

## CITY COUNCIL STANDING COMMITTEE

**Budget & Finance**

Thursday, May 19, 2011 – 6:00 p.m.

**Rose Baker Senior Center**

-MINUTES-

**Present:** Chair, Councilor Steven Curcuru; Vice Chair, Councilor Paul McGeary; Councilor Jacqueline Hardy

**Absent:** None.

**Also Present:** Councilor Verga; Councilor Ciolino; Councilor Whynott; Kenny Costa; Mary Richardson; Jeff Towne; Jim Duggan; EMS Coordinator Sander Schultz; Deputy Chief Stephen Aiello; Firefighter Phil Bouchie and members from the Gloucester Fire Department

The meeting was called to order at 6:04 p.m. Items were taken out of order.

There was a quorum of the City Council until 7:35 p.m. when Councilors Theken, Verga and Whynott left the meeting.

Councilor Ciolino sat as a Committee alternate from 6:04 p.m. to 8:03 p.m. with Councilor Hardy in attendance but in a non-participatory role during any discussions or votes taken on any matters related to the Fire Department. At 8:03 p.m. Councilor Hardy returned to take her place on the dais and Councilor Ciolino left the meeting.

### 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)

**Councilor Hardy** was informed by Linda T. Lowe; City Clerk that she would be meeting with a firm that would soon be able to provide an estimate to replace the damaged sound system in Kyrouz Auditorium. The Committee also asked that lights, chairs, and cameras be estimated as well. The Councilor also spoke with the Assistant City Auditor, Mary Richardson, and they were looking into the Cable company fees that come to the City (for technology upgrades); that fund currently totals approximately \$250,000. She wished to receive guidance from the Auditor as to what they can spend that money on; for instance, could the Council spend that on cameras. **Kenny Costa**, City Auditor thought those funds could be spent on technology. He would find out who is responsible for the fund and report the particulars to the Committee at their next B&F meeting.

**This matter is continued to the June 9, 2011 meeting.**

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

**Sander Schultz**, Fire Department Ambulance EMS Coordinator explained that currently the ambulance billing fee is set at Medicare +120% (originally proposed at Medicare +150 for FY11) and billed at that rate from July 1, 2010. He recommends this year increasing fees to Medicare +200% for FY12. His analysis from Comstar (current Fire Department billing company) based on 2010 run volume and applying calendar year 2011 Medicare rates this increase is estimated to generate revenue of about \$189,000. He pointed out the draft fee schedule (on file). **Councilor Curcuru** asked for the reasoning behind the +200. **Mr. Schultz** noted this figure came out of an insurer's negotiations with the State, and ultimately that recommendation is that they cap reimbursements at Medicare at +300. Belmont charges Medicare +300 now and Lynn charges at +200. He felt Medicare +200 was a reasonable amount now and is being billed out by other cities and towns in the State. **Councilor Curcuru** noted last year they followed suit with other communities in setting the City's billing rate. **Mr. Schultz** explained Lynn

previously had been the most aggressive with billing at the highest rate; now it is Belmont. They haven't had an insurance company balk at these rates. Should they do so, the insurers will reimburse what they think is a reasonable cost. He didn't anticipate this happening based on his conversations with their providers. 200% is right where they would get decent returns. **Councilor Curcuru** spoke to the \$900,000 estimated revenues for FY12, pointing out the estimated increase in revenue based on the Medicare charge increase which would be about \$150,000 to \$189,000. **Mr. Towne** would want to talk to Lynn to find out what their average runs for ALS (Advanced Life Support) and BLS (Basic Life Support) charges were and the insurance reimbursement rates on them. If they can look at what their +200 actual cash reimbursement they would have a good idea to know what revenue would be gained. **Mr. Schultz** agreed he could get those figures early the following week. He expressed a concern that the \$900,000 figure is either too low if they're fully staffed at 14 for the year, and increase to Medicare +200; then they'll see a larger increase in revenue, thereby placing the \$900,000 estimate as too low. If they're not staffed up properly, then that number is way too high and is important to note. If they're not staffed up for the year for both ambulances, and don't have the money for the staffing they won't make the \$900,000 in revenue. And if not fully staffed and running both ambulances they're jeopardizing licensure. **Councilor Curcuru** suggested if they increased the revenue by \$150,000 – it is two paramedic positions. **Councilor McGeary** noted if the draft BLS non-emergency charge of \$674 for non-emergency runs, the Medicare reimbursement rate is \$225. The Medicare +200 would be double that. **Mr. Schultz** agreed that would happen but clarified they don't do non-emergency runs at all. It is all emergent. He leaves those line items in for administrative reasons. **Councilor Ciolino** asked what happens with someone who doesn't have insurance. **Mr. Schultz** stated they do pick up a demographic sheet at the hospital on a patient. It is the billing company's responsibility to pursue the insurance payment. If someone is uninsured there are mechanisms in place to send a bill or put a plan in place. If a patient has no insurance they are still served by the ambulance service. They never think about the insurance or money, just what is best for the patient clinically.

