

DEPARTMENT OF CITY CLERK

CITY HALL

JUNE 23, 1980

**CITY OF PROVIDENCE, RHODE ISLAND
PUBLIC HEARING
BEFORE THE COMMITTEE ON FINANCE**

Notice is hereby given that a PUBLIC HEARING is scheduled to be held for MONDAY, JUNE 23, 1980 at 7:00 o'clock P.M. (E.D.T.) in the Chamber of the City Council, City Hall, Providence, Rhode Island.

The meeting will be concerned with the following Ordinances presented to the City Council:

An Ordinance Making an Appropriation of One Hundred Thirty-Nine Million, Three Hundred Sixty-Five Thousand, Seven Hundred Seventy-Five Dollars and Twenty-Three Cents (\$139,365,775.23) for the Support of the City Government for the Fiscal Year Ending June 30, 1981.

An Ordinance Establishing the Classes of Positions, the Maximum Number of Employees and the Number of Employees in Certain Classes in the City Departments and Repealing Ordinance Chapter 1979-32, Approved June 22, 1979, and All Amendments Thereto.

An Ordinance Establishing a Compensation Plan for the City of Providence and Repealing Chapter 1979-31, Approved June 22, 1979, and All Amendments Thereto.

An Ordinance Providing for the Assessment and Collection of 1980 Taxes in a Sum Not Less than Seventy-Five Million Eight Hundred Thousand Dollars (\$75,800,000.00) and Not More than Seventy-Seven Million, Four Hundred Thousand Dollars (\$77,400,000.00), being Based on One Hundred Percent (100%) of the 1980-1981 Fiscal Year Tax Collection, as Amended.

All persons interested in the above are respectfully requested to be present at that time and place to be heard thereon.

PER ORDER OF COMMITTEE ON FINANCE
COUNCILWOMAN Carolyn F. Brassil
Chairwoman
COUNCILMAN Philip F. Addison, Jr.
Vice-Chairman
COUNCILMAN: Robert F. Lynch
COUNCILMAN: Nicholas W. Easton
COUNCILMAN: David G. Dillon
COUNCILMAN: Joseph R. Paolino, Jr.
COUNCILMAN: Malcolm Farmer, III

ROSE S. MENDONCA,
City Clerk

The Committee on Finance meets this evening at 7:00 o'clock P.M., at which time a Public Hearing is held relative to the Proposed Budget, in accordance with the above Ad.

PRESENT: Chairwoman Brassil and Councilmen Easton, Lynch and Paolino. Subsequently, Councilmen Dillon and Addison join the Committee.

Also present are City Solicitor Glantz, Deputy City Solicitor Rotondi, Acting Finance Director Bernardo, City Assessor Littler and City Collector Tarro. (Rose M. Mendonca, Clerk.)

Councilwoman Brassil explains the procedure of the Public Hearing and requests persons interested in speaking to the Committee to come forward and sign their names and addresses.

Larry Lonardo, 30 DePinedo Street, is the only person signing in to speak.

He states he is representing the R. I. Council for Senior Citizens of Silver Lake in Providence. He is concerned with the protection of the elderly.

They are all opposed to any increase and revaluation of real estate in Providence. This will effect the elderly more than anyone else and they are very hard pressed. They cannot take an increase. If something must be done, he suggests freezing the tax

JUNE 23, 1980

rate for the elderly.

Councilwoman Brassil requests the Clerk swear in Finance Director Bernardo, which the Clerk does.

Chairwoman Brassil questions Page 1 of the Budget in which \$613,200 is donations, last year was \$25,650.00.

Finance Director Bernardo states \$600,000 of that figure is money anticipated for Valley View in lieu of taxes, which was not negotiated by him. He states on Page 5, under Donations, there are several accounts, one is in lieu of taxes, tax exempt property.

Chairwoman Brassil questions as to whether there is a deal with HUD on the payment of back taxes.

Finance Director Bernardo states it was negotiated with the Solicitor and HUD on the Valley View.

Councilman Easton questions as to when a budget is made, on the receipt side, is that amount received from the various departments.

Finance Director Bernardo states most departments put it in writing, if not he gets the answer himself.

Councilman Easton states \$605,000 is expected to be received, based on negotiations?

Finance Director Bernardo responds, yes.

