AGENDA
Committee of the Whole
Monday, February 13, 2017 – 5:30 p.m.
City Council Chambers, City Hall 10th Floor

Council Member Spitzley, Chairperson
Council Member Wood, Vice Chair

1. **Call to Order**
2. **Roll Call**
3. **Minutes**
    - January 30, 2017

4. **Public Comment on Agenda Items (limited to 3 minutes)**

5. **Presentation/Introduction:**
    - Comprehensive Annual Financial Report (CAFR) (25 Minutes)

6. **Discussion/Action:**

    A.) RESOLUTION – FY2016 Budget Carry Forwards

    B.) RESOLUTION – Special Operations Budget Appropriations

    C.) RESOLUTION – Special Assessment Capital Project Fund Deficit Elimination Plan

    D.) RESOLUTION – Proposed Welcoming/Safe Community

7. **Adjourn**

DRAFT

MINUTES
Committee of the Whole
Monday, January 30, 2017 @ 5:30 p.m.
City Council Chambers

CALL TO ORDER
Council President Spitzley called the meeting to order at 5:30 p.m.

PRESENT
Councilmember Brown Clarke
Councilmember Kathie Dunbar
Councilmember Tina Houghton-arrived at 5:33 p.m.
Councilmember Adam Hussain
Councilmember Patricia Spitzley
Councilmember Jody Washington
Councilmember Carol Wood
Councilmember Jessica Yorko

OTHERS PRESENT
Sherrie Boak, Council Staff
Jim Smiertka, City Attorney
Randy Hannan, Mayor Executive Assistant- arrived at 6:19 p.m.
Jada Paisley, MCCOA
Debbie Parrish
Betsy Riley
Janet Hsiao
Mega Thompson
Wayne Sieloff, Capital Area Airport Authority

Minutes
MOTION BY COUNCIL MEMBER WOOD TO APPROVE THE MINUTES FROM JANUARY 9, 2017 AS PRESENTED. MOTION CARRIED 8-0.

Public Comment
Ms. Parrish spoke on the sanctuary city discussion item.

Ms. Riley spoke regarding sanctuary cities and the current topic of removal of funding from sanctuary cities.

<u>Presentation/Introduction</u>

Mr. Wayne Sieloff, President- new CEO Capital Regional Airport Authority introduced himself and provided his background, his philosophy on airports in general, and goal to embed himself in the community. One asset of the airport is the distribution division, accommodating the region.

Council Member Wood asked Mr. Sieloff about the airport plans for the recent immigration topics nationwide, and what steps the airport is taking to address President Trumps order. Mr. Sieloff answered that the enforcement and changes in practices and policies for this topic are with Customs and Border Protection. It requires no action from the Airport Authority. The Customs and Border Protection are doing the enforcement and the Authority provides them with space to utilize for processing international passengers. Currently the international flights are only from Mexico and the Dominican Republic.

Council Member Wood asked if the proposed taxes being added to shipments will be an impact, and Mr. Sieloff admitted it is too early to tell, they do want to grow international trade and services. Council Member Wood then asked if the passenger to product is lower, and Mr. Sieloff answered that with UPS having a hub at the airport that is taken into consideration.

Council Member Spitzley suggested the Mr. Sieloff work on marketing and promoting the growth for the Lansing region due to the visible advertisements near the airport for the Grand Rapids airport.

<u>DISCUSSION/ACTION</u>

RESOLUTION – Request for Recognition of Non-Profit Status; Michigan Golf Course Owners Association

Ms. Paisley outlined her organization, the events they hold and where they obtain their funding.

MOTION BY COUNCIL MEMBER WOOD TO APPROVE THE RESOLUTION FOR THE REQUEST FOR RECOGNITION OF NON-PROFIT STATUS; MICHIGAN GOLF COURSE OWNERS ASSOCIATION. MOTION CARRIED 8-0.

{CLOSED SESSION}

MOTION BY COUNCIL MEMBER HOUGHTON TO GO INTO CLOSED SESSION AT 6:05 P.M. TO REVIEW A WORKERS COMPENSATION CLAIM #WC20628676-03001256001. ROLL CALL VOTE CARRIED 8-0.

{RECONVENE}

Council President Spitzley called the meeting to back to order at 6:15 p.m.

RESOLUTION – Workers Compensation Redemption (Settlement); Claim # WC20628676-03001256001

MOTION BY COUNCIL MEMBER WOOD TO APPROVE THE RESOLUTION FOR THE WORKERS COMPENSATION CLAIM WC20628676-03001256001. MOTION CARRIED 8-0.

DISCUSSION – Lansing as a Sanctuary City (City Attorney)

Mr. Smiertka outlined the topic with its origination with the Ad Hoc on Diversity where it was submitted by an attendee for consideration. It was then referred to the Committee of the Whole for discussion. Mr. Smiertka continued by clarifying that there are (2) kinds of “Sanctuary City” labels, one can be done formally through Resolution and the second is what he stated is termed as “informal sanctuary city”. The second one is not official but has practices that are fair and equal. This was reviewed on legal not policy, and they looked at the scope and implications that might occur. Since that review, over the last week there have been some actions that have made it an issue, including the recent Presidential Executive Orders. What has now happened is that there was a law on the books, but now with Executive Orders memorialized now to force compliance by local units of Government. These two orders have resulted in different types of lawsuits or requests. Mr. Smiertka commented that he cannot currently advise the Council on what action to take until they see where things are going.

Council Member Washington stepped away from the meeting at 6:25 p.m.

Mr. Smiertka assured the Council that the topic is currently in the Federal system and he wants to wait until he hears what the court systems say.

Council Member Wood asked Mr. Hannan how much Federal dollars the City currently gets, and Mr. Hannan provided the amount of $6.5 million.

Council Member Wood asked Mr. Smiertka if he could provide a date on when he would be prepared to present something to Council. Mr. Smiertka stated he could not provide a specific date.

President Spitzley asked out of the two categories Mr. Smiertka noted if they were both problematic, and if the “informal” would open up to sanctions. Mr. Smiertka clarified that by “informal” it is a community that has practices as a Welcoming City.

Council Member Washington returned to the meeting at 6:27 p.m.

President Spitzley reminded everyone that the City of Lansing is already a Welcoming City via an earlier resolution. Council Member Dunbar asked Mr. Smiertka to clarify the difference between “Welcoming” and “Sanctuary”. Mr. Smiertka outlined the differences, noting that they are terms that could be used by communities in Executive Orders and laws. In those communities (2) statues of support come into play, basically a policy that states we are not going to follow those statues. A “Welcoming” City is a community for immigrants but does not violate the law.

Council Member Brown Clarke encouraged the discussions because similar discussions are being held at colleges and other government agencies.

Council President acknowledged the diversity in the city which makes it the community it is, and advised the rest of Council to proceed on “sanctuary” designation with caution and take direction from the City Attorney.

Council Member Wood stated to the Committee that when the Ad Hoc on Diversity sent the resolution onto Law and Committee of the Whole, they also sent it onto the Administration. Mr. Hannan was asked if the Administration had any feedback. Mr. Hannan stated their opinion is that the “sanctuary” definition is not at all clear and is being defined by President Trump or other cities. The Administration supports the continuation of being a Welcoming City. Mr. Hannan stated that the Mayor had issued a statement which included a statement that the LPD will not be transformed into an immigration team. The Administration will support the City Attorney doing his due diligence, and may not hesitate to join litigation or bring our own action to offer assistance.

Council Member Dunbar noted there is a definitive definition under “Sanctuary City” and declaring a “Sanctuary City” would put the City on the radar to get cut from fund sources. She concluded by stated that she was in support of a “Welcoming City” and “Sanctuary” but does not want to put the City in line for budget cuts.

Mr. Hannan noted that the Mayor’s position is that the policy going forward is to continue as they always have with the Federal Law Enforcement in pursuit of criminals regardless of their immigration status. It was noted that Chief Yankowski had informed the Administration that it is extremely rare that the LPD gets a request from ICE. President Spitzley added to the statement that the LPD will continue to do the job and police streets, working with ICE and the Federal government as appropriate, reiterating the statement that the priority is extremely low to actively seek.

Council Member Houghton asked President Spitzley if the topic will stay on as a pending item on the agenda, and Mr. Smiertka suggested waiting until there is clarity in the courts, then he will alert President Spitzley to place it back on the agenda.

Council President Spitzley concluded the discussion clarifying that it is agreed upon that the topic is not going away, but Council will wait until they receive further guidance from the City Attorney.

<u>Place on File</u>
Council Member Houghton clarified that during the first meeting of Council on January 9, 2017 the Council was not sure when they would resolve leadership decisions, therefore to move items and requests along, these items were referred to the Committee of the Whole.

MOTION BY COUNCIL MEMBER HOUGHTON TO PLACE THE FOLLOWING LETTERS FROM THE MICHIGAN LIQUOR CONTROL COMMISSION ON FILE:
Transfer of Ownership & Location of SDD & SDM for Markham Enterprises, Inc.; 3000 Dunckel Road
Transfer of Ownership of SDM for Sital Kaur, LLC.; 533 South Chestnut
New SDM License held in conjunction for Urbanbeat Event Center, Inc.; 1213-1215 Turner Street.
MOTION CARRIED 8-0.

<u>Adjourn</u>
Adjourned at 6:43 p.m.
Respectfully Submitted by,
Sherrie Boak, Recording Secretary
Lansing City Council
Approved by Committee on

AGENDA ITEM INFORMATION

FILE TOO LARGE FOR PACKET

Document can be viewed at the Clerks page:

www.lansingmi.gov/1401/documents-placed-on-file

CITY OF LANSING

INTERNAL AUDITOR
124 W MICHIGAN AVE FL 10
LANSING MI 48933-1605
(517) 483-4159
Fax (517) 483-7630

DATE:	Thursday, February 09, 2017
TO:	City Council – Committee of the Whole
FROM:	Eric Brewer, Internal Auditor
RE:	Annual Analysis of the Comprehensive Annual Financial Report for Fiscal Year 2016

Background / Research / Additional Questions

Per City Charter, Article 3, Chapter 4, Section 2.4, "As soon as possible after the close of each fiscal year, the Internal Auditor shall provide an analysis of the financial position of the City. The report shall be a public record."

1. An electronic copy of the Comprehensive Annual Financial Report (CAFR) for fiscal year ended June 30, 2016, was downloaded from the State of Michigan website on January 2, 2017.
2. Research for analysis included here came from a review of the CAFR and the use of the IFAS accounting software and other sources as noted where appropriate for the Fiscal Year of 2015 and 2016.
3. Questions and comments related to this report may be forwarded to me utilization phone number above or via emails sent to Eric.Brewer@lansing.gov.

Hyperlink from Michigan Department of Treasury for CAFR FY 2016 – Electronic Version
https://treas-secure.state.mi.us/LAFDocSearch/tl41R01.aspx?&lu_id=1921&doc_yr=2016&doc_code=AUD
Hyperlink from City of Lansing CAFR FY 2016 – Electronic Version
http://mi-lansing.civicplus.com/documentcenter/view/3030

Purpose of Report

This report or analysis of Financial Position of the City is an examination of the elements or structure of the report submitted and/or interpretation of the Comprehensive Annual Financial Report for Year Ended June 30, 2016. In addition, the prior year Comprehensive Annual Financial Report was compared to the prior year Comprehensive Annual Financial Reports to get a better understanding of the City of Lansing Financial Position trend. This report is intended to be used as supportive in nature.

Executive Summary

After the review of the Comprehensive Annual Financial Report, it appears that the City of Lansing financial position is improving on a short-term financial basis. This is based on the fact the reported fund balances reported on the Modified Fund Financial Statements (Short Term Perspective) increased for the General Fund, Non Major Government Funds, Sewage Disposal System Fund, Municipal Parking System Fund, and Internal Service Fund. The only decrease was the Nonmajor Enterprise Fund. In addition, the Component Units of the Brownfield Redevelopment Authority and Lansing Entertainment & Public Facilities Authority had an increase in their fund balance.

Comparing revenues and expenses from the prior Comprehensive Annual Financial Reports for Government Wide Financial Statements and Fund Financial Statements show a positive or neutral trend for revenues. Consequently, this review also showed a trend for increases in expenses from the prior fiscal year.

The long-term financial basis is still a little unclear. This is because of the significant short term resources used and the long term liabilities created from the Pension and Other Post-Employment Benefits (OPEB). This is one of the primary reasons the Government Wide Financial Statements (Long Term Perspective) does not reflect as well in performance related to the Fund Financial Statements because of the inclusion of the net pension liability of $274,678.085, as required by Government Accounting Standards Board (GASB) 68. The Fund Financial Statements correctly excludes the pension lability in accordance with Generally Accepted Accounting Principals (GAAP).

Currently, the other postemployment benefit obligation liability is not included in the Government Wide Financial Statements for Fiscal Year 2016 but will be included in Fiscal Year 2017 because of GASB 74. Just as the effects of GASB 68 for reporting of pension liability had a major effect on the net position on the financial position, so will the reporting of the OBEP liability in the upcoming fiscal year.

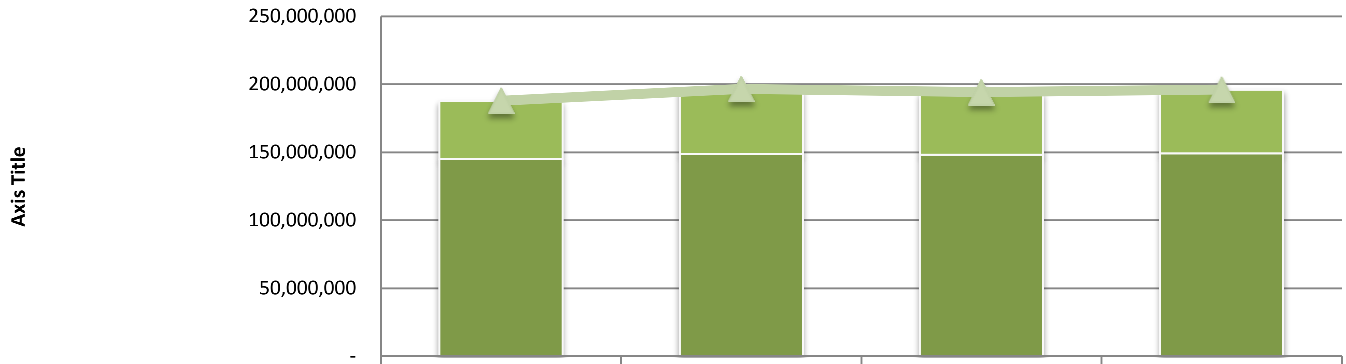
The short term resources used to fund the Pension and Other Post-Employment Benefits are significant in nature. The employer contribution for fiscal year 2016 for Pension and Other Post-Employment Benefits was $44,284,624. This is around 35% of the City's budget and almost 80% of all long-term liabilities.

Thus, it is important for the City of Lansing to be proactive in minimizing waste in operations to obtain resources to help fund these obligations and look at proactive ways to reverse the negative trend of these obligations and/or liabilities. This is in line with the Independent Auditors' recommendation of "We recommend the City actively search for ways to reverse the negative trends and increase the funded status of the plans." (CAFR FY 2016 – Page 200)

Appendices of Importance

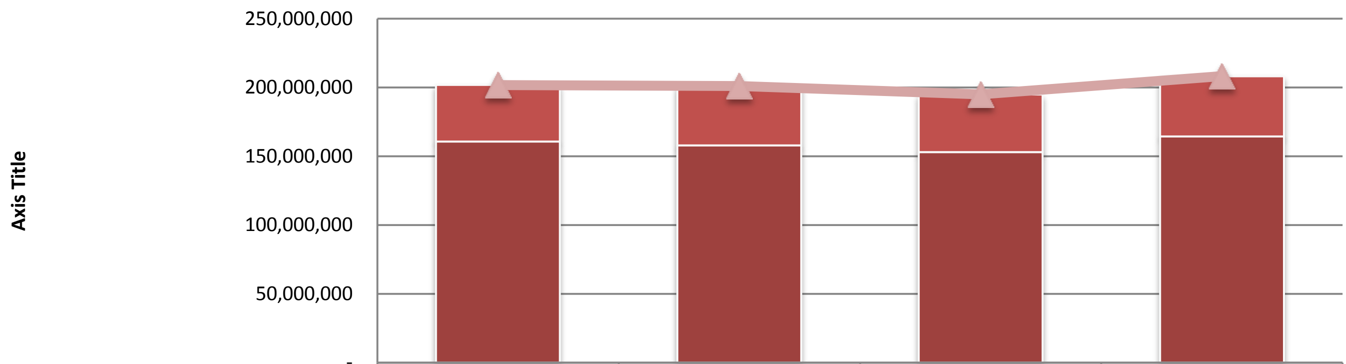
- **Appendices A** – Government Wide Financial Analysis – Assets, Liabilities, and Net Position
- **Appendices B** - Government Wide Financial Analysis - Revenues, Expenses, and Net Position
- **Appendices O** – Fund Balances to Government Wide Financial Statements
- **Appendices P** – Reconciliation Fund Balances to Net Position of Governmental Activities
- **Appendices Q** – Reconciliation Net Changes in Governmental Funds to Change in Net Position of Governmental Activates

Government Wide - Revenues



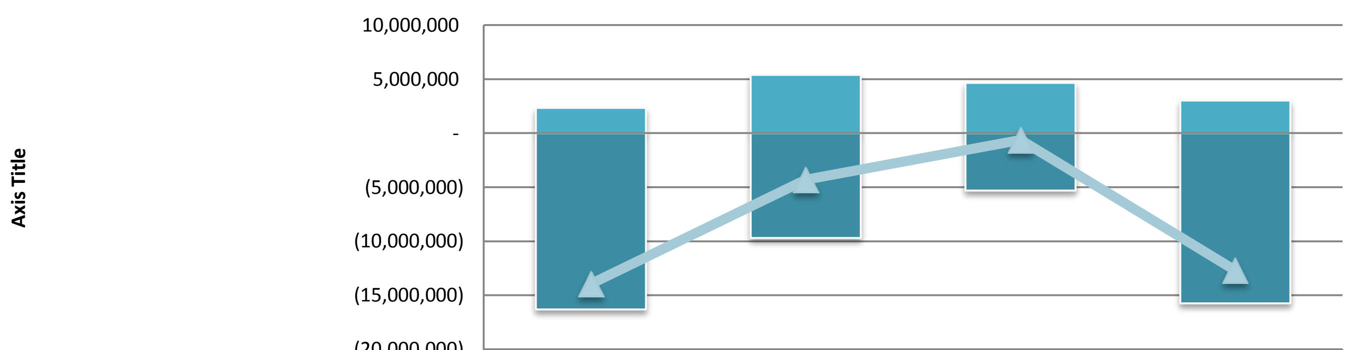
	FY 2013	FY 2014	FY 2015	FY 2016
Business-type Activities Revenues	42,897,033	47,866,208	45,948,862	46,899,869
Government Activities Revenues	144,980,992	148,784,718	148,296,088	149,253,835
Total Revenues	187,878,025	196,650,926	194,244,950	196,153,704

Government Wide - Expenses



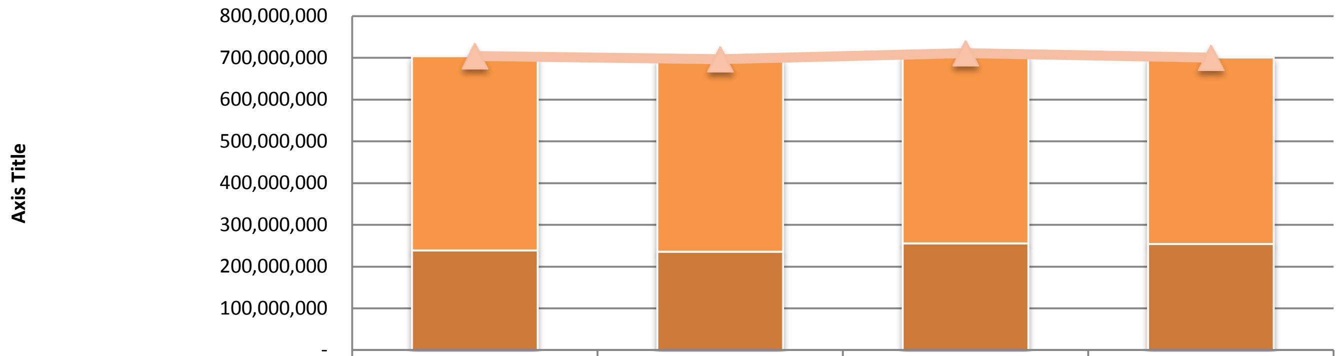
	FY 2013	FY 2014	FY 2015	FY 2016
Business-type Activities Expenses	41,140,504	43,178,848	41,933,370	43,871,160
Government Activities Expenses	160,684,210	157,771,432	152,947,140	164,347,356
Total Expenses	201,824,714	200,950,280	194,880,510	208,218,516

Government Wide - Change in Net Position



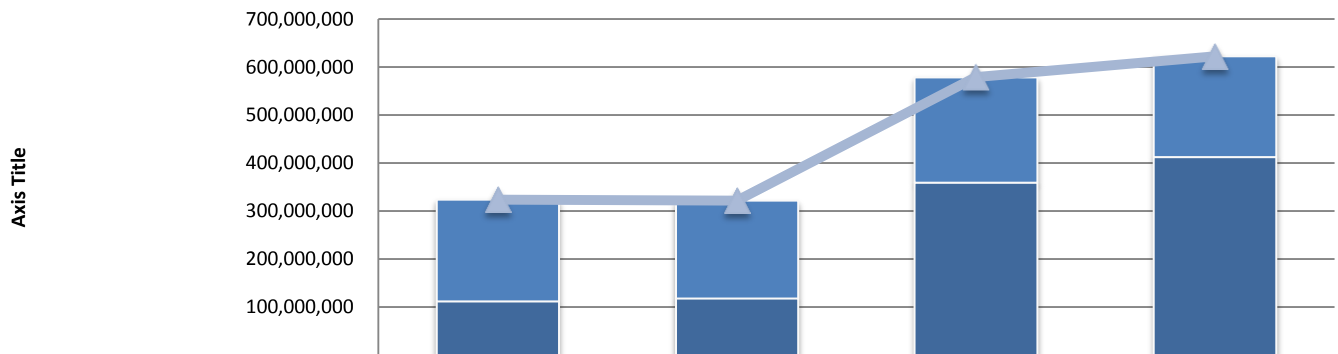
	FY 2013	FY 2014	FY 2015	FY 2016
Business-type Activities Change in Net Position	2,339,646	5,392,997	4,659,977	3,028,709
Government Activities Change in Net Position	(16,286,335)	(9,692,351)	(5,295,537)	(15,723,236)
Change in net Position	(13,946,689)	(4,299,354)	(635,560)	(12,694,527)

Government Wide - Assets



	FY 2013	FY 2014	FY 2015	FY 2016
Business-type Activities Assets	465,697,745	461,599,462	455,292,785	446,809,441
Government Activities Assets	238,684,411	235,529,133	255,855,592	254,155,208
Total Assets	704,382,156	697,128,595	711,148,377	700,964,649

Government Wide - Liabilities

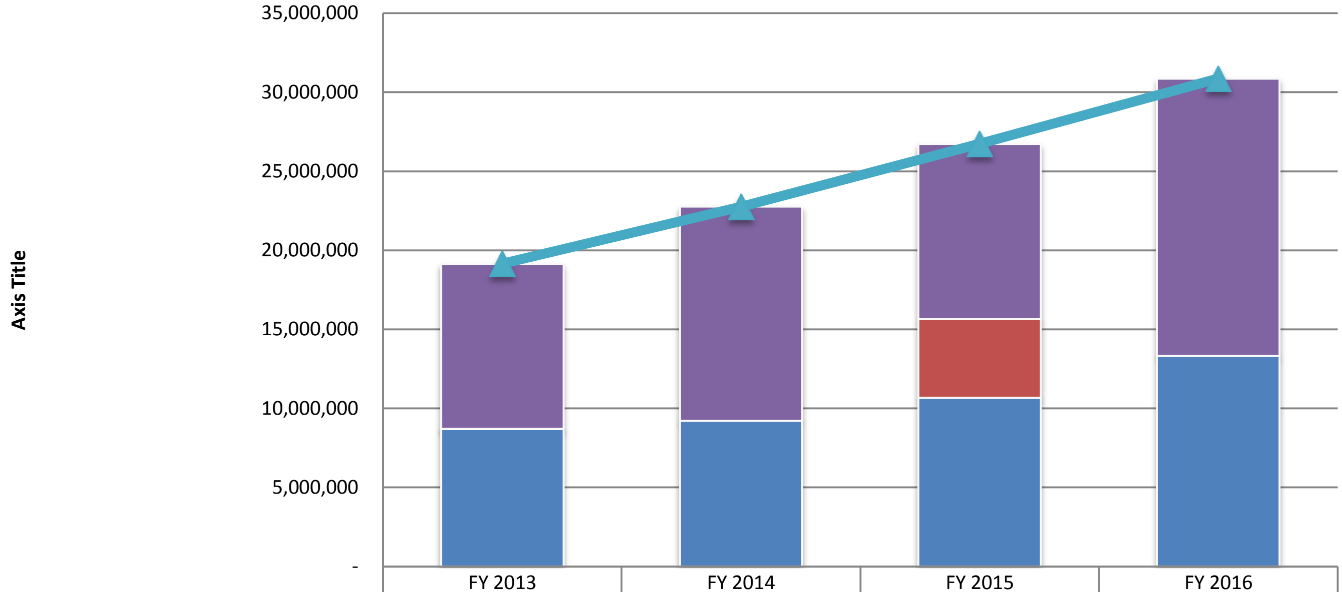


	FY 2013	FY 2014	FY 2015	FY 2016
Business-type Activities Liabilities	212,402,422	203,666,968	219,736,472	210,341,169
Government Activities Liabilities	111,463,002	117,966,133	359,081,364	412,323,128
Total Liabilities	323,865,424	321,633,101	578,817,836	622,664,297

