

Budget & Finance Committee
Thursday, April 19, 2018– 5:30 p.m.
1st Fl. Council Committee Room – City Hall
-Minutes-

Present: Chair, Councilor Melissa Cox; Vice Chair, Councilor Scott Memhard; Councilor Ken Hecht
Absent: None.

Also Present: Kenny Costa; Jim Destino; John Dunn; Interim Police Chief John McCarthy; Joanne M. Senos; Donna Compton; Stacy Nicastro;

COMMITTEE OF THE WHOLE: Councilors Holmgren (left the meeting at 5:57 p.m.); O’Hara (entered at 5:35 p.m.); Gilman (left the meeting at 6:20 p.m.); and Lundberg (left the meeting at 6:25 p.m.)

The meeting was called to order at 5:06 p.m. The Committee of the Whole was convened simultaneously of the first agenda item with a quorum of the City Council. The Committee of the Whole was adjourned at 6:25 p.m. when there was no longer a quorum of the City Council with the departure of Councilor Lundberg.

1. Memorandum from City Auditor re: Fiscal 2017 Comprehensive Annual Financial Report (CAFR) – Presentation by Outside Auditors to the City of Gloucester

Kenny Costa, City Auditor, reviewed for the Committee that before them was the first city Fiscal 2017 Comprehensive Annual Financial Report or CAFR (NOTE: only one of about 40 communities in Massachusetts prepares such a report) is the first CAFR report completed by the city. He pointed out that the creation of the city’s first CAFR report was a great achievement for the city highlighting that rating agencies look favorably upon such a report. He reviewed that the CAFR represents a complete set of financial statements which conform to accounting principles generally accepted in the United States (GAAP) the national organization CAFR organization (information on file), its programs and example of Certificate of Achievement. He then highlighted certain sections of this first time report as follows:

- The CAFR is a more enlarged transparent report of 160 pages;
- The Letter of Transmittal was due to a team effort in order to compile the information contained therein;
- Page 19 “Opinions” noted as “unmodified” or a clean opinion with no qualifications which is the best possible opinion (the city has had a clean opinion since 2004 which was noted as the norm). In 2009 there were 15 material weaknesses and since that time there have been none
- Page 38 “Fund Balances” in the General Fund was noted as a \$2 million increase from FY16 to FY17 which was pointed out as a right trend for the city. The Free Cash policy was listed as a positive, and this number is considered the fruit of that effort; in 2015 there was a drop of \$2.6 million due to Snow & Ice which was amortized over three years but on a financial basis it has to hit in one year. At the end of FY17 the city’s fund balance was at \$10.6 million bringing the city back to the FY14 level.
- Page 113 to 131 “Statistics Section” is new with the CAFR Report showing 10 years of data.

In response to **Councilor Cox**’s questions, **Mr. Costa** noted that this is a great thing for the city and would like to continue the program. There is no difference in cost of the audit, but there is an application fee to the GFA and the printing costs, he noted. Years ago, in order to add on the CAFR Report to the annual audit it would have cost the city \$10,000, he noted; but this was built into the cost of the annual audit with **Mr. Roselli**’s firm which is a considerable savings.

Councilor Hecht noted page 115 and discussed parts of it with **Mr. Roselli** and **Mr. Costa** briefly related to pension and OPEB liability were previously part of the footnotes but now are up front of the report. Both those matters have reduced the net worth, it was confirmed. **Mr. Roselli** noted on Page 118 it strips out the pension and OPEB liability, pointing the total General Fund has gone from \$1.6 million in 2008 to \$10.7 million in 2017 (due to stabilization funds now established and being reported), in response to.

Councilor Gilman noting page 119, asked why contributions under revenues increased from FY16 by \$0.5 million. **Mr. Roselli** and **Mr. Costa** would get back to the Councilors to share that information.

