

**CITY COUNCIL STANDING COMMITTEE**

**Budget and Finance**

**Thursday, October 15, 2009 –7:00 p.m.**

**City Council Conference Room**

**Present: Councilor Jason Grow, Chairperson; Councilor Joe Ciolino, Vice Chair and Councilor Steve Curcuru**

**Also Present: Councilor Jackie Hardy, Bill Sanborn, Marcia McInnis, Jeff Towne, Tom Markham, Chris Rogers**

**The meeting was called to order at 7:00 p.m.**

1. Memo from Building Inspector re: Create new account for trench permit fees.

**Mr. Sanborn** stated that the permit was approved but when it was done an account wasn't created at that time.

**Councilor Grow** noted this is a receivable account.

**Mr. Sanborn** said the funds go into the general fund and are not designated. This was a Massachusetts law that states anywhere you dig a trench private property, in the road, etc. as long as it's 3 ft. deep it requires a permit. If you have to obtain a road open permit and because the fees are high then you are waived the trench permit fee in Gloucester. Under any other condition you are given a trench permit fee.

**MOTION: On motion of Councilor Grow, seconded by Councilor Curcuru, the Budget and Finance Committee voted 3 in favor, 0 opposed to recommend that the City Auditor establish a new account for the receipt of trench permit fees per request of the Building Inspector.**

2. Memo from Building Inspector re: Create new account for fees collected to vacant buildings.

**Mr. Sanborn** stated that they are looking to put monies received in under this ordinance into a revolving account. This is a similar situation. The money would be in an account for the Building Inspector to take money in and remove to repair these buildings; the properties would be liened. We want to keep the properties maintained to keep the properties from becoming run down. We have about 30 properties about 20 of which are repossessions. Trying to find the bank who is the actual owner is difficult. If you have 2 or 3 properties in a neighborhood that are abandoned, they become dangerous fire safety hazard and bring down valuations, along with other issues.

**Councilor Curcuru** asked is the City responsible for this maintenance and how you recoup your fees.

**Mr. Sanborn** said there would be a lien on the property for the costs involved.

**Mr. Towne** said that this is a totally different lien. There are two types, a tax lien and a municipal lien. The taxes could be current and still be an abandoned property.

**Mr. Sanborn** said that most of the properties are current, but the properties are not being maintained.

**Councilor Ciolino** said he needed a little more time. After a year's time if a property becomes abandoned, they start charging \$500 for the first year, then that goes into a fund?

**Mr. Sanborn** the bill just went out on a particular property and went out for all properties this week and is due November 1<sup>st</sup>.

**Councilor Curcuru** asked why windows haven't not been boarded up.

**Mr. Sanborn** responded that we need to find the owner in order to order the property owner to board the property up. There are no finances and no account to hire someone to do the physical labor. With this money brought in, he would now have that money. In this case I would now have monies to do these things.

**Councilor Ciolino** asked if there are there any funds.

**Mr. Sanborn** said no, but the first bills have gone out and it is expected that they will see a response soon and reiterated they're due November 1st.

**Councilor Ciolino** asked how much money is expected to be recouped.

**Mr. Sanborn** responded they expect \$10,000 and \$12,000.

**Councilor Ciolino** asked would you put out to bid for someone to do the boarding up.

**Mr. Sanborn** said there are 3 or 4 companies who specialize in emergency boarding up of properties, and it is not necessary to go out to bid. Bidding threshold is \$5,000.

**Councilor Grow** stated the ordinance was passed last year so why are we just coming to this now?

**Mr. Sanborn** stated this is the first round of billing gone out on October 15th. They're due November 1<sup>st</sup>. Residences are all charged \$500. Bigger buildings are a \$500 base fee, and over a certain amount of square footage a price per square foot is assessed.

**Councilor Ciolino** commented that this would be useful for the Building Inspector then.

**Councilor Hardy** asked do we have any monies waiting on hand to be put into any of these accounts now.

**Mr. Sanborn** responded yes and said there are trench permit fees of about \$200-\$300 so far.

**Councilor Grow** asked can we make this automatic that when we do the approval we can make the account automatic and consensus was that you could.

**Mr. Towne** commented that it would be good to have an attorney do the research and have them send a letter to the owners regarding the fees. As soon as the attorney's letterhead gets out there

then he can charge them directly perhaps and wait to be paid directly. We do have a legal budget in my department and try to do this right the first time so that everyone would pay attention.

