

ACCOUNTS COMMITTEE MEETING MINUTES

The Accounts Committee met on *Thursday, June 13, 2024 at 6:00 PM* in the *City Council Chamber, Brockton City Hall, 45 School Street*, to consider the following:

1. Enterprise Fund discussion

Troy Clarkson, Chief Financial Officer

- Revenue in the Enterprise fund is generally healthy but may not be actual to date.
- Transfers have been approved but not reflected in amounts, numbers will change.
- Revenues to date vs expenses shows continuing challenge with fee structure.
- Water budget has reductions made last June to the Desal
- Sewer cost pressures are sludge disposal, incinerator transport and Veolia

Councilor Farwell

- With respect to sewer we should refer all information ordinance committee members
- Workers Comp for Sewer. We spent additional, was someone out longer?
- Will it be corrected soon?

Patrick Hill, Commissioner of DPW

- Workers comp handled by Law Dept and outside agency
- Tough to predict WC.

Councilor Teixeira

- Other contract services 118%

Patrick Hill, Commissioner of DPW

- Initial budget \$4.2M, not accurate to the contractual obligations, more like \$6M
- Costs go up by 2% yearly based on CPI, likely \$6.2M next FY.
- Budgets have been adjusted.

Troy Clarkson, Chief Financial Officer

- Challenge in budgeting exemplifies the challenge of the current fee structure.
- Limited in revenue, need to reduce budget to meet revenue.

Councilor Lally

- Can we give a general explanation of enterprise funds? Why separate?
- If I have well water and no water bill I am not paying water dept?

Patrick Hill, Commissioner of DPW

- To develop fee structures so certain utilities are covered by that fee structure.
- Fees charged are restricted to that enterprise any not spent goes to retained earnings.
- Built to self-sustain all services by fees collected
- Would still payer sewer fees if no septic, multiple pay strictures, flat fee vs usage.

2. Review of Vendor Warrants P24-102 through P24-121

Councilor Farwell

- Van Pool Transportation- Nature of trip, how many people?
- JJB Livery, SPED trans is an area of significant additional spending \$685K
- One vendor far ahead in reimbursement amount, why?
- SPED will be discussed more at the city council meeting

Irene Giannopoulos- Acting City Auditor

- Rate/days/number of students explained
- JJB is grant funded, several March invoices for SPED students. OOD Trans costs.

Councilor Lally

- Could the grant money be used more efficiently?

Councilor Griffin

- Westgate Lanes

Irene Giannopoulos- Acting City Auditor

- Family event for West Middle School, grant funded.

Councilor Lally

- \$1,600 for snow removal in May?
- Murphy, Hesse, Toomey, Lehane, YTD amount. Checking in.

Irene Giannopoulos- Acting City Auditor

- Plowing for DPW Highway, late to invoice but within FY
- Out of general fund, legal fees for Jan '24.

Councilor Teixeira

- Atlantic Golf and Turf
- RJD Transportation- 1 student for 21 days?
- Mamava, Other contract services, YTD \$48K
- One-time vendor YTD \$9K

Irene Giannopoulos- Acting City Auditor

- Recreation dept, enterprise funds- servicing field.
- Transportation costs out of school general fund for March. Should be listed on bill.
- Library dept, Grant revenue for lactation pods for employees that require them.

Councilor Farwell

- If this is SPED trans within the city I am not sure why we have outside vendors.
- One-time vendor is abatement on taxes, only assessor is allowed to know per Law.
- Medicare reimbursement. \$131.02 for multiple people,
- If this is retirees there are others in the city that do not get this benefit.

Councilor Minichiello

- Retiree reimbursement?

Councilor Griffin

- Old Colony Y- Other contract services

Irene Giannopoulos- Acting City Auditor

- Will have to get back to you about Medicare.
- Grant funded services for The Adult Learning Center/preschool child care services.

Councilor Lally

- Brockton Public Schools - How/Why are they paying themselves?
- T-Mobile over \$200K, some say telephone others communication services.
- Verizon \$367K

Irene Giannopoulos- Acting City Auditor

- Grant funds for field trip from Brockton High, paying ourselves back.
- Auditor pays Verizon for landlines
- T-Mobile is DPW for the internet. Will inquire with DPW & ITC.

Councilor Minichiello

- Maverick Group Inc, 'other contract services' YTD \$95K- City repairs?
- TimPat Transportation YTD \$96K. Any detail to/from?
- VCA Animal Hospital. What is Vet services for?
- Equipment rental. What are we renting for \$12K, Police could be communications.
- Tristan Medical

Councilor Farwell

- Stamped signature. Is this typical practice? Can't expect signature on every PO but should be initialed by submitter. Would defer to auditor if acceptable.
- Half Billion Dollar business.

Irene Giannopoulos- Acting City Auditor

- Public Property general fund- Scanning services. Likely due to construction/moving.
- Schools general fund, OOD SPED.
- Have advised Dr Cobbs should be the one stamping.
- Vet services for stray cats through Animal Control, General fund
- Police Dept Communication
- Police Dept Physicals

3. Questions/Comments?

Councilor Lally

- A few people with same last names clumped together. I know procedure will be changing. Just want to acknowledge noting.
- If we have an Amazon acct best practices would be controlled by auditor.

Councilor Farwell

- Previously school committee had to request legal council approval through superintendent. Could we have any invoices and back up at future meeting in advance?
- Hope to communicate with Law Dept regarding open meeting law and public records requests. Are we utilizing resources well?
- Who in the city has a credit card? Does Amazon trust just a PO? \$536K
- Headline recently, community paid a scam.

Irene Giannopoulos- Acting City Auditor

- Five departments on city side have access to a card, no one at school to my knowledge. Finance, Mayor, HR, Law and Police.
- Personal credit cards should never be used. If a vendor doesn't take a PO find another vendor.
- If there is a charge needed quickly they must reach out to the Auditor's office.
- In order to provide services, the best way is the legal way.
- Trying to instill business practices, knowing what is appropriate.
- Controls need to be in place and honored with paying/reimbursing.

Councilor Teixeira

- Amazon can ship anywhere. We do not have controls. We want accountability.