of outstanding and uncollected bills is \$646,253.40. 31% of this, \$205,001.24, is over 180 days old. Our billing company, Comstar Inc., sends us monthly reports including a cumulative request for write-off, which recommends specific outstanding bills that, based on individually stipulated reasons, should be written off. Of these bills, the ones that are over 180 days old date from 02/21/08 to 10/16/10, totaling \$205,001.24. The total length of this document is currently 29 pages.

- My first recommendation is to write off, as uncollectible, the \$205,001.24 as advised by Comstar, bringing the total outstanding debt owed to the City to \$441,252.16.
- My second and last recommendation is that the Fire Chief and the EMS Coordinator continue our annual review of the list of uncollected bills and determine which and how many should be written off. This year's review has occurred along with the proposed new rates, write-offs, and other changes to the billing policy indicated above.



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Our current recovery rate is between 80% and 90% of allowable, with the rest going uncollected. Having paid close attention to this for the past six years, it is my opinion that while this is still an acceptable recovery rate, we should be able to do better. In the coming year I will be pursuing avenues of improving this percentage.

Our financial hardship policy continues to work well, utilizing a write-off procedure and will require a simple updating of the write-off levels. We use an accepted formula of two times the federal poverty level as defined by the Federal Government Department of Health and Human Services.

Based on the standard bid for services procedures billing services for the City of Gloucester Fire Department Ambulance Service will no longer be provided by Comstar Inc. The new billing company will be Intermedix.

I recommend that this proposal be placed in the Mayor's Report to the City Council for their review and approval. In addition to recording the date of Council acceptance, a certified copy of the vote by the Council will be attached to the approved ambulance billing and collection policy.

Sincerely,

A handwritten signature in black ink, appearing to read "Sander R. Schultz".

Sander R. Schultz

EMS Coordinator

Cc: Fire Chief Phil Dench

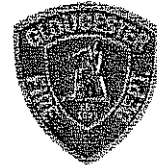
Attachments

Document One:

Draft update of the City of Gloucester Fire Department Ambulance Service Billing and Collection Policy



CITY OF GLOUCESTER FIRE DEPARTMENT
 8 SCHOOL ST.
 GLOUCESTER, MA 01930
 978-281-9760



Effective June 01, 2011

**CITY OF GLOUCESTER
 FIRE DEPARTMENT
 AMBULANCE SERVICE
 BILLING AND COLLECTION POLICY**

1. The City of Gloucester Fire Department Rescue Squads, d/b/a the City of Gloucester Fire Department Ambulance Service, charges all transported patients or responsible parties the same rate for ambulance services. The current rate structure is:

**GLOUCESTER FIRE DEPARTMENT AMBULANCE SERVICE
 June, 2011**

BLS Non-Emergency	\$676.74
BLS Emergency	\$1097.19
ALS Non-Emergency	\$822.90
ALS 1 -Emergency	\$1302.93
ALS 2	\$1885.80
SCT Special Care Transport	\$2228.67
Oxygen	\$164.69
Airways	\$400.00
MAST	\$235.27
IV Therapy / IV Drugs	\$352.87
Cardiac Monitoring	\$494.11
Defibrillation	\$352.87
BLS Mileage	
ALS Mileage	
Single Mileage Rate	\$44.63
Extra EMT	\$600.00

2. The City of Gloucester policy is to bill all transported patients, or their responsible parties, regardless of whether they have third party coverage, with the following exceptions.
 - A. Obviously deceased persons with no emergency care intervention/transportation.
 - B. City employees injured in the course of his or her employment.
 - C. City employees retired on a job-related disability.
3. The City of Gloucester, through a contracted billing service, will bill the ambulance patient or responsible party shortly after services have been rendered.
4. When valid third party insurance information is available, our billing service will bill the insurance company directly.



