

CALENDAR OF BUSINESS - GLOUCESTER CITY COUNCIL, TUESDAY, OCTOBER 9, 2007  
7:00 p.m. KYROUZ AUDITORIUM, CITY HALL

FLAG SALUTE & MOMENT OF SILENCE

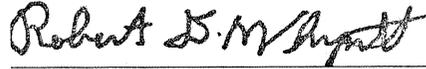
## JOINT CITY COUNCIL AND SCHOOL COMMITTEE MEETING

### COMMITTEE REPORTS

1. B&F: 09/27/2007

### COUNCILLOR'S REQUESTS OTHER THAN TO THE MAYOR

ROLL CALL - Councillor John "Gus" Foote"



Robert D. Whynott, City Clerk

NEXT REGULAR CITY COUNCIL MEETING, TUESDAY, OCTOBER 16, 2007

CITY COUNCIL  
AND  
CITY COUNCIL STANDING COMMITTEE  
**Budget and Finance**  
**Thursday, September 27, 2007 – 7:00 p.m.**  
**City Hall – Third Floor Conference Room**

**Attendance:** Councilor Alphonse Swekla, Chairperson, Councilor Jason Grow, Vice Chairperson, Councilor James Destino  
**Also:** Steve Magoon, Joe Pratt, Anna Tenaglia, Donna Polizzia, Christopher Farmer, Jonathan Pope, Brian Tarr, Phil Terpos, John Beaudette, Mike Williams, David Quinn  
**Absent:**

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

1. Request from Historic Burial Ground Committee to accept a grant.  
**Donna Polizzia, Historic Burial Ground Committee** stated they applied for \$10,000 but received \$3,000 to hire a consultant to come up with preservation plan for the West Parish Cemetery. The lowest bid was \$11,000. This is an annual grant from Mass Historic to do the National Register.  
**Councilor Grow** asked what the balance in the Historic Burial Ground Committee's account is.  
**Ms. Polizzia** replied there is about \$14,000 in the account.  
**Councilor Grow** asked how much will be matched out of the Burial Ground Committee.  
**Ms. Polizzia** replied this has to be a 100% match, that we have but whether there is enough to do the entire plan is the question.  
**Councilor Destino** expressed his gratitude to the committee that has done such hard work on this to try to bring this cemetery up to a respectable condition,

**MOTION: On motion of Councilor Destino, seconded by Councilor Grow the Budget and Finance Committee voted 3 in favor, 0 opposed to recommend to the full City Council acceptance of a grant from the Essex National Heritage Commission in the amount of \$3,000 with matching funds from the Historic Burial Ground Committee.**

2. Request to close existing loan orders and appropriate funds to school modular project.  
**Steve Magoon, CAO** stated this is a request before the City Council to fund more of the immediate capacity issues to address the needs for this school year with three re-locatable classrooms to be located at some of the elementary sites. Budget and Finance authorized the full Council to consider a loan order for a little over \$400,000 with the request we look at closing out additional capital projects for unused funds to maximize our ability to do that. We are in a position to restructure enough of the projects to cover the entire amount for this immediate need. The School Committee has worked very hard with the Purchasing Agent to move the process along and is ready to issue the contract in short order.  
**Councilor Destino** stated for clarification that existing loan orders will close and the money will be redirected.  
**Anna Tenaglia, CFO** stated there were projects completed within those loan orders – projects came in under budget or were financed elsewhere. The total request by the school was \$520,300 for the three modules. She stated that she has worked with both Bond Council and Joe Pratt to assure this.

**Councilor Destino** asked if the rates will be different then what we would have gotten.

**Ms. Tenaglia** replied in redistributing the projects you will save \$220,000 over the next 20 years.

**Councilor Destino** asked how much money is in FY08 debt service.

**Ms. Tenaglia** replied not for the \$520,000 because it wasn't authorized; the debt service is intact.

**Councilor Destino** stated if we borrow from the loan order it would be pushed out to FY09.

**Councilor Grow** stated we are utilizing funds we are paying debt service on now.

**Ms. Tenaglia** stated the first \$488,000 is from existing projects. The memo outlines the language you need to recommend to the Council for vote and identifies what is moving from and to (*copy in file*). There is one particular project where Council vote is not needed but she is

recommending any movement of capital projects go through the Mayor's office to City Council.

**Councilor Destino** asked how quick the schools can move on this.

**Joe Pratt, City Auditor** stated as soon as the Council authorizes these transfers but we cannot sign a contract unless funding is in place.