**Mr. Sanborn** said there have been many phone calls from companies enquiring about the vacancies fee ordinance. There are many different players in between the original owners and the current owners of these buildings.

**Councilor Grow** said that there are so many owners of these vacant buildings that going through the process it becomes hard to track them down. This is part of the fall out from the mortgage meltdown.

**Mr. Sanborn** stated when we get a lead they say if we don't hear from you in 48 hours we will tear it down and that this elicits a very quick response. He said that he got this idea from the Salem Building Inspector. There was a threat of fire with some vacant buildings and he did, in fact, have to have them torn down under the building code. Now when he sends someone a notice they pay attention.

**Councilor Ciolino** said he had a complaint on Foster Street for a building which is a shambles and that has vagrants in there. Houses are very close. He stated he thinks this would be an improvement.

**Mr. Sanborn** explained this is what the City is required to do to make the city safe. And now we can board them up according to the code, keep the vagrants out. On 4 Harvard Street we have had a house boarded up three times by the DPW, and it is broken into again and again. However, they can't continue to do this due to finances.

**Councilor Curcuru** asked Mr. Towne if this property going to tax title auction who stated that this would be taken up at the next meeting.

**Ms. McInnis** suggested calling the new revolving account under **C44 Section 53E-1/2** the 'vacant building fund' and have to come before the Council annually and have to set a cap on how much money (estimate this time) will be collected and when you review it before budget time next year you can adjust it up or down.

**Councilor Hardy** asked if it gets carried year to year.

**Ms. McInnis** said yes, it would. She stated the account could be built it up year to year, and that it then goes to the general fund.

**Mr. Sanborn** stated the issue to maybe have a broader scope. We had a crane in for work in regard to the clean up of the Lorraine [Lorraine Apartments on Middle Street] fire, and the operator wasn't paid for a year and a half because we had no money. These operators still need to be paid. We're still going to put a lien on the property but these people need to be paid.

**Ms. McInnis** stated that it's a fee-based revolving fund. It is a proactive fund. It's not an emergency fund for things such as that. It assumes you are having repetitive business.

**Councilor Ciolino** asked if a cap is needed on this particular account.

**Ms. McInnis** stated yes.

**Mr. Sanborn** said he doesn't know the number, but it should be about \$10,000 to \$12,000 annually. Costs are around \$1,500 on a fire scene for a single family home to board it up. The Building Inspector's office arranges to shut off the utilities, DPW does the water, etc. It is automatically done.

**Councilor Grow** stated we could establish the cap at \$15,000 at least for this year and since you're not going to bill again until next year and when we go to renew it we can review it and change it next year.

**MOTION: On motion of Councilor Grow, seconded by Councilor Ciolino, the Budget and Finance Committee voted 3 In Favor 0 Opposed that the City Auditor establish a new revolving account under C44 Section 53E-1/2 named the Vacant Building Fund for assessments for the purpose of securing, maintaining and removal of vacant buildings with a cap of \$20,000 for this fiscal year with the Inspector of Buildings the authorized department head.**

3. Memo from City Auditor regarding accounts having expenditures which exceed their appropriations.

**No action was taken.**

4. Memo from Superintendent Farmer re: Massachusetts School Building Authority (MSBA).

**Councilor Grow** asked if this was the memo from Sen. Bruce Tarr that the MSBA applications are going to be reviewed and decided on in November. This memo about the MSBA applications doesn't have to be decided on yet.

**Mr. Markham** stated at the last school committee meeting motions were made and were done in a timely manner. The MSBA is in the process of gathering interest statements.

**No action necessary.**

5. Update from Sullivan & Rogers.

**Councilor Grow** introduced Chris Rogers of Sullivan & Rogers, the City's outside auditors and welcomed him to update the Committee on the audit process.

**Mr. Rogers** stated that the audit was started September 14th and have effectively been in the field 3 weeks. Upon their arrival they didn't receive all their initial requests from the City, but they have been able to audit. There have been some scheduling issues that have been resolved. Grants on the school side have all been scheduled with only one left now. By the end of October the field work should be complete.

More information has been given over the last several days. The major items still outstanding are fixed (capital) assets and compensated absences balances. That's just what is owed on sick and vacation liability.

Those are two large items that we are waiting on for information.

**Councilor Curcuru** asked if these fixed assets would come from the Auditors office.

**Ms. McInnis** stated it would come from the warrant process. The items outstanding beginning balances are done; the disposables are done; the additions should be done next week. Once the additions are done the depreciations will be done. We removed all the

capital projects from the sewer fund, and we pulled them out into the capital project funds. It's been a busy year in capital projects. They're going to look differently. The DOR requested last December that we remove the capital projects from the sewer fund. That is what we did this spring, and that is what complicating things.