**MOTION: On motion by Councilor McGeary, seconded by Councilor Ciolino, the Budget & Finance Committee voted 3 in favor, 0 opposed to recommend to the City Council the acceptance of the ambulance billing policy as presented increasing the billing rates from Medicare +120% to +200%.**

**Mr. Schultz** explained the Fire Department Ambulance Service is currently carrying from a report from Comstar (end of April) an outstanding collections balance of around \$646,253.40, dating back to 2008. Of that \$205,001.24 is over 180 days old. Of the bills that are over 180 days old date from 02/21/08 to 10/15/10. The last two years they've spoken about becoming more aggressive about recovering funds. He has discussed this with Mr. Towne. They did send the billing service out to bid, and the Fire Department has now hired Intermedix who is a large, aggressive national billing company. Their new billing company has already stated they see things in the Fire Department billing that could be improved. He anticipated they'll get a better rate of return from this company. **Councilor McGeary** asked about the 180 days – is it too soon to write a bill off as uncollected. **Mr. Schultz** thought that was worth looking at. It was set when they had the huge outstanding balance of uncollected funds. Their new billing company may have a recommendation. **Mr. Towne** agreed 180 days might be too short a timeframe. **Mr. Schultz** stated the new billing company has a transition team to ensure everything is in place, forms filled out, IT issues worked through, etc. They recommended a July 1<sup>st</sup> transfer to make sure everything is in place. **Mr. Towne** stated June 30<sup>th</sup> is a perfect date to close out from one company to the next, coinciding with the City's fiscal year end. **Mr. Schultz** assured they had several points of contact with Intermedix to maintain continuity. There is a 90 day period where Comstar will overlap in billing.

**MOTION: On motion by Councilor McGeary, seconded by Councilor Ciolino, the Budget & Finance Committee voted 3 in favor, 0 opposed to recommend to the City Council to authorize the write off of \$205,001.24 in uncollectible outstanding ambulance billing.**

**The Committee recessed at 8:01 p.m. and reconvened at 8:03 p.m. Councilor Hardy returned to the Committee dais for the remainder of the meeting.**

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

**Councilor Hardy** noted that the line where the Unifund Account number and the account description needed correction. **Mr. Towne** then explained this transfer is for funds needed for payment of retired sewer employees' health insurance costs. In preparation for the FY12 budget he looked at who was getting paid because of the increase of insurance and what the offsets were. They have water, sewer, grant employees, waterways. He noted this year they have retirees should stay in the enterprise funds. This is the first 'crack' at recouping the funds to be charged off appropriately to help the General Fund. Any retiree from an Enterprise Fund should be charged off as such. Councilor Curcuru stated they charge indirect costs – **Mr. Towne** stated he would provide that to the Committee. Sewer fund is healthier; and the water fund will come back over time (which was affected because of the boil water order). Ever since they fixed the consumption billing issue it has come in well. If someone writes a utility check if it is short, it goes to sewer first. **Councilor Hardy** asked if someone says they want it to pay their water bill, then it does go to that first. **Mr. Towne** on further inquiry by Councilor Hardy explained they would have to raise the rates on that fund to ensure the retirees insurance is secure. They have a pool of retirees and actives. Most are on Medicare. They all get paid. This is not a prioritization. This is just an accounting function to get this paid. **Councilor McGeary** asked about the money amount. **Mr. Towne** stated that is the total for FY11. **Mr. Costa** on inquiry from **Councilor Hardy** did not see any problem. **Mr. Towne** stated previously this was being paid out of the General Fund. All the health insurance of the active employees is paid directly out of the enterprise funds. **Councilor Hardy** stated if that a person works a percentage of their time for an enterprise fund they are paid from that fund. She didn't see the benefit from it. **Mr. Towne** expressed it is the proper funding mechanism of putting the costs were they belong.

