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Audit Report

**CIS BILLING OF THE
ANTI-LITTER SERVICE FEE**

January 2004

**Office of the City Auditor
Austin, Texas**

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TO: Mayor and Council Members

FROM: Stephen L. Morgan, City Auditor

DATE: January 27, 2004

SUBJECT: CIS Billing of the Anti-Litter Service Fee Audit Report

I am pleased to present our report on the CIS Billing of the Anti-Litter Service Fee. This audit is one of a series of audits conducted by the Office of the City Auditor in calendar year 2003 designed to review the optimization of revenue. This particular audit was a part of OCA's approved CY 2003 service plan that assessed the completeness and timeliness of the billing for anti-litter service (ALS) via the City's billing system of record, the Customer Information System.

We found that billing for the City's ALS for eligible accounts connected from October 1999 through September 2003 was neither complete nor timely for some accounts, resulting in an estimated \$211,000 in unbilled fees. Contributing to the billing issues was the fact that the conversion from the previous Land Information System (LIS) to the current Customer Information System (CIS) dictated significant process changes in the billing of the ALS that were not made timely by responsible City departments. Most importantly, unlike the LIS, CIS does not have the capability to automatically identify and bill the eligible accounts. Instead, responsible departments were left to develop much more manual and reactive methods to identify new customers, which continue to be improved and systematized.

To address these billing issues we issued two recommendations focused on increasing communication between responsible personnel in Austin Energy (AE) and Solid Waste Services (SWS) in order to develop a more proactive and systematic approach to billing. Management of SWS and AE have concurred with both recommendations. We appreciate the cooperation and assistance that we received from the SWS and AE staff throughout this audit.

Stephen L. Morgan, CIA, CGAP, CFE, CGFM
City Auditor

CIS BILLING OF THE ANTI-LITTER SERVICE FEE COUNCIL SUMMARY

This audit is one of a series of audits conducted by the Office of the City Auditor (OCA) in calendar year (CY) 2003 designed to review the optimization of revenue. This particular audit was a part of OCA's approved CY 2003 service plan that assessed the completeness and timeliness of the billing of the anti-litter service (ALS) fee via the City's billing system of record, the Customer Information System (CIS).

We found that billing for the ALS for eligible accounts connected from October 1999 through September 2003 was neither complete nor timely for some accounts. Our analysis indicates that estimated unbilled fees resulting from not billing or late initiation of billing for some eligible accounts for the ALS fee is over \$211,000. We did not include in our analysis estimates of the amount of unbilled revenue resulting from currently inactive accounts. Inactive accounts include those that were connected during the period, but were also disconnected or closed during the period. For this reason, the amount of total unbilled revenue is likely understated.

Contributing to the non-billing and late billing of customer accounts for the ALS is the fact that a billing system conversion to the CIS in October 1999 dictated significant process changes in the billing of the fee, which were not made in a timely manner by responsible City departments. Delays in making necessary process changes, including the development of more manual account identification and billing initiation procedures, has led to problems identifying and initiating billing for some ALS customers. In August 2002, personnel of the Solid Waste Services Department (SWS), who are responsible for administering the antilitter service fee, implemented improved procedures to identify and bill ALS customers. Since that time, data indicates that billing timeliness for the ALS fee has improved.

Though process changes have improved ALS billing, continued communication is needed between Austin Energy (AE) and SWS to ensure billing improvements continue. Specifically, increased sharing of technical and administrative expertise is warranted. Also, the data housed within the CIS, particularly the information related to account jurisdictions, needs improvement.

We have included two recommendations directed to SWS and AE intended to accomplish the following:

- Improve the ability of SWS and AE personnel to systematically identify and initiate timely billing for residential and commercial utility customers eligible for the City's anti-litter service and the corresponding fee; and
- Address the resolution of any unbilled ALS fees for both active and inactive accounts by working with City management to implement a plan in line with requirements set forth in the City Code.