On compensated assets we have normally run from our system a report on the city side and requested a report from the school side. This was made a very rough estimate in the past and submitted it. But in this audit we were asked to calculate this. To do this we have to get the birth dates and the hire dates on every employee to make a calculations.

It should come from personnel, but we have gotten it from them; but we have gotten then without the dates. We have the city side done minus the calculations, but we don't have it ready for the schools. We are just getting ready start on the schools so we can. Who 55 years of age and who has 10 years of vested time?

We had a rolling schedule and just estimated, but this year it's a calculation. It's a manual date entry. We're down to the point that it won't be many days, probably Monday. It will be 3 or 4 days once the auditors have the information.

**Mr. Rogers** stated those are the two major components to Audits. Those two items are 60-70 hours of activity a year. From a financial statement background, our approach was control activity forms and have them completed so that when we came in we could do design procedures. We have an understanding of the system to see if they exist or not exist. The answers don't really matter to us. You are a high risk client based on the past. From an audit perspective it will be more auditing procedures. You go through the internal control process first. Since some things such as these weren't ready at first, we're tacking the financial statement first and then the control piece. Right now we're starting fund balances.

**Councilor Grow** asked can we assume these will be the same questions and issues that will be asked next year and that it will be quicker next year.

**Mr. Rogers** stated yes, and probably we'll ask for more.

**Ms. McInnis** stated control environment will be less because once you have established the forms, we will go and interview people; and we will only be putting in changes. Initially it is a massive undertaking.

**Councilor Grow** had we ever done these?

**Mr. Rogers** stated there are a lot of questions to answer and be very time consuming. It is one of those processes you have to go through initially from a control standpoint in the first year.

**Councilor Ciolino** tell us about the time line that the information has to be in now.

**Mr. Rogers** stated the next important date is October 23<sup>rd</sup>; I met with Marcia, Mary and Jeff about the letter and what needs to be provided by the 23<sup>rd</sup>. Everything that is in that letter on the financial side needs to be to Mr. Rogers. If I get that and if I get completed activity control forms in we will have everything done meeting that deadline.

Our timeline that we laid out to do primary field work - with what's left it will be easy enough to pull people to audit certain sections. We will have to send a team out at the end of November to around Thanksgiving with time more of the essence. The team will implement the design portion. I can give you a draft financial statement, but it will not change my audit work. We want to get the financials done to finish the process.

**Councilor Ciolino** then asked Ms. McInnis will you have all the information ready for the 23<sup>rd</sup>.

**Ms. McInnis** stated that they have additions left and they should be done before the 23<sup>rd</sup>. Mary is handling the fixed asset additions. This is a priority to get it done. We are focused on getting this in. We needed some vendor information for this addition work, and we have good reports now on dollar values by vendor and purchase order on capitol projects. The calculations of the compensated absences and the additions for the capital projects are still outstanding.

**Councilor Ciolino** asked where are we on the contract time.

**Mr. Rogers** stated so far as it relates to what's going on, he has not considered a change order for more at this time. We understand that in year one you have to put in the time and effort to develop an understanding. Also important in this process understands previous history. Rogers & Sullivan will be taking a loss in Year 1. The time and effort has to be put in to develop an understanding. We knew there would be issues accounting wise. Also we knew there would be a learning process because this hasn't been done with this detail in a long time. That's going to add time to your staff and us.

**Councilor Ciolino** asked if the schools were ready at the start?

**Mr. Markham** asked for a week extension as he started August 3<sup>rd</sup> with the School Department.

**Councilor Ciolino** asked are you going to have the information ready for the 23<sup>rd</sup>?

**Mr. Markham** stated there is only one more grant to do. We have adhered to the original schedule.

**Mr. Rogers** said that if that stays on course then we are OK.

**Councilor Ciolino** asked are you going to write a report to advise for future use?

**Mr. Rogers** replied that you'll have the 3 reports.

**Ms. McInnis** stated we have never gotten a list from an auditor in advance or with deadlines. So this is indicative of what you can expect from Rogers & Sullivan. This is just the beginning part of the audit. So as this whole process unfolds you will have more information on what there is going on in the city.