Government Wide - Net Position

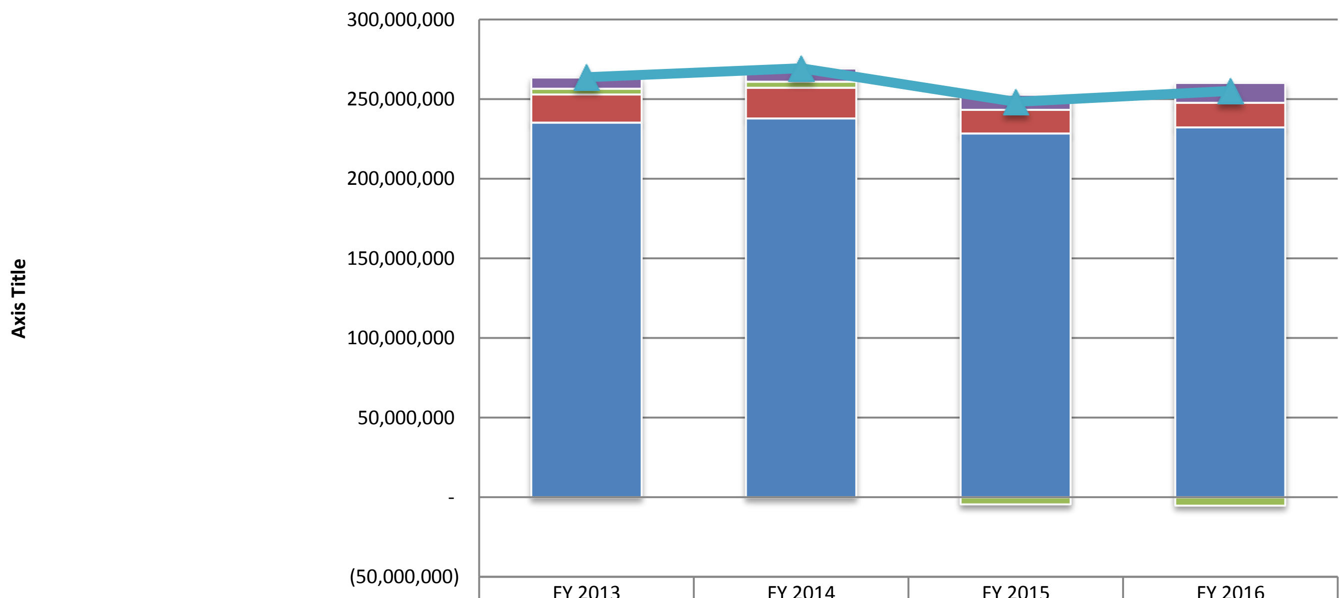
	FY 2013	FY 2014	FY 2015	FY 2016
Business-type Activities Net Position	255,702,993	261,095,990	238,944,741	242,603,165
Government Activities Net Position	127,456,943	117,764,592	(87,355,750)	(103,078,986)
Total net position	383,159,936	378,860,582	151,588,991	139,524,179

Governmental Funds - Net Position



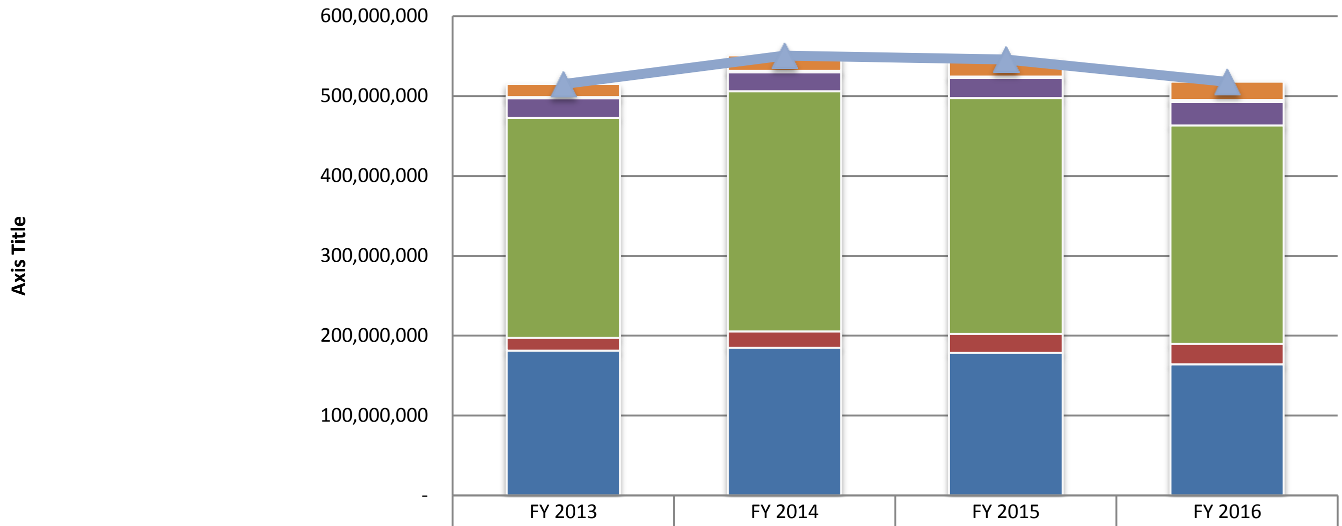
	FY 2013	FY 2014	FY 2015	FY 2016
Nonmajor Gov Funds Net Position	10,440,857	13,555,858	11,093,382	17,529,997
State and Federal Programs	14,491			
Other Capital Projects			4,973,604	
General Fund Position	8,695,074	9,208,062	10,667,140	13,328,403
Total Gov Funds Net Position	19,150,422	22,763,920	26,734,126	30,858,400

Proprietary Funds with Internal Service Fund - Net Position



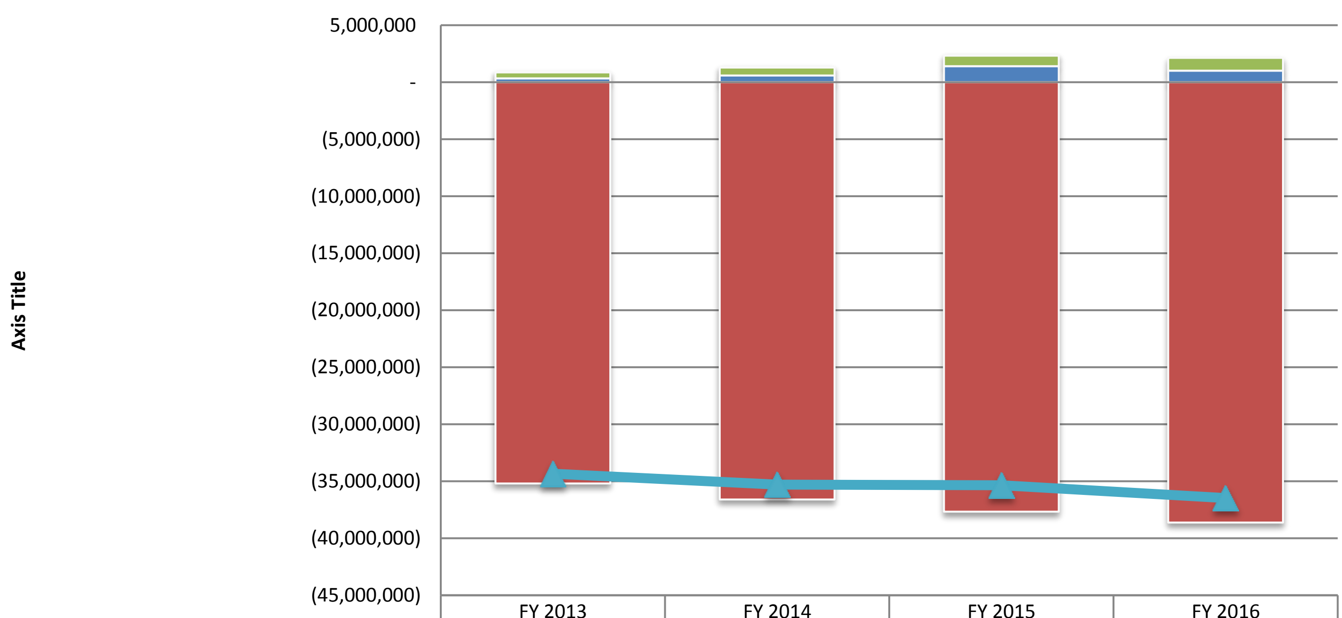
	FY 2013	FY 2014	FY 2015	FY 2016
Internal Service Fund	7,126,020	8,200,789	9,352,060	12,510,762
Nonmajor Enterprise Funds Net Position	3,683,922	3,880,319	(4,475,390)	(5,134,637)
Municipal Parking System Net Position	17,516,952	19,299,634	14,903,798	15,333,244
Sewage Disposal System Net Position	235,426,904	237,916,037	228,516,333	232,404,558
Total Proprietary Funds With Internal Service Fund Net Position	263,753,798	269,296,779	248,296,801	255,113,927

Fiduciary Funds - Net Position



	FY 2013	FY 2014	FY 2015	FY 2016
Retiree Health Care VEBA	16,201,402	19,218,013	21,156,951	22,827,408
Employees' Money Purchase Pension Plan	1,702,347	1,956,735	1,919,577	2,029,469
Police and Fire Retirement System OPEB	24,333,419	23,437,214	25,151,536	29,946,038
Police and Fire Retirement System	275,398,925	300,473,516	295,296,649	273,115,398
Employees' Retirement System OPEB	16,268,902	20,414,547	23,584,949	25,843,649
Employees' Retirement System Pension	181,201,776	185,118,660	178,556,474	164,049,912
Total Fiduciary Funds Net Position	515,106,771	550,618,685	545,666,136	517,811,874

Component Units - Net Postion



	FY 2013	FY 2014	FY 2015	FY 2016
SmartZone	2,612	2,612	2,612	-
Lansing Entertainment & Public Facilities Authority	531,081	693,786	936,740	1,128,259
Tax Increment Finance Authority	(35,193,009)	(36,582,317)	(37,670,045)	(38,607,554)
Brownfield Redevelopment Authority	338,459	605,158	1,399,234	1,021,009
Total Component Units	(34,320,857)	(35,280,761)	(35,331,459)	(36,458,286)

Observations and/or Notes

1) **Independent Auditor – Rehman Robson**
   a) **Independent Auditors' Report – CAFR FY 2016 – Page 12**
      i) **Opinions**
         (1) "…the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activates, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Lansing, Michigan, as of June 30, 2016…"
      ii) **Restatement of Beginning Net Position of the Brownfield Redevelopment Authority Component**
         (1) "…the beginning net position of the Brownfield Redevelopment Authority component unit was reduced to reflect the fact that certain outstanding loans receivable are only collectible from outside parties if future tax captures are insufficient to cover the required payment (contingent receivable). Our opinion is not modified with respect to this matter."
      iii) **Required Supplementary Information**
         (1) "…for the pension and other postemployment benefits plans, as listed in the table of contents, be presented to supplement the basic financial statements." Rehman Robson expressed, "We do not express an opinion or provide assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance." This is because this specific information is outside the scope of the audit conducted, per GAAP.
   b) **Independent Auditors' Communication With Those In Charge With Governance**
      i) **Significant Difficulties Encountered During the Audit – CAFR FY 2016 – Page 198**
         (1) "The timing of our audit procedures was delayed from the schedule agreed to during the planning states of our engagement due to delays in the availability of supporting documentation and the ability of City staff to provide needed follow-up documentation in expected timeframes. This condition appears to largely be the result of limited staffing levels in the Finance Department."
      ii) **Comments and Recommendations – CAFR FY 2016 – Page 200**
         (1) **Stale Reconciling Items (Repeat Comment)**
            (a) "During our review of the City's bank reconciliations, we noted a number of reconciling items dating back as far as 1997. We continue to recommend the City review stale items and either void and reissue or escheat them to the State, as necessary."
         (2) **End Control over Payroll Processing (Repeat Comment)**
            (a) "The City utilizes manual spreadsheets for documenting the composition of certain account balances for audit work paper preparation which are not subjected to a documented review/approval process. We recommend that all documentation prepared by management, in whatever format is preferred, that supports financial statement balances be reviewed and approved by a responsible member of management and that such review is documented by the signature/initials of the assigned reviewer and the date of the review."
         (3) **Pension Plan Funding (New Comment)**
            (a) "The City maintains pension plans for its qualified employees. With the implementation of GASB 67 and 68, the focus of pension plan reporting changed from a funding perspective to a net liability approach. Further, with the implementation of these standards, the comprehensive annual financial report now

provides certain trend information regarding the City's funding progress for its employees' retirement system and police and fire retirement system. Based on the three years of trend data now available, we have observed that the scheduled contributions are not keeping pace with the interest on the outstanding total pension liability. In addition, the fiduciary net position as a percentage of the total pension liability has decreased for both of the plans in each of the years presented, reflecting 50.5% and 65.3% for the employees' retirement system and police and fire retirement system, respectively. We recommend the City actively search for ways to reverse the negative trends and increase the funded status of the plans."

2) Management Discussion and Analysis

a) Government Wide Financials - Appendices A & B

i) Revenues

(1) Total revenues for Government and Business-type Activities increased by 0.98% or $1,908,754 from the prior fiscal year. This was primarily the result of taxes increasing by 2.57% or $1,833,373 and increase for Charges for services by 3.42% or $1,966,679 from the prior fiscal year.

(2) The total revenues of $1,908,754 increase came from Government Activities increasing by 0.65% or $957,747 and Business-type activities increasing by 2.07% or $951,007 from the prior fiscal year.

ii) Expenses

(1) Total expenses for Government and Business-type Activities increased by 6.84 percent or $13,328,006 from the prior fiscal year. This was primary the result of increases from General government, Public safety, and Recreation and culture.

(2) The total expenses of $13,328,006 increase came from Government Activities increase by 7.45% or $11,400,216 and Business-type activities increase by 4.62% or $1,937,790 from the prior fiscal year.

iii) Assets

(1) Total assets for Government and Business-type Activities decreased by 1.43% or $10,183,728 from the prior fiscal year. This was a result of Government Activities decrease of 0.66% or $1,700,384 and Business-type Activities decrease of 1.86% or $8,483,344 from the prior fiscal year.

iv) Liabilities

(1) Total liabilities for Government and Business-type Activities increased by 7.58% or $43,846,461 from the prior fiscal year. This was a result of Government Activities increase of 14.83% or $53,241,764 and Business-type Activities decrease of 4.28% or $9,395,303.

v) Net Position

(1) Total net position for Government and Business-type Activities decrease by 7.9% or $12,064,812 from the prior fiscal year. The fiscal end of year result was $139,524,179 from the prior year results of $151,588,991. This was primary do to the change in net position, before transfers from Government activates decreased of $10,442,469 from the prior fiscal year.

3) Government Funds

a) General Fund – Appendices C & D & E

i) Revenues

(1) General Fund revenues increased by 2.35% or $2,810,130 from the prior fiscal year. This was primarily due to the increase in Income Taxes by 9.20% or $2,912,207 from the prior fiscal year. It is important to note that property taxes decreased slightly by 2.03% or $782,643 from the prior fiscal year.

ii) Expenditures

(1) General Fund total expenditures for the General Fund increased by 1.33% or $1,496,158 from the prior fiscal year.

(a) **General Governmental Expenses**

(i) General Fund total general government expenses increased by 7.72% or $1,435,291 from the prior fiscal year. This was primarily due to an increase in the Human resources of 43.93% or $602,231 and Courts of 3.66% or $213,169 from the prior fiscal year.

(b) **Public Safety Expenses**

(i) General Fund public safety expenses decreased by 2.44% or $1,763,469 from the prior fiscal year. This was due to a decrease in Police by 3.08% or $1,184,956 and Fire by 1.72% or $578,513 from the prior fiscal year.

(c) **Public Works Expenses**

(i) General Fund public works expenses increased by 5.17% or $531,854 from the prior fiscal year.

(d) **Recreation and Culture Expenses**

(i) General Fund recreation and culture expenses increased by 1.80% or $136,821.

(e) **Other Functions Expenses**

(i) General Fund other functions expenses increased by 8.22% or $222,409 from the prior fiscal year. This was due to an increase in expenses Human relations / community services by 6.79% or $64,966 and Human services / community support by 9.00% or $157,433 from the prior fiscal year.

(f) **Debt Service Expenses**

(i) General Fund Debt Service expenses increased by 73.60% or $747,106 from the prior fiscal year. This was due to an increase in expenses for Principal by 50.61% or $397,499 and Interest by 152.18% or $349,607 from the prior fiscal year.

(g) **Capital Outlay Expenses**

(i) General Fund Capital Outlay Expenses increased from to $186,146 from zero from the prior fiscal year.

iii) Other financing sources (user)

(1) Total Governmental Funds Other financing sources (user) increased by 1.90% or $111,787 from the prior fiscal year.

iv) Net Change in fund balance

(1) Net Change in fund balance for Governmental Funds increased by 82.39% or $1,202,185 from the prior fiscal year. The Net Change in fund balances for Governmental Funds for fiscal year 2016 was $2,661,263.

b) Non Major Governmental Funds - Appendices F

i) Revenues

(1) Non Major Government Revenues decreased by 1.98% or $546,695 from the prior fiscal year. This was primarily a result of Intergovernmental revenue decrease by 9.22% or $1,910,280 from the prior fiscal year.

ii) Expenses

(1) Non Major Government Expenses decreased by 3.46% or $1,103,470 from the prior fiscal year. This was primarily a result of decrease in Public works by 70.09% or $2,089,676 and Public Safety by 44.89% or $1,482,806 from the prior fiscal year.

iii) **Other financing sources (user)**

(1) Non Major Governmental Other financing sources decreased by 10.22% or $587,512 from the prior fiscal year. This was primary a result of Transfer out increase of 558.12% or $3,103,922 from the prior fiscal year.

iv) **Net Change in fund balance**

(1) Net Change in fund balance for Non Major Governmental Funds decreased by 2.06% or $30,737 from the prior fiscal year. The Net Change in fund balances for Non Major Governmental Funds for fiscal year 2016 was $1,463,011.

4) Proprietary Funds

a) Sewage Disposal System – Appendices G

i) **Operating Revenues**

(1) Sewage Disposal System operating revenues increased by 2.01% or $638,075 from the prior fiscal year.

ii) **Operating Expenses**

(1) Sewage Disposal System operating expenses increased by 5.08% or $1,200,135 from the prior fiscal year. This was primarily a result of an increase in Personal services by 21.31% or $1,249,048 from the prior fiscal year.

iii) **Nonoperating revenue (expenses)**

(1) Nonoperating revenue (expenses) decreased by 8.49% or $312,046 from the prior fiscal year.

iv) **Change in Net Position**

(1) Change in Net Position for Sewage Disposal System decreased by 6.04% or $250,014 from the prior fiscal year. The Change in Net Position for Sewage Disposal System for fiscal year 2016 was $3,888,225.

b) Municipal Parking System - Appendices H

i) **Operating Revenues**

(1) Municipal Parking System operating revenues increased by 1.45% or $101,456 from the prior fiscal year.

ii) **Operating Expenses**

(1) Municipal Parking System operating expenses increased by 8.26% or $479,676 from the prior fiscal year. This was primarily a result of an increase in Purchase of goods and services by 19.17% or $204,247 from the prior fiscal year.

iii) **Nonoperating revenue (expenses)**

(1) Municipal Parking System nonoperating revenue (expenses) decreased by 56.44% or $485,075 from the prior fiscal year.

iv) **Change in Net Position**

(1) Change in Net Position for Municipal Parking System increased by 33.12% or $106,855 from the prior fiscal year. The Change in Net Position for Municipal Parking System for fiscal year 2016 was $429,446.

c) Nonmajor Enterprise Funds - Appendices I

i) **Operating Revenues**

(1) Non major Enterprise Funds operating revenues increased by 0.93% or $56,220 from the prior fiscal year.

ii) **Operating Expenses**

(1) Nonmajor Enterprise Funds operating expenses increased by 14.10% or $924,710 from the prior fiscal year. The was a result of an increase in Personal services by 14.50% or $537,990 and an increase in Purchase of goods and services by 16.35% or $401,290 from the prior fiscal year.

iii) **Nonoperating revenue (expenses)**
(1) Nonmajor Enterprise Funds nonoperating revenue (expenses) decreased by 9.76% or $24,866 from the prior fiscal year.

iv) **Change in Net Position**
(1) Change in Net Position for Nonmajor Enterprise Funds decreased by 431.04% or $858,394 from the prior fiscal year. The Change in Net Position for Nonmajor Enterprise Funds for fiscal year 2016 was $(659,247).

d) **Internal Service Funds - Appendices J**

i) **Operating Revenues**
(1) Internal Service Funds operating revenues increased by 1.79% or $1,386,973 from the prior fiscal year.

ii) **Operating Expenses**
(1) Internal Service Funds operating expenses decreased by 0.53% or $406,210 from the prior fiscal year. This was primarily a result of a decrease in Purchase of goods and services by 0.83% or $551,514 from the prior fiscal year.

iii) **Nonoperating revenue (expenses)**
(1) Internal Service Funds nonoperating revenue (expenses) increase by 443.02% or $379,812 from the prior fiscal year.

iv) **Change in Net Position**
(1) Change in Net Position for Internal Service Funds increased by 174.37%% or $2,007,431 from the prior fiscal year. The Change in Net Position for Internal Service Funds for fiscal year 2016 was $3,158,702.

5) **Fiduciary Funds - Appendices K**

a) **Pension and Other Postemployment Benefits Trust Funds**

i) **Additions**
(1) Fiduciary Funds total additions decreased by 31.71% or $21,518,044 from the prior fiscal year. This was primarily a result of a decrease in net depreciation in fair value of investments by 136.82% or $21,103,755 from the prior fiscal year.

ii) **Deductions**
(1) Fiduciary Funds total deductions payments increased by 1.90% or $1,383,669 from the prior fiscal year. This was primarily a result of an increase in Participant benefits by 2.36% or $1,664,634 from the prior year.

iii) **Change in Net Position**
(1) Change in Net Position for Fiduciary Funds increased by 462.42% or $22,901,713 from the prior fiscal year. The Change in Net Position for Fiduciary Funds for fiscal year 2016 was $(27,854,262).

6) **Component Units**

a) **Brownfield Redevelopment Authority – Appendices L**

i) **Expenses**
(1) Brownfield Redevelopment Authority total expenses increased by 14.99% or $241,982 from the prior fiscal year.

ii) **Program Revenues**
(1) Brownfield Redevelopment Authority program revenues decreased by 24.48% or $108,155 from the prior fiscal year.

iii) **General Revenues**
(1) Brownfield Redevelopment Authority general revenues decreased by 18.53% or $364,348 from the prior fiscal year.

- **iv) Change in Net Position**
  - (1) Change in Net Position for Brownfield Redevelopment Authority decreased by 89.98% or $714,485 from the prior fiscal year. The Change in Net Position for Brownfield Redevelopment Authority for fiscal year 2016 was $79,591.

b) Tax Increment Finance Authority – Appendices M

- **i) Expenses**
  - (1) Tax Increment Finance Authority total expenses increased by 2.06% or $78,540 from the prior fiscal year.
- **ii) General Revenues**
  - (1) Tax Increment Finance Authority general revenues increased by 8.37% or $228,759 from the prior fiscal year.
- **iii) Change in Net Position**
  - (1) Change in Net Position for Tax Increment Finance Authority increased by 13.81% or $150,219 from the prior fiscal year. The Change in Net Position for Tax Increment Finance Authority for fiscal year 2016 was $(937,507).

c) Lansing Entertainment & Public Facilities – Appendices N

- **i) Expenses**
  - (1) Lansing Entertainment & Public Facilities total expenses decreased by 4.07% or $315,229 from the prior fiscal year.
- **ii) Program Revenues**
  - (1) Lansing Entertainment & Public Facilities program revenues decreased by 5.02% or $385,049 from the prior fiscal year.
- **iii) General Revenues**
  - (1) Lansing Entertainment & Public Facilities general revenues increased by 5.74% or $18,385 from the prior fiscal year.
- **iv) Change in Net Position**
  - (1) Change in Net Position for Lansing Entertainment & Public Facilities decreased by 21.17% or $51,435 from the prior fiscal year. The Change in Net Position for Lansing Entertainment & Public Facilities for fiscal year 2016 was $191,519.

7) Differences between Fund Balances to Government Wide Financial Statements

- **a)** Fund Balances to Government Wide Financial Statements – **Appendices O**
- **b)** Reconciliation Fund Balances to Net Position of Government Activities – **Appendices P**
- **c)** Reconciliation Net Changes in Governmental Funds to Change in Net Position of Government Funds to Change in Net Position of Governmental Activities – **Appendices Q**

8) Reconciliation Budget and Actual General Fund to IFAS – Revenues

- **a)** General Fund to IFAS General Ledger – Revenues – **Appendices R**
- **b)** General Fund to IFAS General Ledger – Revenues Cost Center(s) and Object(s) Crosswalk to Reconciliation – **Appendices S**
- **c)** General Fund to IFAS General Ledger – Revenues - Reconciliation Items Amounts – **Appendices T**

9) Reconciliation Budget and Actual General Fund to IFAS – Expenditures

- **a)** General Fund to IFAS General Ledger – Expenditures – **Appendices U**
- **b)** General Fund to IFAS General Ledger – Expenditures Cost Center(s) and Object(s) Crosswalk to Reconciliation – **Appendices V**
- **c)** General Fund to IFAS General Ledger – Expenditures - Reconciliation Items Amounts – **Appendices W**

10) Report Chart Data

- **a)** Source Chart Data Used in Report - **Appendices X**

Appendices A - Government Wide Financial Analysis - Assets, Liabilities, and Net Position

	Source - Management Discussion and Analysis - CAFR FY 2016 Page 19 & CAFR FY 2015 Page 22								
	Government Activities			Business-type Activities			Total		
	2016	2015	Percent Change	2016	2015	Percent Change	2016	2015	Percent Change
Current and other assets	59,967,923	55,267,321	8.51%	75,273,478	72,710,863	3.52%	135,241,401	127,978,184	5.68%
Capital assets, net	194,187,285	200,588,271	-3.19%	371,535,963	382,581,922	-2.89%	565,723,248	583,170,193	-2.99%
Total assets	254,155,208	255,855,592	-0.66%	446,809,441	455,292,785	-1.86%	700,964,649	711,148,377	-1.43%
Deferred outflows of resources	59,465,643	19,319,368	207.80%	7,190,842	4,220,635	70.37%	66,656,485	23,540,003	183.16%
Long-term liabilities	56,959,949	63,089,729	-9.72%	176,980,629	189,410,522	-6.56%	233,940,578	252,500,251	-7.35%
Other liabilities	355,363,179	295,991,635	20.06%	33,360,540	30,325,950	10.01%	388,723,719	326,317,585	19.12%
Total liabilities	412,323,128	359,081,364	14.83%	210,341,169	219,736,472	-4.28%	622,664,297	578,817,836	7.58%
Deferred inflows of resources	4,376,709	3,449,346	26.89%	1,055,949	832,207	26.89%	5,432,658	4,281,553	26.89%
Net position									
Net investment in capital assets	149,676,860	151,785,916	-1.39%	220,436,882	218,813,478	0.74%	370,113,742	370,599,394	-0.13%
Restricted	12,922,525	12,311,541	4.96%	2,764,963	2,889,096	-4.30%	15,687,488	15,200,637	3.20%
Unrestricted	(265,678,371)	(251,453,207)	5.66%	19,401,320	17,242,167	12.52%	(246,277,051)	(234,211,040)	5.15%
Total net position	(103,078,986)	(87,355,750)	18.00%	242,603,165	238,944,741	1.53%	139,524,179	151,588,991	-7.96%

Appendices B - Government Wide Financial Analysis - Revenues, Expenses, and Net Position