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5. When insurance information is not accessible or is incomplete, an initial monthly statement (Bill), detailing charges, requesting insurance information for third party billing as well as seeking write-off or payment plan proposals, will be sent to the ambulance patient or responsible third party (Attachment 2 – Front and Back). When no response is received to the first bill, 2 additional bills shall be sent at 30 day intervals. The second and third bills shall contain a dunning notice as authorized by the City. Then a fourth bill (Attachment 7) shall be sent in letter form as approved by the City. This Fourth bill shall be a respectful demand for payment with a warning of referral of the bill to a collection agency. This fourth bill, letter, and mailing envelope shall be sent to the Fire Chief for a personal signature to be added.
6. All outstanding bills shall be transferred to a collection agency identified by the City (Attachment 3), 30 days after the fourth bill/letter is sent. The billing service shall cooperate with the collection agency in pursuing collections up to and including small claims actions in District Court.
7. If, after reasonable and customary attempts to collect a bill, the debt remains unpaid 30 days after the fourth bill is mailed to the patient or responsible party, the debt will be:
 - A. Written-off if the balance is \$50.00 or less.
 - B. Turned over to a collections agent when the bill exceeds \$50.00.
8. Collection efforts will include direct patient contact in person or via telephone, attempts at mail contact if direct contact is not successful, and filing of small claims court actions. Only licensed collection agencies will be employed. The collection agency will be instructed to follow strict guidelines including but not limited to:
 - A. Bills to deceased patients will be written off upon receipt of a copy of the death certificate from their family or estate.
 - B. Write-off patients who complete a write-off application and provide income records for the past two years, in the form of copies of Federal Tax Forms (i.e. W-2, or 1040) filings or a written statement signed by a verifiable employer or employers certifying income paid for the past two years.
 - C. Filing of small claims actions in District Court with acceptance of any payment plan imposed, and enforced by, the court.
 - D. No contacts with patients after hours allowed by collection laws/regulations.
9. The City of Gloucester may establish that the patient or responsible party is either indigent or medically indigent. The City of Gloucester will apply its customary methods for determining the indigence of patients or responsible parties under the following guidelines:
 - A. The City of Gloucester has adopted income guidelines which are 2 times the Federal Poverty Level (Attachment 1, Schedule A). These income levels will be compared to the family income reported by persons seeking write-off so as to determine write-off eligibility. Those persons with family incomes below the Schedule A levels will be written-off.
 - B. The patient's indigence will be determined by the City of Gloucester not the patient (i.e., a user-originated statement of his/her inability to pay). A City of Gloucester Financial Information form, supplied by the City and completed by the person seeking to establish a payment schedule, or to have the bill written-off, will be used to determine income levels (see Attachment 4). The City Fire Chief, or his designee, reserves the right to require verification of the income reported on the Financial Information form, by production of Federal Tax Forms (i.e. W-2 or 1040), pay stubs, written employer statements, etc., prior to authorizing write-off. The Fire Chief or his designee shall approve write-off of all ambulance bills.
 - C. The City of Gloucester collection effort will include the use of a collection agency in addition to or in lieu of subsequent billing, follow-up letters, telephone contact or personal contacts. If a collection agency is used, the City of Gloucester will refer all uncollected patient charges of like amount to the agency without regard to patient class (i.e., first or third party bill).



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10. The Fire Chief and EMS Coordinator are directed to adjust rates annually. The rates for FY 2011 will be The Medicare National standardized rate structure + 200%.
11. The Gloucester Fire Department Ambulance Service respects the privacy of patient information. The City's privacy policy, as required by the Health Insurance Portability and Accountability Act (HIPAA) is available upon request.
12. The Fire Chief and EMS Coordinator shall prepare for submission every year concurrently with the submission of this policy a recommendation for the write-off of uncollectible outstanding bills.

SIGNED: _____
TITLE: Mayor
DATE: _____
APPROVED BY CITY COUNCIL: _____

COMPANY OR SERVICE:
Gloucester Fire Department Ambulance Service
8 School Street
Gloucester, MA 01930



CITY OF GLOUCESTER FIRE DEPARTMENT
8 SCHOOL ST.
GLOUCESTER, MA 01930
978-281-9760



Effective June 01, 2011

CITY OF GLOUCESTER
FIRE DEPARTMENT
AMBULANCE SERVICE
INCOME ELIGIBILITY FOR BILL WRITE-OFF

SCHEDULE A

The following income guidelines represent double the current Federal Poverty Level Guidelines and are similar to those used by federal and local health care agencies in establishing benefit eligibility or medical care write-off eligibility.

<u>FAMILY SIZE</u>	<u>INCOME</u>
1	\$ 21,780.
2	\$ 29,420.
3	\$ 37,060.
4	\$ 44,700.
5	\$ 52,340.
6	\$ 59,980.
7	\$ 67,620.
8	\$ 75,260.

Add \$3,820 to the income for each additional family member beyond eight.

City of Gloucester Special Budgetary Transfer Request Fiscal Year 2011

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

DEPARTMENT REQUESTING TRANSFER: DPW

TRANSFER # 11

TRANSFER #2011-SBT-24 DATE: 4/25/2011 BALANCE IN ACCOUNT \$113,229.32

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

(FROM) ORDINARY EXPENSE ACCOUNT#: _____ Unifund Acct # 600000.10.440.59250.0000.00.000.00.059

Sewer Enterprise- Interest/Temp Notes
Account Description

EXPLANATION OF SURPLUS: Funds available for transfer

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

(TO) ORDINARY EXPENSE ACCOUNT#: _____ Unifund Acct # 600000.10.440.51750.0000.00.000.00.051

Sewer Ent., Employee Health Insurance
Account Description

ANALYSIS OF NEED(S): Funds needed for payment of retired sewer employees' health insurance costs