MANAGEMENT LETTER YEAR ENDED JUNE 30, 2107 (on file):

Tony Roselli, Partner in the firm of Roselli, Clarke & Associates, and the city’s contracted Outside Auditor, noted that the city’s CAFR report is a transparent report, great for the city, and that with the help of the City

Auditor's office they had a team effort and didn't charge the city. To continue to do this without extra cost to the city is a "wonderful idea." He also noted the bond rating agencies do look at this. The city's rating was AA2 Moody's and S&P is AA. Mr. Roselli said AA is a very good rating and shows low risk to pay off loans. Boston is AAA but has more going on economically. Most of the communities such as Medford, Beverly, and Malden are in the AA- or AA+ category. **Mr. Dunn** reviewed that bond ratings have a lot has to do with demographics -- Peabody would never get to a AAA rating -- that kind of rating would be for cities such as Boston and Wellesley. He pointed out that Gloucester, Beverly, and Salem can't move to AAA because of community demographics but that AA is very good and means low interest rates. AA+ would be the limit of what the city could reach, **Mr. Roselli** highlighted because of the city's demographics. **Mr. Costa** noted the state was downgraded to AA+ last summer.

Mr. Roselli reiterated that the financial policies and procedures instituted by the city has resulted in good financials and increases in fund balances which he termed as good news.

New OPEB Accounting Standards: there is a \$180 million liability for OPEB that isn't recorded in the city's financials. The accounting regulations say that if the city is going to offer health insurance to retirees who are earning it while they are employed with the city, that liability is accruing now based on service. It was pointed out about \$80 million to \$90 million is 'on the books' now for a different sort of OPEB liability that will fall off but a different sort of liability for OPEB will be placed on the books. The city's net position will be reduced by another \$100,000, but this is synonymous with most Massachusetts communities and across the country. There was a brief discussion of benefits ratios to municipal employees. **Mr. Dunn** highlighted that the city now requires that people who are eligible to move to a Medicare supplement plans do so once a retired employee reaches 65 years old. Gloucester doesn't fund its plan and haven't for the three years, but it was noted that in FY18 funds was transferred. **Mr. Roselli** pointed out that the city has set up a plan but aren't putting money in it. **Mr. Costa** advised that \$50,000 was transferred this year. Mr. Roselli conveyed the following information: Pensions are at 45% funded. Many cities have to be fully funded at 2034. There is a pension windfall that when the pension fund is fully funded in 2034 the contribution will drop to an unfunded liability assumption to a normal cost which is an option. **Mr. Costa** explained for **Councilor Hecht** that this is not a requirement by the state. Currently there is an annual requirement they have to fund the pension but no mandate from the state to fund OPEB. The statewide liability was noted as \$15 billion by **Mr. Roselli**. Many cities and towns are taking the tack of then diverting it to OPEB in 2035. It is a concern to the Legislature. **Councilor Hecht** discussed the funding with **Mr. Roselli** briefly.

Changes to Single Audit Requirements-Need for Internal Control Framework: If a community receives over \$750,000 in federal grants, it has to do a second audit, or "single audit." Regulations were touched upon from the federal government. This is an informational item to highlight that the city has yet to document its Internal Control framework but that the framework is in place. **Mr. Costa** advised he'd work with the CFO, the School CFO and the CAO to work on internal control framework.

Policy & Procedure Manual: Suggestions were noted in the Management Letter as recommended by the outside auditor. **Mr. Destino** indicated some of this work is in progress, and these are informational issues that will be accomplished. They're going through this process with the Police Department to codify policies. The procedures and policies are in place but just need to be written down. **Mr. Roselli** added that if the controls weren't in place this would have been an issue.

Municipal Data Breaches: It was suggested that the city contract with a municipal data audit company to review the city's information technology department to discover any vulnerabilities which can become an issue moving forward. **Mr. Destino** indicated they've done a lot of work on this, and significant forward movement has been made. He suggested he will have the IT Director generate a report to show the city's progress on this matter.

Councilor Cox added that they need to continue investing in the IT Department as this is an unseen risk.

Observations & Recommendations-Prior Year Comments (four new findings):

MCWT Title V program is a reimbursement loan program, and there was a deficit in the account at the end of the year. In the drawdown forms there were some coding issues. The reimbursements didn't come in time for year end. The CFO took out a BAN (Bond Anticipation Note) to make up the deficit so Free Cash was unaffected, and the state reimbursements came in after the close of the fiscal year. **Mr. Dunn** noted this is a program unique to certain parts of the state. They do about a loan a month which is placed on the property owner's tax assessment or when they sell the property. He advised it is a very helpful program.

Authorized Signer Update - This is a singular issue with one local bank which will be cleared up in the next week **Mr. Dunn** conveyed. It was related to the signature card, confirmed by **Mr. Roselli**.