	Source - Management's Discussion and Analysis - CAFR FY 2016 Page 20 & CAFR FY 2015 Page 23								
	Government Activities			Business-type Activities			Total		
	2016	2015	Percent Change	2016	2015	Percent Change	2016	2015	Percent Change
Program revenues									
Charges for services	13,941,487	12,770,559	9.17%	45,583,654	44,787,903	1.78%	59,525,141	57,558,462	3.42%
Operating grants	24,561,960	24,658,955	-0.39%	1,312,362	1,143,085	14.81%	25,874,322	25,802,040	0.28%
Capital grants	904,298	2,910,660	-68.93%	-	-	0.00%	904,298	2,910,660	-68.93%
General revenues									
Taxes	73,151,678	71,318,305	2.57%	-	-	0.00%	73,151,678	71,318,305	2.57%
State shared revenues	13,911,200	13,919,567	-0.06%	-	-	0.00%	13,911,200	13,919,567	-0.06%
Unrestricted grants and contributions	22,621,075	22,411,409	0.94%	-	-	0.00%	22,621,075	22,411,409	0.94%
Unrestricted investment earnings	99,058	26,353	275.89%	-	17,874	-100.00%	99,058	44,227	123.98%
Gain on sale of capital assets	63,079	280,280	-77.49%	3,853	-	NA	66,932	280,280	-76.12%
Total revenues	149,253,835	148,296,088	0.65%	46,899,869	45,948,862	2.07%	196,153,704	194,244,950	0.98%
Expenses									
General government	27,993,414	25,225,893	10.97%	-	-	0.00%	27,993,414	25,225,893	10.97%
Public safety	85,739,408	81,827,437	4.78%	-	-	0.00%	85,739,408	81,827,437	4.78%
Public works	28,212,049	27,815,970	1.42%	-	-	0.00%	28,212,049	27,815,970	1.42%
Recreation and culture	10,336,168	6,515,590	58.64%	-	-	0.00%	10,336,168	6,515,590	58.64%
Community development	10,642,102	10,270,404	3.62%	-	-	0.00%	10,642,102	10,270,404	3.62%
Interest on long-term debt	1,424,215	1,291,846	10.25%	-	-	0.00%	1,424,215	1,291,846	10.25%
Sewage disposal system	-	-	0.00%	28,487,957	27,506,843	3.57%	28,487,957	27,506,843	3.57%
Municipal parking system	-	-	0.00%	7,651,077	7,605,461	0.60%	7,651,077	7,615,461	0.47%
Cemetery	-	-	0.00%	708,545	632,485	12.03%	708,545	632,485	12.03%
Gold	-	-	0.00%	845,575	852,634	-0.83%	845,575	852,634	-0.83%
Garbage and rubbish collection	-	-	0.00%	2,085,728	1,712,671	21.78%	2,085,728	1,712,671	21.78%
Recycling	-	-	0.00%	4,092,278	3,623,276	12.94%	4,092,278	3,623,276	12.94%
Total expenses	164,347,356	152,947,140	7.45%	43,871,160	41,933,370	4.62%	208,218,516	194,890,510	6.84%
Change in net position, before transfers	(15,093,521)	(4,651,052)	224.52%	3,028,709	4,015,492	-24.57%	(12,064,812)	(635,560)	1798.30%
Transfers	(629,715)	(644,485)	-2.29%	629,715	644,485	-2.29%	-	-	
Change in net position	(15,723,236)	(5,295,537)	196.91%	3,658,424	4,659,977	-21.49%	(12,064,812)	(635,560)	1798.30%
Net Position Beginning of year,	(87,355,750)	117,764,592	-174.18%	238,944,741	261,095,990	-8.48%	151,588,991	378,860,582	-59.99%
Restatement for implementation of GASB 68	-	(199,824,805)	-100.00%	-	(26,811,226)	-100.00%	-	(226,636,031)	-100.00%
End of year	(103,078,986)	(87,355,750)	18.00%	242,603,165	238,944,741	1.53%	139,524,179	151,588,991	-7.96%

Appendices C - General Fund - Revenues, Expenditures, and Net Change

	Source - Government Funds			
	CARF FY 2016 Page 38	CAFR FY 2015 Page 42	CAFR FY 2015 Comparison	
	General Fund	General Fund	Difference	Percent Change
Revenues				
Property taxes	37,712,911	38,495,554	(782,643)	-2.03%
Income taxes	34,573,130	31,660,923	2,912,207	9.20%
Licenses and permits	1,559,638	1,551,125	8,513	0.55%
Intergovernmental	15,431,325	15,395,891	35,434	0.23%
Charges for services	8,523,221	8,665,489	(142,268)	-1.64%
Fines and forfeits	2,835,155	2,619,082	216,073	8.25%
Interest and rents	69,939	82,460	(12,521)	-15.18%
Contributions -	21,653,690	21,055,173	598,517	2.84%
Other revenues	198,729	221,911	(23,182)	-10.45%
Total Revenues	122,557,738	119,747,608	2,810,130	2.35%
Expenditures				
Current expenditures:				
General Government	20,033,578	18,598,287	1,435,291	7.72%
Public safety	70,443,729	72,207,198	(1,763,469)	-2.44%
Public works	10,823,830	10,291,976	531,854	5.17%
Highway and streets	-	-	-	NA
recreation and culture	7,719,906	7,583,085	136,821	1.80%
Community development	-	-	-	NA
Other functions	2,927,391	2,704,982	222,409	8.22%
Debt service:				
Principal	1,182,862	785,363	397,499	50.61%
Interest	579,344	229,737	349,607	152.18%
Capital outlay	186,146	-	186,146	NA
Total expenditures	113,896,786	112,400,628	1,496,158	1.33%
Other financing sources (uses)				
Transfers in	387,290	827,127	(439,837)	-53.18%
Transfers out	(6,395,290)	(6,825,562)	430,272	-6.30%
Proceeds on sale of capital assets	268	110,533	(110,265)	-99.76%
Issuance of long-term debt	1,770,000	-	1,770,000	NA
Bond premium	68,153	-	68,153	NA
Payment to refunded bond escrow agent	(1,830,110)	-	(1,830,110)	NA
Total other financing sources (uses)	(5,999,689)	(5,887,902)	(111,787)	1.90%
Net Change in fund balances	2,661,263	1,459,078	1,202,185	82.39%

Appendices D - General Fund - Revenues

	Source - Budget and Actual - General Fund						
	CARF FY 2016 Page 40				CAFR FY 2015 Comparison Page 44		
	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget	Actual	Diff Prior FY Actual	Percent Change
Revenues							
Property taxes	38,100,000	38,100,000	37,712,911	(387,089)	38,495,554	(782,643)	-2.03%
Income taxes	32,150,000	32,880,000	34,573,130	1,693,130	31,660,923	2,912,207	9.20%
Licenses and permits	1,574,500	1,562,500	1,559,638	(2,862)	1,551,125	8,513	0.55%
Intergovernmental	15,738,000	15,998,000	15,431,325	(566,675)	15,395,891	35,434	0.23%
Charges for services	8,690,400	9,149,400	8,523,221	(626,179)	8,665,489	(142,268)	-1.64%
Fines and forfeits	2,542,100	2,542,100	2,835,155	293,055	2,619,082	216,073	8.25%
Interest and rents	36,500	36,500	69,939	33,439	82,460	(12,521)	-15.18%
Contributions -		21,819,619	21,653,690	(165,929)	21,055,173	598,517	2.84%
Other revenues	21,683,500	121,000	198,729	77,729	221,911	(23,182)	-10.45%
Total Revenues	**120,515,000**	**122,209,119**	**122,557,738**	**348,619**	**119,747,608**	**2,810,130**	**2.35%**

Appendices E - General Fund - Expenditures

	Source - Budget and Actual - General Fund						
	CARF FY 2016 Page 40-41				CAFR FY 2015 Comparison Page 44-45		
	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget	Actual	Diff Prior FY Actual	Percent Change
Expenditures							
Attorney's office	1,915,800	1,765,800	1,657,029	(108,771)	1,568,162	88,867	5.67%
City clerk	1,060,000	1,245,000	1,165,243	(79,757)	1,069,714	95,529	8.93%
Council	706,400	701,400	676,750	(24,650)	631,898	44,852	7.10%
Courts	6,313,200	6,213,200	6,029,906	(183,294)	5,816,737	213,169	3.66%
Internal audit	209,200	189,200	173,011	(16,189)	202,336	(29,325)	-14.49%
Finance	5,092,600	4,969,474	4,652,352	(317,122)	4,565,108	87,244	1.91%
Library rental	165,000	165,000	144,155	(20,845)	153,620	(9,465)	-6.16%
LEPFA support	331,400	1,206,930	1,206,930	-	1,189,900	17,030	1.43%
Human resources	2,052,900	2,052,900	1,973,076	(79,824)	1,370,845	602,231	43.93%
Mayor	1,230,100	1,130,100	1,007,050	(123,050)	878,708	128,342	14.61%
Office of community media	394,200	394,200	377,189	(17,011)	357,808	19,381	5.42%
Office of financial empowerment	60,000	60,000	63,835	3,835	-	63,835	NA
Planning / neighborhood development	910,600	910,600	907,052	(3,548)	793,451	113,601	14.32%
Budgetary savings from attrition	(800,000)				-	-	
Total general government	**19,641,400**	**21,003,804**	**20,033,578**	**(970,226)**	**18,598,287**	**1,435,291**	**7.72%**
Public safety:							
Police	37,801,800	37,644,600	37,298,382	(346,218)	38,483,338	(1,184,956)	-3.08%
Fire	33,840,200	33,725,200	33,145,347	(579,853)	33,723,860	(578,513)	-1.72%
Total public safety	**71,642,000**	**71,369,800**	**70,443,729**	**(926,071)**	**72,207,198**	**(1,763,469)**	**-2.44%**
Public works	**10,373,700**	**10,803,700**	**10,823,830**	**20,130**	**10,291,976**	**531,854**	**5.17%**
						-	
Recreation and culture	**7,891,400**	**7,841,400**	**7,719,906**	**(121,494)**	**7,583,085**	**136,821**	**1.80%**
Other Functions:							
Human relations / community services	1,128,200	1,098,200	1,021,279	(76,921)	956,313	64,966	6.79%
Human services / community support	1,520,000	2,084,414	1,906,112	(178,302)	1,748,669	157,443	9.00%
Total other functions	**2,648,200**	**3,182,614**	**2,927,391**	**(255,223)**	**2,704,982**	**222,409**	**8.22%**
Debt service:							
Principal	800,000	1,175,100	1,182,862	7,762	785,363	397,499	50.61%
Interest	207,100	583,768	579,344	(4,424)	229,737	349,607	152.18%
Total debt service	**1,007,100**	**1,758,868**	**1,762,206**	**3,338**	**1,015,100**	**747,106**	**73.60%**
Capital outlay	**-**	**423,871**	**186,146**	**(237,725)**	**-**	**186,146**	**NA**
Total expenditures	**113,203,800**	**116,384,057**	**113,896,786**	**(2,487,271)**	**112,400,628**	**1,496,158**	**1.33%**

Appendices F - Nonmajor Governmental Funds - Revenues, Expenditures, and Net Change

	Source - Government Funds			
	CARF FY 2016 Page 38	CAFR FY 2015 Page 42	CAFR FY 2015 Comparison	
	Nonmajor Governmental Funds	Nonmajor Governmental Funds	Difference	Percent Change
Revenues				
Property taxes	1,069,848	974,695	95,153	9.76%
Income taxes	-	-	-	NA
Licenses and permits	-	-	-	NA
Intergovernmental	18,743,787	20,646,486	(1,902,699)	-9.22%
Charges for services	5,579,226	3,668,946	1,910,280	52.07%
Fines and forfeits	620,386	456,345	164,041	35.95%
Interest and rents	75,072	4,575	70,497	1540.92%
Contributions -	10,000	506,276	(496,276)	-98.02%
Other revenues	991,895	1,379,586	(387,691)	-28.10%
Total Revenues	27,090,214	27,636,909	(546,695)	-1.98%
Expenditures				
Current expenditures:				
General Government	3,352,867	3,121,919	230,948	7.40%
Public safety	1,820,739	3,303,545	(1,482,806)	-44.89%
Public works	891,680	2,981,356	(2,089,676)	-70.09%
Highway and streets	10,838,473	10,357,488	480,985	4.64%
recreation and culture	-	-	-	NA
Community development	3,442,110	3,910,924	(468,814)	-11.99%
Other functions	-	-	-	NA
Debt service:				
Principal	2,710,000	2,830,934	(120,934)	-4.27%
Interest	696,613	701,342	(4,729)	-0.67%
Capital outlay	7,035,200	4,683,644	2,351,556	50.21%
Total expenditures	30,787,682	31,891,152	(1,103,470)	-3.46%
Other financing sources (uses)				
Transfers in	8,820,566	6,304,125	2,516,441	39.92%
Transfers out	(3,660,056)	(556,134)	(3,103,922)	558.12%
Proceeds on sale of capital assets	-	-	-	NA
Issuance of long-term debt	320,000	-	320,000	NA
Bond premium	12,022	-	12,022	NA
Payment to refunded bond escrow agent	(332,053)	-	(332,053)	NA
Total other financing sources (uses)	5,160,479	5,747,991	(587,512)	-10.22%
Net Change in fund balances	1,463,011	1,493,748	(30,737)	-2.06%

Appendices G - Sewage Disposal Systems - Revenues, Expenses, and Change Net Position

	Source - Proprietary Funds			
	CARF FY 2016 Page 45	CAFR FY 2015 Page 49	CAFR FY 2015 Comparison	
	Sewage Disposal System	Sewage Disposal System	Difference	Percent Change
Operating revenues				
Charges for services	32,368,491	31,730,416	638,075	2.01%
Operating expenses				
Personal services	7,109,786	5,860,738	1,249,048	21.31%
Purchase of goods and services	7,416,804	7,434,836	(18,032)	-0.24%
Depreciation	10,288,817	10,319,698	(30,881)	-0.30%
Total operating expenses	24,815,407	23,615,272	1,200,135	5.08%
Operating income (loss)	7,553,084	8,115,144	(562,060)	-6.93%
Nonoperating revenues (expenses)				
Interest revenue	306,085	214,666	91,419	42.59%
Gain on sale of capital assets	1,606	-	1,606	NA
Interest expense and fees	(3,672,550)	(3,891,571)	219,021	-5.63%
Capital contribution to others	-	-	-	NA
Other revenues	-	-	-	NA
Total nonoperating revenue (expenses)	(3,364,859)	(3,676,905)	312,046	-8.49%
Income (loss) before transfers	4,188,225	4,438,239	(250,014)	-5.63%
Transfers				
Transfers in	-	-	-	NA
Transfers out	(300,000)	(300,000)	-	0.00%
Total Transfers	(300,000)	(300,000)	-	0.00%
Change in net position	3,888,225	4,138,239	(250,014)	-6.04%

Appendices H - Municipal Parking System - Revenues, Expenses, and Change Net Position

	Source - Proprietary Funds			
	CARF FY 2016 Page 45	CAFR FY 2015 Page 49	CAFR FY 2015 Comparison	
	Municipal Parking System	Municipal Parking System	Difference	Percent Change
Operating revenues				
Charges for services	7,090,335	6,988,879	101,456	1.45%
Operating expenses				
Personal services	2,809,797	2,638,492	171,305	6.49%
Purchase of goods and services	1,269,689	1,065,442	204,247	19.17%
Depreciation	2,206,999	2,102,875	104,124	4.95%
Total operating expenses	6,286,485	5,806,809	479,676	8.26%
Operating income (loss)	803,850	1,182,070	(378,220)	-32.00%
Nonoperating revenues (expenses)				
Interest revenue	-	-	-	NA
Gain on sale of capital assets	2,247	-	2,247	NA
Interest expense and fees	(1,364,592)	(1,798,652)	434,060	-24.13%
Capital contribution to others	-	-	-	NA
Other revenues	987,941	939,173	48,768	5.19%
Total nonoperating revenue (expenses)	(374,404)	(859,479)	485,075	-56.44%
Income (loss) before transfers	429,446	322,591	106,855	33.12%
Transfers				
Transfers in	-	-	-	NA
Transfers out	-	-	-	NA
Total Transfers	-	-	-	NA
Change in net position	429,446	322,591	106,855	33.12%

Appendices I - Nonmajor Enterprise Funds - Revenues, Expenses, and Change Net Position

	Source - Proprietary Funds			
	CARF FY 2016 Page 45	CAFR FY 2015 Page 49	CAFR FY 2015 Comparison	
	Nonmajor Enterprise Funds	Nonmajor Enterprise Funds	Difference	Percent Change
Operating revenues				
Charges for services	6,124,828	6,068,608	56,220	0.93%
Operating expenses				
Personal services	4,248,079	3,710,089	537,990	14.50%
Purchase of goods and services	2,856,314	2,455,024	401,290	16.35%
Depreciation	379,505	394,075	(14,570)	-3.70%
Total operating expenses	7,483,898	6,559,188	924,710	14.10%
Operating income (loss)	(1,359,070)	(490,580)	(868,490)	177.03%
Nonoperating revenues (expenses)				
Interest revenue	18,336	7,120	11,216	157.53%
Gain on sale of capital assets	-	-	-	NA
Interest expense and fees	(33,742)	(47,392)	13,650	-28.80%
Capital contribution to others	(214,486)	(214,486)	-	0.00%
Other revenues	-	-	-	NA
Total nonoperating revenue (expenses)	(229,892)	(254,758)	24,866	-9.76%
Income (loss) before transfers	(1,588,962)	(745,338)	(843,624)	113.19%
Transfers				
Transfers in	951,497	972,372	(20,875)	-2.15%
Transfers out	(21,782)	(27,887)	6,105	-21.89%
Total Transfers	929,715	944,485	(14,770)	-1.56%
Change in net position	(659,247)	199,147	(858,394)	-431.04%

Source - Notes Information	
CARF FY 2016 Page 153	
Cemetery	15,749
Golf	(14,061)
Garbage and Rubbish Collection	(210,047)
Recycling	(450,888)
Change in net position	**(659,247)**

Appendices J - Internal Service Funds - Revenues, Expenses, and Change Net Position

	Source - Proprietary Funds			
	CARF FY 2016 Page 45	CAFR FY 2015 Page 49	CAFR FY 2015 Comparison	
	Internal Service Funds	Internal Service Funds	Difference	Percent Change
Operating revenues				
Charges for services	79,047,421	77,660,448	1,386,973	1.79%
Operating expenses				
Personal services	7,819,105	7,774,216	44,889	0.58%
Purchase of goods and services	65,949,522	66,501,036	(551,514)	-0.83%
Depreciation	2,043,787	1,943,372	100,415	5.17%
Total operating expenses	75,812,414	76,218,624	(406,210)	-0.53%
Operating income (loss)	3,235,007	1,441,824	1,793,183	124.37%
Nonoperating revenues (expenses)				
Interest revenue	-	-	-	NA
Gain on sale of capital assets	63,079	280,280	(217,201)	-77.49%
Interest expense and fees	(175,521)	(194,548)	19,027	-9.78%
Capital contribution to others	(181,638)	-	(181,638)	NA
Other revenues	-	-	-	NA
Total nonoperating revenue (expenses)	(294,080)	85,732	(379,812)	-443.02%
Income (loss) before transfers	2,940,927	1,527,556	1,413,371	92.52%
Transfers				
Transfers in	1,000,000	825,210	174,790	21.18%
Transfers out	(782,225)	(1,201,495)	419,270	-34.90%
Total Transfers	217,775	(376,285)	594,060	-157.88%
Change in net position	3,158,702	1,151,271	2,007,431	174.37%

Source - Notes Information	
CARF FY 2016 Page 159	
Fleet Maintenance	1,807,086
Fringe Benefits	860,784
Engineering	(19,685)
Information Technology	510,517
Change in net position	**3,158,702**

Appendices K - Fiduciary Funds - Additions, Deductions, and Change Net Position

	Source - Fiduciary Funds			
	CARF FY 2016 Page 51	CAFR FY 2015 Page 55	CAFR FY 2015 Comparison	
	Fiduciary Funds	Fiduciary Funds	Difference	Percent Change
Additions				
Investment income (loss):				
Net depreciation in fair value of investments	(5,678,747)	15,425,008	(21,103,755)	-136.82%
Interest Income	2,070,006	3,508,235	(1,438,229)	-41.00%
Dividend income	1,933,620	1,803,795	129,825	7.20%
Investment expenses	(6,464)	(6,260)	(204)	3.26%
Net Investment income (loss)	(1,681,585)	20,730,778	(22,412,363)	-108.11%
Contributions:				
Employer	44,284,624	43,030,572	1,254,052	2.91%
Plan members	3,746,974	4,106,707	(359,733)	-8.76%
Total contributions	48,031,598	47,137,279	894,319	1.90%
Total additions	46,350,013	67,868,057	(21,518,044)	-31.71%
Deductions				
Participant benefits	72,261,499	70,596,865	1,664,634	2.36%
Administrative expense	1,942,776	2,223,741	(280,965)	-12.63%
Total deductions	74,204,275	72,820,606	1,383,669	1.90%
Change in net position	(27,854,262)	(4,952,549)	(22,901,713)	462.42%

Source - Notes Information	
CARF FY 2016 Page 106	
Employees' Retirement System Pension	(17,676,964)
Employees' Retirement System OPEB	5,429,102
Police and Fire Retirement System	(23,895,573)
Police and Fire Retirement System OPEB	6,508,824
Employees' Money Purchase Pension Plan	109,892
Retiree Health Care VEBA	1,670,457
Change in net position	**(27,854,262)**

Appendices L - Brownfield Redevelopment Authority - Expenses, Revenues, and Change Net Position

	Source - Component Units			
	CARF FY 2016 Page 57	CAFR FY 2015 Page 62	CAFR FY 2015 Comparison	
	Brownfield Redevelopment Authority	Brownfield Redevelopment Authority	Difference	Percent Change
Expenses				
Brownfield redevelopment	1,855,832	1,613,850	241,982	14.99%
Community development	-	-	-	NA
Recreation and culture	-	-	-	NA
Total expenses	1,855,832	1,613,850	241,982	14.99%
Program revenues				
Charges for services	-	-	-	NA
Operating grants and contributions	333,702	441,857	(108,155)	-24.48%
Total program revenues	333,702	441,857	(108,155)	-24.48%
Net program expense	(1,522,130)	(1,171,993)	(350,137)	29.88%
General revenues				
Property taxes	1,600,095	1,964,162	(364,067)	-18.54%
Unrestricted investment earning	1,626	1,907	(281)	-14.74%
Total general revenues	1,601,721	1,966,069	(364,348)	-18.53%
Change in net position	79,591	794,076	(714,485)	-89.98%

Appendices M - Tax Increment Finance Authority - Expenses, Revenues, and Change Net Position

	Source - Component Units			
	CARF FY 2016 Page 57	CAFR FY 2015 Page 62	CAFR FY 2015 Comparison	
	Tax Increment Finance Authority	Tax Increment Finance Authority	Difference	Percent Change
Expenses				
Brownfield redevelopment	-	-	-	NA
Community development	3,899,919	3,821,379	78,540	2.06%
Recreation and culture	-	-	-	NA
Total expenses	3,899,919	3,821,379	78,540	2.06%
Program revenues				
Charges for services	-	-	-	NA
Operating grants and contributions	-	-	-	NA
Total program revenues	-	-	-	NA
Net program expense	(3,899,919)	(3,821,379)	(78,540)	2.06%
General revenues				
Property taxes	2,955,764	2,729,735	226,029	8.28%
Unrestricted investment earning	6,646	3,916	2,730	69.71%
Total general revenues	2,962,410	2,733,651	228,759	8.37%
Change in net position	(937,509)	(1,087,728)	150,219	-13.81%

Appendices N - Lansing Entertainment & Public Facilities Authority - Expenses, Revenues, and Change Net Position

	Source - Component Units			
	CARF FY 2016 Page 57	CAFR FY 2015 Page 62	CAFR FY 2015 Comparison	
	Lansing Entertainment & Public Facilities Authority	Lansing Entertainment & Public Facilities Authority	Difference	Percent Change
Expenses				
Brownfield redevelopment	-	-	-	NA
Community development	-	-	-	NA
Recreation and culture	7,429,956	7,745,185	(315,229)	-4.07%
Total expenses	7,429,956	7,745,185	(315,229)	-4.07%
Program revenues				
Charges for services	6,075,913	6,477,993	(402,080)	-6.21%
Operating grants and contributions	1,206,931	1,189,900	17,031	1.43%
Total program revenues	7,282,844	7,667,893	(385,049)	-5.02%
Net program expense	(147,112)	(77,292)	(69,820)	90.33%
General revenues				
Property taxes	338,444	320,076	18,368	5.74%
Unrestricted investment earning	187	170	17	10.00%
Total general revenues	338,631	320,246	18,385	5.74%
Change in net position	191,519	242,954	(51,435)	-21.17%

Appendices O - Fund Balances to Government Wide Financial Statements

	Government Funds				
	General Fund	Non Major Government Funds	Totals	Reconciliation Diff - See CAFR FY 2016 page 37 & 39	Totals - Reported on Government Wide Financial Statement of Activities
Fund balance, beginning of year	10,667,140	16,066,986	26,734,126	(114,089,876)	**(87,355,750)**
Change in fund balance	2,661,263	1,463,011	4,124,274	(19,847,510)	**(15,723,236)**
Fund balance, end of year	**13,328,403**	**17,529,997**	**30,858,400**	(133,937,386)	**(103,078,986)**
Percent Change	24.95%	9.11%	15.43%	NA	**18.00%**

	Proprietary Funds				
	Sewage Disposal System Fund	Municipal Parking System Fund	Nonmajor Enterprise Funds	**Totals** - Reported on Government Wide Financials Statement of Activities	Internal Service Funds * **Included in Reconciliation Diff**
Fund balance, beginning of year	228,516,333	14,903,798	(4,475,390)	**238,944,741**	9,352,060
Change in fund balance	3,888,225	429,446	(659,247)	**3,658,424**	3,158,702
Fund balance, end of year	**232,404,558**	**15,333,244**	**(5,134,637)**	**242,603,165**	12,510,762
Percent Change	1.70%	2.88%	14.73%	**1.53%**	33.78%

	Component Units				
	Brownfield Redevelopment Authority	Tax Increment Finance Authority	Lansing Entertainment & Public Facilities Authority	SmartZone	**Totals** - Reported on Government Wide Financials Statement of Activities
Fund balance, beginning of year	941,418	(37,670,045)	936,740	2,612	**(35,789,275)**
Change in fund balance	79,591	(937,509)	191,519	(2,612)	**(669,011)**
Fund balance, end of year	**1,021,009**	**(38,607,554)**	**1,128,259**	**-**	**(36,458,286)**
Percent Change	8.45%	2.49%	20.45%	-100.00%	**1.87%**

	Fiduciary Funds
	Pension and OPEB Trust Funds
Fund balance, beginning of year	**545,666,136**
Change in fund balance	**(27,854,262)**
Fund balance, end of year	**517,811,874**
Percent Change	**-5.10%**

Appendices P - Reconciliation Fund Balances to Net Position of Governmental Activities

Source - Reconciliation - CAFR FY 2016 - Page 37	
Capital assets are not financial resources and therefore not reported in the funds	
Capital assets not being depreciated	26,503,312
Capital assess being depreciated, net	167,683,973
Capital assets accounted for in internal service funds net	(12,293,786)
Because the focus of governmental funds is on short-term financing, some assets will not be available to pay for current expenditures.	
Deferred ambulance fees receivable	605,208
Deferred nuisance fees receivable	453,317
Deferred loans receivable	1,228,378
Deferred long-term interest receivable	2,286,367
Deferred long-term special assessments receivable	345,321
Deferred long-term taxes and tax settlement receivables	62,654
Internal service funds are used by management to charge the costs of certain equipment maintenance to individual funds. The assets and liabilities of there internal service funds are included in governmental activities in the statement of net position.	12,510,762
Long-term liabilities and related deferred outflows are not due and payable in the current period and therefore are not reported in the funds.	
Bonds, loans and leases payable	(40,354,089)
Deferred charge on refunding	149,549
Accrued interest on bonds, loans and leases payable	(302,220)
Net other postemployment benefit obligation	(62,014,884)
Compensated absences and other long-term liabilities	(11,062,548)
Certain pension-related amounts, such as the net pension liability and deferred amounts, are not due and payable in the current period or do not represent current financial resources and therefore are not reported in the funds.	
Net pension liability	(274,678,085)
Deferred outflows related to the net pension liability	59,316,094
Deferred inflows related to the net pension liability	(4,376,709)