ACTION SUMMARY
CIS BILLING OF THE
ANTI-LITTER SERVICE FEE

Recommendation Text	Management Concurrence	Proposed Implementation Date
01. In order to ensure complete and timely billing of the antilitter service fee, the Director of Solid Waste Services along with the General Manager of Austin Energy should appoint personnel to sit on an interdepartmental work group tasked to accomplish the following: <ul style="list-style-type: none">a. Develop reliable and useful data queries to help identify potential ALS customers that are not being billed;b. Identify and address barriers to the accurate and timely billing of customers for the ALS with the current procedures; andc. Explore possible future process changes including enhancements to data housed within CIS that would make the billing of ALS more efficient.	Yes	Ongoing
02. The Director of SWS should prepare a proposal for the City Manager regarding the resolution, in accordance with the City Code, of unbilled fees for both active and inactive utility accounts.	Yes	April 16, 2004

TABLE OF CONTENTS

BACKGROUND	1
OBJECTIVES, SCOPE, AND METHODOLOGY.....	2
AUDIT FINDINGS	3
Non-billing and late billing for the anti-litter service fee (ALS) since October 1999 resulted in an estimated \$211,000 in unbilled revenue.	4
The conversion from LIS to CIS dictated significant process changes in the billing of the ALS that were not made timely by responsible City departments.	5
Unlike the LIS, CIS does not have the capability to automatically identify and bill the accounts eligible for the ALS, leading to non-billing and late billing of some eligible accounts.....	6
Prior to August 2002, methods used by SWS to identify accounts for ALS billing were limited primarily to manual reviews of annexation address lists and customer calls to set up garbage service.....	6
In August 2002, SWS adopted new procedures that led to the identification of over 20,000 eligible accounts that were not billing for the ALS fee.	6
While the adoption of new procedures has improved the billing difficulties, further process changes are needed by SWS and AE to ensure the complete and timely billing of the ALS.	7
AE and SWS staff have met and identified shortcomings in intradepartmental communication, data, and processes used for billing the ALS fee, but process improvement solutions have not yet been fully implemented.	8
RECOMMENDATIONS.....	9
Exhibits	
Exhibit 1: Late Estimated Unbilled ALS Fees for Active Accounts Connected FY 2000 - FY 2003.....	4
Exhibit 2: ALS Late Billed Accounts by Months Late.....	5
Exhibit 3: Percent of Accounts Billed Late for ALS by Year, FY 1999-FY 2003.....	7

BACKGROUND

The City’s anti-litter service includes activities performed by the SWS department for services other than garbage and recycling collection. According to Chapter 12-3-45 of the City Code, the anti-litter service (ALS) includes litter abatement, street cleaning, and household hazardous waste disposal. The City Code establishes both a residential and a commercial flat monthly fee for the anti-litter service that applies to each residence or premise within the City limits “...where utility service is active, whether the premise is occupied or vacant.”

The ALS is a “non-metered service” administered by SWS and billed for via the utility billing system of record, the Customer Information System (CIS), which is managed by Austin Energy. Non-metered services are those services provided and charged for by the City for which usage is not measured by a meter as is the case with water or electricity services. Instead the non-metered services are billed for based on a pre-determined monthly fee or usage formula.

The AE Customer Account Services and Business Technology Integration work groups are responsible for managing the CIS, including the disbursement of customer utility bills. However, responsibility for ensuring that each account is billed appropriately for services other than electricity is decentralized across several City departments. The administration of City’s anti-litter services and associated service fees is the responsibility of the financial staff of the Solid Waste Services department (SWS).

On October 6, 1999, the City converted from the former utility billing system, the Land Information System (LIS) to the CIS. The LIS was a land information system developed internally by the City that incorporated a billing system and geographic information, as well as other components. The CIS is primarily a billing management system, owned by an application support provider, ORCOM Solutions, and supported internally by Austin Energy (AE) information technology professionals.

OBJECTIVES, SCOPE, & METHODOLOGY

Objectives

The objectives of the audit were to answer the following questions:

- Are customers being billed for the anti-litter service fee (ALS) according to City ordinances and service plans?
- Was CIS billing for the ALS activated on a timely basis per City ordinances or annexation service plans?

Scope

Active residential and commercial utility accounts initiated between October 6, 1999 and September 30, 2003 for service addresses that are within the City's full purpose jurisdiction.

Originally, the objectives and scope of this audit focused on utility accounts for customers located in areas recently annexed by the City of Austin. However, initial audit test work indicated that problems with the billing of ALS extended beyond accounts in recently annexed areas. Thus, the objectives and the scope of the audit were expanded to include all residential and commercial accounts with the City's full purpose jurisdiction with utility connection dates after the billing system conversion from the Land Information System to the Customer Information System (CIS) on October 6, 1999 to September 30, 2003.