**Ms. Tenaglia** stated it needs a majority vote of the Council.

**Superintendent Christopher Farmer** stated there have been efforts to see if existing bonding could be used to fund this. In the meantime, we have children needing this space and it will probably be January before we get these units.

**Councilor Destino** asked if the schools can't take money out of a school account to use and backfill that when the Council takes a vote.

**Jonathan Pope, School Committee Chair** stated we already took \$75,000 of our \$100,000 contingencies to move forward on some of the plumbing issues that had to be handled to do this.

**Brian Tarr, Assistant Superintendent** stated a letter of intent is going out now.

**Councilor Destino** asked how long it will take to get these installed.

**Mr. Pope** replied January 4<sup>th</sup> is the date in the contract.

**Mr. Tarr** stated these have to be built and the final specifications of the process are being hammered out. We can look at our accounts and talk to them as well.

A special City Council meeting is tentatively scheduled for 5 p.m. Wednesday, October 3<sup>rd</sup>. After appropriated and voted by the Council the specified amounts are to be backfilled into the accounts the schools choose to take those amounts out of.

**MOTION: On motion of Councilor Destino, seconded by Councilor Grow the Budget and Finance Committee voted 3 in favor, 0 opposed to recommend to the full City Council ordered that \$488,603.84 shall be transferred in the amounts set forth below from the following unexpended proceeds of the City's bond and note issues, said sums representing excess bond or note proceeds remaining following the completion of the respective projects for which such bonds or notes were issued:**

<u>Unexpended Amount</u>	<u>Loan Order</u>	<u>Date of Bonds or Notes</u>	<u>New Capital Project</u>
\$21,000	No. 05-15	9/21/07 (Bond Anticipation Notes)	Hot Water Lines/GHS
\$257,000	No. 04-06	9/1/06 (Municipal Purpose Loan of 2006 Bonds)	Modular Classrooms
\$68,684	No. 05-11	9/1/066 (Municipal Purpose Loan of 2006 Bonds)	Modular Classrooms
\$28,584	No.03-07A	9/15/04 (Municipal Purpose Loan of 2004 Bonds)	Hot Water Tank/GHS
\$5,416	No. 03-07B	9/15/03 (Municipal Purpose Loan of 2003 Bonds)	Hot Water Tank/GHS
\$12,000	No. 05-11	9/1/06 (Municipal Purpose Loan of 2006 Bonds)	Backflow Prevention

\$1,076	No. 04-29	9/15/05 (Municipal Purpose Loan of 2005 Bonds)	Retubing of Boiler
\$856	No.03-07D	9/15/03 (Municipal Purpose Loan of 2003 Bonds)	Retubing of Boiler
\$30,600	No. 05-11	9/1/06 (Municipal Purpose Loan of 2006 Bonds)	Boiler Replacement
\$6,000	No. 05-11	9/1/06 (Municipal Purpose Loan of 2006 Bonds)	Waste Oil Burner
\$30,000	No. 05-11	9/1/06 (Municipal Purpose Loan of 2006 Bonds)	Plum Cove Connector
\$26,700	No.03-07D	9/15/03 (Municipal Purpose Loan of 2003 Bonds)	GHS Energy Mgt System

**NOTE: The amount of \$25,315.90 may be transferred from CIP02 School Remodeling (300010) to the Modular project. This transfer does not need Council approval. However, the CFO does recommend that all transfers between capital funds are at a minimum requested of the Finance Department with final approval given by the Mayor's office.**

Further note, the amount of \$6,380.36 which is needed for the Retubing of the School boiler will need further investigation as the existing balances in unexpended bonds and notes financed cannot be transferred to this project.

**MOTION: On motion of Councilor Destino, seconded by Councilor Grow the Budget and Finance Committee voted 3 in favor, 0 opposed to recommend to the full City Council ordered that \$125,741.63 is appropriated for the new capital projects set forth below; that to raise this appropriation \$125,741.63 shall be transferred in the amounts set forth below from the following unexpended proceeds of the City's bond and note issues, said sums representing excess bond or not proceeds remaining following the completion of the respective projects for which such bonds or notes were issued: The amount of \$48,070.20 is transferred from CIP00 GHS Additional Renovations account #3000040, the amount of \$53,205.06 is transferred from CIP92 GHS Constructions account #300044, the amount of \$2,342.18 is transferred from CIP05 GHS Elevator Repair (05-15), the amount of \$6,469 is transferred from CIP99 West Parish Project (4-99), the amount of \$15,655.19 is transferred from CIP105 GHS Roof Repairs (05-11) to cover the deficit in CIP00 GHS Litigation (3000045) in the amount of \$125,741.63.**

Ms. Tenaglia stated part of this request is to cover a deficit in the school litigation account. Councilor Destino asked if this was part of the monies we weren't reimbursed for.