School Custodian Details was noted as an accounting issue of a surplus that shouldn't be in a particular account and that the City Auditor would correct this issue working with the DPW and the schools and see that it is reconciled

properly and touched upon that correction briefly with **Mr. Destino** adding to the conversation who noted the process needs to be tightened up. The issue of waiving of fees for janitorial services was also touched upon. *Student Activities* was noted to have had good implementation but that checking accounts for each school at the treasurer level should be created. **Mr. Dunn** advised the accounts have been set up and proper signatories have to be confirmed and transferred made which should complete this task.

PRIOR COMMENTS:

Parking tickets were touched upon with this year some issues corrected but revenue has dropped significantly. *Community Development Office* is managing almost 500 loans all through Excel spreadsheets which were noted as being a “cumbersome” system. It was suggested that the city invest in actual loan management software program that is specifically designed to monitor and report loans of this particular nature (CFBG and HOME program loans). **Mr. Destino** indicated the Administration would look into this with **Mr. Dunn** adding that there may be a way to do this through the city’s MUNIS system.

Betterments and Related Debt reviewed # a. through #c. with point #a. being noted as not being able to be handled. The Municipal Modernization Act allows for a special purpose stabilization fund and is a simple fix which **Mr. Roselli** suggested be sent to the Council for their approval to establish the fund. Money was left in these accounts unspent for issued debt. **Mr. Dunn** reported that this issue goes back many years suggesting it may never be solved; right now the cumulative assets in 15 accounts exceed what is categorized as “betterment debt.” They are making transfers into the General Fund to cover the debt service which is budgeted in the General Fund each year. When this is finished in the next 15 years, there will be a little bit of betterment assets left with no betterment debt remaining. The bettered parcel owners in the last year and a half are now paying 100%. As they move forward they need to see where this is properly is. He highlighted that the “really big” debt service runs over three more years and then begins to drop off significantly. **Mr. Roselli** touched upon repurposing remainders of the betterment loans and hasn’t been done to date. **Mr. Destino** briefly touched on some of the issue of the North Gloucester sewer betterments with different phases and is extremely complicated as no deal was uniform. As long as assets cover the debt it is good for the city and is managed appropriately. **Mr. Roselli** expressed his agreement. As long as assets cover the debt it is acceptable, he pointed out. Now betterments are being tracked in a better manner, **Mr. Dunn** confirmed with **Councilor Cox** and discussed it briefly.

Trash Program is a repeat from the previous year and has yet to be corrected. It is not a major issue, **Mr. Roselli** advised. **Mr. Costa** indicated store owners are ordering directly from the vendor for the trash bags and that there is a need to reconcile. **Mr. Roselli** said it is \$75,000 and isn’t a large amount for the city. **Councilor Cox** suggested this was an “easy fix.” **Mr. Destino** added this is a documentation matter for the DPW; the process is in place. *Compensated Absences* is related to the Fire and Police Departments using TriTech for time tracking which doesn’t always match up to the MUNIS system. **Mr. Destino** indicated this matter is in progress with the MUNIS system payroll changeover. Unions agreed in collective bargaining that MUNIS will be the final word on accruals for retirements, he noted.

Fraud Prevention Measures/Risk Assessment is about the City Auditor’s office getting out to the departments. Handpicked on a rotational basis departments are reviewed by **Mr. Roselli** annually. He explained that this should be supplemented through the City Auditor’s office which can be a challenge but would be good to implement moving forward and discussed it with the Committee briefly. **Mr. Costa** indicated it is simply a matter of time on his part as they are still dealing with the MUNIS conversion. They know where the issues are and do contact the departments, he noted. **Councilor Cox** expressed she understood that Mr. Costa was already doing exactly what is recommended before the MUNIS conversion started.

DEPARTMENTAL REVIEW - POLICE DEPARTMENT:

-- A consulting company came out in 2009 that had 377 recommendations. There was an update done recently to see what’s been done since that time. About half were resolved; about 20% resolved; 25% not addressed and 4% were modified and 1% were in dispute.

-- The department financial activities include: police details; firearms permits; grants; inventory and payroll and other items.

Details: \$1.7 million was processed. The office administrator has done a good job with what she’s been taught to do. They spent time educating the office administrator on reporting so that the two systems employed are equal. There is no accepting of cash, only checks or money orders. Turnover is made every week and checks kept in a secure location. Collection process is very good with follow up; not renewing road permits that are delinquent. **Councilor Cox** noted this was something she looked at with road openings for utility companies pole petitions that came before P&D for permitting; all projects that require police details. Eventually the money does come in from

the utilities, **Mr. Roselli** confirmed, highlighting that collection enforcement is “really good” in comparison to other cities and towns.