TOTAL TRANSFER AMOUNT: \$39,520.47 NEW BALANCE IN ACCOUNTS AFTER TRANSFER FROM ACCOUNT: \$73,708.85

TO ACCOUNT: _____

APPROVALS:

DEPT. HEAD: Michael B. Hile

CHIEF FINAN. OFCR. [Signature]

ADMINISTRATION: [Signature]

BUDGET & FINANCE: _____

CITY COUNCIL: _____

\$41,557.28

DATE: 4/25/11

DATE: 4/26/11

DATE: 5/4/11

DATE: _____

DATE: _____

City of Gloucester Special Budgetary Transfer Request Fiscal Year 2011

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

DEPARTMENT REQUESTING TRANSFER: DPW

TRANSFER # 11
 TRANSFER #2011-SBT-25 DATE: 4/25/2011 BALANCE IN ACCOUNT \$79,128.10

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

(FROM) ORDINARY EXPENSE ACCOUNT#: _____ Unifund Acct # _____
 610000.10.450.59250.0000.00.000.00.059

Water Enterprise, Interest/Temp-Notes
 Account Description

EXPLANATION OF SURPLUS: Funds available for transfer

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

(TO) ORDINARY EXPENSE ACCOUNT#: _____ Unifund Acct # _____
 610000.10.450.51750.0000.00.000.00.051

Water Ent., Employee-Health Insurance
 Account Description

ANALYSIS OF NEED(S): Funds needed for payment of retired water employees' health insurance costs.

TOTAL TRANSFER AMOUNT: \$79,128.10

NEW BALANCE IN ACCOUNTS AFTER TRANSFER
 FROM ACCOUNT: _____
 TO ACCOUNT: \$0.00

APPROVALS:
 DEPT. HEAD: *[Signature]*

CHIEF FINAN. OFCR. *[Signature]*

ADMINISTRATION: *[Signature]*

BUDGET & FINANCE: _____

CITY COUNCIL: _____

\$79,404.22
 DATE: 4/26/11
 DATE: 4/26/11
 DATE: 5/4/11
 DATE: _____
 DATE: _____

City of Gloucester Special Budgetary Transfer Request Fiscal Year 2011

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

DEPARTMENT REQUESTING TRANSFER:

DPW

TRANSFER # 11

TRANSFER #2011-SBT- 26 DATE: 4/25/2011 BALANCE IN ACCOUNT \$131,148.42

(FROM) PERSONAL SERVICES ACCOUNT#:

Unifund Acct #

(FROM) ORDINARY EXPENSE ACCOUNT#:

Unifund Acct #

610000.10.450.59150.0000.00.000.00.059

Water Enterprise, Interest-Long-term Debt
Account Description

EXPLANATION OF SURPLUS:

Funds available for transfer

(TO) PERSONAL SERVICES ACCOUNT#:

Unifund Acct #

(TO) ORDINARY EXPENSE ACCOUNT#:

Unifund Acct #

610000.10.450.51750.0000.00.000.00.051

Water Ent., Employee-Health Insurance
Account Description

ANALYSIS OF NEED(S):

Funds needed for payment of retired water employees' health insurance costs.

TOTAL TRANSFER AMOUNT:

\$3,408.99

NEW BALANCE IN ACCOUNTS AFTER TRANSFER

FROM ACCOUNT:

\$127,739.43

TO ACCOUNT:

\$82,537.09

APPROVALS:

DEPT. HEAD:

[Signature]

DATE: 4/26/11

CHIEF FINAN. OFCR.

[Signature]

DATE: 4/26/11

ADMINISTRATION:

[Signature]

DATE: 5/4/11

BUDGET & FINANCE:

DATE: _____

CITY COUNCIL:

DATE: _____

**City of Gloucester
Special Budgetary Transfer Request
Fiscal Year 2011**

INTER-departmental requiring City Council approval - 6 Votes Required
 INTRA-departmental requiring City Council approval - Majority Vote Required

TRANSFER # 2011-SBT- 27 Auditor's Use Only

DEPARTMENT REQUESTING TRANSFER: _____ Treasurer

DATE: 4/25/2011 BALANCE IN ACCOUNT: \$ 38,150.00

(FROM) PERSONAL SERVICES ACCOUNT # _____ *Unfund Account #*
 (FROM) ORDINARY EXPENSE ACCOUNT # _____ *Unfund Account #*
101000.10.145.53170.0000.00.000.00.052
Treasurer/Collector, Fin Serv-Bond Council
Account Description

DETAILED EXPLANATION OF SURPLUS: Unspent funds in FY11

(TO) PERSONAL SERVICES ACCOUNT # _____ *Unfund Account #*
101000.10.541.51250.0000.00.000.00.051
 (TO) ORDINARY EXPENSE ACCOUNT # _____ *Unfund Account #*
Council-on-Aging, Sal/Wage - PT Pos
Account Description

DETAILED ANALYSIS OF NEED(S): To eliminate deficit in line item.