Mr. Pratt replied that is correct.

Mr. Tarr stated we are done with the litigation but the SBA Board has not taken the vote to give us the reimbursement.

Mr. Pope stated the SBA was reconstituted during this litigation; it was originally under the DOE and now it is under the Treasurer's office with new rules that are being made up as they go along. It is completely different and they are now saying they aren't going to reimburse legal costs associated with a positive litigation.

Councilor Destino asked why we didn't sue for legal fees at the same time.

Mr. Pope replied we did, it was part of the settlement; it was a positive settlement but wasn't particularly financially advantageous to the schools. We were going to be reimbursed 66% in legal fees and now SBA has changed their mind. There was a loan order of \$1.5 million - that was for the GHS to make corrective actions; \$200,000 was taken off the top of that for litigation. The Council approved another \$150,000 later on and closing out there was a balance of \$75,000 to \$80,000 which also went to legal costs.

**Mr. Tarr** added that Linda Lowe, General Counsel was managing this litigation.

**Councilor Destino** asked Mr. Tarr to provide a copy of the correspondence with the SBA.

**Mr. Tarr** stated they have documented the entire process and agreed to provide that.

**Councilor Destino** asked are we looking at suing for this and how long will you wait before making that decision.

**Mr. Tarr** replied we are waiting to see how much money they are willing to give back to us.

**NOTE: In closing out the loan orders there is a deficit which must be cleaned up and that is the \$125,741.63.**

### 3. Funding of Gloucester Police Patrolmen's Contract.

**Steve Magoon, CAO** stated we carried over adequate funds to cover the retroactive portion of the Patrolmen's contract. The funds were put in a reserve account and we find adequate funds in FY08 to cover that portion of the contract. We identified the potential to reallocate some previous capital projects to cover other capital debts and hopefully come up with adequate funds to cover the FY08 budget. He asked the Council to move forward with disbursement of the retroactive amount. The Patrolmen have been without a contract since 2003 and he is asking to disburse the retroactive funds in the amount of \$271,000, without the FY08 expenditures

**Councilor Destino** stated for clarification that the money appropriated in FY07 in salary reserve is to be appropriated to put towards the contract.

**Mr. Magoon** stated that would bring the contract up to FY08. Different periods within the contract are agreed to and those took place in prior years, so those officers are owed that retroactively.

**Mr. Pratt** stated you can't go back beyond one year from the fiscal year you are in.

**Councilor Destino** asked how much is needed to fund the contract going forward.

**Mr. Magoon** replied \$224,000.

**Councilor Destino** asked if we fund the \$271,000 retroactive what that means going forward.

**Mr. Magoon** replied it means providing the same pay scale going forward.

**Councilor Destino** stated legally it sounds like there are two contracts.

**Mr. Magoon** stated the allocation of the \$224,000 is in the process but is not before you.

**Councilor Grow** asked if we fund the retro aren't we are obligated to fund the \$224,000. Are we legally allowed to partially fund a contract; we were told no during the budget.

**Mr. Pratt** stated you have to have the funding ability within the budget. How can you fund retroactively and not be current.

**Councilor Destino** stated if it is two separate contracts.

**Councilor Grow** stated the terms of the contract funding retroactively are in effect going forward.

**Councilor Destino** asked what provisions other than salary increases are in the contract.

**Mr. Magoon** replied other provisions include dealing with police details and the prohibition of doing details 24 hours of an officer being out on leave. The other has to do with pay periods.

Currently paid one week in advance, the Patrolmen have agreed to be paid for the current week.

A third is to do with moving the parking lot across the street to the Fitz Hugh Lane house. There is also language regarding the 911 dispatch training and a one-half percent pay rate change associated with that. (or \$200 per man, per year; 48 patrolmen). We also incorporated language dealing with the process aspect of choosing watches. There is an extra 48 hours after the Superiors have picked their shifts – it is an extension. There is also a sick leave provision. If there continues to be problems with sick leave abuse the Patrolmen agree to work with the city in the next negotiation to address it.

**Councilor Swekla** asked how that has been addressed.

**Mr. Magoon** replied it hasn't be effectively addressed.

**John Beaudette, Police Chief** stated sick time goes by the city rules; anyone out more than 2 consecutive days and anything over 7 days over the course of a year they have to bring in a doctor's note, which they do.