Chairwoman Brassil questions Page 2, Item 12 and Finance Director Bernardo states that is prepared by the City Controller, monies that will be paid in the fiscal year and he does not know

JUNE 23, 1980

why it has dropped from \$7,818,248.02 to \$7,497,335.77.

Questioned by Chairwoman Brassil relative to Page 6, Interest General Fund Investments, Finance Director Bernardo states the \$1,750,000 figure is realistic.

Questioned by Councilman Easton as to who gives the interest on investments, Mr. Bernardo states he does that, based on revenues taken in by the City of Providence.

Councilman Lynch questions more money on interest investments than in previous years?

Mr. Bernardo states he is of the opinion it will be higher as the budget is higher, anticipated revenue. It is an estimate based on the revenue taken in now.

Councilwoman Brassil questions on Page 9, Water Department charges due the City, \$1,250,000.

Mr. Bernardo states those figures are the calculations based on a study made by Laventhol & Horwath on services the City of Providence is due by the Water Supply Board, the cost incurred by the City, taxes, etc.

Questioned as to why it was never done before, Mr. Bernardo states this study was done in this past fiscal year.

Chairwoman Brassil questions as to whether any of the Water Supply Board money other than rent and services being funneled into the General Fund.

Mr. Bernardo states all collections are taken into one account. The water fund is being worked into a separate entry. The money from the Water Fund is coming into the General Fund right now. This is based on what is expected in the coming year, water increases. It is mixed with the General Fund now

JUNE 23, 1980

because it is not appropriated.

Chairwoman Brassil sites Section 6.27 of the Charter and reads it to the members.

"Sec. 6.27. Payments into general fund; application of other revenue.

Except for such revenue as is by law now devoted to pension, beneficial or retirement funds, sinking funds, public school pension or retirement funds, and funds held in trust or for other specific purposes, all revenue of the City shall be paid into and credited to the general fund; provided, however, that all revenue from the water supply system shall be applied only to the operation and maintenance of said system and for the payment of interest on and the retirement of bonds or for other purposes of said system; and provided further, that all payments made by the State or Federal Governments to the City of Providence for the support of public schools, all poll taxes collected and the balance of all dog license fees, together with tuition fees earned by the School Department and all miscellaneous receipts of the School Department now available to that department for expenditure in accordance with the provisions of law shall be paid over and credited to the school fund by the City Treasurer, in accordance with the provisions of law. (P.L. 1945, c. 1665, § 27)."

Mr. Bernardo states that is being followed at this point. He is of the opinion they are operating on a deficit and being carried now.

Questioned by Chairwoman Brassil as to whether the water bills are being held up, City Collector Tarro states the June billing has been sent out with no increase. September is the next billing date.

Councilman Easton questions as to whether the figures were received from the Water Supply Board and Mr. Bernardo states yes.

Questioned as to whether they certified the monies that will be available, Mr. Bernardo states yes, they came to City Hall with Judge McGain, their fiscal people and the Chief Engineer.

At this time the Clerk is requested to swear in City

JUNE 23, 1980

Solitor Glantz.

Chairwoman Brassil: Is there a Class Action Suit with the Water Supply Board?

City Solicitor Glantz: Not to my knowledge. Unless a person lives in Providence, he is now affected by the increase. The June billing only affects about 4,000 retail customers. They are waiting for the next general billing which is in September and that will affect all retail customers.

Chairwoman Brassil: What is the status of that increase with the Water Supply Board?

City Solicitor Glantz: They are having a hearing. The briefs have been filed by the State with the Public Utilities Commission. It will ultimately wind up in Supreme Court. My opinion is that the PUC will lose its case.

Chairwoman Brassil: If they don't, we have projected this increase in the budget. How can we, without guarantee.

City Solicitor Glantz: A budget is an estimate. I cannot guarantee that the recession will be so great that every person will be able to pay their taxes. Three years ago we were put in a position with the PUC and we won the case. At that time it was determined this money should be owed to the City of Providence.

Councilman Easton: You allude to a suit by the PUC.

City Solicitor Glantz: A rate increase was sought in 1976, a 100% increase. Decision was by the PUC to give them

JUNE 23, 1980

a 32% increase. We appealed to the Supreme Court and won the case. Judge McGain is very knowledgeable in water law and feels we have a legitimate case.

Councilman Easton: At this point in time, do you have the authority to bill the customers?