TOTAL TRANSFER AMOUNT: \$ 6,505.59 NEW BALANCE IN ACCOUNTS AFTER TRANSFER
 FROM ACCOUNT: \$ 31,644.41
 TO ACCOUNT: \$ -

APPROVALS:
 DEPT. HEAD: _____ *Jeffery C. Rowne* DATE: 4/25/11
 ADMINISTRATION: _____ *Chris. Fink* DATE: 5/4/11
 BUDGET & FINANCE: _____ DATE: _____
 CITY COUNCIL: _____ DATE: _____

**City of Gloucester
Special Budgetary Transfer Request
Fiscal Year 2011**

INTER-departmental requiring City Council approval - 6 Votes Required
 INTRA-departmental requiring City Council approval - Majority Vote Required

TRANSFER # 2011-SBT- 28 *Auditor's Use Only*

DEPARTMENT REQUESTING TRANSFER: _____ Treasurer

DATE: 4/22/2011 BALANCE IN ACCOUNT: \$ 121,553.50

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

 (FROM) ORDINARY EXPENSE ACCOUNT # _____ *Unifund Account #*
101000.10.145.59100.0000.00.000.00.059
Treasurer/Collector, Debt Service, Principal
Account Description

DETAILED EXPLANATION OF SURPLUS: Not necessary to meet obligation for FY11.

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

 (TO) ORDINARY EXPENSE ACCOUNT # _____ *Unifund Account #*
101000.10.543.57710.0000.00.000.00.057
Veteran's Services, OB
Account Description

DETAILED ANALYSIS OF NEED(S): To provide for funds for remaining of FY11.

TOTAL TRANSFER AMOUNT: \$ 20,000.00 NEW BALANCE IN ACCOUNTS AFTER TRANSFER
 FROM ACCOUNT: \$ 101,553.50
 TO ACCOUNT: \$ 20,000.00

APPROVALS:

DEPT. HEAD: *John Towne* DATE: 4/22/11
 ADMINISTRATION: *[Signature]* DATE: 5/4/11
 BUDGET & FINANCE: _____ DATE: _____
 CITY COUNCIL: _____ DATE: _____

**City of Gloucester
Special Budgetary Transfer Request
Fiscal Year 2011**

INTER-departmental requiring City Council approval - 6 Votes Required
 INTRA-departmental requiring City Council approval - Majority Vote Required

TRANSFER # 2011-SBT- 29 Auditor's Use Only

DEPARTMENT REQUESTING TRANSFER: _____ Treasurer

DATE: 4/22/2011 BALANCE IN ACCOUNT: \$ 101,553.50

(FROM) PERSONAL SERVICES ACCOUNT # _____ *Unfund Account #*
 (FROM) ORDINARY EXPENSE ACCOUNT # _____ *Unfund Account #*
101000.10.145.59100.0000.00.000.00.059
Treasurer/Collector, Debt Service, Principal
Account Description

DETAILED EXPLANATION OF SURPLUS: Not necessary to meet obligation for FY11.

(TO) PERSONAL SERVICES ACCOUNT # _____ *Unfund Account #*
 (TO) ORDINARY EXPENSE ACCOUNT # _____ *Unfund Account #*
101000.10.543.57720.0000.00.000.00.057
Veteran's Services, Medical
Account Description

DETAILED ANALYSIS OF NEED(S): To provide for funds for remaining of FY11.

TOTAL TRANSFER AMOUNT: \$ 10,000.00 NEW BALANCE IN ACCOUNTS AFTER TRANSFER
 FROM ACCOUNT: \$ 91,553.50
 TO ACCOUNT: \$ 6,255.69

APPROVALS:

DEPT. HEAD: *Jeffrey C. Toure* DATE: 4/22/11
 ADMINISTRATION: *Andrew L. Lick* DATE: 5/4/11
 BUDGET & FINANCE: _____ DATE: _____
 CITY COUNCIL: _____ DATE: _____

**City of Gloucester
Special Budgetary Transfer Request
Fiscal Year 2011**

INTER-departmental requiring City Council approval - 6 Votes Required
 INTRA-departmental requiring City Council approval - Majority Vote Required

TRANSFER # 2011-SBT- 30 *Auditor's Use Only*

DEPARTMENT REQUESTING TRANSFER: _____ **Treasurer**

DATE: 4/22/2011 BALANCE IN ACCOUNT: \$ 3,189.00

(FROM) PERSONAL SERVICES ACCOUNT # _____ *Unfund Account #*
 (FROM) ORDINARY EXPENSE ACCOUNT # _____ *Unfund Account #*
101000.10.900.52000.0000.00.000.00.052
Special Reserve, Contractual Services
Account Description

DETAILED EXPLANATION OF SURPLUS: Council moved Personnel Contracted Services to this account during budget process. Account in Personnel is now in deficit as a result.