**Councilor Destino** asked how the detail work is controlled now.

**Chief Beaudette** replied most guys don't work within the 24 hour period but there have been a few cases.

**Mr. Magoon** stated a final provision has to do with mediation. There are a significant number of grievances and the Patrolmen have agreed to go through the mediation process and resolve those. This is a cooperative effort to put those in a bundle and sit down with a mediator and resolve and put those behind us.

**Councilor Swekla** asked isn't there a time limit for the grievances to be heard and resolved.

**Officer Mike Williams** stated the previous Personnel Director stopped hearing our grievances 8 or 9 months ago and that is why there is a substantial amount on the table.

**Councilor Destino** asked that the Council be provided a copy of the contract with the provisions redlined.

**Mr. Magoon** stated he felt confident to have the FY08 funds to move forward with the remainder of the contract and he still thinks there are sources for those funds. His concern is with some of the ensuing things that have happened and noted it is difficult situation. He suggested withdrawing this request tonight and coming back with a proposal for an FY08 funding source.

**Councilor Destino** asked what is the number one problem with the reconciliation and where do we stand for FY06 and FY07.

**Mr. Pratt** stated the independent auditors are in and have started their work. We are working forward; we have contacted DOR and are pushing the delivery date up a couple of weeks. We have the lists on receivables and are adjusting books to the receivables list, which will not be truly acceptable by the independent auditor. We had problems with some of the mechanisms; we fixed those and are reconciling on a monthly basis right now.

**Councilor Destino** asked do you have a number where you are short in revenue or not and where do you stand on the FY06 reconciliation.

**Anna Tenaglia, CFO** stated you are doing it by account type. Many years are fine and some are significantly different and we have been chipping away in mitigating that exposure. Once we do the fix we completed this summer, the reconciliation will be the ongoing thing.

**Councilor Destino** asked how close you are to getting a free cash or negative free cash number.

**Mr. Pratt** replied we are six weeks away from getting the number. DOR is looking for us to complete our objective.

**Ms. Tenaglia** stated in order to avoid a less than favorable opinion from the independent auditor we need to work with him and we need a couple more weeks.

**Councilor Grow** asked where you think we fall; are we on the negative side and if so, how much.

**Mr. Pratt** replied it is the negative side but we are not over \$1 million in the negative.

**Councilor Grow** stated we can deal with a deficit but not a revenue deficit.

**Mr. Pratt** doesn't believe it is a revenue deficit because we have a couple of million on the receivables on the books.

**Councilor Destino** referred to the sweeping reconciliation of FY05 and asked if in closing out FY06 they are picking up any problems that surfaced in FY05.

**Ms. Tenaglia** replied you are not restating it.

**Councilor Destino** asked if they have any idea on revenue shortages in FY07 yet.

**Mr. Pratt** has the revenues done for the recap but is still working on last quarter of the cherry sheet and has to redo that particular piece of the revenue pitch. He doesn't know if there is a revenue shortage in FY07 but from what he sees right now, you won't have a revenue deficit but you won't have a free cash position either.

**Councilor Destino** asked when Hingston will issue a report.

**Mr. Pratt** stated he will have a draft by November which is the target date.

**Councilor Destino** asked how he is being paid.

**Mr. Pratt** stated he is being paid from last year's money because he hadn't started to work on prior year's receivable. Mr. Hingston has one person and himself and will have others come in as soon as he can get hold of the receivables.

**Councilor Destino** asked about the software.

**Ms. Tenaglia** stated reconciling in FY08; revenues are being reported to the General Ledger everyday and they have mapped and posted to the General Ledger correctly. We are running reports and have commitment from Unifund to make them better and we are still learning the finer details of those reports.

**Councilor Destino** asked if the whole dept is trained to enter the data.

**Ms. Tenaglia** replied everyone is able to cover their task using Unifund and as we move on we have begun a cross training program within the department.

**Mr. Pratt** stated his department is all cross trained and noted that the expenditure part of the budget software works very well.

**Councilor Destino** asked how they are corresponding with DOR.

**Mr. Pratt** replied by phone calls but can put it in writing.

**Councilor Destino** would like it in writing and requested everyone receive a copy.

**Councilor Grow** asked Mr. Magoon if he has fully looked in the existing Police Department budget to fund the raises within the existing budget.

**Mr. Magoon** doesn't think there are any opportunities within the department budget to talk about the numbers we are talking about and we did not look at a reduction in force to do that. In terms of what changed since putting this forward; most significant is the situation of the Fire Department overtime. At this point we would like to reconvene at the next B&F to look at other options.

**Officer Williams** noted the written agreement goes back to 6/6/07. The membership has been patient and he hopes they speed the process.