**Councilor Hardy** asked Ms. McInnis who is your counterpart on the school side?

**Ms. McInnis** responded it was Mr. Markham.

**Councilor Hardy** asked then the time line of October 23<sup>rd</sup>, with that regard, compensated absences, and would be provided to the City in spreadsheet form?

**Ms. McInnis** stated when we presented the information was presented as in the past and now next year we will ask for more specific information as it related to Rogers & Sullivan's original requests. They will be better prepared.

**Councilor Hardy** asked if Ms. McInnis experienced resistance on the school side.

**Ms. McInnis** stated this is probably why in past estimates were used.

**Councilor Grow** said would not this basic information be in the system in Personnel already?

**Mr. Markham** stated this was the first time he was hearing about this sick and vacation time.

**Ms. McInnis** stated the assistant auditor is the point person on any person who gives information is filed on one drive. Perhaps the school needs to appoint a 'points person'.

**Mr. Markham** expressed surprise that this information isn't readily available on Unifund.

**Ms. McInnis** the real weakness is Unifund's reporting information. But you need to go to 2 or 3 reports and manually combine them all.

**Mr. Markham** stated there is a personnel component /module on Unifund.

**Mr. Rogers** stated that the information is available but just downloading that report doesn't necessarily give you what you need and what is the liability. Validation is what it is. Sick is a different issue, there's vesting requirements. Take into consideration it is based on an event in the future; and if you don't retire from the city you don't get that money.

**Ms. McInnis** stated if we had it available we would run it, but the components are in the areas we can use readily.

**Mr. Markham** asked is there a standard set of assumptions

**Ms. McInnis** stated we are just making a model is based on age and years of service percentages with the exception left service for the remainder of those assumptions are on ranges of service years. We've agreed to the concepts now we're getting the information and then will make a model. Last year and years prior it was a finger in the wind approach. Now we are calculating to a model.

**Mr. Markham** asked does he have a model and McInnis responded no.

**Councilor Curcuru** stated that Mr. Markham is only just finding out about the 23<sup>rd</sup>.

**Mr. Markham** said that he didn't know.

**Ms. McInnis** stated we realized that as new initiates to the process and that a person just coming in during the late summer, when we realized that there was a deadline issue we called and discussed with the DOR; and they said that if we had strong draft financials available that they would not hold up setting the tax rate as long there were not any major issues. They had done this in the past. We didn't think we needed to pressure people because we got assurances from the DOR this would not affect the setting of the tax rate. We are not concerned that the school information would not be in on time.

**Councilor Curcuru** asked can you give us how these departments submitted the information and what you have received of Mr. Rogers.

**Mr. Rogers** stated that he has received what was asked for and auditable and only kicked back compensated absence items. We've audited cash. I have payroll open. These are normal things. The initial information was auditable. The information received from the Auditors office has been auditable. We have gotten through the balance sheet, and now you get into the activity.

**Councilor Curcuru** asked how many different cities do you handle auditing for similar to Gloucester in size.

**Mr. Rogers** said now 2 and probably 20 over my career.

**Councilor Curcuru** then asked where do we stand in relation to other municipalities in terms of how we stack up against them.

**Mr. Rogers** responded that in a perfect world you walk in and have everything. I knew there were going to be things that would be opened. For example, capital assets are a good example. I don't know if the prior auditor did maintain that.

**Ms. McInnis** knew how desperate the capital systems needed attention. We created the position of a general ledger accountant to deal with this specifically on certifications and loan limits. The Capital projects are in the best shape they've ever been because the accountant is dealing with them immediately when they come through the warrant and seeing that they're in the budget limit. For a year and a half we haven't had an overdrawn loan order on capital projects. That in of it self is a benchmark for the city. That why there is a general ledger accountant. Capital projects represents the biggest explosion of activity in the office. These are huge contracts with huge borrowing, high, high volume. It's under better control than it's ever been. It's going to change all of the account numbers, etc. This is a huge undertaking.

In 2006, the former auditor moved all the capital projects out of the capital project funds and into the sewer projects and couldn't identify how to set the budge for the rates and the DOR said move them out. Now we're at the stage of the betterments. It's on better ground, but we have a long way to go especially on the betterments. We still have a lot of work to be done.

**Mr. Rogers** stated you have to think about the financial reporting too. From a system standpoint there are not a lot of systems in place. After this year is through and all final reports are done there will be identification of areas to improve and internal controls to be put in place.

**Councilor Hardy** asked when we first went into computers were sets up there was a problem with the way the accounts were set up were all the bugs removed?