Methodology

To accomplish both objectives, we queried data from the CIS and compared the service addresses for each account with addressing and jurisdictional data from the City's geographic information system (GIS) files. We performed an automated comparison of these addresses using GIS mapping software (*ArcView*) and eliminated service addresses outside the City's full purpose jurisdiction.

Next, to complete the first objective, we analyzed the CIS billing information for these accounts to determine whether all of the accounts were being charged for the ALS fee. In the event that the accounts were not being charged and no valid exemption was noted, accounts were flagged and the Solid Waste Services (SWS) department was notified so that the account could be researched and added for billing as soon as possible.

To complete the second objective, we identified accounts that were currently billing for ALS, and we compared the date that the current account holder was first billed for either electric or water service to the date that the account holder was first billed for the ALS. For accounts in areas that were not annexed, if the first billing date for the ALS was initiated more than one billing cycle (30 days) after the first bill for water or electric service on the account, the billing was considered late. For accounts in areas that were annexed during the scope of the audit, if the first billing date for the ALS was more than two billing cycles (60 days) after the annexation date, the billing was considered late.

In addition to the above analytical evidence, we reviewed the City Code of Ordinances and Local Government Code related to the anti-litter service and associated fees. We also collected and reviewed documents related to the ALS fee and associated billing processes including City budget documents and documents obtained from Austin Energy (AE) and the SWS department. Finally, we conducted interviews of staff and management in the SWS department and AE.

This audit was conducted in accordance with generally accepted government auditing standards.

AUDIT FINDINGS

We found that billing for the City's anti-litter service (ALS) for eligible accounts connected from October 1999 through September 2003 was neither complete nor timely for some accounts. The City's Code of Ordinances (the City Code) establishes fees and billing parameters for the ALS; however, we found that the City has not consistently billed in accordance with the City Code.

Our analysis indicates that non-billing and late billing of the ALS fee has resulted in over \$211,000 in unbilled revenue for the City since October 1999. We identified 374 accounts that should have been billing for the ALS fee but were not. For accounts where the ALS fee was initiated during this period, we found that billing was initiated late for over 11,000 of the accounts connected that were still active at the time of the analysis. We did not include in our analysis estimates of the amount of unbilled revenue resulting from currently inactive accounts. Inactive accounts include those that were connected during the period, but were also disconnected during the period. For this reason, the amount of total unbilled ALS revenue is likely understated.

Contributing to the non-billing and late billing of customer accounts for the ALS is the fact that a billing system conversion to the Customer Information System (CIS) in October 1999 dictated significant process changes in the billing of the ALS, which were not made in a timely manner by responsible City departments. For example, unlike the LIS, CIS does not have the capability to automatically identify and initiate billing for the accounts eligible for the ALS, a change that has led to the non-billing and late billing of some eligible accounts. Key adjustments in the processes for billing the ALS were not made until August 2002 when SWS adopted new procedures that led to the identification of over 20,000 eligible accounts that were not billing for the ALS fee.

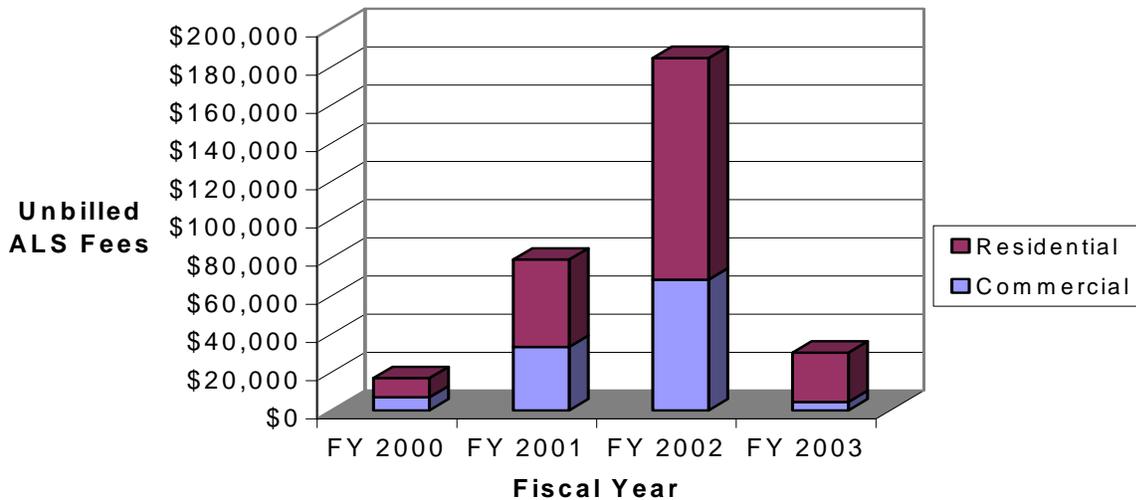
While the adoption of new procedures has improved the billing efforts, further changes are needed by SWS and AE to ensure the complete and timely billing of the ALS. For example, the CIS does not currently have reliable data from which to determine whether service addresses are inside the City limits and eligible for billing the ALS. The CIS data field used to assign sales tax for some utility services could be used to help identify accounts in the City limits and eligible for billing; however, we found data in that field to be unreliable.