**Officer Quinn** stated morale at the Police Department is low and this is beyond frustration; it is really bad.

**Mr. Magoon** stated he will have something for a B&F meeting prior to 10/16.

**The matter of the Patrolmen's contract is continued to a B&F meeting to be scheduled prior to the Council meeting of 10/16.**

4. Report from City Auditor – "Duty when appropriations are exhausted."

**Councilor Grow** asked if there is a plan for the Blynman School. He also asked about the status of the installation of a sprinkler system at the American Legion Building.

**Mr. Magoon** replied no progress has been made to make improvements to be compliant.

**Councilor Grow** stated they are out of compliance as of November 1, 2007.

**Mr. Magoon** stated we will have to terminate that lease. With regards to the Blynman School in Magnolia; the School Committee has expressed an interest in the site itself as a school site.

**Mr. Pratt** stated it is 5 acres of land.

**Councilor Grow** asked about the \$36,000 in Worker's Compensation Sick Leave Buyback.

**Mr. Pratt** stated that is charged to this account and has to be backfilled from the reserve.

**It was moved and seconded to adjourn the meeting at 8:30 p.m.**

Respectfully submitted,

June Budrow  
Clerk of Committees

City Hall  
Nine Dale Avenue  
Gloucester, MA 01930



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atenaglia@gloucester-ma.gov

*Jeremy*

CITY OF GLOUCESTER  
DEPARTMENT OF TREASURER-COLLECTOR

October 3, 2007

To: Mayor Bell

From: Anna M. Tenaglia *AT*

Re: School Capital Project Request \$577,808 FY'08 (REVISION#2)

Mayor Bell,

The Finance Department has determined that the request for \$577,808 by the School Department for new capital projects may be funded using unexpended bond/note proceeds as follows:

1) By a majority vote of the City Council

Ordered: that \$ 552,011.84 is appropriated for the new capital projects set forth below; that to raise this appropriation \$552,011.84 shall be transferred in the amounts set forth below from the following unexpended proceeds of the City's bond and note issues, said sums representing excess bond or note proceeds remaining following the completion of the respective projects for which such bonds or notes were issued:

<u>Unexpended Amount</u>	<u>Loan Order</u>	<u>Date of Bonds or Notes</u>	<u>New Capital Project</u>
\$21,000	No. 05-15	September 21, 2007 (Bond Anticipation Notes)	Hot Water Lines/GHS
\$257,000	No. 04-06	September 1, 2006 (Municipal Purpose Loan of 2006 Bonds)	Modular Classrooms
\$68,684.20	No. 05-11	September 1, 2006 (Municipal Purpose Loan of 2006 Bonds)	Modular Classrooms
\$28,584	No. 03-07A	September 15, 2004 (Municipal Purpose Loan of 2004 Bonds)	Hot Water Tank/GHS
\$6103.01	No. 03-07B	September 15, 2003 (Municipal Purpose Loan of 2003 Bonds)	Hot Water Tank/GHS
\$856.30	No. 03-07D	September 15, 2003 (Municipal Purpose Loan of 2003 Bonds)	Hot Water Tank/GHS

\$1,076.33	No. 04-29	September 15, 2005 (Municipal Purpose Loan of 2005 Bonds)	Hot Water Tank/GHS
\$36,500	No. 05-11	September 1, 2006 (Municipal Purpose Loan of 2006 Bonds)	Boiler Replacement
\$30,000	No. 05-11	September 1, 2006 (Municipal Purpose Loan of 2006 Bonds)	Plum Cove Connector
\$26,700	No. 03-07D	September 15, 2003 (Municipal Purpose Loan of 2003 Bonds)	GHS Energy Management System
\$ 75,508	No. 05-13	September 15, 2003 (Municipal Purpose Loan of 2003 Bonds)	Modular Classrooms

2) The amount of \$25,315.80 may be transferred from CIP02 School Remodeling (300010) to the Modular project. This transfer does not need Council approval. *However, I do recommend that all transfers between capital funds are at a minimum requested of the Finance Department with final approval given by the Mayor's office.*

3) The amount of \$1,380.00 which is needed for the Hot Water Tank will need School Department funding as the existing balances in unexpended bonds and notes financed can not be transferred to this project.