(TO) PERSONAL SERVICES ACCOUNT # _____ *Unfund Account #*
 (TO) ORDINARY EXPENSE ACCOUNT # _____ *Unfund Account #*
101000.10.152.52000.0000.00.000.00.052
Personnel, Contractual Services
Account Description

DETAILED ANALYSIS OF NEED(S): To pay for health insurance consultants invoices.

TOTAL TRANSFER AMOUNT: \$ 3,189.00 NEW BALANCE IN ACCOUNTS AFTER TRANSFER
 FROM ACCOUNT: \$ _____
 TO ACCOUNT: \$ (6,236.00)

APPROVALS:
 DEPT. HEAD: *Jeff C. Toume* DATE: 4/22/11
 ADMINISTRATION: *[Signature]* DATE: 5/4/11
 BUDGET & FINANCE: _____ DATE: _____
 CITY COUNCIL: _____ DATE: _____

**City of Gloucester
Special Budgetary Transfer Request
Fiscal Year 2011**

INTER-departmental requiring City Council approval - 6 Votes Required
 INTRA-departmental requiring City Council approval - Majority Vote Required

TRANSFER # 2011-SBT- 31 *Auditor's Use Only*

DEPARTMENT REQUESTING TRANSFER: _____ Treasurer _____

DATE: 4/22/2011 BALANCE IN ACCOUNT: \$ 7,000.00

(FROM) PERSONAL SERVICES ACCOUNT # _____ *Unifund Account #*
 (FROM) ORDINARY EXPENSE ACCOUNT # _____ *Unifund Account #*
101000.10.510.51100.0000.00.000.00.051
Public Health, Sal/Wages - Perm Positions
Account Description

DETAILED EXPLANATION OF SURPLUS: Lag from Health Director resignation

(TO) PERSONAL SERVICES ACCOUNT # _____ *Unifund Account #*
 (TO) ORDINARY EXPENSE ACCOUNT # _____ *Unifund Account #*
101000.10.152.52000.0000.00.000.00.052
Personnel, Contractual Services
Account Description

DETAILED ANALYSIS OF NEED(S): To eliminate deficit in this account.

TOTAL TRANSFER AMOUNT: \$ 7,000.00 NEW BALANCE IN ACCOUNTS AFTER TRANSFER
 FROM ACCOUNT: \$ _____
 TO ACCOUNT: \$ 764.00

APPROVALS:

DEPT. HEAD: _____ DATE: 4/22/11
 ADMINISTRATION: _____ DATE: 5/4/11
 BUDGET & FINANCE: _____ DATE: _____
 CITY COUNCIL: _____ DATE: _____

**City of Gloucester
Special Budgetary Transfer Request
Fiscal Year 2011**

INTER-departmental requiring City Council approval - 6 Votes Required
 INTRA-departmental requiring City Council approval - Majority Vote Required

TRANSFER # 2011-SBT- 32 *Auditor's Use Only*

DEPARTMENT REQUESTING TRANSFER: _____ Treasurer _____

DATE: 4/22/2011 BALANCE IN ACCOUNT: \$ 7,363.99

(FROM) PERSONAL SERVICES ACCOUNT # _____ *Unifund Account #*
 (FROM) ORDINARY EXPENSE ACCOUNT # _____ *Unifund Account #*
101000.10.911.51870.0000.00.000.00.051
Pensions, Non-Contrib Pensions
Account Description

DETAILED EXPLANATION OF SURPLUS: Not necessary to meet obligation for FY11.

(TO) PERSONAL SERVICES ACCOUNT # _____ *Unifund Account #*
 (TO) ORDINARY EXPENSE ACCOUNT # _____ *Unifund Account #*
101000.10.152.52000.0000.00.000.00.052
Personnel, Contractual Services
Account Description

DETAILED ANALYSIS OF NEED(S): To provide for funds for remaining of FY11.

TOTAL TRANSFER AMOUNT: \$ 1,300.00 NEW BALANCE IN ACCOUNTS AFTER TRANSFER
 FROM ACCOUNT: \$ 6,063.99
 TO ACCOUNT: \$ 2,064.00

APPROVALS:
 DEPT. HEAD: *John C. Payne* DATE: 4/22/11
 ADMINISTRATION: *Carla D. Fink* DATE: 5/4/11
 BUDGET & FINANCE: _____ DATE: _____
 CITY COUNCIL: _____ DATE: _____

**City of Gloucester
Special Budgetary Transfer Request
Fiscal Year 2011**

INTER-departmental requiring City Council approval - 6 Votes Required
 INTRA-departmental requiring City Council approval - Majority Vote Required

TRANSFER # 2011-SBT- 33 Auditor's Use Only

DEPARTMENT REQUESTING TRANSFER: _____ Treasurer _____

DATE: 4/22/2011 BALANCE IN ACCOUNT: \$ 2,950.77

(FROM) PERSONAL SERVICES ACCOUNT # _____ Unifund Account # _____
 (FROM) ORDINARY EXPENSE ACCOUNT # _____ Unifund Account # 101000.10.152.51960.0000.00.000.00.051
 _____ Personnel, AFSCME Incentives
 _____ Account Description

DETAILED EXPLANATION OF SURPLUS: Not necessary to meet obligation for FY11.