Finally, we found that increased collaboration is needed between SWS and AE to effectively deal with the technical complexities of the CIS, improve billing procedures, and provide for better data and billing management by SWS. An interdepartmental work group of SWS and AE staff have met and identified shortcomings in intradepartmental communication, data, and processes used for billing the ALS. The interdepartmental team also developed recommendations for process improvements, but not all have been fully implemented.

Non-billing and late billing for the anti-litter service fee (ALS) since October 1999 resulted in an estimated \$211,000 in unbilled revenue.

Our analysis identified 374 eligible accounts that were not billing for ALS, and 11,115 accounts that were billed late for ALS since October 1999. The City Code states that the anti-litter service fee is billable to accounts with active utility service within the City limits, regardless of whether the premise is occupied or vacant. We identified 374 eligible premises within the City’s full purpose jurisdiction with electric or water service not being billed for the ALS, resulting in an estimated \$7,056 of unbilled revenue. Further, we found that of the 155,945 accounts that began billing for the ALS between October 6, 1999 and September 30, 2003 that were still active at the time of analysis, 11,115 were billed from one to 44 months late, resulting in an estimated \$303,699 in unbilled ALS fees. Thus, our analysis of CIS billing data indicates that the result of non-billing and late billing for these accounts totaled an estimated \$310,725 in residential and commercial ALS fees. Subsequent analysis of documents provided by CIS billing staff indicates that approximately \$99,000 of this total was back billed to customers, leaving a net of unbilled ALS revenue at an estimated \$211,725. Exhibit 1 shows the monetary impact of non-billing and late billing ALS fee totals for commercial and residential accounts by fiscal year in which the fees should have been generated.

EXHIBIT 1
Estimated Unbilled ALS Fees for Active Accounts
Connected FY 2000 - FY 2003¹

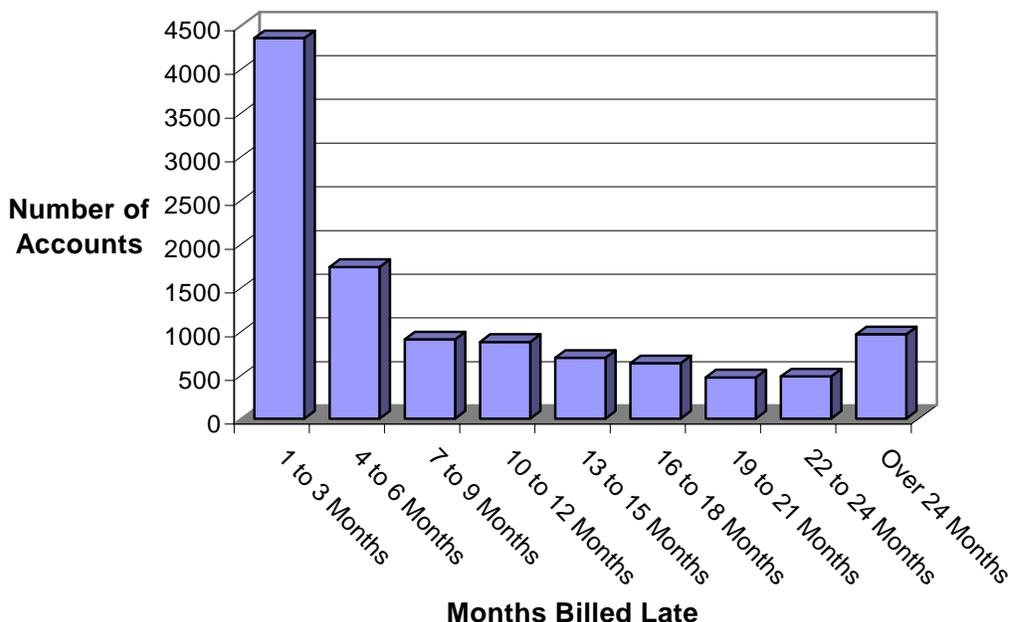


Data Source: Customer Information System account data for active residential and commercial accounts connected October 6, 1999 through September 30, 2003, queried and analyzed by OCA, October 2003.