**MOTION: On motion by Councilor McGeary, seconded by Councilor Hardy, the Budget & Finance Committee voted 3 in favor, 0 opposed to recommend to the City Council the transfer (#2011-SBT-24) of \$39,520.47 from Sewer Enterprise – Interest/Temp Notes, Unifund Account #600000.10.440.59250.0000.00.000.00.059 to Sewer Ent, Employee Health Insurance, Unifund Account #600000.10.440.51750.0000.00.000.00.051.**

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

**Councilor Hardy** noted that the line where the Unifund Account number and the account description needed correction **Mr. Towne** stated this transfer is for funds needed for payment of retired water employees' health insurance costs. It is the same premise. There is enough money in it but they don't have a significant balance because of the boil water order.

**MOTION: On motion by Councilor McGeary, seconded by Councilor Hardy, the Budget & Finance Committee voted 3 in favor, 0 opposed to recommend to the City Council the transfer (#2011-SBT-25) of \$79,128.10 from Water Enterprise, Interest Temp/Notes, Unifund Account #610000.10.450.59250.0000.00.000.00.059 to Water Ent, Employee Health Insurance, Unifund Account #610000.10.450.51750.0000.00.000.00.051.**

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

**Councilor Hardy** noted that the line where the Unifund Account number and the account description needed correction. **Mr. Towne** explained this was also for funds needed for payment of retired water employees' health insurance costs.

**MOTION: On motion by Councilor McGeary, seconded by Councilor Hardy, the Budget & Finance Committee voted 3 in favor, 0 opposed to recommend to the City Council the transfer (#2011-SBT-26) of \$3,408.99 from Water Enterprise, Interest Long-term Debt, Unifund Account #610000.10.450.59150.0000.00.000.00.059 to Water Ent, Employee Health Insurance, Unifund Account #610000.10.450.51750.0000.00.000.00.051.**

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

This matter is continued to June 9, 2011.

**7. *Special Budgetary Transfer Request (#2011-SBT-28) from Treasurer's Office (\$20,000)***

Mr. Towne explained this transfer and the following transfer is to provide funds for the remainder of FY11 for Veteran Services which he had spoken of previously with the Committee.

**MOTION: On motion by Councilor McGeary, seconded by Councilor Hardy, the Budget & Finance Committee voted 3 in favor, 0 opposed to recommend to the City Council the transfer (#2011-SBT-28) of \$20,000 from Treasurer/Collector, Debt Fund, Principal, Unifund Account #101000.10.145.59100.0000.00.000.00.059 to Veteran's Services, OB, Unifund Account #101000.10.543.57710.0000.000.000.00.057**

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

**MOTION: On motion by Councilor McGeary, seconded by Councilor Hardy, the Budget & Finance Committee voted 3 in favor, 0 opposed to recommend to the City Council the transfer (#2011-SBT-29) of \$10,000 from Treasurer/Collector, Debt Fund, Principal, Unifund Account #101000.10.145.59100.0000.00.000.00.059 to Veteran's Services, Medical, Unifund Account #101000.10.543.57720.0000.000.000.00.057.**

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

Mr. Towne explained this transfer is required because the Council moved Personnel Contracted Services to this account during the previous budget process. The account in Personnel is now in a deficit as a result. These funds are to pay for health insurance consultants' invoices.

**MOTION: On motion by Councilor McGeary, seconded by Councilor Hardy, the Budget & Finance Committee voted 3 in favor, 0 opposed to recommend to the City Council the transfer (#2011-SBT-30) of \$3,189.00 from Special Reserve, Contractual Services, Unifund Account #101000.10.900.52000.0000.00.000.00.052 to Personnel, Contractual Services, Unifund Account #101000.10.152.52000.0000.00.000.00.052.**

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

Mr. Towne informed the Committee this transfer is to eliminate a deficit in the Personnel Contractual Services account. The funds are lag monies from the Health Director position which is vacant due to a recent resignation.