City Solicitor Glantz: We could bill them at the new rate but we have an agreement with PUC that we won't, but we were not going to do it anyway. We were not going to bill until the general bills go out. You can, unless there is an order that you cannot bill them. If so, they would go to Supreme Court to get a ruling on that order. (He explains the procedure of a rate increase).

Councilman Easton: PUC has no authority over the Water Supply Board because they are an autonomous body?

City Solicitor Glantz: PUC has no jurisdiction with regard to reviewing those rates at this time, that is the arrangement. We were ordered to appear by Mr. Burke.

(He refers back to 1973, going to Legislature and raising the retail rate on water. The result was that action by the then Mayor Doorley, the Legislation passed an Act against the PUC jurisdiction. That Act was found unconstitutional this May. The increase they are trying to collect now is based on the 1976 figure.

Councilman Dillon joins the Committee as this time.

Councilman Paolino: Assume the PUC writes a decision against the City on the rate increases, what then?

City Solicitor Glantz: We will appeal to Supreme Court. We will seek a stay and go into a conference which lasts about

JUNE 23, 1980

five or six days and we will get an opinion as to whether it will be totally heard.

Councilman Paolino: What will happen to the budget if the Supreme Court decided against the City?

City Solicitor Glantz: If it would appear that there would not be a decision during the fiscal year, then adjustments will have to be made to the budget, cutting back in other areas.

Councilman Paolino: Are there any monies to supplement that 1.2 Million Dollars.

City Solicitor Glantz: I don't know, but that can happen if tax revenues fall short.

Councilman Paolino: Would you say there would be a problem with that budget, if so?

City Solicitor Glantz: I don't know. Every item in that budget is a best estimate. We would have to take that money out of someplace else just like for the School Department this year, 1.2 Million Dollars. It will be billed into the deficit, the general fund deficit. We may have to come in and increase taxes at some point, I don't know. You may have to do that if the School Department spends \$53,000,000.00.

Councilman Lynch: As to the rate increase for the Water Supply Board, is it the intent of the City to pursue recovery of those monies on a retroactive basis.

City Solicitor Glantz: Not the individual use, no.

Councilman Lynch: Is it the intent to implement the increase this coming year.

JUNE 23, 1980

City Solicitor Glantz: Services performed by the City is the only thing, computer services, etc. A study has been done by Laventhol & Horwath and Camp, Dressler & McGee. The rate increase is on future use. Retroactive are the services supplied by the Water Supply Board, we will recover that.

Councilman Lynch: It seems to me that some of the revenues, anticipated, which you state is an estimate should be expected to be reasonable.

City Solicitor Glantz: I don't find it unreasonable.

Councilman Lynch: When you talk about surplus property, where it is questionable as to whether these properties will be sold, or the receipt of the money from the sale of property that will come to the City during the fiscal year, acting on a reasonable and sound fiscal basis, don't you feel the citizens of the City of Providence have a big stake in this and when you deal with people in the area of figures and sale of property and increases and where you are not sure of these monies, shouldn't it be used as a windfall and used to reduce the indebtedness?

City Solicitor Glantz: That may be true if you treated them as a windfall and treated it to reduce the deficit, then you face the obligation to raise the taxes to do that. If you are saying the position of the administration is irresponsible, I suggest that you make it a windfall and raise the taxes.

The budget was submitted. We all agree it is estimates. I feel it is reasonable, you do not. I don't have to accept your position either. I am saying it is reasonable.

Councilman Addison joins the Committee at this time.

JUNE 23, 1980

Chairwoman Brassil: What guarantee do you have for the more than five million on surplus property?

City Solicitor Glantz: Just as taxes, no guarantee, it is estimated.

Chairwoman Brassil speaks of her letter from HUD wherein they do not guarantee the money this fiscal year.

City Solicitor Glantz: They stated they will not guarantee in this fiscal year, theirs ends September 30. Even after receipt of that letter, I have been in contact with HUD. I see no reason why this project will not be sold. The Resolution referred to Committee, requesting sale to private investors just expands the option of sale.

Councilman Paolino: Who was involved with the budget?

Finance Director Bernardo: Department heads and myself.

Councilman Paolino: If the money comes in from the Water and from the sale of Valley View there is nothing to replace that next year, that is a one time receivable, is that correct?

Finance Director Bernardo: Yes.