By a majority vote of the City Council:

4) Ordered: that \$ 125,741.63 is appropriated for the new capital projects set forth below; that to raise this appropriation \$125,741.63 shall be transferred in the amounts set forth below from the following unexpended proceeds of the City's bond and note issues, said sums representing excess bond or note proceeds remaining following the completion of the respective projects for which such bonds or notes were issued:

The amount of \$48,070.20 is transferred from CIP00 GHS Additional Renovations account # 3000040, the amount of \$53,205.06 is transferred from CIP92 GHS Constructions account # 300044, the amount of \$2,342.18 is transferred from CIP05 GHS Elevator Repair (05-15), the amount of \$6,469 is transferred from CIP99 West Parish Project (4-99), the amount of \$15,655.19 is transferred from CIP05 GHS Roof Repairs (05-11) to cover the deficit in CIP00 GHS Litigation (3000045) in the amount of \$125,741.63.

Please advise if I may provide further information or clarification.

Thank you

Copy: Steve Magoon  
 Joe Pratt  
 Charlene Pina  
 Marcia McInnis

Project Description	Amount	Revised	Revision #2
Hot Water Lines/GHS Underground hot water heating loop; price includes site excavation.	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00
Modulars 1 each at W. Parish, Veterans' amd E. Gloucester @\$117,000 per unit.	\$ 351,000.00	\$ 351,000.00	\$ 426,507.50
Hot Water Tank/GHS domestic water.	\$ 34,000.00	\$ 38,000.00	\$ 38,000.00
Backflow Prevention	\$ 12,000.00	0	\$ -
Retubing of Boiler Fuller	\$ 9,000.00	0	\$ -
Boiler Replacement West Parish	\$ 30,600.00	\$ 36,500.00	\$ 36,500.00
Waste Oil Burner GHS auto shop	\$ 6,000.00	0	\$ -
Plum Cove Connector	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
GHS Energy Management System Upgrade computer and software;provide training. Current facility obsolete.	\$ 26,700.00	\$ 26,700.00	\$ 26,700.00
Total	\$ 520,300.00	\$ 503,200.00	\$ 578,707.50

City of Gloucester  
School Capital Project Status

10/4/2007

Description	Loan Order	Authorized	Borrowed less pay down	Original Borrowed Term (Years)	Balance as of June 30, 2007 per Auditing
CIP02	School Remodeling; \$31,000 authorization remains outstanding	8/14/01 \$ 326,190.00	\$ 295,190.00	18	\$ 25,315.80
CIP04	Dehumidifier Talbot Rink, pay down \$16,000	04-06 \$ 273,000.00	\$ 257,000.00	17	\$ 257,000.00
CIP03	School Modernization	03-07d \$ 50,000.00	\$ 50,000.00	5	\$ 27,556.30
CIP05	School Computer Hardware	04-29 \$ 100,000.00	\$ 100,000.00	5	\$ 1,076.33
CIP05	Upgrade Fire Alarms	05-13 \$ 105,000.00	\$ 105,000.00	3rd year of note; authorized 20 years	\$ 105,000.00
CIP05	GHS Elevator Repairs	05-15 \$ 35,000.00	\$ 35,000.00	3rd year of note; authorized 20 years	\$ 25,490.00
CIP05	School Replace Fire Doors	05-12 \$ 72,000.00	\$ 72,000.00	3rd year of note; authorized 20 years	\$ 72,000.00
CIP05	GHS Roof	05-11 \$ 1,000,000.00	\$ 993,000.00	19	\$ 162,939.39
CIP99	West Parish Project	4/27/99 \$ 400,000.00	\$ 400,000.00	20	\$ 6,469.00
CIP03	School Repairs	03-07a \$ 102,000.00	\$ 102,000.00	9	\$ 28,584.13
CIP03	Cargo Van & Curtains	03-07b \$ 37,000.00	\$ 37,000.00	5	\$ 6,103.01
Unexpended funds before reprogramming (includes paydown)					\$ 717,533.96
Total reprogrammed funds for new projects					\$ 577,327.64
Total unexpended unds ***					\$ 140,206.32
					\$ (24,466.37)
					\$ 115,739.95

- Notes:
- 1) Due to financial application issue, capital balances do not roll forward.
  - 2) School fund account number issue during crosswalk with general ledger.
  - 3) Need to review with Bond Council the reprogramming of funds to new school projects proposed; see attachment.
  - 4) Net deficit of \$24,466.37 in CIP00 GHS Renov, CIP92 GHS Construction CIP00 GHS litigation. Included in unexpended funds. \*\*\*
  - 5) Council Vote not required for \$25,315.80 \*\*
  - 6) Unable to reprogram this amount \$1380.00 from existing funds. - need to locate other funds.
  - 7)

Request	\$ 578,708.00
Council Vote	\$ (552,011.84)
No vote	\$ (25,315.80)
	<u>\$ 1,380.36</u>