**MOTION: On motion by Councilor McGeary, seconded by Councilor Hardy, the Budget & Finance Committee voted 3 in favor, 0 opposed to recommend to the City Council the transfer (#2011-SBT-31) of \$7,000.00 from Public Health, Sal/Wages-Perm Position, Unifund Account #101000.10.510.51100.0000.00.000.00.051 to Personnel, Contractual Services, Unifund Account #101000.10.152.52000.0000.00.000.00.052.**

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

**Mr. Towne** noted this transfer is also for Personnel, Contractual Services.

**MOTION:** On motion by Councilor McGeary, seconded by Councilor Hardy, the Budget & Finance Committee voted 3 in favor, 0 opposed to recommend to the City Council the transfer (#2011-SBT-32) of \$1,300.00 from Pensions, Non-Contrib Pensions, Unifund Account #101000.10.911.51870.0000.00.000.00.051 to Personnel, Contractual Services, Unifund Account #101000.10.152.52000.0000.00.000.00.052.

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

This transfer is withdrawn by the Administration (this number may be reused).

**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)***

**Mr. Costa** reviewed for the Committee a prepared report (on file) dated May 12, 2011 which also included documentation of two pages of 2011 Turfed Runs, one a pictograph and another with financials on same. The dollar values are estimates. The report doesn't take in to account health, dental, vehicle maintenance, fuel, or new vehicles. The report is not a business plan but reflects turfed runs and future trends. **Jeff Towne, CFO** expressed his analysis was on a different set of numbers of what they would potentially collect which is a big disparity and enumerated his reasons taking into account Fire Department overtime which had been depleted since January 2011, for instance. He explained he had to look at contractual obligations; or there could be E911 calls where there is no transport therefore there is no billing. He discussed the costs of and collections of ALS and BLS calls. And he also explained his thinking on the turfed calls and estimated lost revenues. He pointed out revenues from the ambulance service have had little change in the last three years. He also touched upon that while they may bill for a run, they may not realize funds.

After a discussion between the Committee, **Mr. Duggan**, and **Mr. Towne**, with participation from **Councilors Verga, Theken** and **Ciolino**, the general feeling was that a third party should look at the ambulance service with representatives of the Administration, the City Auditor, the Fire Department and an outside consultant prepare and make recommendations for maintaining ambulance service.

**Mr. Towne** noted they have to look at the numbers and thought they agreed the numbers of people on shift determines what they're going to make. His recommendation is to work with someone to look at the numbers that are actual. They don't really have an aggressive collection process on things that go through the four notifications. They won't really realize much from that. They're going to have write offs of several hundred thousand dollars. This comes down to discretionary days and how many people show up to work. If they look at each year, they don't have a significant increase in runs. This is his first time looking at three years worth of data. It has to be looked at over a period of years to get an accurate picture. He didn't see a great increase in calls. He believed they have to seriously look at what works for Gloucester and stands by his recommendation to work with a consultant. Councilor McGeary agreed with Mr. Towne in looking at FY12 but is concerned about the balance of FY11 plus 33 turf calls in April the question would be can they fund by transfer into overtime to maintain adequate staffing and essentially is a break even situation. It would not cost them a lot of money based on that they'll have 43 turfed calls that they could have gotten something from. **Councilor Ciolino** expressed one of the solutions could be to carry more over to next year and then it may have to come from free cash. He realized the Administration was looking forward to the free cash; but thought that was a possible solution and should be looked into. **Sander Schultz**, EMS Coordinator was uncomfortable to using billables for a return and used an average rate of return for his figures. It is crazy what medical billing is like. On a day to day basis, on the last Tuesday they dropped from staff of 14 and went to 12 and shut down an outlying station and shut down the ambulance. They turfed off three runs. For that one day they would have spent \$900