Total Reconciliation Amounts	**(133,937,386)**

Appendices Q - Reconciliation Net Changes in Governmental Funds to Change in Net Position of Governmental Activities

Source - Reconciliation - CAFR FY 2016 - Page 39	
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.	
Capital assets purchased/constructed	3,758,133
Depreciation expense	(9,452,903)
Loss on sale of capital assets	(125,649)
Proceeds on sale of capital assets	(268)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds, but rather are deferred to subsequent fiscal years.	
Change in deferred ambulance fees receivable	(362,705)
Change in deferred nuisance fees receivable	88,520
Change in deferred loans receivable	(1,978)
Change in deferred long-term interest receivable	69,250
Change in deferred special assessments receivable	(105,262)
Change in deferred taxes and tax settlement receivables	(197,182)
Internal service funds are used by management to charge the costs of certain equipment maintenance to individual funds. The net increase (decrease) in the net position of the internal service funds is reported with governmental activities.	
Net operating income from governmental activities in internal service funds	3,235,007
Gain on sale of capital assets from governmental internal service funds	63,079
Interest expense from governmental internal service funds	(175,521)
Transfers in from governmental internal service funds	1,000,000
Transfers out of governmental internal service funds	(782,225)
Debt proceeds provide current financial resources to governmental funds in the period issued, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the funds, but the repayment reduces long-term liabilities in the statement of net position.	
Issuance of long-term debt	(2,090,000)
Principal payments on long-term liabilities	3,892,862
Premium on bond issuances	(80,175)
Payments to refunded bond escrow agent	2,162,163
Certain expenditures are reported in governmental funds that reduce long-term liabilities for purposes of the statement of net position.	
Change in estimated liability for workers' compensation	1,120,891
Some expenses reported in the statement of activates do not require the use of current financial resources and therefore are not reported as expenditures in the funds.	
Change in accrued interest payable on long-term liabilities	10,306
Amortization of issuance premiums and discounts, and deferred charge on refunding	16,957
Change in net other postemployment benefit obligation	(5,030,748)
Change in net pension liability and related deferral amounts	(16,908,817)
Change in the accrual for compensated absences	(3,406)
Change in the accrual for tax settlement agreement	52,161

Total Reconciliation Amounts	**(19,847,510)**

Appendices R - General Fund to IFAS General Ledger - Revenues

	Source - Budget and Actual General Fund - CAFR FY 2016 Page 40				Source - IFAS System		
Revenues	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget	Reconciliation Item#	IFAS Amts	IFAS - Actual
Property taxes	38,100,000	38,100,000	37,712,911	(387,089)	**1**	**37,712,911.25**	**0.25**
Income taxes	32,150,000	32,880,000	34,573,130	1,693,130	**2**	**34,573,130.51**	**0.51**
Licenses and permits	1,574,500	1,562,500	1,559,638	(2,862)	**3**	**1,559,638.19**	**0.19**
Intergovernmental	15,738,000	15,998,000	15,431,325	(566,675)	**4**	**15,431,324.91**	**(0.09)**
Charges for services	8,690,400	9,149,400	8,523,221	(626,179)	**5**	**8,523,220.46**	**(0.54)**
Fines and forfeits	2,542,100	2,542,100	2,835,155	293,055	**6**	**2,835,154.75**	**(0.25)**
Interest and rents	36,500	36,500	69,939	33,439	**7**	**69,934.78**	**(4.22)**
Contributions -		21,819,619	21,653,690	(165,929)	**8**	**21,653,689.50**	**(0.50)**
Other revenues	21,683,500	121,000	198,729	77,729	**9**	**198,728.66**	**(0.34)**
Total Revenues	**120,515,000**	**122,209,119**	**122,557,738**	**348,619**			

Appendices S - General Fund to IFAS General Ledger - Revenues Cost Center(s) and Object(s) Crosswalk to Reconciliation Items

Reconciliation Item#	CAFR Name	Fund(s)	Cost Center(s) And Object(s)	CAFR Report - Actual	IFAS Amt	IFAS - Actual	Differences Notes
1	Property taxes	101	Cost Center 00000 Objects 402000 to 402040 & 444000, 445000, 445010, 445020, 448001, 607002	37,712,911	$ 37,712,911.25	$ 0.25	
2	Income taxes	101	Cost Center 00000 Objects 430000 & 447001	34,573,130	$ 34,573,130.51	$ 0.51	
3	Licenses and permits	101	Cost Center 00000 Objects 455000 to 497605	1,559,638	$ 1,559,638.19	$ 0.19	
4	Intergovernmental	101	Cost Center 00000 Objects 568001 to 575300	15,431,325	$ 15,431,324.91	$ (0.09)	
5	Charges for services	101, 234	Cost Center 00000 Objects 605001 to 650100 & 603001, 617050, 642001	8,523,221	$ 8,523,220.46	$ (0.54)	
6	Fines and forfeits	101	Cost Center 00000 Objects 655000 to 666100	2,835,155	$ 2,835,154.75	$ (0.25)	
7	Interest and rents	101	Cost Center 00000 Objects 667000 to 670801	69,939	$ 69,934.78	$ (4.22)	
8	Contributions	101	Cost Center 00000 Objects 674100 to 675383	21,653,690	$ 21,653,689.50	$ (0.50)	
9	Other revenues	101	Cost Center 00000 Objects 678100 to 680201	198,729	$ 198,728.66	$ (0.34)	

Appendices T - General Fund to IFAS General Ledger - Revenues - Reconciliation Items Amounts

SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_005_GLTRNS_FY_2016	101	000000	NA	402000	PROPERTY TAX LEVY	00000	$ 36,951,367.61	1
GL_005_GLTRNS_FY_2016	101	000000	NA	402004	TAXROLL ADJUSTMENTS-CHARGEBACK	00000	$ (160,109.60)	1
GL_005_GLTRNS_FY_2016	101	000000	NA	402005	REVENUE SHARING-DELTA	00000	$ (562,631.41)	1
GL_005_GLTRNS_FY_2016	101	000000	NA	402006	REVENUE SHARING-MERIDIAN	00000	$ (103,331.00)	1
GL_005_GLTRNS_FY_2016	101	000000	NA	402007	REVENUE SHARING-ALAIDON	00000	$ (31,695.93)	1
GL_005_GLTRNS_FY_2016	101	000000	NA	402009	TAX REVENUE FOR RLF	00000	$ (55,722.06)	1
GL_005_GLTRNS_FY_2016	101	000000	NA	402040	REVENUE SHARING-DEWITT TWNSHP	00000	$ (85,609.39)	1
GL_005_GLTRNS_FY_2016	101	000000	NA	444000	PAYMENTS IN LIEU OF TAXES	00000	$ 433,460.44	1
GL_005_GLTRNS_FY_2016	101	000000	NA	445000	PROPERTY TAX PENALTY AND INTER	00000	$ 15,666.17	1
GL_005_GLTRNS_FY_2016	101	000000	NA	445010	TRANSFER PENALTY	00000	$ 24,400.00	1
GL_005_GLTRNS_FY_2016	101	000000	NA	445020	HOMESTEAD PENALTY FEE	00000	$ 5,866.22	1
GL_005_GLTRNS_FY_2016	101	000000	NA	448001	COLLECTION FEE	00000	$ 1,283,588.79	1
GL_005_GLTRNS_FY_2016	101	000000	NA	607002	GM DELTA TWP	00000	$ (2,338.59)	1
GL_005_GLTRNS_FY_2016	101	000000	NA	430000	CITY INCOME TAX	00000	$ 33,882,543.38	2
GL_005_GLTRNS_FY_2016	101	000000	NA	447001	INCOME TAX PENALTY & INTEREST	00000	$ 690,587.13	2
GL_005_GLTRNS_FY_2016	101	000000	NA	455000	CABARET LICENSE	00000	$ 9,500.00	3
GL_005_GLTRNS_FY_2016	101	000000	NA	456000	CLOSING OUT SALE LICENSE	00000	$ -	3
GL_005_GLTRNS_FY_2016	101	000000	NA	457000	HEALTH CLUB/ MASSAGE THERAPIST	00000	$ 1,500.00	3
GL_005_GLTRNS_FY_2016	101	000000	NA	459001	FIREWORKS LICENSES	00000	$ 2,250.00	3
GL_005_GLTRNS_FY_2016	101	000000	NA	459002	FIREWORKS PERMITS	00000	$ -	3
GL_005_GLTRNS_FY_2016	101	000000	NA	462000	COLLECTION BINS LICENSE	00000	$ 2,555.00	3
GL_005_GLTRNS_FY_2016	101	000000	NA	463000	PEDDLERS LICENSE	00000	$ 3,480.00	3
GL_005_GLTRNS_FY_2016	101	000000	NA	465000	RUBBISH HAULER LICENSE	00000	$ 765.00	3
GL_005_GLTRNS_FY_2016	101	000000	NA	466000	SECOND HAND DEALER LICENSE	00000	$ 3,600.00	3
GL_005_GLTRNS_FY_2016	101	000000	NA	467000	VEHICLES FOR HIRE	00000	$ 35.00	3
GL_005_GLTRNS_FY_2016	101	000000	NA	468000	TRAILER FEES	00000	$ 11,913.00	3
GL_005_GLTRNS_FY_2016	101	000000	NA	469000	SHOW LICENSE	00000	$ 1,950.00	3
GL_005_GLTRNS_FY_2016	101	000000	NA	469050	PASSPORT FEES	00000	$ 27,208.05	3
GL_005_GLTRNS_FY_2016	101	000000	NA	469060	MEDICAL MARIJUANA LICENSE	00000	$ (1,150.00)	3
GL_005_GLTRNS_FY_2016	101	000000	NA	470000	TRANSFER FEES - CLASS C LICENS	00000	$ 3,850.00	3
GL_005_GLTRNS_FY_2016	101	000000	NA	471000	CABLE TV - FRANCHISE FEE	00000	$ 1,417,478.01	3
GL_005_GLTRNS_FY_2016	101	000000	NA	481000	BUILDING MOVER LICENSE	00000	$ -	3
GL_005_GLTRNS_FY_2016	101	000000	NA	482000	PLUMBING LICENSE REGISTRATION	00000	$ 13,400.00	3
GL_005_GLTRNS_FY_2016	101	000000	NA	489000	SEWER CLEANER LICENSE	00000	$ 2,200.00	3
GL_005_GLTRNS_FY_2016	101	000000	NA	491000	SIGN ERECTOR LICENSE	00000	$ 3,700.00	3
GL_005_GLTRNS_FY_2016	101	000000	NA	492000	VEHICLE WRECKER LICENSE	00000	$ -	3
GL_005_GLTRNS_FY_2016	101	000000	NA	497508	DEMOLITION CONTRACTOR LICENCE	00000	$ 3,475.00	3
GL_005_GLTRNS_FY_2016	101	000000	NA	497515	SEWER PERMITS	00000	$ 3,979.00	3
GL_005_GLTRNS_FY_2016	101	000000	NA	497522	SITE PLAN INSPECTION/REVIEW	00000	$ 26,330.00	3
GL_005_GLTRNS_FY_2016	101	000000	NA	497523	SPECIAL LAND USE PERMIT FEES	00000	$ 4,700.00	3
GL_005_GLTRNS_FY_2016	101	000000	NA	497524	OTHER PLANNING PERMIT FEES	00000	$ 300.00	3

Appendices T - General Fund to IFAS General Ledger - Revenues - Reconciliation Items Amounts

SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_005_GLTRNS_FY_2016	101	000000	NA	497526	NONPROFIT RECOGNITION LICENSE	00000	$ 600.00	3
GL_005_GLTRNS_FY_2016	101	000000	NA	497604	MDOT PERMIT	00000	$ 760.00	3
GL_005_GLTRNS_FY_2016	101	000000	NA	497605	DRIVE APPROACH/SIDEWALK PERMIT	00000	$ 15,045.13	3
GL_005_GLTRNS_FY_2016	101	000000	NA	568001	SALES TAX - CONSTITUTIONAL	00000	$ 8,700,288.00	4
GL_005_GLTRNS_FY_2016	101	000000	NA	568002	SALES TAX - STATUTORY	00000	$ 5,210,912.00	4
GL_005_GLTRNS_FY_2016	101	000000	NA	570000	LIQUOR LICENSE FEE	00000	$ 72,196.85	4
GL_005_GLTRNS_FY_2016	101	000000	NA	575000	FIRE PROTECTION STATE OWNED FA	00000	$ 1,247,907.87	4
GL_005_GLTRNS_FY_2016	101	000000	NA	575001	BAD DRIVER STATUTE	00000	$ -	4
GL_005_GLTRNS_FY_2016	101	000000	NA	575300	STATE REIMB - ELECTIONS	00000	$ 200,020.19	4
GL_005_GLTRNS_FY_2016	101	000000	NA	605001	DOWNTOWN - GM	00000	$ -	5
GL_005_GLTRNS_FY_2016	101	000000	NA	607001	JACKSON NATIONAL LIFE	00000	$ -	5
GL_005_GLTRNS_FY_2016	101	000000	NA	607003	DEWITT TOWNSHIP 425 REVENUE	00000	$ -	5
GL_005_GLTRNS_FY_2016	101	000000	NA	608000	BOARD OF APPEALS FEES	00000	$ 914.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	609002	NSF CHECK RETURN FEES	00000	$ 1,152.04	5
GL_005_GLTRNS_FY_2016	101	000000	NA	614000	SOIL EROSION CONTROL FILING FE	00000	$ 66,260.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	615101	ACT 285 FILING FEES	00000	$ 450.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	615104	CHARGING OF PRINTS	00000	$ 1,055.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	615105	DEMOLITION CAP-OFF	00000	$ 31,302.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	616000	REZONING PETITION FEES	00000	$ 2,750.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	616100	PILOT APPLICATION FEE	00000	$ 800.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	617000	REIMBURSEMENTS- REIMB OF INDIR	00000	$ 2,101,438.43	5
GL_005_GLTRNS_FY_2016	101	000000	NA	617200	GRANT ADMIN	00000	$ 62,968.23	5
GL_005_GLTRNS_FY_2016	101	000000	NA	617301	FOI REQUESTS - LAW DEPT	00000	$ 3,376.84	5
GL_005_GLTRNS_FY_2016	101	000000	NA	617801	CHGS FOR SVCS - O/H SPEC ASSES	00000	$ -	5
GL_005_GLTRNS_FY_2016	101	000000	NA	620000	WORK COMP CHARGES TO DEPTS	00000	$ 325.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	628000	MULT DWELL INSP CODE COMP	00000	$ 149,327.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	628010	RESIDENTIAL INSP CODE COMP	00000	$ 596,168.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	629000	MULT DWELL REG CODE COMPLIANCE	00000	$ 11,400.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	629010	RESIDENT'L REG CODE COMPLIANCE	00000	$ 326,000.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	630000	CITY CERTIFICATION INSPECTION	00000	$ 1,653.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	633000	POLICE ACCIDENT REPORT FEES	00000	$ 8,244.91	5
GL_005_GLTRNS_FY_2016	101	000000	NA	633001	POLICE DEPT FALSE ALARMS	00000	$ 47,952.64	5
GL_005_GLTRNS_FY_2016	101	000000	NA	633002	PBT TESTING	00000	$ 8,590.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	633010	POLICE CENTRAL RECORD FEES	00000	$ 35.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	633012	POLICE MISCELLANEOUS	00000	$ 12,110.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	633013	LICENSE TO PURCHASE	00000	$ 730.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	633014	BACKGROUND CHECK	00000	$ 3,819.52	5
GL_005_GLTRNS_FY_2016	101	000000	NA	633015	TOWING FEES ABANDONED/IMPOUND	00000	$ 2,040.32	5
GL_005_GLTRNS_FY_2016	101	000000	NA	633020	FOIA RECORD RETRIEVAL	00000	$ 6,775.61	5
GL_005_GLTRNS_FY_2016	101	000000	NA	633025	FEES SSCC (CLASSES, BLDG RENTA	00000	$ 46,688.06	5
GL_005_GLTRNS_FY_2016	101	000000	NA	633030	WARRANT PROCESSING FEE	00000	$ 14,100.00	5

Appendices T - General Fund to IFAS General Ledger - Revenues - Reconciliation Items Amounts

SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_005_GLTRNS_FY_2016	101	000000	NA	633040	GENERAL FINGERPRINTING	00000	$ 9,366.75	5
GL_005_GLTRNS_FY_2016	101	000000	NA	634000	FIRE AMBULANCE SERVICES	00000	$ 3,026,797.93	5
GL_005_GLTRNS_FY_2016	101	000000	NA	634002	FIRE TRAINING PROG REVENUES	00000	$ 3,016.17	5
GL_005_GLTRNS_FY_2016	101	000000	NA	634003	HAZMAT COST RECOVERY	00000	$ -	5
GL_005_GLTRNS_FY_2016	101	000000	NA	634006	BURN PERMITS	00000	$ 38,900.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	634007	FIRE PREVENTION	00000	$ 39,723.75	5
GL_005_GLTRNS_FY_2016	101	000000	NA	634301	FIRE INSPECTION FEE	00000	$ 64.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	634302	FIRE FALSE ALARM FEE	00000	$ 1,150.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	635000	ADMIN FEES CODE COMPLIANCE	00000	$ 676,175.75	5
GL_005_GLTRNS_FY_2016	101	000000	NA	635001	ZONING VERIFICATION FEE	00000	$ 125.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	635010	CLAIMS & JUDGEMENTS-NUISANCE F	00000	$ (8,744.50)	5
GL_005_GLTRNS_FY_2016	101	000000	NA	638900	PUBLIC SERVICE WORK FOR OTHERS	00000	$ (288.33)	5
GL_005_GLTRNS_FY_2016	101	000000	NA	638903	SNOW CLEARING ORDINANCE	00000	$ 59,763.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	643100	ABANDONED AUTO AUCTION	00000	$ 3,435.11	5
GL_005_GLTRNS_FY_2016	101	000000	NA	645001	ABSENTEE VOTER LISTS	00000	$ 269.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	645003	CANDIDATE FILING FEES	00000	$ 200.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	646001	PHOTOCOPY FEES	00000	$ 25.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	646002	NOTARY SERVICE	00000	$ 1,195.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	647000	FIRE DEPARTMENT - SALE OF MATE	00000	$ 591.31	5
GL_005_GLTRNS_FY_2016	101	000000	NA	647020	CODE COMPLIANCE COPIES	00000	$ 40.30	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648020	FEES-ONLINE DISCOUNT	00000	$ (22,835.00)	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648120	FEES-LDR PROGRAMS & OTHER-FOST	00000	$ 46,029.56	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648121	FEES INDEPENDENT INSTRUCTOR FO	00000	$ 30,306.34	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648130	FEES LDR PROGRAMS & OTHER GIER	00000	$ 26,477.32	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648131	FEES INDEPENDENT INSTRUCTOR GI	00000	$ 16,453.09	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648140	FEES LDR PROGRAMS & OTHER KING	00000	$ 21,416.60	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648141	FEES INDEPENDENT INSTRUCTOR KI	00000	$ 9,746.50	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648210	FEES BASEBALL ADULT TEAM	00000	$ 21,905.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648215	FEES BASEBALL YOUTH TEAM	00000	$ (300.00)	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648216	FEES BASEBALL YOUTH INDIVIDUAL	00000	$ 20,783.20	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648221	FEES BASKETBALL ADULT INDIVIDU	00000	$ 2,040.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648226	FEES BASKETBALL YOUTH IND	00000	$ 2,675.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648230	FEES FLAG FOOTBALL TEAM	00000	$ 3,190.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648231	FEES FLAG FOOTBALL INDIVIDUAL	00000	$ 8,225.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648240	FEES FLOOR HOCKEY TEAM	00000	$ 4,380.70	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648250	FEES SOFTBALL ADULT TEAM	00000	$ 43,976.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648251	FEES SOFTBALL ADULT INDIVIDUAL	00000	$ 30,736.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648255	FEES SOFTBALL YOUTH TEAM	00000	$ 3,420.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648256	FEES SOFTBALL YOUTH INDIVIDUAL	00000	$ 1,975.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648260	FEES SOFTBALL SENIORS TEAM	00000	$ 1,377.29	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648261	FEES SOFTBALL SENIORS INDIVIDU	00000	$ 1,025.00	5

Appendices T - General Fund to IFAS General Ledger - Revenues - Reconciliation Items Amounts

SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_005_GLTRNS_FY_2016	101	000000	NA	648276	FEES SOCCER YOUTH INDIVIDUAL	00000	$ 28,839.20	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648281	FEES TENNIS LEAGUE INDIVIDUAL	00000	$ 1,340.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648290	VOLLEYBALL TEAM	00000	$ 2,652.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648291	FEES VOLLEYBALL INDIVIDUAL	00000	$ 3,135.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648320	INFLATABLE RENTAL	00000	$ 14,175.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648340	FEES KIDS CAMP	00000	$ 17,590.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648350	MARINA REVENUE	00000	$ 11,825.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648360	FEES SENIOR CITIZEN PROGRAMS	00000	$ 3,851.42	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648370	FEES SOCCER CAMP	00000	$ -	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648380	FEES SPECIAL EVENTS	00000	$ 6,668.20	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648390	FEES SWIM POOL LESSONS	00000	$ 769.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648401	NAT JUNIOR TENNIS PROGRAM	00000	$ 26,111.50	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648402	TENNIS-F, W, SP, LESSONS	00000	$ 50,100.08	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648410	FEES THERAPEUTIC RECREATION	00000	$ 2,623.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648600	FEES TURNER DODGE HISTORY CAMP	00000	$ -	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648620	FEES TURNER DODGE INTER PROG	00000	$ 3,517.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648640	FEES TURNER DODGE SCOUT BADGES	00000	$ 430.50	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648650	FEES TURNER DODGE SPECIAL EVEN	00000	$ -	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648800	SCHOOL ENRICHMENT PROG	00000	$ 1,632.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	648890	SCHOOL AQUATICS PROG	00000	$ 12,312.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	649001	RENT NON-CATAGORIZED	00000	$ 13,910.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	649011	RENT ATHLETIC FIELD PRACTICE P	00000	$ 7,165.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	649012	RENT ATHLETIC FIELD TOURNAMENT	00000	$ 3,875.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	649020	RENT BLDG FENNER NATURE C	00000	$ 7,000.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	649022	RENT BLDG FOSTER C C	00000	$ 27,559.85	5
GL_005_GLTRNS_FY_2016	101	000000	NA	649024	RENT BLDG GIER CC	00000	$ 18,519.25	5
GL_005_GLTRNS_FY_2016	101	000000	NA	649026	RENT BLDG KINGSLEY CC	00000	$ 12,843.75	5
GL_005_GLTRNS_FY_2016	101	000000	NA	649030	RENT BLDG SCOTT HOUSE	00000	$ 37,809.88	5
GL_005_GLTRNS_FY_2016	101	000000	NA	649032	RENT BLDG TURNER DODGE HOUSE	00000	$ 17,610.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	649050	RENT PARK ADADO RIVERFRONT	00000	$ 4,700.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	649052	RENT PARK COOLEY GARDENS	00000	$ 1,960.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	649054	RENT PARK FRANCES	00000	$ 14,490.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	649055	RENT PARK GRAND RIVER	00000	$ 10,515.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	649056	RENT PARK MOORES	00000	$ 1,950.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	649062	RENT HUNTER PARK PAVILLION	00000	$ 1,380.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	649063	SHUBEL GREENHOUSE LEASE RECEIP	00000	$ 10,039.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	649066	RENT PARK WASHINGTON	00000	$ 1,585.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	649100	RENT SHOWMOBILE	00000	$ 5,100.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	650100	SALE OF ADVERTISING	00000	$ 1,250.00	5
GL_005_GLTRNS_FY_2016	234	000000	NA	603001	STADIUM OPERATING REVENUE	00000	$ 362,887.39	5
GL_005_GLTRNS_FY_2016	234	000000	NA	617050	REIMBURSEMENTS	00000	$ 22,000.00	5

Appendices T - General Fund to IFAS General Ledger - Revenues - Reconciliation Items Amounts

SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_005_GLTRNS_FY_2016	234	000000	NA	642001	NAMING RIGHTS	00000	$ 118,267.00	5
GL_005_GLTRNS_FY_2016	101	000000	NA	655000	FINES AND FORFEITURES	00000	$ 4,030.00	6
GL_005_GLTRNS_FY_2016	101	000000	NA	657102	PROSTITUTION VEHICLE SEIZURE	00000	$ -	6
GL_005_GLTRNS_FY_2016	101	000000	NA	658001	CODE VIOLATIONS	00000	$ -	6
GL_005_GLTRNS_FY_2016	101	000000	NA	666100	DISTRICT COURT FINES & FORFEIT	00000	$ 2,831,124.75	6
GL_005_GLTRNS_FY_2016	101	000000	NA	667000	RENTAL INCOME	00000	$ 45,953.40	7
GL_005_GLTRNS_FY_2016	101	000000	NA	670000	INTEREST INCOME	00000	$ 6,784.91	7
GL_005_GLTRNS_FY_2016	101	000000	NA	670801	INTEREST ON SPECIAL ASSESSMENT	00000	$ 17,196.47	7
GL_005_GLTRNS_FY_2016	101	000000	NA	674100	BD. OF W & L - RETURN OF EQUIT	00000	$ 21,033,531.00	8
GL_005_GLTRNS_FY_2016	101	000000	NA	675000	DONATIONS/CONTRIBUTIONS-PRIVAT	00000	$ 67,418.67	8
GL_005_GLTRNS_FY_2016	101	000000	NA	675003	DONATIONS - PARKS DEPT	00000	$ 30,106.66	8
GL_005_GLTRNS_FY_2016	101	000000	NA	675006	MAYOR'S RIVERWALK	00000	$ 10,500.00	8
GL_005_GLTRNS_FY_2016	101	000000	NA	675015	CONTRIBUTIONS-OTHER GOVT	00000	$ 498,421.17	8
GL_005_GLTRNS_FY_2016	101	000000	NA	675381	DONATIONS - FIREWORKS	00000	$ 6,050.00	8
GL_005_GLTRNS_FY_2016	101	000000	NA	675382	DONATIONS - KIDS CAMPS	00000	$ 3,265.00	8
GL_005_GLTRNS_FY_2016	101	000000	NA	675383	DONATIONS - NEIGHBORHOOD CONCE	00000	$ 4,397.00	8
GL_005_GLTRNS_FY_2016	101	000000	NA	678100	TREASURER - CASH OVER/SHORT	00000	$ (65.01)	9
GL_005_GLTRNS_FY_2016	101	000000	NA	678200	PARKS DEPARTMENT - CASH OVER/S	00000	$ (2,975.27)	9
GL_005_GLTRNS_FY_2016	101	000000	NA	679100	FROM/(TO) FUND BALANCE	00000	$ -	9
GL_005_GLTRNS_FY_2016	101	000000	NA	680000	MISCELLANEOUS REVENUE	00000	$ 173,600.76	9
GL_005_GLTRNS_FY_2016	101	000000	NA	680020	BUSINESS DEVELOPMENT	00000	$ -	9
GL_005_GLTRNS_FY_2016	101	000000	NA	680023	DESIGN/BEAUTIFICATION	00000	$ -	9
GL_005_GLTRNS_FY_2016	101	000000	NA	680104	PAY PHONE COMMISSIONS	00000	$ 26,005.72	9
GL_005_GLTRNS_FY_2016	101	000000	NA	680201	LPD RESTITUTIONS	00000	$ 2,162.46	9