**Ms. McInnis** stated this is class code errors you're referring to. We still run into class code errors on immaterial accounts where revenue money was coded into the wrong accounts. Most issues were resolved in 2008. We still run into problems enough to be a nuisance. They are still there.

**Councilor Hardy** asked if compensated absences will it show the unfunded or future funded liabilities.

Ms. McInnis stated this is not pensionable monies. This is the actual expense. People working have sick and vacation time we owe them, and we do we set aside this money for when they do leave. The school department may not have the same amount in there.

**Mr. Markham** stated the majority is teachers, and they don't receive vacation days but do get sick time but don't get the buy back on sick time. The non-teaching folks do.

**Councilor Ciolino** asked that dealing with other cities, we're reorganizing the auditor's office about the number of people. What do you see in other auditor's offices?

**Mr. Rogers** said he's seen fewer and he's seen more. Newton is a larger community has 7 or 8 people they have 5 or 6 now. Other cities have 2 or 3 people. I've seen way too low and way to overstaffed too.

There was a discussion of what would be a full staff in the auditor's office and that was stated to be five staff members.

**Councilor Ciolino** asked can you give us update on the deficit accounts?

**Mr. Rogers** said he's done a preliminary review of all fund deficits but next week is sitting down with Marcia with his schedule on that. You can carry them all you want but you won't be able to spend it all. At some point, if you're comfortable with the deficit number, there has to be some kind of formal vote on funding.

**Mr. Towne** said unless it's a deficit in the water and sewer

**Mr. Rogers** stated tracking is by the city auditor.

**Ms. McInnis** stated we are concentrating on analyzing transactions before they occur which is a hard process and extra work. But the fundamental work is to see that the expenditures to see they're within the legal framework. We're talking about \$2 million warrants, some that may have funds or not. We're trying to find a level where we can be comfortable with the checking process. We have stopped all deficit spending in the general fund. Very few items on that list. The challenges are in the grants to make sure they're current and active. There are a great deal of them.

**Councilor Ciolino** said that there are those that pay salaries and that we keep approving them.

**Mr. Towne** stated took care of Title 5, making sure set up receivables for the More Jobs Grant tried to tackle this issue and a number of large deficits.

**Mr. Rogers** noted that those are the temporary ones. The bigger concerns to what are partially temporary. This will be highlighted in the financial statements. You will have a list. That is one of the reasons you are a high risk. It is a concern. It is important to note what those deficits that don't have receivables are.

**Ms. McInnis** stated it takes two days of a work week to certify the capital projects because it's very tricky on the older projects. I can understand how they were overdrawn. It takes a lot of research. We know on more recent projects what has been spent. We have a system now. It takes a lot of my time and the general ledger accountant to be sure those capitol projects are not overspent. It really slows our office down. We do all of the city and school grants and capital projects certifying all of them, general fund and capital projects which is our emphasis. We are getting it under control.

**Councilor Ciolino** stated that the schools seem to have a lot of grants that pays salaries.

**Ms. McInnis** stated the Community Preservation Act fund is being picked up. That is going to be a huge thing to keep in compliance. We have to report the results of the Community Preservation Act to the DOR. If we aren't meeting the targeted 10% for the distinct entities required in it, we will have a lot more to do.

**Councilor Grow** asked why would this be difficult.

**Ms. McInnis** stated they have money they have to monitor, as they can borrow against it and don't have to spend all of it. They have their own capital projects in there.

**Mr. Rogers** says it's the general ledger every day. It's the reviewing it every day or at least on a monthly basis. If you don't do it you don't accomplish what the office was set up to do until an auditor comes in and finds an error or until DEP comes in and finds a problem. It is critical to review the general ledger on a monthly basis. Otherwise you just float. This is not an easy thing.

**Ms. McInnis** said we have had an unusual year in the auditor's office. This is a huge function. We have had a large portion of the year with a brand new person with no municipal experience and myself and Sally through most of the year. The newest person has municipal experience, but I am doing a lot of the assistant auditor's duties because we're in the auditing process. The recap is in December 14th. When we meet all of our timeframes and reporting requirements, then we have to jump on the recap so all of us are going to churn out all of this information and another information gathering and crunching time. Then the tax bills go out. There is no break until January. We are hoping this will be the last time we operate like this so we will have normal cycle of accounting.

**Councilor Curcuru** asked how often do you do something like this?

**Ms. McInnis** responded not at all. We do it at the end of the year. This is a very important function. We have been running so short personnel-wise that our whole focus is the warrant disbursement so that when we do a review; we do it for a reason. If there is something on the warrant that may be a problem, we look to see where the problem is.