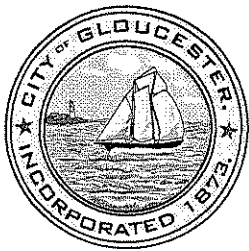
(TO) PERSONAL SERVICES ACCOUNT # _____ Unifund Account # _____
 (TO) ORDINARY EXPENSE ACCOUNT # _____ Unifund Account # 101000.10.152.52000.0000.00.000.00.052
 _____ Personnel, Contractual Services
 _____ Account Description

DETAILED ANALYSIS OF NEED(S): To provide for funds for remaining of FY11.

TOTAL TRANSFER AMOUNT: \$ 2,950.77 NEW BALANCE IN ACCOUNTS AFTER TRANSFER
 FROM ACCOUNT: \$ _____
 TO ACCOUNT: \$ 5,014.77

APPROVALS:

DEPT. HEAD: John C. Pounce DATE: 4/25/11
 ADMINISTRATION: [Signature] DATE: 5/4/11
 BUDGET & FINANCE: _____ DATE: _____
 CITY COUNCIL: _____ DATE: _____



**CITY OF GLOUCESTER
FOR COUNCIL VOTE 2011**

DATE RECEIVED BY COUNCIL: 04/26/11

CONTINUED FROM:

FOR COUNCIL VOTE: 05/10/11

**CC2011-019(Tobey) Request City Auditor prepare analysis
for presentation to Council re: Fire Dept. Paramedics**

ORDERED that the City Auditor, relying on historic data, prepare an analysis for presentation to the council analyzing the financial implications (lost revenues versus staffing and any other costs) of hiring paramedics (who count toward staffing levels for purposes of keeping stations opened) on an overtime basis when there would not otherwise be enough paramedics on duty to maintain the on-duty status of the fire department's ambulance service, with such analysis thereafter to be referred to the Budget and Finance Committee.

Bruce Tobey
Councillor at Large

From City Auditor 5/10/11
City Council Mtg.