Appendices U - General Fund to IFAS General Ledger - Expenditures

Expenditures	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget	Reconciliation Item#	IFAS Amts	IFAS - Actual
	Source - Budget and Actual General Fund - CAFR FY 2016 Page 40-41				**Source - IFAS System**		
Attorney's office	1,915,800	1,765,800	1,657,029	(108,771)	**1**	**1,657,028.98**	**(0.02)**
City clerk	1,060,000	1,245,000	1,165,243	(79,757)	**2**	**1,165,244.71**	**1.71**
Council	706,400	701,400	676,750	(24,650)	**3**	**676,748.31**	**(1.69)**
Courts	6,313,200	6,213,200	6,029,906	(183,294)	**4**	**6,029,906.58**	**0.58**
Internal audit	209,200	189,200	173,011	(16,189)	**5**	**173,010.33**	**(0.67)**
Finance	5,092,600	4,969,474	4,652,352	(317,122)	**6**	**4,652,350.96**	**(1.04)**
Library rental	165,000	165,000	144,155	(20,845)	**7**	**144,154.98**	**(0.02)**
LEPFA support	331,400	1,206,930	1,206,930	-	**8**	**1,206,930.00**	**-**
Human resources	2,052,900	2,052,900	1,973,076	(79,824)	**9**	**1,973,076.46**	**0.46**
Mayor	1,230,100	1,130,100	1,007,050	(123,050)	**10**	**1,007,050.87**	**0.87**
Office of community media	394,200	394,200	377,189	(17,011)	**11**	**377,188.46**	**(0.54)**
Office of financial empowerment	60,000	60,000	63,835	3,835	**12**	**63,834.58**	**(0.42)**
Planning / neighborhood development	910,600	910,600	907,052	(3,548)	**13**	**907,051.88**	**(0.12)**
Budgetary savings from attrition	(800,000)						
Total general government	**19,641,400**	**21,003,804**	**20,033,578**	**(970,226)**			
Public safety:							
Police	37,801,800	37,644,600	37,298,382	(346,218)	**14**	**37,298,386.59**	**4.59**
Fire	33,840,200	33,725,200	33,145,347	(579,853)	**15**	**33,145,347.09**	**0.09**
Total public safety	**71,642,000**	**71,369,800**	**70,443,729**	**(926,071)**			
Public works	**10,373,700**	**10,803,700**	**10,823,830**	**20,130**	**16**	**10,823,828.41**	**(1.59)**
Recreation and culture	**7,891,400**	**7,841,400**	**7,719,906**	**(121,494)**	**17**	**7,719,905.03**	**(0.97)**
Other Functions:							
Human relations / community services	1,128,200	1,098,200	1,021,279	(76,921)	**18**	**1,021,279.81**	**0.81**
Human services / community support	1,520,000	2,084,414	1,906,112	(178,302)	**19**	**1,906,111.87**	**(0.13)**
Total other functions	**2,648,200**	**3,182,614**	**2,927,391**	**(255,223)**			
Debt service:							
Principal	800,000	1,175,100	1,182,862	7,762	**20**	**1,182,861.32**	**(0.68)**
Interest	207,100	583,768	579,344	(4,424)	**21**	**579,343.27**	**(0.73)**
Total debt service	**1,007,100**	**1,758,868**	**1,762,206**	**3,338**			
Capital outlay	**-**	**423,871**	**186,146**	**(237,725)**	**22**	**186,146.25**	**0.25**
Total expenditures	**113,203,800**	**116,384,057**	**113,896,786**	**(2,487,271)**			

Appendices V - General Fund to IFAS General Ledger - Expenditures Cost Center(s) and Object(s) Crosswalk to Reconciliation Items

Reconciliation Item#	CAFR Name	Fund(s)	Cost Center(s) And Object(s)	CAFR Report - Actual	IFAS Amt	IFAS - Actual	Differences Notes
1	Attorney's office	101	Cost Center 172900 All Objects	1,657,029.00	1,657,028.98	(0.02)	
2	City clerk	101	Cost Center 172400 All Objects	1,165,243.00	1,165,244.71	1.71	
3	Council	101	Cost Center 112101 All Objects Except - Object 977000 of $13,975.07 reported in "Capital Outlay"	676,750.00	676,748.31	1.69	
4	Courts	101	Cost Centers 132220 All Objects	6,029,906.00	6,029,906.58	0.58	
5	Internal audit	101	Cost Center 112120 All Objects	173,011.00	173,010.33	(0.67)	
6	Finance	101	Cost Centers 172701 to 172730 All Objects Plus - Inclusion of Bond Issuance Costs of $25,986.19, GL Key 1014400, Object 741855	4,652,352.00	4,652,350.96	(1.04)	
7	Library rental	101	Cost Center 173901 Object 745100	144,155.00	144,154.98	(0.02)	
8	LEPFA support	101	Cost Center 966000 Object 991570	1,206,930.00	1,206,930.00	-	
9	Human resources	101	Cost Centers 172800 to 172801 All Objects	1,973,076.00	1,973,076.46	0.46	
10	Mayor	101	Cost Center 172300 All Objects	1,007,050.00	1,007,050.87	0.87	
11	Office of community media	101	Cost Center 172310 All Objects	377,189.00	377,188.46	(0.54)	
12	Office of financial empowerment	101	Cost Center 172320 All Objects	63,835.00	63,834.58	(0.42)	
13	Planning / neighborhood development	101	Cost Centers 172601 to 172650 All Objects Plus - Inclusion of Sale of Real Property for environmental surveys of $10,250, Fund 101, Cost Center 00000, Object 673100	907,052.00	907,051.88	(0.12)	
14	Police	101	Cost Centers 343201 to 343251 All Objects Except - Object 977000 of $145,174.94 reported in "Capital Outlay" GL Keys 1013222, 1013224, 1013240, 1013251	37,298,382.00	37,298,386.59	4.59	
15	Fire	101, 206	Cost Centers 343501 to 343580 All Objects - Except - Cost Center 343510 Object 977000 $17,206.60 and Cost Center 343535 Object 977000 $4,233.25 reporting in "Capital Outlay" Plus - Cost Center 343501 GL Key 2063501 Object 978000 $13,000.21	33,145,347.00	33,145,347.09	0.09	
16	Public works	101	Cost Centers 173140 and 453603 to 453640 All Objects	10,823,830.00	10,823,828.41	(1.59)	
17	Recreation and culture	101	Cost Centers 783810 to 783870 All Objects	7,719,906.00	7,719,905.03	(0.97)	
18	Human relations / community services	101	Cost Center 672500 All Objects	1,021,279.00	1,021,279.81	0.81	
19	Human services / community support	101	Cost Centers 833710 to 833730 Plus - Inclusion of Cost Center 834101 GL Key 1014101 Plus - Inclusion of Cost Center 966000 GL Key 1016000 Object 991280	1,906,112.00	1,906,111.87	(0.13)	
20	Principal	101, 234	Fund 101 - Cost Center 874400 Object 981000 for amount of principal of $807,847.79, Fund 234 - Cost Center 173903 Object 981000 for amount of principal of $375,013.53	1,182,862.00	1,182,861.32	0.68	

Appendices V - General Fund to IFAS General Ledger - Expenditures Cost Center(s) and Object(s) Crosswalk to Reconciliation Items

Reconciliation Item#	CAFR Name	Fund(s)	Cost Center(s) And Object(s)	CAFR Report - Actual	IFAS Amt	IFAS - Actual	Differences Notes
21	Interest	101, 234	Fund 101 - Cost Center 874400 Object 982000 for amount of interest of $187,844.08, Fund 234 - Cost Center 173903 Object 982000 for amount of interest of $391,500.00	579,344.00	579,343.27	0.73	
22	Capital outlay	101, 206	Cost Centers 112101 ($13,975.07), 343222 ($20,347.95), 343224 ($4,113.29), 343240 ($14,085.00), 343251 ($106,624.11), 343501 ($5,560.98), 343510 ($17,206.60), 343535 ($4,233.25) Object 977000	186,146.00	186,146.25	0.25	

Appendices W - General Fund to IFAS General Ledger - Expenditures - Reconciliation Items Amounts

SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_005_GLTRNS_FY_2016	101	172900	LAW	702000	SALARIES	00000	$ 498,579.78	1
GL_005_GLTRNS_FY_2016	101	172900	LAW	707000	TEMPORARY HELP	00000	$ 168,767.53	1
GL_005_GLTRNS_FY_2016	101	172900	LAW	712000	LONGEVITY	00000	$ 3,000.00	1
GL_005_GLTRNS_FY_2016	101	172900	LAW	715300	FRINGE BENEFITS - FIXED	00000	$ 633,400.00	1
GL_005_GLTRNS_FY_2016	101	172900	LAW	715400	FRINGE BENEFITS - VARIABLE	00000	$ 107,698.17	1
GL_005_GLTRNS_FY_2016	101	172900	LAW	741000	MISCELLANEOUS OPERATING	00000	$ 46,306.98	1
GL_005_GLTRNS_FY_2016	101	172900	LAW	741883	LIBRARY	00000	$ 22,796.37	1
GL_005_GLTRNS_FY_2016	101	172900	LAW	741889	COURT FILING FEES & COSTS	00000	$ 5,153.39	1
GL_005_GLTRNS_FY_2016	101	172900	LAW	743000	CONTRACTUAL SERVICES	00000	$ 50,506.14	1
GL_005_GLTRNS_FY_2016	101	172900	LAW	743720	INFORMATION TECHNOLOGY ALLOC	00000	$ 75,500.00	1
GL_005_GLTRNS_FY_2016	101	172900	LAW	744110	UTILITIES - CITY HALL	00000	$ 31,884.07	1
GL_005_GLTRNS_FY_2016	101	172900	LAW	744200	TELEPHONE	00000	$ 7,135.99	1
GL_005_GLTRNS_FY_2016	101	172900	LAW	748000	INSURANCE & BONDS	00000	$ 6,300.56	1
GL_005_GLTRNS_FY_2016	101	172400	CITY CLERK	702000	SALARIES	00000	$ 285,724.19	2
GL_005_GLTRNS_FY_2016	101	172400	CITY CLERK	706400	WAGES - ELECTION INSPECTOR	00000	$ 104,584.71	2
GL_005_GLTRNS_FY_2016	101	172400	CITY CLERK	707000	TEMPORARY HELP	00000	$ 18,877.45	2
GL_005_GLTRNS_FY_2016	101	172400	CITY CLERK	708000	OVERTIME - SALARY	00000	$ 4,356.31	2
GL_005_GLTRNS_FY_2016	101	172400	CITY CLERK	712000	LONGEVITY	00000	$ 2,000.00	2
GL_005_GLTRNS_FY_2016	101	172400	CITY CLERK	715300	FRINGE BENEFITS - FIXED	00000	$ 217,380.00	2
GL_005_GLTRNS_FY_2016	101	172400	CITY CLERK	715400	FRINGE BENEFITS - VARIABLE	00000	$ 84,401.37	2
GL_005_GLTRNS_FY_2016	101	172400	CITY CLERK	741000	MISCELLANEOUS OPERATING	00000	$ 139,049.13	2
GL_005_GLTRNS_FY_2016	101	172400	CITY CLERK	741010	SPECIAL ELECTION A	00000	$ 128,270.65	2
GL_005_GLTRNS_FY_2016	101	172400	CITY CLERK	741014	SPECIAL ELECTION B	00000	$ 76,543.49	2
GL_005_GLTRNS_FY_2016	101	172400	CITY CLERK	741200	PROMOTION	00000	$ 1,755.00	2
GL_005_GLTRNS_FY_2016	101	172400	CITY CLERK	741500	ADVERTISING/PUBLISHING	00000	$ 14,377.87	2
GL_005_GLTRNS_FY_2016	101	172400	CITY CLERK	743720	INFORMATION TECHNOLOGY ALLOC	00000	$ 45,300.00	2
GL_005_GLTRNS_FY_2016	101	172400	CITY CLERK	744110	UTILITIES - CITY HALL	00000	$ 29,853.04	2
GL_005_GLTRNS_FY_2016	101	172400	CITY CLERK	744200	TELEPHONE	00000	$ 7,480.01	2
GL_005_GLTRNS_FY_2016	101	172400	CITY CLERK	748000	INSURANCE & BONDS	00000	$ 5,291.49	2
GL_005_GLTRNS_FY_2016	101	112101	CITY COUNCIL - GENERAL	643100	ABANDONED AUTO AUCTION	00000	$ -	3
GL_005_GLTRNS_FY_2016	101	112101	CITY COUNCIL - GENERAL	702000	SALARIES	00000	$ 274,082.75	3
GL_005_GLTRNS_FY_2016	101	112101	CITY COUNCIL - GENERAL	715300	FRINGE BENEFITS - FIXED	00000	$ 140,850.00	3
GL_005_GLTRNS_FY_2016	101	112101	CITY COUNCIL - GENERAL	715400	FRINGE BENEFITS - VARIABLE	00000	$ 52,204.54	3
GL_005_GLTRNS_FY_2016	101	112101	CITY COUNCIL - GENERAL	741000	MISCELLANEOUS OPERATING	00000	$ 31,282.71	3
GL_005_GLTRNS_FY_2016	101	112101	CITY COUNCIL - GENERAL	741200	PROMOTION	00000	$ 5,946.62	3
GL_005_GLTRNS_FY_2016	101	112101	CITY COUNCIL - GENERAL	741223	COUNCILMEMBER WOOD	00000	$ 2,054.65	3
GL_005_GLTRNS_FY_2016	101	112101	CITY COUNCIL - GENERAL	741229	COUNCILMEMBER DUNBAR	00000	$ 1,689.94	3
GL_005_GLTRNS_FY_2016	101	112101	CITY COUNCIL - GENERAL	741234	COUNCILMEMBER ROBINSON	00000	$ 1,419.36	3
GL_005_GLTRNS_FY_2016	101	112101	CITY COUNCIL - GENERAL	741235	COUNCILMEMBER YORKO	00000	$ 1,437.90	3

Appendices W - General Fund to IFAS General Ledger - Expenditures - Reconciliation Items Amounts

SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_005_GLTRNS_FY_2016	**101**	**112101**	CITY COUNCIL - GENERAL	**741236**	COUNCILMEMBER HOUGHTON	00000	$ 1,461.25	3
GL_005_GLTRNS_FY_2016	**101**	**112101**	CITY COUNCIL - GENERAL	**741237**	COUNCILMEMBER WASHINGTON	00000	$ 641.00	3
GL_005_GLTRNS_FY_2016	**101**	**112101**	CITY COUNCIL - GENERAL	**741238**	COUNCILMEMBER BROWN-CLARKE	00000	$ 1,410.25	3
GL_005_GLTRNS_FY_2016	**101**	**112101**	CITY COUNCIL - GENERAL	**741239**	COUNCILMEMBER DELGADO	00000	$ 845.00	3
GL_005_GLTRNS_FY_2016	**101**	**112101**	CITY COUNCIL - GENERAL	**741240**	COUNCILMEMBER SPITZLEY	00000	$ 100.00	3
GL_005_GLTRNS_FY_2016	**101**	**112101**	CITY COUNCIL - GENERAL	**741247**	CESAR CHAVEZ EVENT	00000	$ 1,000.00	3
GL_005_GLTRNS_FY_2016	**101**	**112101**	CITY COUNCIL - GENERAL	**741289**	COMMUNITY FUNDING	00000	$ 5,650.00	3
GL_005_GLTRNS_FY_2016	**101**	**112101**	CITY COUNCIL - GENERAL	**743050**	TEMPORARY HELP-CONTRACTUAL	00000	$ 11,733.76	3
GL_005_GLTRNS_FY_2016	**101**	**112101**	CITY COUNCIL - GENERAL	**743720**	INFORMATION TECHNOLOGY ALLOC	00000	$ 83,000.00	3
GL_005_GLTRNS_FY_2016	**101**	**112101**	CITY COUNCIL - GENERAL	**744110**	UTILITIES - CITY HALL	00000	$ 41,328.85	3
GL_005_GLTRNS_FY_2016	**101**	**112101**	CITY COUNCIL - GENERAL	**744200**	TELEPHONE	00000	$ 13,696.55	3
GL_005_GLTRNS_FY_2016	**101**	**112101**	CITY COUNCIL - GENERAL	**747000**	TRAINING	00000	$ 1,221.95	3
GL_005_GLTRNS_FY_2016	**101**	**112101**	CITY COUNCIL - GENERAL	**748000**	INSURANCE & BONDS	00000	$ 3,691.23	3
GL_005_GLTRNS_FY_2016	**101**	**132220**	CIRCUIT COURT	**745100**	BUILDING RENTAL	00000	$ 225,112.21	4
GL_005_GLTRNS_FY_2016	**101**	**132220**	CIRCUIT COURT	**748000**	INSURANCE & BONDS	00000	$ 2,033.18	4
GL_005_GLTRNS_FY_2016	**101**	**132220**	CIRCUIT COURT	**992200**	BUDGET CONTROL	00000	$ 5,802,761.19	4
GL_005_GLTRNS_FY_2016	**101**	**112120**	INTERNAL AUDIT	**702000**	SALARIES	00000	$ 54,796.80	5
GL_005_GLTRNS_FY_2016	**101**	**112120**	INTERNAL AUDIT	**707000**	TEMPORARY HELP	00000	$ 13,831.71	5
GL_005_GLTRNS_FY_2016	**101**	**112120**	INTERNAL AUDIT	**712000**	LONGEVITY	00000	$ 2,000.00	5
GL_005_GLTRNS_FY_2016	**101**	**112120**	INTERNAL AUDIT	**715300**	FRINGE BENEFITS - FIXED	00000	$ 77,480.00	5
GL_005_GLTRNS_FY_2016	**101**	**112120**	INTERNAL AUDIT	**715400**	FRINGE BENEFITS - VARIABLE	00000	$ 14,257.73	5
GL_005_GLTRNS_FY_2016	**101**	**112120**	INTERNAL AUDIT	**741000**	MISCELLANEOUS OPERATING	00000	$ 758.00	5
GL_005_GLTRNS_FY_2016	**101**	**112120**	INTERNAL AUDIT	**743720**	INFORMATION TECHNOLOGY ALLOC	00000	$ 7,550.00	5
GL_005_GLTRNS_FY_2016	**101**	**112120**	INTERNAL AUDIT	**744200**	TELEPHONE	00000	$ 955.05	5
GL_005_GLTRNS_FY_2016	**101**	**112120**	INTERNAL AUDIT	**748000**	INSURANCE & BONDS	00000	$ 1,381.04	5
GL_005_GLTRNS_FY_2016	**101**	**172710**	FINANCE OPERATIONS	**702000**	SALARIES	00000	$ 271,692.52	6
GL_005_GLTRNS_FY_2016	**101**	**172710**	FINANCE OPERATIONS	**707000**	TEMPORARY HELP	00000	$ 93,954.87	6
GL_005_GLTRNS_FY_2016	**101**	**172710**	FINANCE OPERATIONS	**712000**	LONGEVITY	00000	$ 2,300.00	6
GL_005_GLTRNS_FY_2016	**101**	**172710**	FINANCE OPERATIONS	**715300**	FRINGE BENEFITS - FIXED	00000	$ 485,810.00	6
GL_005_GLTRNS_FY_2016	**101**	**172710**	FINANCE OPERATIONS	**715400**	FRINGE BENEFITS - VARIABLE	00000	$ 73,130.89	6
GL_005_GLTRNS_FY_2016	**101**	**172710**	FINANCE OPERATIONS	**741000**	MISCELLANEOUS OPERATING	00000	$ 95,075.50	6
GL_005_GLTRNS_FY_2016	**101**	**172710**	FINANCE OPERATIONS	**741810**	DUES & SUBSCRIPTIONS	00000	$ 20,581.00	6
GL_005_GLTRNS_FY_2016	**101**	**172710**	FINANCE OPERATIONS	**743000**	CONTRACTUAL SERVICES	00000	$ 114,645.76	6
GL_005_GLTRNS_FY_2016	**101**	**172710**	FINANCE OPERATIONS	**743200**	AUDIT FEES	00000	$ 108,170.00	6
GL_005_GLTRNS_FY_2016	**101**	**172710**	FINANCE OPERATIONS	**743720**	INFORMATION TECHNOLOGY ALLOC	00000	$ 72,500.00	6
GL_005_GLTRNS_FY_2016	**101**	**172710**	FINANCE OPERATIONS	**744110**	UTILITIES - CITY HALL	00000	$ 45,267.05	6
GL_005_GLTRNS_FY_2016	**101**	**172710**	FINANCE OPERATIONS	**744200**	TELEPHONE	00000	$ 14,768.38	6
GL_005_GLTRNS_FY_2016	**101**	**172710**	FINANCE OPERATIONS	**747000**	TRAINING	00000	$ 715.44	6
GL_005_GLTRNS_FY_2016	**101**	**172710**	FINANCE OPERATIONS	**748000**	INSURANCE & BONDS	00000	$ 12,922.43	6

Appendices W - General Fund to IFAS General Ledger - Expenditures - Reconciliation Items Amounts

SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_005_GLTRNS_FY_2016	101	172720	ASSESSOR	702000	SALARIES	00000	$ 504,354.64	6
GL_005_GLTRNS_FY_2016	101	172720	ASSESSOR	706300	WAGES - BOARD OF REVIEW	00000	$ 3,900.00	6
GL_005_GLTRNS_FY_2016	101	172720	ASSESSOR	707000	TEMPORARY HELP	00000	$ 45,276.00	6
GL_005_GLTRNS_FY_2016	101	172720	ASSESSOR	708000	OVERTIME - SALARY	00000	$ 381.06	6
GL_005_GLTRNS_FY_2016	101	172720	ASSESSOR	712000	LONGEVITY	00000	$ 14,000.00	6
GL_005_GLTRNS_FY_2016	101	172720	ASSESSOR	715300	FRINGE BENEFITS - FIXED	00000	$ 680,960.00	6
GL_005_GLTRNS_FY_2016	101	172720	ASSESSOR	715400	FRINGE BENEFITS - VARIABLE	00000	$ 129,535.22	6
GL_005_GLTRNS_FY_2016	101	172720	ASSESSOR	741000	MISCELLANEOUS OPERATING	00000	$ 64,152.16	6
GL_005_GLTRNS_FY_2016	101	172720	ASSESSOR	741840	TRANSPORTATION	00000	$ 4,134.18	6
GL_005_GLTRNS_FY_2016	101	172720	ASSESSOR	743020	IT & FACADE GRANT	00000	$ -	6
GL_005_GLTRNS_FY_2016	101	172720	ASSESSOR	743050	TEMPORARY HELP-CONTRACTUAL	00000	$ 24,019.88	6
GL_005_GLTRNS_FY_2016	101	172720	ASSESSOR	743720	INFORMATION TECHNOLOGY ALLOC	00000	$ 90,600.00	6
GL_005_GLTRNS_FY_2016	101	172720	ASSESSOR	744110	UTILITIES - CITY HALL	00000	$ 34,936.47	6
GL_005_GLTRNS_FY_2016	101	172720	ASSESSOR	744200	TELEPHONE	00000	$ 3,766.17	6
GL_005_GLTRNS_FY_2016	101	172720	ASSESSOR	747000	TRAINING	00000	$ 1,928.79	6
GL_005_GLTRNS_FY_2016	101	172720	ASSESSOR	748000	INSURANCE & BONDS	00000	$ 9,653.04	6
GL_005_GLTRNS_FY_2016	101	172720	ASSESSOR	977101	EQUIPMENT < $5,000	00000	$ 1,611.80	6
GL_005_GLTRNS_FY_2016	101	172730	TREASURY/INCOME TAX	702000	SALARIES	00000	$ 494,362.26	6
GL_005_GLTRNS_FY_2016	101	172730	TREASURY/INCOME TAX	706400	WAGES - ELECTION INSPECTOR	00000	$ -	6
GL_005_GLTRNS_FY_2016	101	172730	TREASURY/INCOME TAX	707000	TEMPORARY HELP	00000	$ 62,017.63	6
GL_005_GLTRNS_FY_2016	101	172730	TREASURY/INCOME TAX	708000	OVERTIME - SALARY	00000	$ 2,927.01	6
GL_005_GLTRNS_FY_2016	101	172730	TREASURY/INCOME TAX	712000	LONGEVITY	00000	$ 8,500.00	6
GL_005_GLTRNS_FY_2016	101	172730	TREASURY/INCOME TAX	715300	FRINGE BENEFITS - FIXED	00000	$ 513,860.00	6
GL_005_GLTRNS_FY_2016	101	172730	TREASURY/INCOME TAX	715400	FRINGE BENEFITS - VARIABLE	00000	$ 167,593.03	6
GL_005_GLTRNS_FY_2016	101	172730	TREASURY/INCOME TAX	741000	MISCELLANEOUS OPERATING	00000	$ 26,629.16	6
GL_005_GLTRNS_FY_2016	101	172730	TREASURY/INCOME TAX	741100	POSTAGE	00000	$ 86,731.15	6
GL_005_GLTRNS_FY_2016	101	172730	TREASURY/INCOME TAX	741401	PRINTING & FORMS	00000	$ 24,680.55	6
GL_005_GLTRNS_FY_2016	101	172730	TREASURY/INCOME TAX	742100	FUEL	00000	$ 55.90	6
GL_005_GLTRNS_FY_2016	101	172730	TREASURY/INCOME TAX	743000	CONTRACTUAL SERVICES	00000	$ 58,206.98	6
GL_005_GLTRNS_FY_2016	101	172730	TREASURY/INCOME TAX	743050	TEMPORARY HELP-CONTRACTUAL	00000	$ 12,270.94	6
GL_005_GLTRNS_FY_2016	101	172730	TREASURY/INCOME TAX	743720	INFORMATION TECHNOLOGY ALLOC	00000	$ 98,100.00	6
GL_005_GLTRNS_FY_2016	101	172730	TREASURY/INCOME TAX	744110	UTILITIES - CITY HALL	00000	$ 30,289.37	6
GL_005_GLTRNS_FY_2016	101	172730	TREASURY/INCOME TAX	744200	TELEPHONE	00000	$ 7,077.03	6
GL_005_GLTRNS_FY_2016	101	172730	TREASURY/INCOME TAX	745200	EQUIPMENT RENTAL	00000	$ 67.50	6
GL_005_GLTRNS_FY_2016	101	172730	TREASURY/INCOME TAX	747000	TRAINING	00000	$ 1,926.34	6
GL_005_GLTRNS_FY_2016	101	172730	TREASURY/INCOME TAX	748000	INSURANCE & BONDS	00000	$ 6,326.67	6
GL_005_GLTRNS_FY_2016	101	874400	DEBT SERVICE	741855	BOND ISSUE COSTS	00000	$ 25,986.19	6
GL_005_GLTRNS_FY_2016	101	173901	GENERAL FUND ADMIN - OP	745100	BUILDING RENTAL	00000	$ 144,154.98	7
GL_005_GLTRNS_FY_2016	101	966000	OPERATING TRANSFERS OUT	991570	OP TFR LEPFA FUND	00000	$ 1,206,930.00	8