Observations were reviewed: When dispatcher gets a call they put information into the system and also a manual form which **Mr. Roselli** indicated appeared to be a duplication of effort and suggested eliminating the manual step. **Chief McCarthy** described there were up to 20 road details in a day and that the dispatcher has other duties to manage and utilizes the manual recording as an important step to match it up with the computer records pointing out it was a working tool. **Mr. Roselli** indicated this was minor recommendation and understood the concept now described by the Chief. He touched upon the sign-off by the customer for road details with the Chief.

Councilor Cox noted some communities use a pre-payment method for road details. She asked if that would be possible with small firms and private citizens in Gloucester. **Chief McCarthy** noted that has been discussed for first-time contractors for police details to pay in advance which was also discussed with the Committee. **Mr. Costa** suggesting perhaps there be a flat amount, pre-payment of some percentage. **Ms. Nicastro** suggested that telling someone in advance what the cost is would be extremely difficult as there was no predicting how many hours a detail could run. **Chief McCarthy** conveyed this is being looked into.

Councilor Hecht asked what the loss factor is. **Mr. Destino** indicated it is more than they think. **Ms. Nicastro** noted it has gotten better which **Mr. Destino** confirmed. Some of it is due to logistics within the city system, **Chief McCarthy** added, and there are checks and balances. **Mr. Destino** conveyed the Administration is aware of the situation and is addressing it.

There were 9 process issues in all that were noted by **Mr. Roselli** under Police Details, the first two covered above. Items # 3 through #9 were reviewed and discussed with **Chief McCarthy** with input from **Mr. Costa**, **Mr. Destino**, **Ms. Nicastro** and comments from the Committee.

Councilor Cox asked that within six months any aged accounts be forwarded to the B&F Committee to be written off and not carried on the books after a discussion on Item #6 noting that the department didn't have an abatement policy when accounts simply can't be collected, similar to the ambulance write-offs each year.

Mr. Roselli suggested that the person who does the billing not be the person who handles the payments. **Mr. Costa** indicated that may not be able to be implemented but suggested an alternative for billing and payments. **Councilor Cox** noted the separation takes the liability.

Mr. Roselli indicated that permits are about \$7,000 a year for the department. The office needs to be modernized, he noted. He asked that receipts be pre-numbered and is minor. Grants were reviewed briefly. **Mr. Costa** offered a recommendation on the matter to the Committee saying it was not a lot of money. Records are kept on the grants and **Mr. Roselli** advised he'd like to see that reconciled with the General Ledger. He touched upon inventory and appreciated that control especially on vehicles for the Police Department. The City Auditor tracks fixed assets and that the office administrator could track anything of value such as radios and compare it to what the City Auditor has. Payroll was touched on, and in particular the educational reimbursements which is an issue, and they need to look into it on student officer training. He noted briefly some issues for the Committee on the evidence room.

The Committee Recessed at 6:50 and reconvened at 6:52 p.m.

Councilor Hecht asked if the city went from AA2 to AA+ rating what it would do to affect the city's interest rate. **Mr. Destino** indicated it would be very negligible; an opinion **Mr. Roselli** and **Mr. Dunn** expressed their agreement with.

The Single Audit (on file) was touched upon by **Mr. Roselli** very briefly with the Committee.

Councilor Hecht asked for prioritization in order of attainability highlighted items discussed that could be accomplished to be developed by the City Auditor.

Councilor Cox indicated that the Committee would continue to review the documentation submitted by **Mr. Roselli** and speak with **Mr. Costa** on some of these matters. **Councilor Cox** added this is a good way for the city to learn from the audit and take corrective action.

Councilor Memhard noted there was nothing that was significant which a good place to be.

2. Memorandum from City Clerk re: acceptance of a donation in the amount of \$500 to the Archives Department

Joanne M. Senos, City Clerk, reported there has been a \$500 donation made to the Archives Department in December 2017 from the Cape Ann Chapter of the Daughters of the American Revolution (DAR) and deposited without City Council approval by the former archivist. She asked that the Committee recommend that the donation be accepted now in order to expend the funds. She advised that moving forward a policy in place that if any significant amount of money is received by the Archives Department for its vault fund, it goes to her office to determine if a Council vote is necessary for acceptance.

