

The records of the permit department will also require a very extended examination. A complete inventory and reconciliation with the controlling account of outstanding deposits has, so far as I know, not been had in many years, if at all; as there are uncalled for deposits on hand made in 1894, a complete inventory will necessitate going over stubs since 1894, approximating 100,000 in number.

The remaining features of the system will embrace complete records for showing cost of all work done by the department as against contract work, continuous inventories at the yards of materials on hand, and provision for reconciliation of same with the main office accounts, and a series of daily reports from each division of the department to the main office, and these consolidated into one general report, say weekly or monthly, in which shall be shown a complete and intelligent exhibit of the work of the department.

We also propose to frame the system so that clerical errors of either omission or commission will be readily detected, and errors such as duplicate payments and failure to charge for work done reduced to a minimum, if not entirely eliminated.

Second. As to what guaranty the committee will have as to our work proving satisfactory, I beg to say that the details of the system will be from time to time submitted to your committee for approval or criticism before installation. My knowledge of the department's present system, and of its deficiencies, obtained after nearly fifteen years of personal observation in all its divisions, and of the methods in similar departments in other cities, together with a wide study of this branch of accounting, makes me confident that the service we propose to render will prove entirely satisfactory to the committee, the Commissioner, and the Council. I shall be pleased, however to furnish such bond for the faithful performance of the work as you may desire.

Third. As to the length of time in which we will complete the system, I beg to say that it is my intention to have the essentials of the same in operation by January 1st next, and the entire work completed at the earliest possible date thereafter.

Our proposal also contemplates such supervision and instruction as it may be necessary for us to give to the employes of the various divisions of the department to insure the successful operation of the system. This estimate of time is made from an intimate knowledge of the records of the department and from this knowledge and my long experience in municipal accounts I feel confident that a system which would be satisfactory to your committee and the Commissioner could not be installed in less time.

Fourth. Regarding the cost of the books and blanks and of the maintenance of the system, I beg to say that inasmuch as these blanks and books are not designed yet, I cannot give you specific information on this point, but it is my judgment that it would not be much greater than at present; certainly no more so than would be necessary to record the business of the department in a comprehensive and systematic manner. So

far as the permit division is concerned, I believe there would be an actual saving and possibly in some other divisions as well. As to the cost of clerical maintenance, I can see no reason at this time why there should be any added expense on this account.

In conclusion I beg to say that we fully appreciate the important character of the work and shall make no experiments in the changes we shall recommend, but shall carefully consider the import and effect in their practical operation of every new method installed, and in this appointment, as in all others, we shall render to the City the very highest service possible.

Respectfully,  
HOWARD C. BECK,  
Certified Public Accountant

In the judgment of your committee, Mr. Beck's letter fully answers the objections raised. The character of the service to be rendered is one that does not readily lend itself to open competition; it is absolutely necessary, to insure the complete success of the new system, that it shall be constructed by one who is familiar with the work of the department in all its details, and who has knowledge of the manner in which the transactions of the department should be kept on the books to correctly set forth the result of the department's work.

Your committee is unanimously of the opinion that Mr. Beck is better qualified to perform the service desired by the City and to install the system than any other accountant in the City of Detroit, by reason of the fact of his having been in the Controller's office for nearly fifteen years, and because of his wide study of municipal accounting in Detroit and other cities.

The price named by Mr. Beck for the service, viz., \$1,925.00, and which has been accepted by your committee, is in our judgment reasonable, if the highest class of service is desired, and inasmuch as Mr. Beck has agreed to furnish a bond of \$2,000.00 conditioned that the service proposed to be rendered will be satisfactory to your committee and to the Commissioner of Public Works, your committee would therefore recommend that its action in the employment of Mr. Beck for the devising and installation in the Department of Public Works of a thoroughly up-to-date system of municipal accounting (the committee having been authorized by the Council at a session held August 18th last, J. C. C., page 114, to have said work done) be approved, notwithstanding the veto of his Honor the Mayor, provided that Mr. Beck shall file with the Controller a bond in the sum of \$2,000.00 guaranteeing that the system to be installed will be satisfactory to this committee and the Commissioner of Public Works.

Respectfully submitted,  
WM. F. MOELLER,  
R. M. WATSON,  
ALBERT T. ALLAN,  
EDWARD J. KORTE,  
JOSEPH L. THEISEN,  
CHARLES F. GADDE,  
CHARLES H. WIEBER.

Accepted and adopted as follows:  
Yeas—Ald. Allan, Burton, Deimel, Ellis, Field, Freiwald, Gadde, Glinnan, Goeschel, Grindley, Gutman, Harpfer,

Heineman, Keating, Korte, Littlefield, Moeller, Ostrowski, Owen, Renaud, Rose, Rosenthal, Schulte, Shapland, Theisen, Tossy, Watson, Weibel, Wing, Zink and the President Pro Tem.—31.  
Nays—Ald. McClellan—1.