¹The estimates reflect what revenue could have been billed during each fiscal year if accounts were connected when they should have been. For example, an account that should have been connected in FY 2000, but was actually connected in FY 2003 would have generated unbilled revenue in each of the four fiscal years.

Exhibit 2 depicts the distribution of accounts by the number of months they were billed late. As the graph shows, most ALS accounts that were connected late were connected one to six months after the City Code prescribes. However, 3,246 accounts (29 percent of late accounts) began billing more than one full year late, and an estimated 965 accounts (nine percent of late accounts) were connected more than two years late.

EXHIBIT 2
ALS Late Billed Accounts by Months Late



Data Source: Customer Information System billing data for active residential and commercial accounts connected October 6, 1999 through September 30, 2003, queried and analyzed by OCA, October 2003.

The conversion from LIS to CIS dictated significant process changes in the billing of the ALS that were not made timely by responsible City departments.

The capabilities of the CIS related to the billing of ALS differ significantly from those of the former billing system, LIS. The different system capabilities dictated the need for new processes to ensure proper billing for the ALS. However, we found that the necessary procedural changes were not made in a timely manner. In fact, we found that Austin Energy (AE), and the Solid Waste Services department (SWS) are still working to adapt their processes and procedures to the capabilities of the CIS, four years after implementation. Unlike the LIS, CIS does not have the capability to automatically identify and bill the accounts eligible for the ALS, leading to billing errors for some eligible accounts.

Prior to August 2002, methods used by SWS to identify accounts for ALS billing were limited primarily to manual reviews of annexation address lists and customer calls to set up garbage service. In August 2002, SWS adopted new procedures that led to the identification of over 20,000 eligible accounts that were not billing for the ALS fee. While the adoption of new procedures has improved the billing difficulties, further process changes are needed by SWS and AE to ensure the complete and timely billing of the ALS. Toward this end, AE and SWS personnel have met and identified key shortcomings in the billing of ALS as well as solutions to address the shortcomings; however, not all key solutions have been fully implemented.

Unlike the LIS, CIS does not have the capability to automatically identify and bill the accounts eligible for the ALS, leading to non-billing and late billing of some eligible accounts. Billing for non-metered services only applies to accounts for addresses within the City's full purpose jurisdiction, but the City's electric and water utility customer bases extend beyond the boundaries of the City limits. The LIS incorporated geographic information system (GIS) capabilities with the billing system; however, the CIS has no GIS components. This has made the identification of accounts for billing of non-metered services a much more manual process. While the LIS automatically determined the location of a service address in relation to the City's jurisdiction, new CIS accounts must be manually researched to determine the jurisdictional status of each. Once an account has been identified as eligible for billing, SWS personnel must manually activate billing for each account, a process that LIS was programmed to do for both the commercial and residential ALS fees.