COMMITTEE RECOMMENDATION: On motion by Councilor Hecht, seconded by Councilor Memhard, the Budget & Finance Committee voted 3 in favor, 0 opposed, to recommend that the City Council accept under MGL c. 44, §53A, a donation from the Cape Ann Chapter of the Daughters of the American Revolution in the amount of \$500.00 for the Archives Department for the purpose of funding the Archives Department Vault Construction Fund in Fund 3318.

3. *Supplemental Appropriation-Budgetary Request 2018-SA-28 from the DPW*

Mr. Destino explained this appropriation from the Highway Force account is to fund police details for spring paving and tree projects, and to cover details hired during winter storm flooding.

COMMITTEE RECOMMENDATION: On a motion by Councilor Hecht, seconded by Councilor Memhard, the Budget & Finance Committee voted 3 in favor, 0 opposed, to recommend that the City Council approve Supplemental Appropriation 2018-SA-28 in the amount of \$40,000.00 (Forty Thousand Dollars) from the Highway Force Account, Transfers to the General Fund, Account #32085-596001, to DPW, Public Services-Police Details, Account #0147052-530018 for the purpose of police details for spring paving and tree projects, and to cover police details hired during winter storm flooding.

4. *Disposition and Recommendation for a three year parking lease agreement for Witham Street Parking Area, 99 Thatcher Road*

Mr. Destino explained that the lease before the Council is the standard lease that has been put forward for some time now covering a three year period for the Witham Street Parking Area comprised of 11 parking spaces next to the Good Harbor Beach Inn (documentation on file). He noted the recommendation is through the Assessors is \$6,700, up from \$6,500, and the same term of three years. **Councilor Memhard** asked if there were comparable situations in the city. **Mr. Destino** indicated he didn't believe that was the case. He advised this isn't a Request for Proposal situation as the dollar amount is under the state limit (\$35,000). This is a business that has a 20 year relationship with the city. He confirmed that the lease rate of \$6,500 was in place since 2009, he noted. The range indicated by the Assessors was \$6,500 to \$6,700, **Councilor Cox** noted.

COMMITTEE RECOMMENDATION: On a motion by Councilor Hecht, seconded by Councilor Memhard, the Budget & Finance Committee voted 3 in favor, 0 opposed, to recommend that the City Council approve the disposition by means of a lease as provided in Lease Agreement 18141 for the Witham Street Parking area at 99 Thatcher Road between the City of Gloucester and the Good Harbor Beach Inn Corp., pursuant to the terms and conditions stated therein. Said term is to be three years from May 1, 2018 to April 30, 2021.

5. *CC2018-015 (O'Hara) Request the B&F Standing Committee work with the Administration, CFO and City Auditor for the acceptance of credit and debit cards for any fine, fee, charge, tax or cost imposed by the City*

Mr. Destino advised the city has started the process of being able to accept credit and debit cards for paying city taxes and permits, expressing agreement that this is a good idea across the board. **Mr. Dunn** reported there is an on-line payment for bills now with credit cards. When MUNIS gets the cash receipts module implemented that will allow the city to deal with a bank better set up to take credit cards, with an anticipated timeframe of about four months, which will expand the city's capabilities. There are other applications such as dog licenses which are a more complicated issue, but allowing for credit and debit cards at each city location in person requires hardware and software in each office -- and was suggested to be a multi-year project. The city is concentrating its efforts on having credit/debit card payment available for people who pay on line.

Mr. Destino spoke to the fees that third party provider charges for each user transaction. It is anticipated by transactions taking place on-line it will give many benefits to city departments which he touched upon. He

suggested a kiosk at City Hall, but with a credit card there'd be a fee, which comes down to a negotiation with a third party. The city can't pay the fee, **Mr. Dunn** pointed out. The issue, he noted, is the third party processor; they want to identify and contract with a good processor to provide the service the city wants at a lower rate. He added that they also want a portal to the website that takes the payer to a similar working website that gives the user an instantaneous receipt and the city paid at the same time. The convenience to the taxpayers will be significant, **Mr. Destino** pointed out as did **Councilor Cox**. **Mr. Destino** suggested this process will speed up when MUNIS is completely in place. The conversion to MUNIS is changing all the city's operations and is an enormous undertaking, he indicated, along with training all the employees. This is a multi-layered, multi-year conversion.