But on a regular basis we are not getting to it. It's not been done since I've been here but that's where we need to be. And then we have the recap to get done. Want that done by December 14<sup>th</sup>.

**Mr. Rogers** said he doesn't know when you had a reassessment of what each position does. Changes in compliance become issues with assessing jobs also.

**Councilor Ciolino** asked if in the transition from one auditing company to another if the former auditing company has worked with you, giving you information.

**Mr. Rogers** said yes they do and did provide the information in a timely manner. If I had asked for hot spots they would give them to me. He did have the management letters.

**Councilor Hardy** asked if the monthly reviews are to be done, how many people would it take in your office.

**Ms. McInnis** stated that there are monthly reports done to know if major accounts are in balance and then if not to go out and investigate. There are five monthly reports. It would probably take 3 days by one person. It could be divided up. It would be very difficult for one person to do. It could be done on a cursory way to see if there were some important things out of balance. There is someone else who could be delegated.

**Councilor Hardy** asked when could you pass this off to someone else and not do yourself.

**Ms. McInnis** stated if the grants are in shape and the funds are coming in and the expenditures are in control. Maybe six to 8 months.

**Councilor Hardy** asked if Unifund was working up to Ms. McInnis' expectations.

**Ms. McInnis** responded that operationally it works fine. If you're inputting data and good features that are very nice. But it has reporting problems. It has poor reports. My complaint is in the revenue sense and in Mr. Towne's area. When looked at reconciling

cash stated that a former vendor used to give us all these reports. It is a shoe that will never quite fit.

**Councilor Hardy** are all municipalities being held to the same standards so why MA not

**Mr. Rogers** responded it is a UMAS is a fund structure. There are 3 primary software players in Massachusetts. This most important piece is set up, and if it's not there it becomes a problem.

**Ms. McInnis** stated the Crystal reports is what we have and works.

**Councilor Hardy** asked about more modules

**Ms. McInnis** said we have a fixed asset piece (module) at some point when we will use the capital asset accountant and then utilize this.

**Councilor Hardy** asked have you met with any resistance in providing data at City Hall.

**Mr. Rogers** responded no.

**Councilor Grow** asked if there was anything else from Mr. Rogers?

**Mr. Rogers** responded if get the financial information and meet the deadlines then they should be in good shape.

**Ms. McInnis** stated we have internally where one of the things that the amount of the information that the city has given them has been tremendous; and they are being very diligent. It's very stressful on the staff, and the audit team is very easy to deal with and a very good team. Not all firms that are this thorough are this easy to deal with. It has been as pleasant an experience as an audit can be under the circumstances.

**Councilor Grow** thanked all for their time spent on this subject.

6. Quarterly Review: Mr. Jeffrey Towne, CFO

**Mr. Towne** stated that he and the Committee had talked about at the last meeting doing more of a quarterly review to get into more detail. It's hard to go into the balance sheets. That will probably be next quarter as we're trying to help Marcia during this time.

Until we close and say we are done we roll the accounts into the following year but not until we have the final auditing. That will help us to do the quarterly review. Expenditure budgets are actual and you get on a regular basis. Want to emphasis on good progress on revenues wanting to go to the bottom line. FY 2010 is here and sorted it off the general ledger. Try to sort this so that all things are going to hit the bottom line so we can see them up top.

For the period of July 1 through September. So we can do this next year and you will have a reprint. It's hard to get receivables after it's gone by. But we should be able to get some nice spread sheets with comparisons and some graphing and give it to you a pictorial form. It will help us identify hot spots before May and June.

Budget to Actual Revenue Report offered by Mr. Towne was reviewed, copied and filed.

Councilor Curcuru asked the Administration about the status of the local option ordinance.

Mr. Duggan reported that he will have a report to the Council in the next Mayor's report regarding the matter to bring it to a vote before the City Council.

**Other:**

**Councilor Hardy** asked is there a reason we are moving away from the spread sheet, and the library wage still being carried forward. It was continuing to increase.

**Mr. Duggan** stated he would speak to the Mayor about this.

**Ms. McInnis** stated it is a process of passing the votes back to the Auditors office.

**It was moved, seconded, and voted UNANIMOUSLY to adjourn the meeting at 9:20 p.m.**

**Respectfully submitted,**

**Dana C. Jorgenson**

**Clerk of the Committees**