Appendices W - General Fund to IFAS General Ledger - Expenditures - Reconciliation Items Amounts

SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_005_GLTRNS_FY_2016	**101**	**172800**	PERSONNEL	**702000**	SALARIES	00000	$ 540,984.59	9
GL_005_GLTRNS_FY_2016	**101**	**172800**	PERSONNEL	**707000**	TEMPORARY HELP	00000	$ 90,451.40	9
GL_005_GLTRNS_FY_2016	**101**	**172800**	PERSONNEL	**708000**	OVERTIME - SALARY	00000	$ 9,221.41	9
GL_005_GLTRNS_FY_2016	**101**	**172800**	PERSONNEL	**712000**	LONGEVITY	00000	$ 9,000.00	9
GL_005_GLTRNS_FY_2016	**101**	**172800**	PERSONNEL	**715100**	PARKING SUBSIDY	00000	$ 270,576.00	9
GL_005_GLTRNS_FY_2016	**101**	**172800**	PERSONNEL	**715200**	BUS SUBSIDY	00000	$ 3,105.50	9
GL_005_GLTRNS_FY_2016	**101**	**172800**	PERSONNEL	**715300**	FRINGE BENEFITS - FIXED	00000	$ 498,890.00	9
GL_005_GLTRNS_FY_2016	**101**	**172800**	PERSONNEL	**715400**	FRINGE BENEFITS - VARIABLE	00000	$ 132,026.88	9
GL_005_GLTRNS_FY_2016	**101**	**172800**	PERSONNEL	**741000**	MISCELLANEOUS OPERATING	00000	$ 91,737.20	9
GL_005_GLTRNS_FY_2016	**101**	**172800**	PERSONNEL	**741870**	EMPLOYEE RECOGNITION	00000	$ 20,762.50	9
GL_005_GLTRNS_FY_2016	**101**	**172800**	PERSONNEL	**742100**	FUEL	00000	$ 118.82	9
GL_005_GLTRNS_FY_2016	**101**	**172800**	PERSONNEL	**743000**	CONTRACTUAL SERVICES	00000	$ 119,645.39	9
GL_005_GLTRNS_FY_2016	**101**	**172800**	PERSONNEL	**743500**	MEDICAL SERVICES	00000	$ 67,393.89	9
GL_005_GLTRNS_FY_2016	**101**	**172800**	PERSONNEL	**743720**	INFORMATION TECHNOLOGY ALLOC	00000	$ 68,000.00	9
GL_005_GLTRNS_FY_2016	**101**	**172800**	PERSONNEL	**744110**	UTILITIES - CITY HALL	00000	$ 20,342.17	9
GL_005_GLTRNS_FY_2016	**101**	**172800**	PERSONNEL	**744200**	TELEPHONE	00000	$ 9,304.45	9
GL_005_GLTRNS_FY_2016	**101**	**172800**	PERSONNEL	**747000**	TRAINING	00000	$ 2,961.46	9
GL_005_GLTRNS_FY_2016	**101**	**172800**	PERSONNEL	**748000**	INSURANCE & BONDS	00000	$ 7,599.29	9
GL_005_GLTRNS_FY_2016	**101**	**172801**	LABOR RELATIONS	**747340**	EDUCATION REIMB - UAW	00000	$ 2,302.00	9
GL_005_GLTRNS_FY_2016	**101**	**172801**	LABOR RELATIONS	**747350**	EDUCATION REIMB - IAFF	00000	$ 8,653.51	9
GL_005_GLTRNS_FY_2016	**101**	**172300**	MAYOR	**702000**	SALARIES	00000	$ 411,072.97	10
GL_005_GLTRNS_FY_2016	**101**	**172300**	MAYOR	**707000**	TEMPORARY HELP	00000	$ 97,595.42	10
GL_005_GLTRNS_FY_2016	**101**	**172300**	MAYOR	**712000**	LONGEVITY	00000	$ 1,200.00	10
GL_005_GLTRNS_FY_2016	**101**	**172300**	MAYOR	**715300**	FRINGE BENEFITS - FIXED	00000	$ 250,150.00	10
GL_005_GLTRNS_FY_2016	**101**	**172300**	MAYOR	**715400**	FRINGE BENEFITS - VARIABLE	00000	$ 100,623.58	10
GL_005_GLTRNS_FY_2016	**101**	**172300**	MAYOR	**741000**	MISCELLANEOUS OPERATING	00000	$ 76,014.21	10
GL_005_GLTRNS_FY_2016	**101**	**172300**	MAYOR	**741200**	PROMOTION	00000	$ 440.00	10
GL_005_GLTRNS_FY_2016	**101**	**172300**	MAYOR	**743720**	INFORMATION TECHNOLOGY ALLOC	00000	$ 37,730.00	10
GL_005_GLTRNS_FY_2016	**101**	**172300**	MAYOR	**744110**	UTILITIES - CITY HALL	00000	$ 10,198.36	10
GL_005_GLTRNS_FY_2016	**101**	**172300**	MAYOR	**744200**	TELEPHONE	00000	$ 16,908.99	10
GL_005_GLTRNS_FY_2016	**101**	**172300**	MAYOR	**745200**	EQUIPMENT RENTAL	00000	$ 402.00	10
GL_005_GLTRNS_FY_2016	**101**	**172300**	MAYOR	**748000**	INSURANCE & BONDS	00000	$ 4,715.34	10
GL_005_GLTRNS_FY_2016	**101**	**172310**	OFFICE OF COMMUNITY MEDIA	**702000**	SALARIES	00000	$ 109,817.29	11
GL_005_GLTRNS_FY_2016	**101**	**172310**	OFFICE OF COMMUNITY MEDIA	**707000**	TEMPORARY HELP	00000	$ 76,908.60	11
GL_005_GLTRNS_FY_2016	**101**	**172310**	OFFICE OF COMMUNITY MEDIA	**712000**	LONGEVITY	00000	$ 1,200.00	11
GL_005_GLTRNS_FY_2016	**101**	**172310**	OFFICE OF COMMUNITY MEDIA	**715300**	FRINGE BENEFITS - FIXED	00000	$ 116,070.00	11
GL_005_GLTRNS_FY_2016	**101**	**172310**	OFFICE OF COMMUNITY MEDIA	**715400**	FRINGE BENEFITS - VARIABLE	00000	$ 46,235.60	11
GL_005_GLTRNS_FY_2016	**101**	**172310**	OFFICE OF COMMUNITY MEDIA	**741000**	MISCELLANEOUS OPERATING	00000	$ 10,000.00	11
GL_005_GLTRNS_FY_2016	**101**	**172310**	OFFICE OF COMMUNITY MEDIA	**743720**	INFORMATION TECHNOLOGY ALLOC	00000	$ 15,100.00	11

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SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_005_GLTRNS_FY_2016	101	172310	OFFICE OF COMMUNITY MEDIA	744200	TELEPHONE	00000	$ 565.36	11
GL_005_GLTRNS_FY_2016	101	172310	OFFICE OF COMMUNITY MEDIA	748000	INSURANCE & BONDS	00000	$ 1,291.61	11
GL_005_GLTRNS_FY_2016	101	172320	OFFICE OF FINANCIAL EMPOWERMNT	702000	SALARIES	00000	$ 37,907.74	12
GL_005_GLTRNS_FY_2016	101	172320	OFFICE OF FINANCIAL EMPOWERMNT	707000	TEMPORARY HELP	00000	$ 18,540.00	12
GL_005_GLTRNS_FY_2016	101	172320	OFFICE OF FINANCIAL EMPOWERMNT	715400	FRINGE BENEFITS - VARIABLE	00000	$ 7,386.84	12
GL_005_GLTRNS_FY_2016	101	172601	PLANNING & MUNIC DEV - ADMIN	702000	SALARIES	00000	$ 105,197.91	13
GL_005_GLTRNS_FY_2016	101	172601	PLANNING & MUNIC DEV - ADMIN	712000	LONGEVITY	00000	$ 1,400.00	13
GL_005_GLTRNS_FY_2016	101	172601	PLANNING & MUNIC DEV - ADMIN	715300	FRINGE BENEFITS - FIXED	00000	$ 97,100.00	13
GL_005_GLTRNS_FY_2016	101	172601	PLANNING & MUNIC DEV - ADMIN	715400	FRINGE BENEFITS - VARIABLE	00000	$ 21,688.75	13
GL_005_GLTRNS_FY_2016	101	172601	PLANNING & MUNIC DEV - ADMIN	741000	MISCELLANEOUS OPERATING	00000	$ 67,071.15	13
GL_005_GLTRNS_FY_2016	101	172601	PLANNING & MUNIC DEV - ADMIN	742100	FUEL	00000	$ 663.23	13
GL_005_GLTRNS_FY_2016	101	172601	PLANNING & MUNIC DEV - ADMIN	743720	INFORMATION TECHNOLOGY ALLOC	00000	$ 98,500.00	13
GL_005_GLTRNS_FY_2016	101	172601	PLANNING & MUNIC DEV - ADMIN	744200	TELEPHONE	00000	$ 36,109.68	13
GL_005_GLTRNS_FY_2016	101	172601	PLANNING & MUNIC DEV - ADMIN	748000	INSURANCE & BONDS	00000	$ 43,551.47	13
GL_005_GLTRNS_FY_2016	101	172601	PLANNING & MUNIC DEV - ADMIN	963002	NEIGHBORHOOD GRANT PROGRAM	00000	$ 20,000.00	13
GL_005_GLTRNS_FY_2016	101	172610	CODE COMPLIANCE	741000	MISCELLANEOUS OPERATING	00000	$ 0.00	13
GL_005_GLTRNS_FY_2016	101	172610	CODE COMPLIANCE	744200	TELEPHONE	00000	$ 0.00	13
GL_005_GLTRNS_FY_2016	101	172620	PLANNING	702000	SALARIES	00000	$ 163,675.38	13
GL_005_GLTRNS_FY_2016	101	172620	PLANNING	712000	LONGEVITY	00000	$ 3,500.00	13
GL_005_GLTRNS_FY_2016	101	172620	PLANNING	715300	FRINGE BENEFITS - FIXED	00000	$ 144,470.00	13
GL_005_GLTRNS_FY_2016	101	172620	PLANNING	715400	FRINGE BENEFITS - VARIABLE	00000	$ 37,836.68	13
GL_005_GLTRNS_FY_2016	101	172620	PLANNING	741000	MISCELLANEOUS OPERATING	00000	$ 9,234.52	13
GL_005_GLTRNS_FY_2016	101	172620	PLANNING	742000	SUPPLIES	00000	$ 8,435.11	13
GL_005_GLTRNS_FY_2016	101	172620	PLANNING	745100	BUILDING RENTAL	00000	$ 38,368.00	13
GL_005_GLTRNS_FY_2016	101	172650	DEVELOPMENT	702000	SALARIES	00000	$ 0.00	13
GL_005_GLTRNS_FY_2016	101	172650	DEVELOPMENT	711000	SICK LEAVE	00000	$ 0.00	13
GL_005_GLTRNS_FY_2016	101	172650	DEVELOPMENT	715400	FRINGE BENEFITS - VARIABLE	00000	$ 0.00	13
GL_005_GLTRNS_FY_2016	101	0	GENERAL FUND	673100	SALE OF REAL PROPERTY	00000	$ 10,250.00	13
GL_005_GLTRNS_FY_2016	101	343201	POLICE - ADMIN	702000	SALARIES	00000	$ 340,033.20	14
GL_005_GLTRNS_FY_2016	101	343201	POLICE - ADMIN	702302	SHIFT PREMIUM	00000	$ 3.32	14
GL_005_GLTRNS_FY_2016	101	343201	POLICE - ADMIN	706000	HOURLY WAGES	00000	$ 2,442.42	14
GL_005_GLTRNS_FY_2016	101	343201	POLICE - ADMIN	707000	TEMPORARY HELP	00000	$ 128,172.98	14
GL_005_GLTRNS_FY_2016	101	343201	POLICE - ADMIN	708000	OVERTIME - SALARY	00000	$ 10,669.09	14
GL_005_GLTRNS_FY_2016	101	343201	POLICE - ADMIN	712000	LONGEVITY	00000	$ 5,400.00	14
GL_005_GLTRNS_FY_2016	101	343201	POLICE - ADMIN	715300	FRINGE BENEFITS - FIXED	00000	$ 476,130.00	14
GL_005_GLTRNS_FY_2016	101	343201	POLICE - ADMIN	715400	FRINGE BENEFITS - VARIABLE	00000	$ 81,379.64	14
GL_005_GLTRNS_FY_2016	101	343201	POLICE - ADMIN	717100	ALLOWANCE - GUN	00000	$ 611.12	14
GL_005_GLTRNS_FY_2016	101	343201	POLICE - ADMIN	717200	ALLOWANCE - CLOTHING	00000	$ 7,308.13	14
GL_005_GLTRNS_FY_2016	101	343201	POLICE - ADMIN	717300	ALLOWANCE - DRYCLEAN	00000	$ 55,177.43	14

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SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_005_GLTRNS_FY_2016	**101**	**343201**	POLICE - ADMIN	**741000**	MISCELLANEOUS OPERATING	00000	$ 122,055.25	14
GL_005_GLTRNS_FY_2016	**101**	**343201**	POLICE - ADMIN	**741880**	DONATIONS/CONTRIBUTIONS	00000	$ (4,130.11)	14
GL_005_GLTRNS_FY_2016	**101**	**343201**	POLICE - ADMIN	**742000**	SUPPLIES	00000	$ 84,293.22	14
GL_005_GLTRNS_FY_2016	**101**	**343201**	POLICE - ADMIN	**742100**	FUEL	00000	$ 215,349.32	14
GL_005_GLTRNS_FY_2016	**101**	**343201**	POLICE - ADMIN	**743000**	CONTRACTUAL SERVICES	00000	$ 62,305.07	14
GL_005_GLTRNS_FY_2016	**101**	**343201**	POLICE - ADMIN	**743050**	TEMPORARY HELP-CONTRACTUAL	00000	$ 11,910.40	14
GL_005_GLTRNS_FY_2016	**101**	**343201**	POLICE - ADMIN	**743720**	INFORMATION TECHNOLOGY ALLOC	00000	$ 1,124,200.00	14
GL_005_GLTRNS_FY_2016	**101**	**343201**	POLICE - ADMIN	**744110**	UTILITIES - CITY HALL	00000	$ 164,530.58	14
GL_005_GLTRNS_FY_2016	**101**	**343201**	POLICE - ADMIN	**744200**	TELEPHONE	00000	$ 225,611.09	14
GL_005_GLTRNS_FY_2016	**101**	**343201**	POLICE - ADMIN	**744201**	DEPARTMENT COMMUNICATIONS	00000	$ 14,354.68	14
GL_005_GLTRNS_FY_2016	**101**	**343201**	POLICE - ADMIN	**744212**	POLICE - FIRING RANGE	00000	$ 22,207.33	14
GL_005_GLTRNS_FY_2016	**101**	**343201**	POLICE - ADMIN	**744222**	POLICE - RADIO LAB	00000	$ 19,294.97	14
GL_005_GLTRNS_FY_2016	**101**	**343201**	POLICE - ADMIN	**744251**	POLICE - N PRECINCT	00000	$ 190,599.36	14
GL_005_GLTRNS_FY_2016	**101**	**343201**	POLICE - ADMIN	**745200**	EQUIPMENT RENTAL	00000	$ 2,314,360.00	14
GL_005_GLTRNS_FY_2016	**101**	**343201**	POLICE - ADMIN	**746000**	REPAIR & MAINTENANCE	00000	$ 4,392.10	14
GL_005_GLTRNS_FY_2016	**101**	**343201**	POLICE - ADMIN	**747000**	TRAINING	00000	$ 54,028.32	14
GL_005_GLTRNS_FY_2016	**101**	**343201**	POLICE - ADMIN	**748000**	INSURANCE & BONDS	00000	$ 230,358.21	14
GL_005_GLTRNS_FY_2016	**101**	**343212**	POLICE-HUMAN RESOURCES	**702000**	SALARIES	00000	$ 300,644.37	14
GL_005_GLTRNS_FY_2016	**101**	**343212**	POLICE-HUMAN RESOURCES	**702302**	SHIFT PREMIUM	00000	$ 6.64	14
GL_005_GLTRNS_FY_2016	**101**	**343212**	POLICE-HUMAN RESOURCES	**707000**	TEMPORARY HELP	00000	$ -	14
GL_005_GLTRNS_FY_2016	**101**	**343212**	POLICE-HUMAN RESOURCES	**708000**	OVERTIME - SALARY	00000	$ 22,148.89	14
GL_005_GLTRNS_FY_2016	**101**	**343212**	POLICE-HUMAN RESOURCES	**712000**	LONGEVITY	00000	$ 4,800.00	14
GL_005_GLTRNS_FY_2016	**101**	**343212**	POLICE-HUMAN RESOURCES	**715300**	FRINGE BENEFITS - FIXED	00000	$ 135,530.00	14
GL_005_GLTRNS_FY_2016	**101**	**343212**	POLICE-HUMAN RESOURCES	**715400**	FRINGE BENEFITS - VARIABLE	00000	$ 59,242.90	14
GL_005_GLTRNS_FY_2016	**101**	**343212**	POLICE-HUMAN RESOURCES	**717100**	ALLOWANCE - GUN	00000	$ 810.12	14
GL_005_GLTRNS_FY_2016	**101**	**343212**	POLICE-HUMAN RESOURCES	**717200**	ALLOWANCE - CLOTHING	00000	$ 7,664.61	14
GL_005_GLTRNS_FY_2016	**101**	**343212**	POLICE-HUMAN RESOURCES	**741000**	MISCELLANEOUS OPERATING	00000	$ 22,066.38	14
GL_005_GLTRNS_FY_2016	**101**	**343212**	POLICE-HUMAN RESOURCES	**743050**	TEMPORARY HELP-CONTRACTUAL	00000	$ -	14
GL_005_GLTRNS_FY_2016	**101**	**343213**	POLICE FIRING RANGE	**741000**	MISCELLANEOUS OPERATING	00000	$ 76,749.08	14
GL_005_GLTRNS_FY_2016	**101**	**343221**	POLICE-CENTRAL SERVICES	**702000**	SALARIES	00000	$ 101,498.88	14
GL_005_GLTRNS_FY_2016	**101**	**343221**	POLICE-CENTRAL SERVICES	**707000**	TEMPORARY HELP	00000	$ 346,305.00	14
GL_005_GLTRNS_FY_2016	**101**	**343221**	POLICE-CENTRAL SERVICES	**708000**	OVERTIME - SALARY	00000	$ 2,018.31	14
GL_005_GLTRNS_FY_2016	**101**	**343221**	POLICE-CENTRAL SERVICES	**712000**	LONGEVITY	00000	$ 2,500.00	14
GL_005_GLTRNS_FY_2016	**101**	**343221**	POLICE-CENTRAL SERVICES	**715300**	FRINGE BENEFITS - FIXED	00000	$ 238,920.00	14
GL_005_GLTRNS_FY_2016	**101**	**343221**	POLICE-CENTRAL SERVICES	**715400**	FRINGE BENEFITS - VARIABLE	00000	$ 23,245.88	14
GL_005_GLTRNS_FY_2016	**101**	**343221**	POLICE-CENTRAL SERVICES	**741000**	MISCELLANEOUS OPERATING	00000	$ 29,874.85	14
GL_005_GLTRNS_FY_2016	**101**	**343221**	POLICE-CENTRAL SERVICES	**742600**	UNIFORMS	00000	$ 229,382.30	14
GL_005_GLTRNS_FY_2016	**101**	**343221**	POLICE-CENTRAL SERVICES	**742650**	CENTRAL SUPPLIES	00000	$ 31,807.50	14
GL_005_GLTRNS_FY_2016	**101**	**343221**	POLICE-CENTRAL SERVICES	**743050**	TEMPORARY HELP-CONTRACTUAL	00000	$ 50,335.21	14

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SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_005_GLTRNS_FY_2016	101	343221	POLICE-CENTRAL SERVICES	747000	TRAINING	00000	$ 2,658.07	14
GL_005_GLTRNS_FY_2016	101	343222	RADIO LAB	702000	SALARIES	00000	$ 105,592.06	14
GL_005_GLTRNS_FY_2016	101	343222	RADIO LAB	708000	OVERTIME - SALARY	00000	$ 8,262.14	14
GL_005_GLTRNS_FY_2016	101	343222	RADIO LAB	712000	LONGEVITY	00000	$ 500.00	14
GL_005_GLTRNS_FY_2016	101	343222	RADIO LAB	715300	FRINGE BENEFITS - FIXED	00000	$ 107,540.00	14
GL_005_GLTRNS_FY_2016	101	343222	RADIO LAB	715400	FRINGE BENEFITS - VARIABLE	00000	$ 21,441.17	14
GL_005_GLTRNS_FY_2016	101	343222	RADIO LAB	741000	MISCELLANEOUS OPERATING	00000	$ 68,080.01	14
GL_005_GLTRNS_FY_2016	101	343222	RADIO LAB	746000	REPAIR & MAINTENANCE	00000	$ 54,426.24	14
GL_005_GLTRNS_FY_2016	101	343224	DETENTION	702000	SALARIES	00000	$ 1,264,840.49	14
GL_005_GLTRNS_FY_2016	101	343224	DETENTION	702302	SHIFT PREMIUM	00000	$ 12,918.49	14
GL_005_GLTRNS_FY_2016	101	343224	DETENTION	707000	TEMPORARY HELP	00000	$ 3,878.00	14
GL_005_GLTRNS_FY_2016	101	343224	DETENTION	708000	OVERTIME - SALARY	00000	$ 276,499.37	14
GL_005_GLTRNS_FY_2016	101	343224	DETENTION	712000	LONGEVITY	00000	$ 27,300.00	14
GL_005_GLTRNS_FY_2016	101	343224	DETENTION	715300	FRINGE BENEFITS - FIXED	00000	$ 1,337,460.00	14
GL_005_GLTRNS_FY_2016	101	343224	DETENTION	715400	FRINGE BENEFITS - VARIABLE	00000	$ 371,216.45	14
GL_005_GLTRNS_FY_2016	101	343224	DETENTION	717100	ALLOWANCE - GUN	00000	$ 1,400.00	14
GL_005_GLTRNS_FY_2016	101	343224	DETENTION	741000	MISCELLANEOUS OPERATING	00000	$ 24,259.56	14
GL_005_GLTRNS_FY_2016	101	343224	DETENTION	743000	CONTRACTUAL SERVICES	00000	$ 23,948.28	14
GL_005_GLTRNS_FY_2016	101	343224	DETENTION	744201	DEPARTMENT COMMUNICATIONS	00000	$ 3,688.66	14
GL_005_GLTRNS_FY_2016	101	343224	DETENTION	977101	EQUIPMENT < $5,000	00000	$ 3,964.99	14
GL_005_GLTRNS_FY_2016	101	343225	PROPERTY & SUPPLIES	702000	SALARIES	00000	$ 173,531.46	14
GL_005_GLTRNS_FY_2016	101	343225	PROPERTY & SUPPLIES	702302	SHIFT PREMIUM	00000	$ 6.40	14
GL_005_GLTRNS_FY_2016	101	343225	PROPERTY & SUPPLIES	707000	TEMPORARY HELP	00000	$ 1,785.60	14
GL_005_GLTRNS_FY_2016	101	343225	PROPERTY & SUPPLIES	708000	OVERTIME - SALARY	00000	$ 3,801.78	14
GL_005_GLTRNS_FY_2016	101	343225	PROPERTY & SUPPLIES	712000	LONGEVITY	00000	$ 2,600.00	14
GL_005_GLTRNS_FY_2016	101	343225	PROPERTY & SUPPLIES	715300	FRINGE BENEFITS - FIXED	00000	$ 109,330.00	14
GL_005_GLTRNS_FY_2016	101	343225	PROPERTY & SUPPLIES	715400	FRINGE BENEFITS - VARIABLE	00000	$ 51,412.95	14
GL_005_GLTRNS_FY_2016	101	343225	PROPERTY & SUPPLIES	717100	ALLOWANCE - GUN	00000	$ 400.00	14
GL_005_GLTRNS_FY_2016	101	343240	INVESTIGATIONS DIVISION	702000	SALARIES	00000	$ 2,933,292.50	14
GL_005_GLTRNS_FY_2016	101	343240	INVESTIGATIONS DIVISION	702302	SHIFT PREMIUM	00000	$ 17,059.62	14
GL_005_GLTRNS_FY_2016	101	343240	INVESTIGATIONS DIVISION	707000	TEMPORARY HELP	00000	$ 10,242.40	14
GL_005_GLTRNS_FY_2016	101	343240	INVESTIGATIONS DIVISION	708000	OVERTIME - SALARY	00000	$ 436,794.57	14
GL_005_GLTRNS_FY_2016	101	343240	INVESTIGATIONS DIVISION	712000	LONGEVITY	00000	$ 55,200.00	14
GL_005_GLTRNS_FY_2016	101	343240	INVESTIGATIONS DIVISION	715300	FRINGE BENEFITS - FIXED	00000	$ 2,793,493.13	14
GL_005_GLTRNS_FY_2016	101	343240	INVESTIGATIONS DIVISION	715400	FRINGE BENEFITS - VARIABLE	00000	$ 719,505.66	14
GL_005_GLTRNS_FY_2016	101	343240	INVESTIGATIONS DIVISION	717100	ALLOWANCE - GUN	00000	$ 8,571.78	14
GL_005_GLTRNS_FY_2016	101	343240	INVESTIGATIONS DIVISION	717200	ALLOWANCE - CLOTHING	00000	$ 83,818.15	14
GL_005_GLTRNS_FY_2016	101	343240	INVESTIGATIONS DIVISION	741000	MISCELLANEOUS OPERATING	00000	$ 12,953.97	14
GL_005_GLTRNS_FY_2016	101	343240	INVESTIGATIONS DIVISION	741011	POLICE-UNIFORM PAT MISC & OP-D	00000	$ 6,267.08	14