City of Gloucester
Fire Department Budget to Actual
FY2011

Account	Description	Account Type	Budget	YTD Transactions	Balance	Encumbrance	Budget Balance	Pre Encumbrance	Pending Invoices	Uncommitted Balance
101000.10.220.51100.0000.00.000.00.051	Fire Department, Sal/Wage-Perm Pos	EXPENDITURE SUMMARY ACCT	\$4,005,062.99	\$3,566,482.02	\$638,580.97	\$595,023.11	\$43,557.86	\$0.00	\$0.00	\$43,557.86
101000.10.220.51300.0000.00.000.00.051	Fire Department, Sal/Wage-Overtime	EXPENDITURE SUMMARY ACCT	\$245,180.84	\$245,180.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
101000.10.220.51315.0000.00.000.00.051	Fire Department, Overtime Training Expense	EXPENDITURE SUMMARY ACCT	\$22,000.00	\$25,941.79	(\$3,941.79)	\$0.00	(\$3,941.79)	\$0.00	\$0.00	(\$3,941.79)
101000.10.220.51316.0000.00.000.00.051	Fire Department, CEU Overtime	EXPENDITURE SUMMARY ACCT	\$60,000.00	\$57,256.30	\$2,743.70	\$0.00	\$2,743.70	\$0.00	\$0.00	\$2,743.70
101000.10.220.51317.0000.00.000.00.051	Fire Department, Overtime-Callbacks & Holdovers	EXPENDITURE SUMMARY ACCT	\$60,100.00	\$59,417.60	\$682.40	\$0.00	\$682.40	\$0.00	\$0.00	\$682.40
101000.10.220.51400.0000.00.000.00.051	Fire Department, Sal/Wage-Longevity	EXPENDITURE SUMMARY ACCT	\$69,110.96	\$69,110.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
101000.10.220.51420.0000.00.000.00.051	Fire Department, Emt Pay-Med Diff	EXPENDITURE SUMMARY ACCT	\$20,608.83	\$20,608.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
101000.10.220.51430.0000.00.000.00.051	Fire Department, Night Differential	EXPENDITURE SUMMARY ACCT	\$14,000.00	\$2,137.85	\$11,862.15	\$0.00	\$11,862.15	\$0.00	\$0.00	\$11,862.15
101000.10.220.51450.0000.00.000.00.051	Fire Department, Holiday Pay	EXPENDITURE SUMMARY ACCT	\$283,000.00	\$247,176.28	\$35,823.72	\$0.00	\$35,823.72	\$0.00	\$0.00	\$35,823.72
101000.10.220.51570.0000.00.000.00.051	Fire Department, Workers/C Payroll	EXPENDITURE SUMMARY ACCT	\$128,000.21	\$128,000.21	\$0.00	\$2,347.80	(\$2,347.80)	\$0.00	\$0.00	(\$2,347.80)
101000.10.220.51910.0000.00.000.00.051	Fire Department, Tuition/Train-Employ	EXPENDITURE SUMMARY ACCT	\$17,591.17	\$16,571.81	\$1,019.36	\$0.00	\$1,019.36	\$0.00	\$24.00	\$993.36
101000.10.220.51920.0000.00.000.00.051	Fire Department, Sick Leave Buy-Back	EXPENDITURE SUMMARY ACCT	\$7,995.00	\$7,995.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
101000.10.220.51930.0000.00.000.00.051	Fire Department, Uniform Allowance	EXPENDITURE SUMMARY ACCT	\$29,325.00	\$29,325.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL PERSONAL SERVICES			\$4,961,975.00	\$4,275,204.49	\$686,770.51	\$597,370.91	\$89,399.60	\$0.00	\$24.00	\$89,375.60
101000.10.220.52001.0000.00.000.00.052	Fire Department, Special Contractual Services	EXPENDITURE SUMMARY ACCT	\$10,000.00	\$4,538.75	\$5,461.25	\$3,481.25	\$2,000.00	\$0.00	\$0.00	\$2,000.00
101000.10.220.52470.0000.00.000.00.052	Fire Department, Vehicle Maint	EXPENDITURE SUMMARY ACCT	\$37,000.00	\$28,403.48	\$8,596.52	\$8,312.61	\$283.91	\$0.00	\$0.00	\$283.91
101000.10.220.52610.0000.00.000.00.052	Fire Department, Computer Maint Contr	EXPENDITURE SUMMARY ACCT	\$18,985.00	\$18,848.95	\$136.05	\$0.00	\$136.05	\$0.00	\$0.00	\$136.05
101000.10.220.52620.0000.00.000.00.052	Fire Department, Office Equip Maint	EXPENDITURE SUMMARY ACCT	\$3,375.00	\$2,007.82	\$1,367.18	\$127.18	\$1,240.00	\$0.00	\$0.00	\$1,240.00
101000.10.220.52660.0000.00.000.00.052	Fire Department, Other Elect Maint	EXPENDITURE SUMMARY ACCT	\$4,200.00	\$2,716.55	\$1,483.45	\$1,456.00	\$27.45	\$0.00	\$0.00	\$27.45
101000.10.220.52680.0000.00.000.00.052	Fire Department, Other Equip Maint	EXPENDITURE SUMMARY ACCT	\$19,165.00	\$13,829.60	\$5,335.40	\$1,522.75	\$3,812.65	\$0.00	\$0.00	\$3,812.65
101000.10.220.53060.0000.00.000.00.052	Fire Department, Med/Dental Service	EXPENDITURE SUMMARY ACCT	\$5,500.00	\$4,000.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00
101000.10.220.53070.0000.00.000.00.052	Fire Department, Pub Safety Program	EXPENDITURE SUMMARY ACCT	\$13,000.00	\$5,567.66	\$7,432.34	\$73.15	\$7,359.19	\$0.00	\$0.00	\$7,359.19