City of Gloucester  
School Capital Project Status

10/4/2007

Project status per School Dept.	Reprogram to new school project	To cover deficit	Unexpended funds	Hot Water Lines/GHS	Modulars	Hot Water Tank/GHS	Backflow Prevention
completed funding not adequate; new committee formed. (abandon). Can only transfer net of paydown.	\$ 25,315.80				\$ 25,315.80		
completed	\$ 257,000.00				\$ 257,000.00	\$ 856.30	
completed	\$ 27,556.30					\$ 1,076.33	
completed	\$ 1,076.33						
completed	\$ 75,508.00		\$ 29,492.00		\$ 75,508.00		
completed	\$ 21,000.00	\$ 2,342.18	\$ 2,147.82	\$ 21,000.00			
completed	\$ 135,184.20	\$ 15,655.19	\$ 72,000.00		\$ 68,684.20		\$ -
completed	\$ -	\$ 6,469.00	\$ 12,100.00				\$ -
completed	\$ 28,584.00		\$ 0.13			\$ 28,584.00	
completed	\$ 6,103.01					\$ 6,103.01	
	\$ 577,327.64	\$ 24,466.37	\$ 115,739.95	\$ 21,000.00	\$ 426,508.00	\$ 36,619.64	\$ -
					(0)	1,380	

\*\*Council Vote not required for \$25,315.80



Tenaglia

From: Anna Tenaglia [atenaglia@ci.gloucester.ma.us]  
Sent: Wednesday, October 03, 2007 10:15 AM  
To: 'Marilyn Reid'; 'Joe Pratt'  
Cc: 'Christopher Farmer'  
Subject: RE: Identification of School Funds for Temporary Purposes

Marilyn,

As discussed today, the following projects do not need funding as these projects were funded internally. These projects are different from what we had discussed a few months back.

Backflow Prevention	\$12,000
Retubing of Boiler	\$9,000
Waste Oil Burner	\$6,000

I will revise my memorandum to the Mayor. AT

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**From:** Marilyn Reid [mailto:mreid@gloucester.k12.ma.us]  
**Sent:** Wednesday, October 03, 2007 9:19 AM  
**To:** 'Joe Pratt'; Anna Tenaglia  
**Cc:** Christopher Farmer  
**Subject:** Identification of School Funds for Temporary Purposes

Dear Joe and Anna,

The Superintendent of Schools has asked me to identify a total of \$503,200 in School Ordinary Budget accounts as a temporary funding source for new capital projects. You have agreed that rather than transfer these monies to an appropriate expenditure account, we can identify their location as follows:

\$148,004	Facilities: Electric--GHS	101000.29.368.52101.4130.40.271.00.052
\$149,119	Facilities: Electric--O'Maley	101000.29.368.52101.4130.30.272.00.052
\$206,017	Transportation: Out of District	101000.22.383.53302.6900.70.200.00.052
\$503,200		

These funds that are identified above will be used by the end of the fiscal year for their stated purposes. Since these monies are in categories that we do not encumber, they currently show as "balances" in their respective accounts.

Thanks for your help.  
Marilyn

10/3/2007

Anna Tenaglia

From: Marilyn Reid [mreid@gloucester.k12.ma.us]  
Sent: Thursday, October 04, 2007 8:55 AM  
To: Anna Tenaglia; 'Joe Pratt'  
Cc: Christopher Farmer; btarr@gloucester.K12.ma.us  
Subject: Capital Project--School Modulares

Goodmorning,

The request for **three classroom modular units** as part of the school's capital spending request has the lowest bid in at \$426,507.50. The original estimate was \$351,000. Since we are now requesting an additional \$75,508 in capital expenditures, please use the following fund account as a temporary source in order for us to go forth with the purchase process:

\$75,508    Transportation: Out-of-District    101000.220383053302.6900.70.200.00.052