Responding to **Councilor Memhard's** inquiry, **Mr. Dunn** suggested that the big payment items, water and sewer bills, real estate bills, are easier to accomplish than vital records or dog licenses. **Councilor Memhard** highlighted the permitting process on line for the Building Department which he pointed out was user friendly and very successful. **Councilor Cox** indicated she was pleased with the city's forward momentum.

Councilor O'Hara suggested this was a positive discussion as the world is transforming its payments to credit cards. He pointed out that the MBTA is now a cashless operation which is the way most businesses are going. He expressed his thanks to the financial team for their efforts.

Councilor Cox discussed the process of the Council Order as is more of a Request to the Mayor as there is no amendment to the Code of Ordinances for a matter such as this. **Mr. Destino** suggested that this be resubmitted as a Request to the Mayor, and not for codification in the Code of Ordinances. It was recommend by the Chair, **Councilor Cox** that Councilor O'Hara withdraw his Order and make a Request to the Mayor as they are all in agreement they want to see this matter move forward but cautioned it will take time. **Councilor O'Hara** asked that the conversion be made more quickly. **Councilor Memhard** reiterated that updates have been made, with certain remaining steps but that it is clearly a priority of the Administration. **Mr. Destino** expressed his agreement saying that the Administration wants to see this process completed. He further reiterated that this is not something to be included in the Ordinances.

Councilor O'Hara asked to withdraw his Council Order without prejudice and would in turn work with the Administration for forward progress.

COMMITTEE RECOMMENDATION: On a motion by Councilor Cox, seconded by Councilor Memhard, the Budget & Finance Committee voted 3 in favor, 0 opposed, to permit the withdrawal of CC2018 Request the B&F Standing Committee work with the Administration, CFO and City Auditor for the acceptance of credit and debit cards for any fine, fee, charge, tax or cost imposed by the City without prejudice.

6. Memorandum from Mayor re: Recreational Marijuana Recommendations that the Council adopt section 3 of chapter 94G that provides for a community impact fee in the amount of 3% of the gross sales of each marijuana establishment or medical marijuana treatment center in Gloucester

Ms. Senos explained that there is proposed language before the Committee for the acceptance of a community impact fee of 3% of the gross sales of each marijuana establishment or medical marijuana treatment center in the city of Gloucester under Mass. General Law. **Mr. Destino** explained this is the local option and will be paid to the city so that if the retail outlets open July 1 the city will be ready to accept these funds. **Councilor Cox** confirmed this is to just to accept the excise tax. All marijuana purveyors will have to enter into a Host Agreement and the 3% will be on gross sales for retail sales of marijuana and whatever is gotten in can only be spent on marijuana related expenses the city has incurred. This money can be spent items such as education, public safety, Board of Health testing, etc. This money must be earmarked, he reiterated.

Councilor Hecht confirmed that Host Agreements are capped at 3% per the Cannabis Control Commission. This is like the local adoption of meals and hotel room taxes for 3% in addition to the Host Agreement, **Mr. Destino** noted. He discussed some of the details of structuring a Host Agreement with the Councilor, noting zoning matters briefly and city permitting processes to be put in place. There can be a ban voted on the ballot on recreational marijuana retail establishments, or limit the number of retail outlets. Whether banned or not, the permitted medical marijuana treatment facility in the city will be able to offer recreational marijuana by right.

Ms. Senos noted that there will be a public hearing on this matter on May 8, 2018.

COMMITTEE RECOMMENDATION: On a motion by Councilor Hecht, seconded by Councilor Memhard, the Budget & Finance Committee voted 3 in favor, 0 opposed, to recommend that the City Council accept Massachusetts General Law chapter 64N, section 3 to impose an excise tax on the retail sales of marijuana for adult use at the rate of three (3) percent.

This matter will be advertised for public hearing.

7. *Memo from City Auditor regarding accounts having expenditures which exceed their authorization & Auditor's Report and other related business*

Kenny Costa, City Auditor, reviewed his reports (on file) with the Committee.

A motion was made, seconded and voted unanimously to adjourn the meeting at 7:45 p.m.

Respectfully submitted,
Dana C. Jorgenson
Clerk of Committees

DOCUMENTS/ITEMS SUBMITTED AT MEETING: None.