101000.10.220.53190.0000.00.000.00.052	Fire Department, Saf Serv-Non Payroll	EXPENDITURE SUMMARY ACCT	\$11,000.00	\$11,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
101000.10.220.53410.0000.00.000.00.052	Fire Department, Sp Bill/Collect Serv	EXPENDITURE SUMMARY ACCT	\$40,000.00	\$27,676.80	\$12,323.20	\$9,207.50	\$3,115.70	\$0.00	\$0.00	\$3,115.70
101000.10.220.53870.0000.00.000.00.052	Fire Department, Telephone Service	EXPENDITURE SUMMARY ACCT	\$9,000.00	\$7,448.45	\$1,551.55	\$0.00	\$1,551.55	\$0.00	\$278.74	\$1,272.81
101000.10.220.54000.0000.00.000.00.054	Fire Department, Repro/Photo Service	EXPENDITURE SUMMARY ACCT	\$600.00	\$552.99	\$47.01	\$0.00	\$47.01	\$0.00	\$0.00	\$47.01
101000.10.220.54210.0000.00.000.00.054	Fire Department, Supplies	EXPENDITURE SUMMARY ACCT	\$1,200.00	\$839.61	\$360.39	\$6.88	\$353.51	\$150.00	\$0.00	\$203.51
101000.10.220.54310.0000.00.000.00.054	Fire Department, Office Supplies	EXPENDITURE SUMMARY ACCT	\$2,550.00	\$1,949.60	\$600.40	\$479.60	\$120.80	\$0.00	\$0.00	\$120.80
101000.10.220.54340.0000.00.000.00.054	Fire Department, Elect/Signal Maint	EXPENDITURE SUMMARY ACCT	\$3,200.00	\$1,984.62	\$1,215.38	\$185.60	\$1,029.78	\$0.00	\$0.00	\$1,029.78
101000.10.220.54360.0000.00.000.00.054	Fire Department, Painting Supplies	EXPENDITURE SUMMARY ACCT	\$150.00	\$139.02	\$10.98	\$10.98	\$0.00	\$0.00	\$0.00	\$0.00
101000.10.220.54390.0000.00.000.00.054	Fire Department, Supplies, Hand Tools	EXPENDITURE SUMMARY ACCT	\$500.00	\$451.62	\$48.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
101000.10.220.54400.0000.00.000.00.054	Fire Department, Lumber/Bldg Material	EXPENDITURE SUMMARY ACCT	\$300.00	\$297.08	\$2.92	\$2.92	\$0.00	\$0.00	\$0.00	\$0.00
101000.10.220.54500.0000.00.000.00.054	Fire Department, Power Tools-Small	EXPENDITURE SUMMARY ACCT	\$1,000.00	\$155.00	\$845.00	\$0.00	\$845.00	\$0.00	\$0.00	\$845.00
101000.10.220.54500.0000.00.000.00.054	Fire Department, Cleaning Supplies	EXPENDITURE SUMMARY ACCT	\$250.00	\$80.97	\$169.03	\$169.03	\$0.00	\$0.00	\$0.00	\$0.00
101000.10.220.54800.0000.00.000.00.054	Fire Department, Mtr Oil/Lubric Maint	EXPENDITURE SUMMARY ACCT	\$2,000.00	\$948.01	\$1,051.99	\$0.00	\$1,051.99	\$0.00	\$0.00	\$1,051.99
101000.10.220.54850.0000.00.000.00.054	Fire Department, Mtr Parts-Maint	EXPENDITURE SUMMARY ACCT	\$1,200.00	\$59.10	\$1,140.90	\$1,140.90	\$0.00	\$0.00	\$0.00	\$0.00
101000.10.220.54900.0000.00.000.00.054	Fire Department, Food & Food Service	EXPENDITURE SUMMARY ACCT	\$285.00	\$246.29	\$38.71	\$0.00	\$38.71	\$0.00	\$0.00	\$38.71
101000.10.220.55000.0000.00.000.00.054	Fire Department, Med/Surg Supplies	EXPENDITURE SUMMARY ACCT	\$36,200.00	\$27,719.28	\$8,480.72	\$7,430.01	\$1,050.71	\$0.00	\$0.00	\$1,050.71
101000.10.220.55330.0000.00.000.00.054	Fire Department, Repl Mach/Auto Parts	EXPENDITURE SUMMARY ACCT	\$17,000.00	\$14,262.02	\$2,737.98	\$1,606.92	\$1,131.06	\$0.00	\$0.00	\$971.06
101000.10.220.55810.0000.00.000.00.054	Fire Department, Work/Safety Clothes	EXPENDITURE SUMMARY ACCT	\$58,000.00	\$44,024.44	\$13,975.56	\$9,499.00	\$4,476.56	\$2,000.00	\$60.00	\$2,416.56
101000.10.220.55880.0000.00.000.00.054	Fire Department, Firefight Chemicals	EXPENDITURE SUMMARY ACCT	\$250.00	\$0.00	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00
101000.10.220.57300.0000.00.000.00.057	Fire Department, Dues & Subscriptions	EXPENDITURE SUMMARY ACCT	\$2,265.00	\$2,234.65	\$30.35	\$0.00	\$30.35	\$0.00	\$0.00	\$30.35
101000.10.220.57350.0000.00.000.00.057	Fire Department, Lic/Per-Paid By City	EXPENDITURE SUMMARY ACCT	\$2,500.00	\$762.50	\$1,737.50	\$0.00	\$1,737.50	\$0.00	\$300.00	\$1,437.50
TOTAL ORDINARY EXPENSES			\$300,675.00	\$222,744.86	\$77,930.14	\$44,740.66	\$33,189.48	\$2,395.00	\$655.74	\$30,138.74
101000.10.220.58570.0000.00.000.00.058	Fire Department, Add'l Em's Equip	EXPENDITURE SUMMARY ACCT	\$10,000.00	\$9,999.98	\$0.02	\$0.00	\$0.02	\$0.00	\$0.00	\$0.02
TOTAL CAPITAL OUTLAY			\$10,000.00	\$9,999.98	\$0.02	\$0.00	\$0.02	\$0.00	\$0.00	\$0.02
GRAND TOTAL			\$5,272,650.00	\$4,507,949.33	\$764,700.67	\$642,111.57	\$122,589.10	\$2,395.00	\$679.74	\$119,514.36