### Street Openings.

To the Honorable the Common Council:

Gentlemen—Your Committee on Street Openings, to whom was referred the petition of August M. Meyer for vacation of a plat, respectfully report that we have had the matter under consideration and beg leave to state that petitioner is interested in certain property located on the north side of Champlain street at the corner of Mt. Elliott avenue; that said property together with other property adjoining was platted by A. A. Nall and wife Dec. 21, 1871; that subsequently on Aug. 5, 1872, said Nall and wife deeded said property to Thos. W. Palmer and warranty deed and said Thos. W. Palmer resubdivided all of said land Sept. 20, 1888, as appears upon plat on record, but the former plat herein referred to was not vacated, and this is what petitioner now desires done; that your committee after consultation with the City Engineer can see no possible objection to the granting of this request, and we therefore recommend the adoption of the following resolution.

Respectfully submitted,  
CHAS. W. BURTON,  
GEORGE H. ELLIS,  
GEORGE A. OWEN,  
SHERMAN LITTLEFIELD,  
CHARLES H. WIEBER,  
AUG. SCHULTE.

Accepted and on leave the following resolution was offered:

By Ald. Burton:

Resolved, That the plat of A. A. Nall's sub. of part of the Leib farm, north of Lafayette street, recorded Dec. 22, 1871, Liber 1, page 301, be and the same is hereby vacated.

Adopted as follows:

Yeas—Ald. Allan, Burton, Deimel, Ellis, Field, Freiwald, Gadde, Glinnan, Goeschel, Grindley, Gutman, Harpfer, Heineman, Keating, Korte, Littlefield, McClellan, Moeller, Ostrowski, Owen, Renaud, Rose, Rosenthal, Schulte, Shapland, Theisen, Tossy, Watson, Weibel, Wing, Zink and the President Pro Tem.—32.  
Nays—None.

### Printing.

To the Honorable the Common Council:

Gentlemen—Your Committee on Printing, to whom was referred the communication from the City Controller transmitting proposals for book binding and job printing, respectfully report that we have had the matter under consideration and finds that Suckert Loose Leaf Cover Co. is the lowest bidder for Book Binding at 12 per cent below schedule, and that The Griswold Press is the lowest bidder for Job Printing at 45 per cent below schedule. Your Committee, believing the bids submitted to be reasonable, we recommend that the following resolutions be adopted.

Respectfully submitted,  
CHAS. F. WING,  
ALBERT T. ALLAN,  
JOHN HARPFER,  
WM. F. MOELLER,  
CHARLES H. WIEBER.

Accepted and on leave the following resolution was offered:  
By Ald. Wing:

Resolved, That the City Controller be and he is hereby authorized and instructed to enter into contracts with Suckert Loose Leaf Cover Co. for Book Binding during the remainder of the present fiscal year at 12 per cent below schedule, and with The Griswold Press for Job Printing for the same period at 45 per cent below schedule, and present the same to this Council for confirmation.

Adopted as follows:

Yeas—Ald. Allan, Burton, Deimel, Ellis, Field, Freiwald, Gadde, Glinnan, Goeschel, Grindley, Gutman, Harpfer, Heineman, Keating, Korte, Littlefield, McClellan, Moeller, Ostrowski, Owen, Renaud, Rose, Rosenthal, Schulte, Shapland, Theisen, Tossy, Watson, Weibel, Wing, Zink and the President Pro Tem.—32.  
Nays—None.

### Ordinances.

To the Honorable the Common Council:

Gentlemen—Your Committee on Ordinances, to whom was referred the petitions of A. Pfannenschmidt et al., for changing the name of Bowen avenue to Park View avenue, also of Burroughs Adding Machine Co., for changing the name of Vienna street to Burroughs avenue, respectfully report that we have had both of said matters under consideration and beg leave to state that we find no objection to changing the names of said streets as petitioned for, and we therefore offer the following ordinance.

Respectfully submitted,  
JOHN HARPFER,  
GEORGE S. FIELD,  
DAVID E. HEINEMAN,  
OTTO C. GOESCHEL,  
THOS. E. GLINNAN,  
LOUIS E. TOSSY.

Accepted.  
The following is the ordinance.

### Ordinance.

AN ORDINANCE changing the name of Bowen avenue and Vienna street. It is hereby ordained by the people of the City of Detroit:

Section 1. That the name of the 2 street and highway heretofore 3 known as Bowen avenue extending 4 from Jefferson to Kercheval ave- 5 nues, is hereby changed and shall 6 hereafter be known and designated 7 as Park View avenue.

Sec. 2. That the name of the 2 street and highway heretofore 3 known as Vienna street, extending 4 from Woodward avenue to Second 5 avenue is hereby changed and 6 shall hereafter be known and des- 7 ignated as Burroughs avenue.

Sec. 3. This ordinance shall take 2 immediate effect.  
Read twice by title, ordered printed and laid on the table.

### Special.

To the Honorable the Common Council:

Gentlemen—Your Special Committee on Public Buildings and Ways and Means, to whom was referred the