Thank you for your assistance.  
Marilyn

10/4/2007

City of Gloucester  
School Capital Project Status

10/3/2007

Description	Loan Order	Authorized	Borrowed less pay down	Original Borrowed Term (Years)	Balance as of June 30, 2007 per Auditing
CIP00 School Remodeling, \$31,000 authorization remains outstanding	8/14/01	\$ 326,190.00	\$ 295,190.00	18	\$ 25,315.80
CIP04 Dehumidifier Tailor Rink; pay down \$16,000	04-06	\$ 273,000.00	\$ 257,000.00	17	\$ 257,000.00
CIP03 School Modernization	03-07d	\$ 50,000.00	\$ 50,000.00	5	\$ 27,556.30
CIP05 School Computer Hardware	04-29	\$ 100,000.00	\$ 100,000.00	5	\$ 1,076.33
CIP05 Upgrade Fire Alarms	05-13	\$ 105,000.00	\$ 105,000.00	3rd year of note; authorized 20 years	\$ 105,000.00
CIP05 GHS Elevator Repairs	05-15	\$ 35,000.00	\$ 35,000.00	3rd year of note; authorized 20 years	\$ 25,490.00
CIP05 School Replace Fire Doors	05-12	\$ 72,000.00	\$ 72,000.00	3rd year of note; authorized 20 years	\$ 72,000.00
CIP05 GHS Roof	05-11	\$ 1,000,000.00	\$ 993,000.00	19	\$ 162,939.39
CIP99 West Parish Project	4/27/99	\$ 400,000.00	\$ 400,000.00	20	\$ 6,469.00
CIP03 School Repairs	03-07a	\$ 102,000.00	\$ 102,000.00	9	\$ 28,584.13
CIP03 Cargo Van & Curtains	03-07b	\$ 37,000.00	\$ 37,000.00	5	\$ 6,103.01

Unexpended funds before reprogramming (includes paydown) \$ 717,533.96  
 Total reprogrammed funds for new projects \$ 501,819.64  
 Total unexpended funds \*\*\* \$ 215,714.32  
 (24,466.37)  
 \$ 191,247.95

- Notes:
- 1) Due to financial application issue, capital balances do not roll forward.
  - 2) School fund account number issue during crosswalk with general ledger.
  - 3) Need to review with Bond Council the reprogramming of funds to new school projects proposed; see attachment.
  - 4) Net deficit of \$24,466.37 in CIP00 GHS Renov. CIP92 GHS Construction, CIP00 GHS litigation. Included in unexpended funds. \*\*\*
  - 5) Council Vote not required for \$25,315.80 \*\*
  - 6) Unable to reprogram this amount \$1380.00 from existing funds. - need to locate other funds.
  - 7)

Request	\$ 503,200.00
Council Vote	\$ (476,503.84)
No vote	\$ (25,315.80)
	<u>\$ 1,380.36</u>

City of Gloucester  
School Capital Project Status

10/3/2007

Project status per School Dept.	Reprogram to new school project	To cover deficit	Unexpended funds	Hot Water Lines/GHS	Hot Water Lines/GHS	Hot Water Lines/GHS	Backflow Prevention
completed funding not adequate; new committee formed. (abandon). Can only transfer net of	\$ 25,315.80	\$ -	\$ -	\$ 21,000.00	\$ 25,315.80	\$ 36,300.00	\$ -
paydown.	\$ 257,000.00	\$ -	\$ -	\$ -	\$ 257,000.00	\$ 856.30	\$ -
completed	\$ 27,556.30	\$ -	\$ -	\$ -	\$ -	\$ 1,076.33	\$ -
completed	\$ 1,076.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
completed	\$ -	\$ -	\$ 105,000.00	\$ -	\$ -	\$ -	\$ -
completed	\$ 21,000.00	\$ 2,342.18	\$ 2,147.82	\$ 21,000.00	\$ -	\$ -	\$ -
completed	\$ -	\$ -	\$ 72,000.00	\$ -	\$ -	\$ -	\$ -
completed	\$ 135,184.20	\$ 15,655.19	\$ 12,100.00	\$ -	\$ 68,684.20	\$ -	\$ -
completed	\$ -	\$ 6,469.00	\$ -	\$ -	\$ -	\$ -	\$ -
completed	\$ 28,584.00	\$ -	\$ 0.13	\$ -	\$ -	\$ 28,584.00	\$ -
completed	\$ 6,103.01	\$ -	\$ -	\$ -	\$ -	\$ 6,103.01	\$ -
	\$ 501,819.64	\$ 24,466.37	\$ 191,247.95	\$ 21,000.00	\$ 351,000.00	\$ 36,619.64	\$ -
					0	1,380	

\*\*Council Vote not required for \$25,315.80

City of Gloucester  
School Capital Project Status

10/3/2007

	Relubing of Boiler	Boiler Replacement	Waste Oil Burner	Plum Cover Construction	GHS Energy Mgt. System
\$	-	\$ 36,500.00	-	\$ 30,000.00	\$ 26,700.00
\$	-	\$ 36,500.00	-	\$ 30,000.00	\$ 26,700.00
\$	-	\$ 36,500.00	-	\$ 30,000.00	\$ 26,700.00
\$	-	\$ 36,500.00	-	\$ 30,000.00	\$ 26,700.00