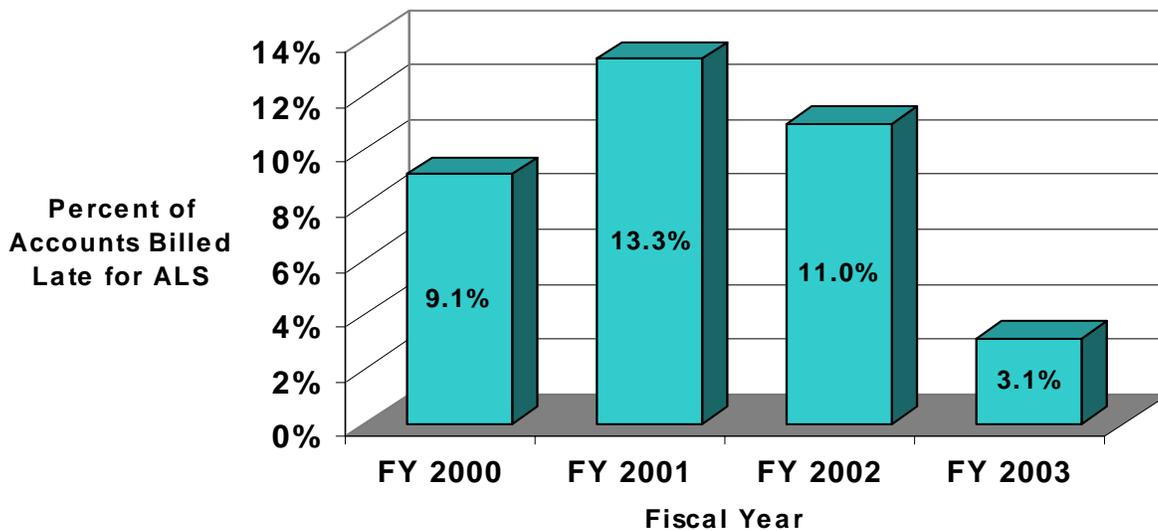
Prior to August 2002, methods used by SWS to identify accounts for ALS billing were limited primarily to manual reviews of annexation address lists and customer calls to set up garbage service. According to SWS personnel, following the conversion to the CIS in October 1999 until August of 2002, SWS relied on a combination of methods to identify new customers that should be billed for the ALS fee. For addresses that were annexed, SWS reviewed lists containing the annexed addresses to determine whether billing for ALS was appropriate. Customer calls to establish garbage pick up services were also a main method for identifying new customers for ALS. In addition, if customers called requesting new garbage services, adjacent addresses were often researched to determine whether the ALS was being applied correctly to those addresses. The lack of a systematic and comprehensive procedure to identify potential customers following the conversion to CIS resulted in accounts not being identified for billing in a timely manner.

In August 2002, SWS adopted new procedures that led to the identification of over 20,000 eligible accounts that were not billing for the ALS fee. Successful adjustment to the different capabilities of CIS dictated not only increased SWS staff time spent on manual research and data entry for all new accounts, but also called for more technologically advanced tools and the personnel with the expertise to effectively use the tools. In July of 2002, SWS learned that staff in the Watershed Protection Development Review department were using a data query tool that AE had developed to help identify new customer accounts that may be eligible for non-metered services. SWS reviewed and customized the query for potential ALS customers, then employed the City's existing GIS data to determine whether potential customers were located inside the

City limits and thus eligible for the ALS fee. In August 2002, using these tools, SWS identified over 20,000 eligible accounts that were not billing for the ALS. Once identified, 10,656 of those accounts were back billed for up to six months, although the City Code allows for back billing for up to four years. An estimated \$155,737 was back billed to customers for the accounts identified by SWS. Our analysis indicates that approximately \$99,000 of the total amount back billed was for accounts that were included in our initial analysis, leaving a total of over \$211,000 in unbilled ALS.

Following this chain of events, SWS began routinely using the CIS account queries and GIS data to identify new accounts for billing the ALS. Data indicates that adopting these new methods improved the timeliness of billing for the ALS fee. As Exhibit 3 illustrates, the percent of late billings to total billings dropped from 11 percent in FY 2002 to just over three percent in FY 2003 following the implementation of more systematic and comprehensive account identification methods.

EXHIBIT 3
Percent of Accounts Billed Late for ALS, FY 2000 – FY 2003



Data Source: Customer Information System account data for active residential and commercial accounts connected October 6, 1999 through September 30, 2003, queried and analyzed by OCA, October 2003.

While the adoption of new procedures has improved the billing difficulties, further process changes are needed by SWS and AE to ensure the complete and timely billing of the ALS. Accurate, valid, and useful account data queried from the CIS system is needed to help manage the billing of the ALS fee. However, the complex nature of the data housed within the CIS makes developing and utilizing meaningful queries difficult without sufficient technical expertise. This has recently become a particularly important issue in SWS since the only

employee familiar with executing the complex queries and subsequent data analysis left the department. This has left SWS at increased risk of further late billings while necessary training is provided to personnel newly responsible for the identification of accounts for billing the ALS fee.

The CIS currently has no reliable data that can be used to determine whether service addresses are within the City limits, and thus eligible for the City's anti-litter services. The most critical key to determining whether an account should be billed for the ALS is the determination of whether the service address is inside of the City limits. We found that the CIS data field that could be used to designate whether an account is in the City limits and eligible for billing is unreliable. The fact that CIS does not currently have reliable data from which to make jurisdictional determinations makes identifying accounts for billing an unnecessarily complicated data analysis process for SWS staff.