Councilman Paolino: That money is coming into the General budget, what will take its place next year.

Finance Director Bernardo: Another source of revenue. State aid, additional revenue and higher taxes.

Councilman Paolino: How much is appropriated for the deficit?

JUNE 23, 1980

Finance Director Bernardo: 1.2 Million Dollars.

Councilman Paolino: I would think 5.2 Million Dollars and a one time receivable such as sale of property should be put toward the deficit. Do you feel it best to put that money toward the deficit and try to get it out of the way?

Finance Director Bernardo: That can be answered yes or no. In talking with the Tax Collector and looking at revenues of the past month or two, I don't know if it is feasible to throw two or three dollars on the people right now.

Councilman Paolino: I don't believe any of us want a tax increase.

Finance Director Bernardo: It will add additional burden to the people, the people are feeling the pinch from the economy.

Councilman Paolino: Not one person here wants to see a tax increase. Are you suggesting that is a possibility we would have to do that?

Finance Director Bernardo: I am just saying which would be the best way of going based on what I see.

Councilman Paolino: It seems as though you are making sure we do not have a tax increase this year, when it seems inevitable you will next year.

City Solicitor Glantz: At some point in time obviously there has to be a tax increase. The costs go up and this is a business, a municipal corporation. The only place to get the money other than water is the Port.

JUNE 23, 1980

To say none of us wants a tax increase is not the way to put it. To pay off the deficit with economy being so bad, I would rather pay it at the end of the inflated dollar.

Valley View is discussed once again.

City Solicitor Glantz: After discussion with HUD and others I had looked at the property, bids were received and are on file in the City Clerk's Department which leads me to believe that in viewing and taking an estimate, it will fall within 3.5 Million Dollars plus the taxes that are owed.

Councilman Easton: What does HUD base their figures on?

City Solicitor Glantz: Fair market value. (He explains the procedure six years ago when the complex was offered for sale).

Questioned by Chairwoman Brassil as to \$700,000 for surplus property, City Solicitor Glantz states surplus property includes various pieces of equipment, several schools to be sold and excess land at Camp Cronin. There is a booklet being prepared which indicates prime surplus property in the City.

Chairwoman Brassil requests City Solicitor Glantz submit a list of surplus property.

Reviewing the lease at Camp Cronin, City Solicitor Glantz states if the City Property Committee recommends it be sold, that would eliminate any previous Ordinance or Resolution.

Councilman Easton reads Section 6.20 of the Charter of the City and questions whether it is legal for the City to sell Camp Cronin at this point and time.

JUNE 23, 1980

City Solicitor Glantz states no, as it is before the Committee on City Property. (He is requested to render an opinion).

Chairwoman Brassil: On page 16 of the Budget, why has Recreation Department increased from \$185,000 to over \$300,000?

Finance Director Bernardo: The increase is from the \$226,193 which does not show the raises passed this year, plus one additional Clerk asked for and appropriated in the Department.

Having been requested to render an opinion on Section 6.20 of the Charter, City Solicitor Glantz is ready to give his opinion at this time and states: This does not apply to the sale of surplus property. Laws in existence mean the right and power of Government. If we interpret this Section Councilman Easton's way, the four Ordinances are not in existence at this time. That is not the intent of the Section. A more detailed opinion will be prepared and presented tomorrow afternoon.

Councilman Lynch: I would like to clarify something I heard before. Councilman Paolino agrees with my position concerning the monies derived from the surplus of property and what will be done next year. My point is, what you will do this year if it doesn't come in, the 5.2 Million Dollars. I question the validity of the justification and of the reasons being put in the budget. Should we be fortunate enough to derive these amounts of money on the sale of these properties, it should be used to do away with the deficit we are faced with at the present time. The point is we don't have this money at hand. The expenses should be from monies you can reasonably expect to derive from receipts in the coming year.

JUNE 23, 1980

If we do get this windfall, then the money should be treated as a windfall.

City Solicitor Glantz: I respect your opinion.

Councilman Dillon: Recreational - Seasonal, have they hired them yet?

Finance Director Bernardo: Summer help and part-timers.

Councilman Dillon: \$412,340 for this coming year is budgeted?

Finance Director Bernardo: Yes.

Councilman Dillon: Are they going to cut back? This fiscal year they spent \$741,000.