to recover \$1,900. It is a very complex picture; it is also true for FY11 his real grave concern is for FY12 and will talk more about it during the billing and collection recommendations. **Councilor Theken** asked the days they don't have an ambulance. **Mr. Schultz** stated they call Beauport Ambulance. They have developed an impromptu mechanism with them calling each morning to know what the FD staffing level is to staff appropriately. Councilor Theken asked in an emergency the Fire Department goes out without an ambulance, and they don't bill for that. **Councilor Theken** stated that they still have to pay for those firefighters. She has heard complaints regarding ambulance response times. They need to keep stations open. She noted that with private ambulance services they may not know the roads. Sometimes the City eats the bill and sometimes isn't it OK to let it go. People understand that they call the ambulance is for people in need. If they have progressive billing they get money back. She thought they should look at this. They need to look at how they get their collections also. **Councilor Verga** thought that Mr. Schultz's comment about Beauport staffing was telling; and they're looking to take the calls to make money. If this is revenue neutral, "who cares". It keeps stations open and people feel safer. He thought they should look at this seriously and that they should get a third party. It made no sense at end of the year they have money left over in the Fire Department budget with outlying stations closed and hoped before they take the money for the snow and ice deficit for instance, rather that they open these stations. **Mr. Towne** clarified there is money in the Fire Department for Fire Department purposes. The recent fire on Pleasant Street cost about \$10,000; the money is used for that if an incident like that happens. When they say revenue neutral, it won't be this year. Adding more money doesn't necessarily mean that more men will be at the station on any given day. You can add more money to overtime, but you may still have people take time off. The Administration doesn't have any control over that. An outsider doesn't know the City better than we do; but there is a pool of money of \$86 million and it has to run the whole City, and if they can reprioritize they will; but that means something is prioritized less. **Mr. Duggan** noted if a bridge is out, would they respond to an emergency. Of course they would and would follow up with a financial appropriation. If there is a serious incident they will be proactive and make sure the outlying stations are manned in those events and will not wait during situations like that. Mr. Towne pointed out the Administration didn't budget on Medicare +200 for FY12. That is something they haven't explored. Mr. Schultz briefly reviewed Medicare rates in other communities with Belmont now at Medicare +300. The City of Lynn went up to Medicare +200 last year mid-fiscal year. The reduction in revenues now will effect first quarter FY12. He felt it is important to address it aggressively. By decreasing ambulances they reduce the active ambulances on Cape Ann. Their service is a back up service and can handle seven calls. They really are cutting into their surge capacity by operating as they are now. Mr. Towne, on inquiry to Councilor Curcuru stated the president of the union stated they were conservative on revenues has allowed them to get free cash. Their job was to build up the financial condition of the City. They all took the conservative approach. Specifically on this revenue, the push was from the Fire Department to go to \$1 million, and he thought \$975,000 was more appropriate. Because of the turfed runs and the loss of some of the SAFER grant, and not having any additional staffing and overtime, they cut back the estimated revenue for FY12. They didn't take into consideration additional funds as a result of an increase to Medicare +200. **Councilor Curcuru** asked for clarity on Beauport Service. Do they know their way around the streets of Gloucester? **Mr. Schultz** believed them to be adequate as a back up service. They are clinically capable. They do have an additional response time allocation as a back up service. It is possible they have to juggle calls. Typically their run times are within an acceptable timeframe for E911 calls as a private service. **Councilor Curcuru** stated they don't collect 100% on billings and never will. They all had their points of view; all differing. The recommendation last week was that there was a possibility of the Administration bringing in a company to do an independent review. Some people thought that the information that would come back as skewed. But he believed there should be someone from the Fire Department, someone from the Administration and someone from the Council to do a review of the Ambulance Service and believed that would be the best avenue to take. **Mr. Duggan** felt they would have to identify the concept and that all parties at the table agree who would be that independent consultant and identify a funding source. **Councilor Curcuru** asked if they could do this quickly. **Mr. Duggan** thought they need to define the scope of services and find a potential funding