We found that increased communication and collaboration is needed among staff in the AE and SWS departments for key improvements in billing processes to be realized. AE has the information technology and account management staff with expertise needed to help SWS improve the ALS billing processes. Specifically, AE has IT personnel that are highly skilled in developing and executing CIS data queries, and they understand fully the billing capabilities of the system. In contrast, SWS personnel have the knowledge about SWS operations and the applicability of the ALS. Both sets of expertise are needed to adequately manage the billing of the ALS. Despite this we found that SWS staff involved in learning and implementing data querying techniques and ALS billing processes have historically done so without much involvement from AE's technical and accounts management professionals.

AE and SWS staff have met and identified shortcomings in intradepartmental communication, data, and processes used for billing the ALS fee, but process improvement solutions have not yet been fully implemented. In September 2002, personnel from AE and SWS met to discuss issues surrounding the billing of the ALS fee. Notes from the meeting indicate that the main purpose was to discuss procedures SWS personnel were using to identify accounts that were eligible for ALS and initiate billing for those accounts. According to language in a report that was drafted by AE billing management personnel in January 2003, the meeting resulted in the identification of several weaknesses in the procedures then utilized by SWS. The same report specifically outlined several of the issues preventing complete and timely billing of the ALS fee as well as recommended process improvements intended to address the weaknesses. However, the report has not yet been circulated to SWS, and many of the process improvement recommendations outlined in the report have not been implemented leaving SWS and AE at further risk of incomplete and untimely and billing of the ALS.

RECOMMENDATIONS

01. In order to ensure complete and timely billing of the anti-litter service fee, the Director of Solid Waste Services along with the General Manager of Austin Energy should appoint personnel to sit on an interdepartmental work group tasked to accomplish the following:
 - a. Develop reliable and useful data queries to help identify potential ALS customers that are not being billed;
 - b. Identify and address barriers to the accurate and timely billing of customers for the ALS with the current procedures; and
 - c. Explore possible future process changes including enhancements to data housed within CIS that would make the billing of ALS more efficient.
-

MANAGEMENT RESPONSE: CONCUR/UNDERWAY

Solid Waste Services and Austin Energy began collaborative efforts to resolve non-metered services issues as early as September 2002. This existing cross-functional team has been strengthened to become a task force that will meet regularly to address all issues related to proper, timely billing including processes, data integrity and reporting.

02. The Director of SWS should prepare a proposal for the City Manager regarding the resolution, in accordance with the City Code, of unbilled fees for both active and inactive utility accounts.
-

MANAGEMENT RESPONSE: CONCUR/UNDERWAY

SWS Director along with other city utility departments staff will prepare a proposal for the City Manager regarding the resolution in accordance with City Code relating to unbilled fees for both active and inactive utility accounts.

APPENDIX A
MANAGEMENT RESPONSE AND ACTION PLAN

ACTION PLAN
AUDIT: CIS BILLING OF THE ANTILITTER SERVICE FEE

Rec. #	Recommendation Text	Concurrence	Proposed Strategies for Implementation	Status of Strategies	Responsible Person/Phone Number	Proposed Implementation Date
1	In order to ensure complete and timely billing of the antilitter service fee, the Director of Solid Waste Services along with the General Manager of Austin Energy should appoint personnel to sit on an interdepartmental work group tasked to accomplish the following: a) Develop reliable and useful data queries to help identify potential ALS customers that are not being billed; b) Identify and address barriers to the accurate and timely billing of customers for the ALS with the current procedures; and c) Explore possible future process changes including enhancements to data housed within CIS that would make the billing of ALS more efficient.	Concur	Solid Waste Services and Austin Energy began collaborative efforts to resolve non-metered services issues as early as September 2002. This existing cross-functional team has been strengthened to become a task force that will meet regularly to address all issues related to proper, timely billing including processes, data integrity and reporting.	Underway	Sue Cooper SWS Division Manager, Finance 512-974-7759 Judi Rebmann, Austin Energy Manager Customer Account Services 512-505-3546	Ongoing
2	The Director of SWS should prepare a proposal for the City Manager regarding the resolution, in accordance with the City Code, of unbilled fees for both active and inactive utility accounts.	Concur	SWS Director along with other city utility departments staff will prepare a proposal for the City Manager regarding the resolution in accordance with City Code relating to unbilled fees for both active and inactive utility accounts.	Underway	Willie Rhodes SWS Director 512-974-1943	April 16, 2004

Status of strategies: planned, underway, or implemented.