Finance Director Bernardo: Mr. Santiano should defend his requests. He requested a lot more. He has overspent his budget.

Councilman Dillon: Why isn't it indicated on the monthly statements?

Finance Director Bernardo: It is not irregular. It comes this way from data processing.

Councilman Lynch: What is the point of coming up with a budget when Recreational-Seasonal's appropriation is set at \$356,450 and the Director of the Department is allowed to expend \$741,000, which is more than double. What do you tell these people if they exceed their budget?

Finance Director Bernardo: I cannot answer for Mr. Santiano.

JUNE 23, 1980

Councilman Lynch: Who tells him he overspent?

Finance Director Bernardo: He has been told this. He has programs that he wants to implement.

Councilman Lynch: Everyone does, but the taxpayers have to worry about this. Given today's economy, they are forced not to do things for their kids and the City has to pull in their belts occasionally.

Finance Director Bernardo: There is control. Not in that particular department. That is seasonal help implemented by the Recreation Department.

Discussion ensues relative to Camp Cronin, which at one time, when given to the City in 1948 or 1950 was designed for children, now is only for the elderly.

Councilwoman Brassil: How much of that \$6,000,000 due the retirement fund is paid in?

Finance Director Bernardo: About 1½ Million Dollars out of the General Fund. The School Department has to make payments.

Councilwoman Brassil : We budgeted Six Million Dollars and you paid only One and One Half Million.

Finance Director Bernardo: Yes.

Councilwoman Brassil: Where is the rest of the money?

Finance Director Bernardo: It will have to be paid over. There is an intention to pay it over before June 30. I don't know about the cash flow.

JUNE 23, 1980

Chairwoman Brassil: Do you have it today?

Finance Director Bernardo: Possibly not. I am waiting for money from the State GPA.

Chairwoman Brassil: Is it your intention as Finance Director to see that it is paid over by June 30.

Finance Director Bernardo: Yes.

Chairwoman Brassil: With the debts outstanding, cash on hand, accounts receivable, will it be paid over by June 30, the 4½ Million Dollars.

Finance Director Bernardo: It could be.

Chairwoman Brassil: Do you think it will be?

Finance Director Bernardo: It doesn't have to take place by June 30, our books are held up.

Chairwoman Brassil: Do you guarantee this Committee that by the end of July, the 6½ Million Dollars will be paid over to retirement?

Finance Director Bernardo: Yes.

Chairwoman Brassil: What are the outstanding bills that should be paid this fiscal year?

Finance Director Bernardo: You pension account and vendor bills.

Chairwoman Brassil: Do you have any estimate as to the amount of bills being paid?

JUNE 23, 1980

Finance Director Bernardo: I have no idea. I would need an accounting from each Department.

City Solicitor Glantz: The deficit is your unpaid bills and the Six Million Dollars will show up as not being paid.

Chairwoman Brassil: Has any been paid for contracts signed with the Board of Contract and Supply?

Finance Director Bernardo: There are contracts outstanding, awaiting process.

Chairwoman Brassil: What should be paid over?

City Solicitor Glantz: All contracts or percentages of contracts are completed or will be paid by the end of the fiscal year.

Councilman Easton reads 6.27 of the Charter to the members.

"Sec. 6.27. Payments into general fund; application of other revenue.

Except for such revenue as is by law now devoted to pension, beneficial or retirement funds, sinking funds, public school pension or retirement funds, and funds held in trust or for other specific purposes, all revenue of the City shall be paid into and credited to the general fund; provided, however, that all revenue from the water supply system shall be applied only to the operation and maintenance of said system and for the payment of interest on and the retirement of bonds or for other purposes of said system; and provided further, that all payments made by the State or Federal Governments to the City of Providence for the support of public schools, all poll taxes collected and the balance of all dog license fees, together with tuition fees earned by the School Department and all miscellaneous receipts of the School Department now available to that department for expenditure in accordance with the provisions of law shall be paid over and credited to the school fund by the City Treasurer, in accordance with the provisions of law. (P.L. 1945, c. 1665, § 27)."

Does that mean if you anticipate receipts from the Water Department of 4.9 Million Dollars and you only need to budget

JUNE 23, 1980

1.9 Million, the excess is owed to the Water Department?

Finance Director Bernardo: I believe so.

Councilman Easton questions Finance Director Bernardo at length relative to that Section.