source. Mr. Schultz pointed out there was a management audit in 2009 and EMS was considered a part of that audit. He expressed his pride in the results of that report and felt that should be considered as to whether to go to another third party. He also expressed he had no concern for anyone to look at their service now. **Councilor Curcuru** thought this was about the numbers; and was it was feasible to have more paramedics; or were they wrong to bring back paramedics. **Councilor Theken** stated clearly this is not about privatization of the City's ambulance service. The ambulance service was encouraged in that 2009 audit. As a health care advocate she felt the money they "eat" is worth it. As a Councilor she is concerned about the spending of the City's money. But this service makes money and believed by adding a little money the service will make more. **Councilor Ciolino** and **Mr. Towne** discussed the philosophy of using or not using free cash to fund shortfalls. **Mr. Schultz** noted their ambulance license says they'll provide two ambulances 24 hours a day, seven days a week, 365 days a year. The State is not aggressive about that and is not concerned about what is happening in FY11 last quarter. However, the problem is if they go into FY12 knowingly underfunded it places their licensure in jeopardy and is a more difficult problem to solve. **Phil Bouchie**, IAFF union president, Local 762 stated the licensure is very important. If they lose it is gone and won't get it back. He felt some of the free cash could staff the ambulances. Sunday he was dispatcher and turfed off 9 calls. They would have taken in \$5,200 in revenue. He expressed the Fire Department and Police Department will never make money. But the Ambulance Service offsets some of the Fire Department expenses, about 20% of their budget. They'll still need 14 people to get West Gloucester open. It gets the response times down to acceptable standards. If they make one dollar, "that's just fine". The rescue squad has run since 1950 and done the job well and believed there is no reason to take them out of the ambulance business. When they go to ambulance calls on the fire truck, they take vitals, start oxygen, and the private service collects the fee [because they do the transport].

**MOTION: On motion by Councilor McGeary, seconded by Councilor Ciolino, the Budget & Finance Committee voted 3 in favor, 0 opposed recommended to the full City Council that the report of the City Auditor on potential lost Ambulance Service revenue be referred to the Administration for a report and presentation at the next regularly scheduled Council meeting of a plan to fund minimum of 14 person Fire Department staffing and such plan is to be based on historical overtime wages over the past 12 months.**

**MOTION: On motion by Councilor McGeary, seconded by Councilor Ciolino, the Budget & Finance Committee voted 3 in favor, 0 opposed recommended to the full City Council that as part of the preparation of the FY12 budget, representatives of the Administration, the City Auditor, the Fire Department and an outside consultant prepare and make recommendations for maintaining ambulance service so as to maximize available revenue for FY12.**

The Committee took a recess at 7:26 p.m. and reconvened at 7:35 p.m.

#### **14. Ongoing City Financial Review**

*No report given.*

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

**Mr. Costa** reviewed his documentation (submitted at the meeting and on file) with the Committee. He also reviewed with them memos he sent to all Department Managers dated May 9, 2011 regarding year end procedures for Grant Deficit/Accrual Memo for FY2011 (all received at meeting and on file). They also reviewed Mr. Costa's memo to all department heads and all Purchase Order and Invoice Processors regarding carryover requests from FY11 to FY12.

**MOTION: On motion by Councilor Hardy, seconded by Councilor McGeary the Budget & Finance Committee voted 3 in favor, 0 opposed to have Sarah Garcia, Community Development Director; Max Schenk, Acting Director of the Health Department; and Tom Markham, School Department CFO at the next regularly scheduled B&F meeting of June 9, 2011 to discuss the memos distributed to all department heads regarding the close of FY11 from the City Auditor.**

**A motion was made, seconded and voted unanimously to adjourn the meeting at 9:10 p.m.**

**Respectfully submitted,**

**Dana C. Jorgensson  
Clerk of Committees**

**DOCUMENTS/ITEMS SUBMITTED AT MEETING:**

- **Memo from City Auditor regarding accounts having expenditures which exceed their authorization and Auditor's Report**
- **Memo from City Auditor to All Department Managers on Year End Procedures for Grant Deficit/Accrual Memo for FY2011 dated May 9, 2011**
- **Memo from City Auditor to All Department Managers on Closing/Year-end Journal Entry Procedures for FY2011 dated May 9, 2011**
- **Memo from City Auditor to all department heads and all purchase order and invoice processors regarding carryover requests from FY11 to FY12**