Finance Director Bernardo: I feel with everything being implemented and put into place, the sale of property, water rates and bills sent out, it will be okay.

When the books are closed one year from now, you will have an audit.

Councilman Easton: In your official representation, have you complied with Section 6.27?

City Solicitor Glantz: In my opinion after meeting with the Consultants and the experts, my answer is, yes. It may have been budgeted improperly on the sheets. I will go over it with Mr. Bernardo. My opinion is that it can go into the General Fund. Mr. Bernardo may not have line itemed it accurately, I have not seen it, I will go over it with him.

The Clerk is requested to swear in City Collector Tarro.

Chairwoman Brassil requests he make a presentation on the tax levy and he submits a communication.

Chairwoman Brassil requests he read the communication dated June 23, 1980.

JUNE 23, 1980

RONALD L. TARRO
CITY COLLECTOR
JOHN J. O'ROURKE
ASST. CITY COLLECTOR



VINCENT A. CIANCI, JR.
MAYOR

THE CITY COLLECTOR
CITY HALL, PROVIDENCE, RHODE ISLAND 02903

June 23, 1980

Carolyn F. Brassil, Chairwoman
Finance Committee
City Hall

Dear Carolyn:

Even though I realize you are cognizant of the problems that will occur with the delay in the passage of the City's budget and levy ordinances, I would like to take this opportunity to point out a few facts to you and the Finance Committee.

Firstly, the taxpayers of the City are suffering, as you are aware, along with the country because of the serious economic problems that exist today. Our taxpayers budget themselves very closely in anticipation of a July 1st billing. We have found that when the initial billing is delayed for whatever reason, the taxpayers have trouble meeting that first payment as they have used these earmarked funds for other purposes. Further, if the tax bills are sent out in late July or early August, the second quarter payment becomes due October 1st as usual, and again, the taxpayers find themselves short of cash, from having just made the first installment. They find it very difficult to understand why the bills come out so close together, rather than once every three months as usual.

Secondly, and of course secondary in nature, is the difficulties that a delay in billing will cause ISI and my office as well.

ISI must put aside long periods of computer time for our exclusive use when the tax bills and tax lists are run. Bob Andretta, Senior Systems Analyst of ISI outlines this process in the enclosed letter.

Additionally my office experiences a staffing problem. Because the month of July is traditionally the first quarter collection period, no one is permitted a vacation during that period. Vacations begin in August to allow us to better serve the public.

It becomes rather impossible to request individuals that have put deposits on vacations, whatever, to make changes in their schedules at the last minute, so we are left terribly shorthanded when a billing period goes into August.

I would like to point out that a special assessment could be levied on the taxpayers of the City if, after a levy ordinance was passed, and the

RONALD L. TARRO
CITY COLLECTOR
JOHN J. O'ROURKE
ASST. CITY COLLECTOR



VINCENT A. CIANCI, JR.
MAYOR

THE CITY COLLECTOR
CITY HALL, PROVIDENCE, RHODE ISLAND 02903

-2-

bills sent out, it was the feeling of your Committee and the City Council that the original levy would not provide enough revenue to operate the City for the 1980-1981 fiscal year. This special assessment/levy is provided for in the City's Charter.

It seems to me that this type of action would be a better avenue to pursue than delaying the tax billing beyond the normal July 1st and cause the taxpayers an unnecessary burden in producing unanticipated funds.

If a supplemental assessment were levied, it could be apportioned over the remaining three quarters, without any additional cost to the City, or an loss in revenue from the loss of uncollected, undeposited funds.

Your consideration in passing a tax levy ordinance as early as possible will be sincerely appreciated.

Respectfully submitted,

Ronald L. Tarro
City Collector

RLT/dl

JUNE 23, 1980

On motion of Councilman Easton, seconded by Councilman Paolino, it is voted to transmit the Ordinance pertaining to the tax levy to the City Council with recommendation of Adoption.

Councilman Addison: Do you feel this is a fiscally sound and highly responsible budget?

City Solicitor Glantz: As an alternative to raising taxes, I do, I am satisfied.

On motion of Councilman Lynch, seconded by Councilman Addison, it is voted to recess until the call of the Chair at 9:50 o'clock P.M.

Copied *Jld*

Compared *[Signature]*

Rose M. Mendoza
Clerk