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SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_005_GLTRNS_FY_2016	101	343240	INVESTIGATIONS DIVISION	741012	POLICE-UNIFORM PAT MISC & OP-S	00000	$ 16,287.44	14
GL_005_GLTRNS_FY_2016	101	343240	INVESTIGATIONS DIVISION	741013	POLICE-UNIFORM PAT MISC & OP-K	00000	$ -	14
GL_005_GLTRNS_FY_2016	101	343240	INVESTIGATIONS DIVISION	741820	EVIDENCE	00000	$ 4,150.94	14
GL_005_GLTRNS_FY_2016	101	343240	INVESTIGATIONS DIVISION	742000	SUPPLIES	00000	$ -	14
GL_005_GLTRNS_FY_2016	101	343240	INVESTIGATIONS DIVISION	744201	DEPARTMENT COMMUNICATIONS	00000	$ 4,538.66	14
GL_005_GLTRNS_FY_2016	101	343240	INVESTIGATIONS DIVISION	746000	REPAIR & MAINTENANCE	00000	$ 21,579.81	14
GL_005_GLTRNS_FY_2016	101	343240	INVESTIGATIONS DIVISION	977101	EQUIPMENT < $5,000	00000	$ 14,681.48	14
GL_005_GLTRNS_FY_2016	101	343251	PATROL BUREAU	702000	SALARIES	00000	$ 7,371,235.97	14
GL_005_GLTRNS_FY_2016	101	343251	PATROL BUREAU	702302	SHIFT PREMIUM	00000	$ 80,905.80	14
GL_005_GLTRNS_FY_2016	101	343251	PATROL BUREAU	708000	OVERTIME - SALARY	00000	$ 876,949.23	14
GL_005_GLTRNS_FY_2016	101	343251	PATROL BUREAU	708101	SPECIAL OVERTIME	00000	$ 63,177.16	14
GL_005_GLTRNS_FY_2016	101	343251	PATROL BUREAU	711000	SICK LEAVE	00000	$ -	14
GL_005_GLTRNS_FY_2016	101	343251	PATROL BUREAU	712000	LONGEVITY	00000	$ 94,000.00	14
GL_005_GLTRNS_FY_2016	101	343251	PATROL BUREAU	715300	FRINGE BENEFITS - FIXED	00000	$ 8,257,790.00	14
GL_005_GLTRNS_FY_2016	101	343251	PATROL BUREAU	715400	FRINGE BENEFITS - VARIABLE	00000	$ 1,509,930.82	14
GL_005_GLTRNS_FY_2016	101	343251	PATROL BUREAU	717100	ALLOWANCE - GUN	00000	$ 23,803.05	14
GL_005_GLTRNS_FY_2016	101	343251	PATROL BUREAU	717200	ALLOWANCE - CLOTHING	00000	$ 3,023.42	14
GL_005_GLTRNS_FY_2016	101	343251	PATROL BUREAU	741000	MISCELLANEOUS OPERATING	00000	$ 4,436.76	14
GL_005_GLTRNS_FY_2016	101	343251	PATROL BUREAU	741013	POLICE-UNIFORM PAT MISC & OP-K	00000	$ 31,348.24	14
GL_005_GLTRNS_FY_2016	101	343251	PATROL BUREAU	743050	TEMPORARY HELP-CONTRACTUAL	00000	$ 21,011.64	14
GL_005_GLTRNS_FY_2016	101	343251	PATROL BUREAU	745200	EQUIPMENT RENTAL	00000	$ -	14
GL_005_GLTRNS_FY_2016	101	343251	PATROL BUREAU	746000	REPAIR & MAINTENANCE	00000	$ 108,010.90	14
GL_005_GLTRNS_FY_2016	101	343251	PATROL BUREAU	977101	EQUIPMENT < $5,000	00000	$ 2,986.20	14
GL_005_GLTRNS_FY_2016	101	343501	FIRE ADMIN	702000	SALARIES	00000	$ 490,771.43	15
GL_005_GLTRNS_FY_2016	101	343501	FIRE ADMIN	707000	TEMPORARY HELP	00000	$ 65,489.99	15
GL_005_GLTRNS_FY_2016	101	343501	FIRE ADMIN	708000	OVERTIME - SALARY	00000	$ 37,522.82	15
GL_005_GLTRNS_FY_2016	101	343501	FIRE ADMIN	711000	SICK LEAVE	00000	$ 1,182.75	15
GL_005_GLTRNS_FY_2016	101	343501	FIRE ADMIN	712000	LONGEVITY	00000	$ 9,300.00	15
GL_005_GLTRNS_FY_2016	101	343501	FIRE ADMIN	715300	FRINGE BENEFITS - FIXED	00000	$ 336,610.00	15
GL_005_GLTRNS_FY_2016	101	343501	FIRE ADMIN	715400	FRINGE BENEFITS - VARIABLE	00000	$ 87,877.01	15
GL_005_GLTRNS_FY_2016	101	343501	FIRE ADMIN	717500	ALLOWANCE - FOOD	00000	$ 3,875.84	15
GL_005_GLTRNS_FY_2016	101	343501	FIRE ADMIN	719000	HOLIDAY PAY	00000	$ 4,229.91	15
GL_005_GLTRNS_FY_2016	101	343501	FIRE ADMIN	741000	MISCELLANEOUS OPERATING	00000	$ 43,772.01	15
GL_005_GLTRNS_FY_2016	101	343501	FIRE ADMIN	742000	SUPPLIES	00000	$ 1,614.51	15
GL_005_GLTRNS_FY_2016	101	343501	FIRE ADMIN	742100	FUEL	00000	$ 101,983.98	15
GL_005_GLTRNS_FY_2016	101	343501	FIRE ADMIN	743000	CONTRACTUAL SERVICES	00000	$ 57,838.42	15
GL_005_GLTRNS_FY_2016	101	343501	FIRE ADMIN	743720	INFORMATION TECHNOLOGY ALLOC	00000	$ 685,100.00	15
GL_005_GLTRNS_FY_2016	101	343501	FIRE ADMIN	744200	TELEPHONE	00000	$ 85,432.38	15
GL_005_GLTRNS_FY_2016	101	343501	FIRE ADMIN	744201	DEPARTMENT COMMUNICATIONS	00000	$ 40,390.16	15

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SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_005_GLTRNS_FY_2016	**101**	**343501**	FIRE ADMIN	**744520**	FIRE STATIONS	00000	$ 252,935.60	15
GL_005_GLTRNS_FY_2016	**101**	**343501**	FIRE ADMIN	**745200**	EQUIPMENT RENTAL	00000	$ 2,026,946.00	15
GL_005_GLTRNS_FY_2016	**101**	**343501**	FIRE ADMIN	**747000**	TRAINING	00000	$ 20,345.48	15
GL_005_GLTRNS_FY_2016	**101**	**343501**	FIRE ADMIN	**748000**	INSURANCE & BONDS	00000	$ 248,666.57	15
GL_005_GLTRNS_FY_2016	**101**	**343510**	MAINTENANCE ALARM	**702000**	SALARIES	00000	$ 304,602.20	15
GL_005_GLTRNS_FY_2016	**101**	**343510**	MAINTENANCE ALARM	**702302**	SHIFT PREMIUM	00000	$ 2,412.67	15
GL_005_GLTRNS_FY_2016	**101**	**343510**	MAINTENANCE ALARM	**708000**	OVERTIME - SALARY	00000	$ 14,676.89	15
GL_005_GLTRNS_FY_2016	**101**	**343510**	MAINTENANCE ALARM	**712000**	LONGEVITY	00000	$ 5,200.00	15
GL_005_GLTRNS_FY_2016	**101**	**343510**	MAINTENANCE ALARM	**715300**	FRINGE BENEFITS - FIXED	00000	$ 323,920.00	15
GL_005_GLTRNS_FY_2016	**101**	**343510**	MAINTENANCE ALARM	**715400**	FRINGE BENEFITS - VARIABLE	00000	$ 60,660.28	15
GL_005_GLTRNS_FY_2016	**101**	**343510**	MAINTENANCE ALARM	**717500**	ALLOWANCE - FOOD	00000	$ 3,875.84	15
GL_005_GLTRNS_FY_2016	**101**	**343510**	MAINTENANCE ALARM	**719000**	HOLIDAY PAY	00000	$ 7,800.22	15
GL_005_GLTRNS_FY_2016	**101**	**343510**	MAINTENANCE ALARM	**741000**	MISCELLANEOUS OPERATING	00000	$ 89,032.74	15
GL_005_GLTRNS_FY_2016	**101**	**343510**	MAINTENANCE ALARM	**742000**	SUPPLIES	00000	$ 3,131.53	15
GL_005_GLTRNS_FY_2016	**101**	**343510**	MAINTENANCE ALARM	**742200**	CHEMICALS	00000	$ 9,571.94	15
GL_005_GLTRNS_FY_2016	**101**	**343510**	MAINTENANCE ALARM	**742600**	UNIFORMS	00000	$ 88,286.20	15
GL_005_GLTRNS_FY_2016	**101**	**343510**	MAINTENANCE ALARM	**743000**	CONTRACTUAL SERVICES	00000	$ 63,814.26	15
GL_005_GLTRNS_FY_2016	**101**	**343520**	SUPPRESSION	**702000**	SALARIES	00000	$ 9,638,161.45	15
GL_005_GLTRNS_FY_2016	**101**	**343520**	SUPPRESSION	**702302**	SHIFT PREMIUM	00000	$ 18,217.25	15
GL_005_GLTRNS_FY_2016	**101**	**343520**	SUPPRESSION	**704000**	SALARIES & WAGES	00000	$ -	15
GL_005_GLTRNS_FY_2016	**101**	**343520**	SUPPRESSION	**708000**	OVERTIME - SALARY	00000	$ 1,130,112.95	15
GL_005_GLTRNS_FY_2016	**101**	**343520**	SUPPRESSION	**708102**	OVERTIME - FLSA	00000	$ 56,860.85	15
GL_005_GLTRNS_FY_2016	**101**	**343520**	SUPPRESSION	**711000**	SICK LEAVE	00000	$ 12,227.59	15
GL_005_GLTRNS_FY_2016	**101**	**343520**	SUPPRESSION	**712000**	LONGEVITY	00000	$ 117,200.00	15
GL_005_GLTRNS_FY_2016	**101**	**343520**	SUPPRESSION	**715300**	FRINGE BENEFITS - FIXED	00000	$ 10,196,210.00	15
GL_005_GLTRNS_FY_2016	**101**	**343520**	SUPPRESSION	**715400**	FRINGE BENEFITS - VARIABLE	00000	$ 1,955,514.26	15
GL_005_GLTRNS_FY_2016	**101**	**343520**	SUPPRESSION	**717500**	ALLOWANCE - FOOD	00000	$ 147,201.25	15
GL_005_GLTRNS_FY_2016	**101**	**343520**	SUPPRESSION	**719000**	HOLIDAY PAY	00000	$ 307,680.18	15
GL_005_GLTRNS_FY_2016	**101**	**343520**	SUPPRESSION	**741000**	MISCELLANEOUS OPERATING	00000	$ 38,484.52	15
GL_005_GLTRNS_FY_2016	**101**	**343520**	SUPPRESSION	**745200**	EQUIPMENT RENTAL	00000	$ -	15
GL_005_GLTRNS_FY_2016	**101**	**343525**	HAZARDOUS MATERIALS RESPONSE	**741000**	MISCELLANEOUS OPERATING	00000	$ 8,382.63	15
GL_005_GLTRNS_FY_2016	**101**	**343530**	PREVENTION	**702000**	SALARIES	00000	$ 309,822.35	15
GL_005_GLTRNS_FY_2016	**101**	**343530**	PREVENTION	**702302**	SHIFT PREMIUM	00000	$ 2,410.66	15
GL_005_GLTRNS_FY_2016	**101**	**343530**	PREVENTION	**708000**	OVERTIME - SALARY	00000	$ 41,432.94	15
GL_005_GLTRNS_FY_2016	**101**	**343530**	PREVENTION	**711000**	SICK LEAVE	00000	$ 2,457.24	15
GL_005_GLTRNS_FY_2016	**101**	**343530**	PREVENTION	**712000**	LONGEVITY	00000	$ 5,200.00	15
GL_005_GLTRNS_FY_2016	**101**	**343530**	PREVENTION	**715300**	FRINGE BENEFITS - FIXED	00000	$ 335,540.00	15
GL_005_GLTRNS_FY_2016	**101**	**343530**	PREVENTION	**715400**	FRINGE BENEFITS - VARIABLE	00000	$ 56,655.68	15
GL_005_GLTRNS_FY_2016	**101**	**343530**	PREVENTION	**717500**	ALLOWANCE - FOOD	00000	$ 3,875.84	15

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SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_005_GLTRNS_FY_2016	101	343530	PREVENTION	719000	HOLIDAY PAY	00000	$ 8,459.83	15
GL_005_GLTRNS_FY_2016	101	343530	PREVENTION	741000	MISCELLANEOUS OPERATING	00000	$ 6,988.02	15
GL_005_GLTRNS_FY_2016	101	343535	CODE COMPLIANCE	702000	SALARIES	00000	$ 650,608.60	15
GL_005_GLTRNS_FY_2016	101	343535	CODE COMPLIANCE	707000	TEMPORARY HELP	00000	$ 28,907.87	15
GL_005_GLTRNS_FY_2016	101	343535	CODE COMPLIANCE	708000	OVERTIME - SALARY	00000	$ 43,522.95	15
GL_005_GLTRNS_FY_2016	101	343535	CODE COMPLIANCE	712000	LONGEVITY	00000	$ 11,000.00	15
GL_005_GLTRNS_FY_2016	101	343535	CODE COMPLIANCE	715300	FRINGE BENEFITS - FIXED	00000	$ 782,260.00	15
GL_005_GLTRNS_FY_2016	101	343535	CODE COMPLIANCE	715400	FRINGE BENEFITS - VARIABLE	00000	$ 199,411.72	15
GL_005_GLTRNS_FY_2016	101	343535	CODE COMPLIANCE	741000	MISCELLANEOUS OPERATING	00000	$ 54,510.02	15
GL_005_GLTRNS_FY_2016	101	343535	CODE COMPLIANCE	741900	SOFTWARE MAINTENANCE	00000	$ 112.47	15
GL_005_GLTRNS_FY_2016	101	343535	CODE COMPLIANCE	742100	FUEL	00000	$ 7,444.11	15
GL_005_GLTRNS_FY_2016	101	343535	CODE COMPLIANCE	743000	CONTRACTUAL SERVICES	00000	$ 25,899.12	15
GL_005_GLTRNS_FY_2016	101	343535	CODE COMPLIANCE	743050	TEMPORARY HELP-CONTRACTUAL	00000	$ 24,037.95	15
GL_005_GLTRNS_FY_2016	101	343535	CODE COMPLIANCE	744000	UTILITIES	00000	$ 847.05	15
GL_005_GLTRNS_FY_2016	101	343535	CODE COMPLIANCE	744200	TELEPHONE	00000	$ 8,660.31	15
GL_005_GLTRNS_FY_2016	101	343535	CODE COMPLIANCE	745100	BUILDING RENTAL	00000	$ 45,000.00	15
GL_005_GLTRNS_FY_2016	101	343535	CODE COMPLIANCE	745200	EQUIPMENT RENTAL	00000	$ 74,672.00	15
GL_005_GLTRNS_FY_2016	101	343535	CODE COMPLIANCE	747000	TRAINING	00000	$ 7,784.78	15
GL_005_GLTRNS_FY_2016	101	343540	TRAINING	702000	SALARIES	00000	$ 257,628.36	15
GL_005_GLTRNS_FY_2016	101	343540	TRAINING	702302	SHIFT PREMIUM	00000	$ 992.84	15
GL_005_GLTRNS_FY_2016	101	343540	TRAINING	708000	OVERTIME - SALARY	00000	$ 31,827.17	15
GL_005_GLTRNS_FY_2016	101	343540	TRAINING	711000	SICK LEAVE	00000	$ 1,123.31	15
GL_005_GLTRNS_FY_2016	101	343540	TRAINING	712000	LONGEVITY	00000	$ 4,700.00	15
GL_005_GLTRNS_FY_2016	101	343540	TRAINING	715300	FRINGE BENEFITS - FIXED	00000	$ 189,330.00	15
GL_005_GLTRNS_FY_2016	101	343540	TRAINING	715400	FRINGE BENEFITS - VARIABLE	00000	$ 62,370.07	15
GL_005_GLTRNS_FY_2016	101	343540	TRAINING	717500	ALLOWANCE - FOOD	00000	$ 1,937.92	15
GL_005_GLTRNS_FY_2016	101	343540	TRAINING	719000	HOLIDAY PAY	00000	$ 6,208.73	15
GL_005_GLTRNS_FY_2016	101	343540	TRAINING	741000	MISCELLANEOUS OPERATING	00000	$ 18,277.72	15
GL_005_GLTRNS_FY_2016	101	343540	TRAINING	743000	CONTRACTUAL SERVICES	00000	$ 24,449.00	15
GL_005_GLTRNS_FY_2016	101	343550	RADIO LAB	741000	MISCELLANEOUS OPERATING	00000	$ 6,470.83	15
GL_005_GLTRNS_FY_2016	101	343570	AMBULANCE SERVICES	742000	SUPPLIES	00000	$ 146,782.46	15
GL_005_GLTRNS_FY_2016	101	343570	AMBULANCE SERVICES	746000	REPAIR & MAINTENANCE	00000	$ 7,676.09	15
GL_005_GLTRNS_FY_2016	101	343580	EMERGENCY SERVICES	702000	SALARIES	00000	$ 169,463.16	15
GL_005_GLTRNS_FY_2016	101	343580	EMERGENCY SERVICES	702302	SHIFT PREMIUM	00000	$ 518.00	15
GL_005_GLTRNS_FY_2016	101	343580	EMERGENCY SERVICES	704000	SALARIES & WAGES	00000	$ -	15
GL_005_GLTRNS_FY_2016	101	343580	EMERGENCY SERVICES	708000	OVERTIME - SALARY	00000	$ 7,100.91	15
GL_005_GLTRNS_FY_2016	101	343580	EMERGENCY SERVICES	711000	SICK LEAVE	00000	$ 1,294.14	15
GL_005_GLTRNS_FY_2016	101	343580	EMERGENCY SERVICES	712000	LONGEVITY	00000	$ 5,800.00	15
GL_005_GLTRNS_FY_2016	101	343580	EMERGENCY SERVICES	715300	FRINGE BENEFITS - FIXED	00000	$ 193,470.00	15

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SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_005_GLTRNS_FY_2016	**101**	**343580**	EMERGENCY SERVICES	**715400**	FRINGE BENEFITS - VARIABLE	00000	$ 13,924.86	15
GL_005_GLTRNS_FY_2016	**101**	**343580**	EMERGENCY SERVICES	**717500**	ALLOWANCE - FOOD	00000	$ 1,937.92	15
GL_005_GLTRNS_FY_2016	**101**	**343580**	EMERGENCY SERVICES	**719000**	HOLIDAY PAY	00000	$ 3,813.32	15
GL_005_GLTRNS_FY_2016	**101**	**343580**	EMERGENCY SERVICES	**741000**	MISCELLANEOUS OPERATING	00000	$ 10,212.84	15
GL_005_GLTRNS_FY_2016	**101**	**343580**	EMERGENCY SERVICES	**741880**	DONATIONS/CONTRIBUTIONS	00000	$ (5,788.78)	15
GL_005_GLTRNS_FY_2016	**101**	**343580**	EMERGENCY SERVICES	**744200**	TELEPHONE	00000	$ 28,181.94	15
GL_005_GLTRNS_FY_2016	**206**	**343501**	FIRE ADMIN	**978000**	VEHICLES	00000	$ 13,000.21	15
GL_005_GLTRNS_FY_2016	**101**	**173140**	BUILDING MAINTENANCE	**702000**	SALARIES	00000	$ 414,597.58	16
GL_005_GLTRNS_FY_2016	**101**	**173140**	BUILDING MAINTENANCE	**702302**	SHIFT PREMIUM	00000	$ 2,419.73	16
GL_005_GLTRNS_FY_2016	**101**	**173140**	BUILDING MAINTENANCE	**706000**	HOURLY WAGES	00000	$ 300,542.68	16
GL_005_GLTRNS_FY_2016	**101**	**173140**	BUILDING MAINTENANCE	**707000**	TEMPORARY HELP	00000	$ 155,570.09	16
GL_005_GLTRNS_FY_2016	**101**	**173140**	BUILDING MAINTENANCE	**708000**	OVERTIME - SALARY	00000	$ 148,249.66	16
GL_005_GLTRNS_FY_2016	**101**	**173140**	BUILDING MAINTENANCE	**712000**	LONGEVITY	00000	$ 15,500.00	16
GL_005_GLTRNS_FY_2016	**101**	**173140**	BUILDING MAINTENANCE	**715300**	FRINGE BENEFITS - FIXED	00000	$ 995,510.00	16
GL_005_GLTRNS_FY_2016	**101**	**173140**	BUILDING MAINTENANCE	**715400**	FRINGE BENEFITS - VARIABLE	00000	$ 237,127.59	16
GL_005_GLTRNS_FY_2016	**101**	**173140**	BUILDING MAINTENANCE	**741000**	MISCELLANEOUS OPERATING	00000	$ 62,944.28	16
GL_005_GLTRNS_FY_2016	**101**	**173140**	BUILDING MAINTENANCE	**741011**	POLICE-UNIFORM PAT MISC & OP-D	00000	$ -	16
GL_005_GLTRNS_FY_2016	**101**	**173140**	BUILDING MAINTENANCE	**742000**	SUPPLIES	00000	$ 40,905.16	16
GL_005_GLTRNS_FY_2016	**101**	**173140**	BUILDING MAINTENANCE	**742100**	FUEL	00000	$ 9,270.33	16
GL_005_GLTRNS_FY_2016	**101**	**173140**	BUILDING MAINTENANCE	**743000**	CONTRACTUAL SERVICES	00000	$ 670,054.72	16
GL_005_GLTRNS_FY_2016	**101**	**173140**	BUILDING MAINTENANCE	**743700**	ENGINEERING	00000	$ 40,550.10	16
GL_005_GLTRNS_FY_2016	**101**	**173140**	BUILDING MAINTENANCE	**743720**	INFORMATION TECHNOLOGY ALLOC	00000	$ 135,800.00	16
GL_005_GLTRNS_FY_2016	**101**	**173140**	BUILDING MAINTENANCE	**744110**	UTILITIES - CITY HALL	00000	$ 13,772.96	16
GL_005_GLTRNS_FY_2016	**101**	**173140**	BUILDING MAINTENANCE	**744120**	UTILITIES - MIL AFFAIRS SITE	00000	$ 42,504.05	16
GL_005_GLTRNS_FY_2016	**101**	**173140**	BUILDING MAINTENANCE	**744130**	UTILITIES - HAZEL STREET	00000	$ 21,830.15	16
GL_005_GLTRNS_FY_2016	**101**	**173140**	BUILDING MAINTENANCE	**744200**	TELEPHONE	00000	$ 21,248.57	16
GL_005_GLTRNS_FY_2016	**101**	**173140**	BUILDING MAINTENANCE	**745200**	EQUIPMENT RENTAL	00000	$ 119,743.07	16
GL_005_GLTRNS_FY_2016	**101**	**173140**	BUILDING MAINTENANCE	**745230**	EQUIPMENT RENTAL	00000	$ 2,034.57	16
GL_005_GLTRNS_FY_2016	**101**	**173140**	BUILDING MAINTENANCE	**746100**	BUILDING MAINTENANCE	00000	$ -	16
GL_005_GLTRNS_FY_2016	**101**	**173140**	BUILDING MAINTENANCE	**746400**	UNSCHEDULED MAINTENANCE	00000	$ 493,037.24	16
GL_005_GLTRNS_FY_2016	**101**	**173140**	BUILDING MAINTENANCE	**746401**	SCHEDULED MAINTENANCE	00000	$ 37,797.59	16
GL_005_GLTRNS_FY_2016	**101**	**173140**	BUILDING MAINTENANCE	**747000**	TRAINING	00000	$ 7,950.00	16
GL_005_GLTRNS_FY_2016	**101**	**173140**	BUILDING MAINTENANCE	**748000**	INSURANCE & BONDS	00000	$ 50,098.95	16
GL_005_GLTRNS_FY_2016	**101**	**453603**	PUBLIC SERV DEPT ADMIN & ENG	**741000**	MISCELLANEOUS OPERATING	00000	$ 12,527.06	16
GL_005_GLTRNS_FY_2016	**101**	**453603**	PUBLIC SERV DEPT ADMIN & ENG	**743000**	CONTRACTUAL SERVICES	00000	$ 5,096.23	16
GL_005_GLTRNS_FY_2016	**101**	**453603**	PUBLIC SERV DEPT ADMIN & ENG	**743700**	ENGINEERING	00000	$ 770,481.53	16
GL_005_GLTRNS_FY_2016	**101**	**453603**	PUBLIC SERV DEPT ADMIN & ENG	**744000**	UTILITIES	00000	$ 31,351.97	16
GL_005_GLTRNS_FY_2016	**101**	**453603**	PUBLIC SERV DEPT ADMIN & ENG	**744200**	TELEPHONE	00000	$ 80,086.59	16
GL_005_GLTRNS_FY_2016	**101**	**453603**	PUBLIC SERV DEPT ADMIN & ENG	**744400**	STREET LIGHTING	00000	$ 4,264,759.33	16

Appendices W - General Fund to IFAS General Ledger - Expenditures - Reconciliation Items Amounts

SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_005_GLTRNS_FY_2016	101	453603	PUBLIC SERV DEPT ADMIN & ENG	746000	REPAIR & MAINTENANCE	00000	$ 0.00	16
GL_005_GLTRNS_FY_2016	101	453610	OPERATIONS & MAINTENANCE	744000	UTILITIES	00000	$ 2,715.80	16
GL_005_GLTRNS_FY_2016	101	453611	OPERATIONS & MAINTENANCE ADMIN	702000	SALARIES	00000	$ 19,530.01	16
GL_005_GLTRNS_FY_2016	101	453611	OPERATIONS & MAINTENANCE ADMIN	702302	SHIFT PREMIUM	00000	$ 0.00	16
GL_005_GLTRNS_FY_2016	101	453611	OPERATIONS & MAINTENANCE ADMIN	704000	SALARIES & WAGES	00000	$ (0.00)	16
GL_005_GLTRNS_FY_2016	101	453611	OPERATIONS & MAINTENANCE ADMIN	706000	HOURLY WAGES	00000	$ 8,113.16	16
GL_005_GLTRNS_FY_2016	101	453611	OPERATIONS & MAINTENANCE ADMIN	706400	WAGES - ELECTION INSPECTOR	00000	$ 0.00	16
GL_005_GLTRNS_FY_2016	101	453611	OPERATIONS & MAINTENANCE ADMIN	707000	TEMPORARY HELP	00000	$ 8,361.09	16
GL_005_GLTRNS_FY_2016	101	453611	OPERATIONS & MAINTENANCE ADMIN	708000	OVERTIME - SALARY	00000	$ 2,726.89	16
GL_005_GLTRNS_FY_2016	101	453611	OPERATIONS & MAINTENANCE ADMIN	712000	LONGEVITY	00000	$ 7,240.88	16
GL_005_GLTRNS_FY_2016	101	453611	OPERATIONS & MAINTENANCE ADMIN	713100	VACATION/SICK/PERSONAL LEAVE	00000	$ 19,103.36	16
GL_005_GLTRNS_FY_2016	101	453611	OPERATIONS & MAINTENANCE ADMIN	715300	FRINGE BENEFITS - FIXED	00000	$ 50,233.41	16
GL_005_GLTRNS_FY_2016	101	453611	OPERATIONS & MAINTENANCE ADMIN	715400	FRINGE BENEFITS - VARIABLE	00000	$ 14,255.44	16
GL_005_GLTRNS_FY_2016	101	453611	OPERATIONS & MAINTENANCE ADMIN	741000	MISCELLANEOUS OPERATING	00000	$ 51,068.90	16
GL_005_GLTRNS_FY_2016	101	453611	OPERATIONS & MAINTENANCE ADMIN	744000	UTILITIES	00000	$ 46,624.66	16
GL_005_GLTRNS_FY_2016	101	453611	OPERATIONS & MAINTENANCE ADMIN	745100	BUILDING RENTAL	00000	$ 27,582.00	16
GL_005_GLTRNS_FY_2016	101	453611	OPERATIONS & MAINTENANCE ADMIN	746100	BUILDING MAINTENANCE	00000	$ 127,835.50	16
GL_005_GLTRNS_FY_2016	101	453611	OPERATIONS & MAINTENANCE ADMIN	746200	EQUIPMENT REPAIR & MAINTENANCE	00000	$ 213.00	16
GL_005_GLTRNS_FY_2016	101	453611	OPERATIONS & MAINTENANCE ADMIN	747000	TRAINING	00000	$ 508.00	16
GL_005_GLTRNS_FY_2016	101	453611	OPERATIONS & MAINTENANCE ADMIN	748000	INSURANCE & BONDS	00000	$ 129,574.90	16
GL_005_GLTRNS_FY_2016	101	453612	SIDEWALKS-SNOW& ICE	702000	SALARIES	00000	$ 4,165.92	16
GL_005_GLTRNS_FY_2016	101	453612	SIDEWALKS-SNOW& ICE	706000	HOURLY WAGES	00000	$ 24,918.39	16
GL_005_GLTRNS_FY_2016	101	453612	SIDEWALKS-SNOW& ICE	708000	OVERTIME - SALARY	00000	$ 3,016.74	16
GL_005_GLTRNS_FY_2016	101	453612	SIDEWALKS-SNOW& ICE	709000	OVERTIME - HOURLY	00000	$ 3,635.85	16
GL_005_GLTRNS_FY_2016	101	453612	SIDEWALKS-SNOW& ICE	715300	FRINGE BENEFITS - FIXED	00000	$ 38,302.21	16
GL_005_GLTRNS_FY_2016	101	453612	SIDEWALKS-SNOW& ICE	715400	FRINGE BENEFITS - VARIABLE	00000	$ 9,162.37	16
GL_005_GLTRNS_FY_2016	101	453612	SIDEWALKS-SNOW& ICE	742500	MATERIALS	00000	$ 122.88	16
GL_005_GLTRNS_FY_2016	101	453612	SIDEWALKS-SNOW& ICE	745200	EQUIPMENT RENTAL	00000	$ 21,769.07	16
GL_005_GLTRNS_FY_2016	101	453613	SIDEWALKS-CITY PROPERTY	706000	HOURLY WAGES	00000	$ 122.88	16
GL_005_GLTRNS_FY_2016	101	453613	SIDEWALKS-CITY PROPERTY	715300	FRINGE BENEFITS - FIXED	00000	$ 170.69	16
GL_005_GLTRNS_FY_2016	101	453613	SIDEWALKS-CITY PROPERTY	715400	FRINGE BENEFITS - VARIABLE	00000	$ 44.72	16
GL_005_GLTRNS_FY_2016	101	453613	SIDEWALKS-CITY PROPERTY	746000	REPAIR & MAINTENANCE	00000	$ 10,716.87	16
GL_005_GLTRNS_FY_2016	101	453614	FLOOD CONTROL	744000	UTILITIES	00000	$ 16,359.18	16
GL_005_GLTRNS_FY_2016	101	453615	STORM SEWER MAINTENANCE	702000	SALARIES	00000	$ 20,966.37	16
GL_005_GLTRNS_FY_2016	101	453615	STORM SEWER MAINTENANCE	706000	HOURLY WAGES	00000	$ 115,445.24	16
GL_005_GLTRNS_FY_2016	101	453615	STORM SEWER MAINTENANCE	708000	OVERTIME - SALARY	00000	$ 11,636.58	16
GL_005_GLTRNS_FY_2016	101	453615	STORM SEWER MAINTENANCE	715300	FRINGE BENEFITS - FIXED	00000	$ 192,132.85	16
GL_005_GLTRNS_FY_2016	101	453615	STORM SEWER MAINTENANCE	715400	FRINGE BENEFITS - VARIABLE	00000	$ 49,093.09	16
GL_005_GLTRNS_FY_2016	101	453615	STORM SEWER MAINTENANCE	741000	MISCELLANEOUS OPERATING	00000	$ -	16

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SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_005_GLTRNS_FY_2016	**101**	**453615**	STORM SEWER MAINTENANCE	**742000**	SUPPLIES	00000	$ 40,773.26	16
GL_005_GLTRNS_FY_2016	**101**	**453615**	STORM SEWER MAINTENANCE	**744000**	UTILITIES	00000	$ 2,016.68	16
GL_005_GLTRNS_FY_2016	**101**	**453615**	STORM SEWER MAINTENANCE	**745000**	RENTALS	00000	$ -	16
GL_005_GLTRNS_FY_2016	**101**	**453615**	STORM SEWER MAINTENANCE	**745200**	EQUIPMENT RENTAL	00000	$ 109,103.74	16
GL_005_GLTRNS_FY_2016	**101**	**453615**	STORM SEWER MAINTENANCE	**746000**	REPAIR & MAINTENANCE	00000	$ 54,388.55	16
GL_005_GLTRNS_FY_2016	**101**	**453615**	STORM SEWER MAINTENANCE	**973102**	DRAINS	00000	$ 163,363.55	16
GL_005_GLTRNS_FY_2016	**101**	**453618**	ALLEY MAINTENANCE	**702000**	SALARIES	00000	$ 1,979.48	16
GL_005_GLTRNS_FY_2016	**101**	**453618**	ALLEY MAINTENANCE	**706000**	HOURLY WAGES	00000	$ 3,412.69	16
GL_005_GLTRNS_FY_2016	**101**	**453618**	ALLEY MAINTENANCE	**708000**	OVERTIME - SALARY	00000	$ 3.20	16
GL_005_GLTRNS_FY_2016	**101**	**453618**	ALLEY MAINTENANCE	**715300**	FRINGE BENEFITS - FIXED	00000	$ 7,321.47	16
GL_005_GLTRNS_FY_2016	**101**	**453618**	ALLEY MAINTENANCE	**715400**	FRINGE BENEFITS - VARIABLE	00000	$ 1,634.68	16
GL_005_GLTRNS_FY_2016	**101**	**453619**	AURELIUS ROAD LANDFILL	**744000**	UTILITIES	00000	$ 973.94	16
GL_005_GLTRNS_FY_2016	**101**	**453619**	AURELIUS ROAD LANDFILL	**746000**	REPAIR & MAINTENANCE	00000	$ 4,782.80	16
GL_005_GLTRNS_FY_2016	**101**	**453620**	MISCELLANEOUS TRASH PICK-UP	**702000**	SALARIES	00000	$ 3,913.45	16
GL_005_GLTRNS_FY_2016	**101**	**453620**	MISCELLANEOUS TRASH PICK-UP	**706000**	HOURLY WAGES	00000	$ 14,045.78	16
GL_005_GLTRNS_FY_2016	**101**	**453620**	MISCELLANEOUS TRASH PICK-UP	**708000**	OVERTIME - SALARY	00000	$ 71.82	16
GL_005_GLTRNS_FY_2016	**101**	**453620**	MISCELLANEOUS TRASH PICK-UP	**715300**	FRINGE BENEFITS - FIXED	00000	$ 24,462.75	16
GL_005_GLTRNS_FY_2016	**101**	**453620**	MISCELLANEOUS TRASH PICK-UP	**715400**	FRINGE BENEFITS - VARIABLE	00000	$ 5,631.94	16
GL_005_GLTRNS_FY_2016	**101**	**453620**	MISCELLANEOUS TRASH PICK-UP	**744500**	LANDFILL FEES	00000	$ 9,464.10	16
GL_005_GLTRNS_FY_2016	**101**	**453620**	MISCELLANEOUS TRASH PICK-UP	**745200**	EQUIPMENT RENTAL	00000	$ 6,066.22	16
GL_005_GLTRNS_FY_2016	**101**	**453620**	MISCELLANEOUS TRASH PICK-UP	**859001**	LOW INCOME REFUSE SUBSIDY	00000	$ 9,075.00	16
GL_005_GLTRNS_FY_2016	**101**	**453621**	PROPERTY MAINTENANCE	**702000**	SALARIES	00000	$ 509.78	16
GL_005_GLTRNS_FY_2016	**101**	**453621**	PROPERTY MAINTENANCE	**706000**	HOURLY WAGES	00000	$ 5,119.03	16
GL_005_GLTRNS_FY_2016	**101**	**453621**	PROPERTY MAINTENANCE	**708000**	OVERTIME - SALARY	00000	$ 0.83	16
GL_005_GLTRNS_FY_2016	**101**	**453621**	PROPERTY MAINTENANCE	**715300**	FRINGE BENEFITS - FIXED	00000	$ 8,120.42	16
GL_005_GLTRNS_FY_2016	**101**	**453621**	PROPERTY MAINTENANCE	**715400**	FRINGE BENEFITS - VARIABLE	00000	$ 1,565.20	16
GL_005_GLTRNS_FY_2016	**101**	**453621**	PROPERTY MAINTENANCE	**743000**	CONTRACTUAL SERVICES	00000	$ 12,784.48	16
GL_005_GLTRNS_FY_2016	**101**	**453640**	TRANSPORTATION	**741000**	MISCELLANEOUS OPERATING	00000	$ 1,586.49	16
GL_005_GLTRNS_FY_2016	**101**	**453640**	TRANSPORTATION	**741293**	SPEC EVENTS/DECORATIONS	00000	$ (0.00)	16
GL_005_GLTRNS_FY_2016	**101**	**453640**	TRANSPORTATION	**741810**	DUES & SUBSCRIPTIONS	00000	$ 85,021.25	16
GL_005_GLTRNS_FY_2016	**101**	**453640**	TRANSPORTATION	**745200**	EQUIPMENT RENTAL	00000	$ 5,805.15	16
GL_005_GLTRNS_FY_2016	**101**	**783810**	BUSINESS & MGT DIV	**609002**	NSF CHECK RETURN FEES	00000	$ -	17
GL_005_GLTRNS_FY_2016	**101**	**783810**	BUSINESS & MGT DIV	**702000**	SALARIES	00000	$ 345,662.69	17
GL_005_GLTRNS_FY_2016	**101**	**783810**	BUSINESS & MGT DIV	**702302**	SHIFT PREMIUM	00000	$ 18.38	17
GL_005_GLTRNS_FY_2016	**101**	**783810**	BUSINESS & MGT DIV	**708000**	OVERTIME - SALARY	00000	$ 502.26	17
GL_005_GLTRNS_FY_2016	**101**	**783810**	BUSINESS & MGT DIV	**712000**	LONGEVITY	00000	$ 8,100.00	17
GL_005_GLTRNS_FY_2016	**101**	**783810**	BUSINESS & MGT DIV	**715300**	FRINGE BENEFITS - FIXED	00000	$ 353,430.00	17
GL_005_GLTRNS_FY_2016	**101**	**783810**	BUSINESS & MGT DIV	**715400**	FRINGE BENEFITS - VARIABLE	00000	$ 96,499.91	17
GL_005_GLTRNS_FY_2016	**101**	**783810**	BUSINESS & MGT DIV	**741000**	MISCELLANEOUS OPERATING	00000	$ 40,399.08	17

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SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_005_GLTRNS_FY_2016	101	783810	BUSINESS & MGT DIV	741860	TAXES & ASSESSMENTS	00000	$ 4,500.01	17
GL_005_GLTRNS_FY_2016	101	783810	BUSINESS & MGT DIV	741878	FIREWORKS	00000	$ 18,500.00	17
GL_005_GLTRNS_FY_2016	101	783810	BUSINESS & MGT DIV	742100	FUEL	00000	$ 2,388.22	17
GL_005_GLTRNS_FY_2016	101	783810	BUSINESS & MGT DIV	743000	CONTRACTUAL SERVICES	00000	$ 52,000.00	17
GL_005_GLTRNS_FY_2016	101	783810	BUSINESS & MGT DIV	743720	INFORMATION TECHNOLOGY ALLOC	00000	$ 181,100.00	17
GL_005_GLTRNS_FY_2016	101	783810	BUSINESS & MGT DIV	744200	TELEPHONE	00000	$ 10,591.74	17
GL_005_GLTRNS_FY_2016	101	783810	BUSINESS & MGT DIV	747000	TRAINING	00000	$ 3,670.22	17
GL_005_GLTRNS_FY_2016	101	783810	BUSINESS & MGT DIV	748000	INSURANCE & BONDS	00000	$ 76,842.09	17
GL_005_GLTRNS_FY_2016	101	783810	BUSINESS & MGT DIV	960141	ACTIVITY SCHOLARSHIPS	00000	$ (11,148.34)	17
GL_005_GLTRNS_FY_2016	101	783821	FORESTRY	702000	SALARIES	00000	$ 77,487.51	17
GL_005_GLTRNS_FY_2016	101	783821	FORESTRY	706000	HOURLY WAGES	00000	$ 319,993.20	17
GL_005_GLTRNS_FY_2016	101	783821	FORESTRY	708000	OVERTIME - SALARY	00000	$ 22,505.95	17
GL_005_GLTRNS_FY_2016	101	783821	FORESTRY	712000	LONGEVITY	00000	$ 13,596.76	17
GL_005_GLTRNS_FY_2016	101	783821	FORESTRY	713100	VACATION/SICK/PERSONAL LEAVE	00000	$ 35,871.90	17
GL_005_GLTRNS_FY_2016	101	783821	FORESTRY	715300	FRINGE BENEFITS - FIXED	00000	$ 583,017.32	17
GL_005_GLTRNS_FY_2016	101	783821	FORESTRY	715400	FRINGE BENEFITS - VARIABLE	00000	$ 149,551.81	17
GL_005_GLTRNS_FY_2016	101	783821	FORESTRY	741000	MISCELLANEOUS OPERATING	00000	$ 35,787.89	17
GL_005_GLTRNS_FY_2016	101	783821	FORESTRY	746100	BUILDING MAINTENANCE	00000	$ 2,863.79	17
GL_005_GLTRNS_FY_2016	101	783821	FORESTRY	747000	TRAINING	00000	$ 856.00	17
GL_005_GLTRNS_FY_2016	101	783822	GROUNDS & LANDSCAPE MAINT	702000	SALARIES	00000	$ 66,565.95	17
GL_005_GLTRNS_FY_2016	101	783822	GROUNDS & LANDSCAPE MAINT	706000	HOURLY WAGES	00000	$ 263,541.01	17
GL_005_GLTRNS_FY_2016	101	783822	GROUNDS & LANDSCAPE MAINT	707014	UAW - SEASONAL	00000	$ 205,028.14	17
GL_005_GLTRNS_FY_2016	101	783822	GROUNDS & LANDSCAPE MAINT	708000	OVERTIME - SALARY	00000	$ 21,529.86	17
GL_005_GLTRNS_FY_2016	101	783822	GROUNDS & LANDSCAPE MAINT	712000	LONGEVITY	00000	$ 10,758.57	17
GL_005_GLTRNS_FY_2016	101	783822	GROUNDS & LANDSCAPE MAINT	713100	VACATION/SICK/PERSONAL LEAVE	00000	$ 28,384.00	17
GL_005_GLTRNS_FY_2016	101	783822	GROUNDS & LANDSCAPE MAINT	715300	FRINGE BENEFITS - FIXED	00000	$ 480,030.92	17
GL_005_GLTRNS_FY_2016	101	783822	GROUNDS & LANDSCAPE MAINT	715400	FRINGE BENEFITS - VARIABLE	00000	$ 144,151.71	17
GL_005_GLTRNS_FY_2016	101	783822	GROUNDS & LANDSCAPE MAINT	741000	MISCELLANEOUS OPERATING	00000	$ 159,583.14	17
GL_005_GLTRNS_FY_2016	101	783822	GROUNDS & LANDSCAPE MAINT	742000	SUPPLIES	00000	$ 0.00	17
GL_005_GLTRNS_FY_2016	101	783822	GROUNDS & LANDSCAPE MAINT	742100	FUEL	00000	$ 56,453.01	17
GL_005_GLTRNS_FY_2016	101	783822	GROUNDS & LANDSCAPE MAINT	742200	CHEMICALS	00000	$ -	17
GL_005_GLTRNS_FY_2016	101	783822	GROUNDS & LANDSCAPE MAINT	743000	CONTRACTUAL SERVICES	00000	$ 373,327.14	17
GL_005_GLTRNS_FY_2016	101	783822	GROUNDS & LANDSCAPE MAINT	744000	UTILITIES	00000	$ 133,800.06	17
GL_005_GLTRNS_FY_2016	101	783822	GROUNDS & LANDSCAPE MAINT	745200	EQUIPMENT RENTAL	00000	$ 594,886.62	17
GL_005_GLTRNS_FY_2016	101	783822	GROUNDS & LANDSCAPE MAINT	746100	BUILDING MAINTENANCE	00000	$ 5,665.28	17
GL_005_GLTRNS_FY_2016	101	783822	GROUNDS & LANDSCAPE MAINT	746200	EQUIPMENT REPAIR & MAINTENANCE	00000	$ 168,930.88	17
GL_005_GLTRNS_FY_2016	101	783822	GROUNDS & LANDSCAPE MAINT	747000	TRAINING	00000	$ 516.00	17
GL_005_GLTRNS_FY_2016	101	783830	LEISURE & SPECIAL REC DIV	702000	SALARIES	00000	$ 81,266.75	17
GL_005_GLTRNS_FY_2016	101	783830	LEISURE & SPECIAL REC DIV	707000	TEMPORARY HELP	00000	$ 3,386.65	17

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SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_005_GLTRNS_FY_2016	101	783830	LEISURE & SPECIAL REC DIV	715300	FRINGE BENEFITS - FIXED	00000	$ 71,220.00	17
GL_005_GLTRNS_FY_2016	101	783830	LEISURE & SPECIAL REC DIV	715400	FRINGE BENEFITS - VARIABLE	00000	$ 21,828.45	17
GL_005_GLTRNS_FY_2016	101	783830	LEISURE & SPECIAL REC DIV	741000	MISCELLANEOUS OPERATING	00000	$ 23,580.96	17
GL_005_GLTRNS_FY_2016	101	783830	LEISURE & SPECIAL REC DIV	741008	BLDG RENTAL APPROPRIATIONS	00000	$ 9,000.00	17
GL_005_GLTRNS_FY_2016	101	783830	LEISURE & SPECIAL REC DIV	744000	UTILITIES	00000	$ 287,968.63	17
GL_005_GLTRNS_FY_2016	101	783830	LEISURE & SPECIAL REC DIV	744302	PUBLIC WATER-PARKS	00000	$ 316,696.85	17
GL_005_GLTRNS_FY_2016	101	783831	COMMUNITY CENTERS	702000	SALARIES	00000	$ 302,786.18	17
GL_005_GLTRNS_FY_2016	101	783831	COMMUNITY CENTERS	702302	SHIFT PREMIUM	00000	$ 468.97	17
GL_005_GLTRNS_FY_2016	101	783831	COMMUNITY CENTERS	706400	WAGES - ELECTION INSPECTOR	00000	$ -	17
GL_005_GLTRNS_FY_2016	101	783831	COMMUNITY CENTERS	707000	TEMPORARY HELP	00000	$ 198,759.44	17
GL_005_GLTRNS_FY_2016	101	783831	COMMUNITY CENTERS	712000	LONGEVITY	00000	$ 3,500.00	17
GL_005_GLTRNS_FY_2016	101	783831	COMMUNITY CENTERS	715300	FRINGE BENEFITS - FIXED	00000	$ 176,150.00	17
GL_005_GLTRNS_FY_2016	101	783831	COMMUNITY CENTERS	715400	FRINGE BENEFITS - VARIABLE	00000	$ 73,153.60	17
GL_005_GLTRNS_FY_2016	101	783831	COMMUNITY CENTERS	741000	MISCELLANEOUS OPERATING	00000	$ 57,442.68	17
GL_005_GLTRNS_FY_2016	101	783831	COMMUNITY CENTERS	743000	CONTRACTUAL SERVICES	00000	$ 262,549.76	17
GL_005_GLTRNS_FY_2016	101	783831	COMMUNITY CENTERS	744200	TELEPHONE	00000	$ 21,058.66	17
GL_005_GLTRNS_FY_2016	101	783832	LIFETIME SPORTS	702000	SALARIES	00000	$ 98,931.32	17
GL_005_GLTRNS_FY_2016	101	783832	LIFETIME SPORTS	707000	TEMPORARY HELP	00000	$ 10,780.29	17
GL_005_GLTRNS_FY_2016	101	783832	LIFETIME SPORTS	707001	TEA - GAME	00000	$ 38,634.52	17
GL_005_GLTRNS_FY_2016	101	783832	LIFETIME SPORTS	712000	LONGEVITY	00000	$ 2,000.00	17
GL_005_GLTRNS_FY_2016	101	783832	LIFETIME SPORTS	715300	FRINGE BENEFITS - FIXED	00000	$ 107,760.00	17
GL_005_GLTRNS_FY_2016	101	783832	LIFETIME SPORTS	715400	FRINGE BENEFITS - VARIABLE	00000	$ 14,864.39	17
GL_005_GLTRNS_FY_2016	101	783832	LIFETIME SPORTS	741000	MISCELLANEOUS OPERATING	00000	$ 56,906.32	17
GL_005_GLTRNS_FY_2016	101	783832	LIFETIME SPORTS	743000	CONTRACTUAL SERVICES	00000	$ 607.50	17
GL_005_GLTRNS_FY_2016	101	783833	SPECIAL RECREATION SERVICES	707000	TEMPORARY HELP	00000	$ 77,471.40	17
GL_005_GLTRNS_FY_2016	101	783833	SPECIAL RECREATION SERVICES	715400	FRINGE BENEFITS - VARIABLE	00000	$ 11,531.87	17
GL_005_GLTRNS_FY_2016	101	783833	SPECIAL RECREATION SERVICES	741000	MISCELLANEOUS OPERATING	00000	$ 63,787.50	17
GL_005_GLTRNS_FY_2016	101	783833	SPECIAL RECREATION SERVICES	741015	TODD MARTIN NJTL	00000	$ 73,579.26	17
GL_005_GLTRNS_FY_2016	101	783833	SPECIAL RECREATION SERVICES	743000	CONTRACTUAL SERVICES	00000	$ 13,388.00	17
GL_005_GLTRNS_FY_2016	101	783833	SPECIAL RECREATION SERVICES	744000	UTILITIES	00000	$ 475.21	17
GL_005_GLTRNS_FY_2016	101	783836	TURNER-DODGE HOUSE	707000	TEMPORARY HELP	00000	$ 19,585.00	17
GL_005_GLTRNS_FY_2016	101	783836	TURNER-DODGE HOUSE	715400	FRINGE BENEFITS - VARIABLE	00000	$ 1,498.31	17
GL_005_GLTRNS_FY_2016	101	783836	TURNER-DODGE HOUSE	741000	MISCELLANEOUS OPERATING	00000	$ 5,108.00	17
GL_005_GLTRNS_FY_2016	101	783837	FENNER NATURE CENTER	741000	MISCELLANEOUS OPERATING	00000	$ 9,636.33	17
GL_005_GLTRNS_FY_2016	101	783837	FENNER NATURE CENTER	743000	CONTRACTUAL SERVICES	00000	$ 35,000.00	17
GL_005_GLTRNS_FY_2016	101	783838	CONTINUING EDUCATION	707000	TEMPORARY HELP	00000	$ -	17
GL_005_GLTRNS_FY_2016	101	783838	CONTINUING EDUCATION	715400	FRINGE BENEFITS - VARIABLE	00000	$ -	17
GL_005_GLTRNS_FY_2016	101	783870	PARKS MILLAGE	707000	TEMPORARY HELP	00000	$ 24,351.16	17
GL_005_GLTRNS_FY_2016	101	783870	PARKS MILLAGE	715400	FRINGE BENEFITS - VARIABLE	00000	$ 1,850.39	17

Appendices W - General Fund to IFAS General Ledger - Expenditures - Reconciliation Items Amounts

SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_005_GLTRNS_FY_2016	101	783870	PARKS MILLAGE	741000	MISCELLANEOUS OPERATING	00000	$ 3,600.00	17
GL_005_GLTRNS_FY_2016	101	672500	HUMAN RELATIONS	702000	SALARIES	00000	$ 358,134.33	18
GL_005_GLTRNS_FY_2016	101	672500	HUMAN RELATIONS	707000	TEMPORARY HELP	00000	$ 45,148.89	18
GL_005_GLTRNS_FY_2016	101	672500	HUMAN RELATIONS	708000	OVERTIME - SALARY	00000	$ 3,519.49	18
GL_005_GLTRNS_FY_2016	101	672500	HUMAN RELATIONS	712000	LONGEVITY	00000	$ 3,400.00	18
GL_005_GLTRNS_FY_2016	101	672500	HUMAN RELATIONS	715300	FRINGE BENEFITS - FIXED	00000	$ 394,970.00	18
GL_005_GLTRNS_FY_2016	101	672500	HUMAN RELATIONS	715400	FRINGE BENEFITS - VARIABLE	00000	$ 71,479.12	18
GL_005_GLTRNS_FY_2016	101	672500	HUMAN RELATIONS	741000	MISCELLANEOUS OPERATING	00000	$ 55,577.67	18
GL_005_GLTRNS_FY_2016	101	672500	HUMAN RELATIONS	742100	FUEL	00000	$ 295.37	18
GL_005_GLTRNS_FY_2016	101	672500	HUMAN RELATIONS	743720	INFORMATION TECHNOLOGY ALLOC	00000	$ 52,800.00	18
GL_005_GLTRNS_FY_2016	101	672500	HUMAN RELATIONS	744110	UTILITIES - CITY HALL	00000	$ 16,765.88	18
GL_005_GLTRNS_FY_2016	101	672500	HUMAN RELATIONS	744200	TELEPHONE	00000	$ 12,512.26	18
GL_005_GLTRNS_FY_2016	101	672500	HUMAN RELATIONS	745200	EQUIPMENT RENTAL	00000	$ 694.50	18
GL_005_GLTRNS_FY_2016	101	672500	HUMAN RELATIONS	747000	TRAINING	00000	$ 59.26	18
GL_005_GLTRNS_FY_2016	101	672500	HUMAN RELATIONS	748000	INSURANCE & BONDS	00000	$ 5,923.04	18
GL_005_GLTRNS_FY_2016	101	833710	HUMAN SERVICE AGENCIES	960120	HUMAN SERVICES DISCRETIONARY	00000	$ 10,797.57	19
GL_005_GLTRNS_FY_2016	101	833710	HUMAN SERVICE AGENCIES	960204	TRI-COUNTY AGING	00000	$ 75,000.00	19
GL_005_GLTRNS_FY_2016	101	833710	HUMAN SERVICE AGENCIES	960221	CALC/THE READING PEOPLE	00000	$ 15,000.00	19
GL_005_GLTRNS_FY_2016	101	833715	HLTH, MENTAL HLTH & SUBS ABUSE	960053	AFRICAN AMERICAN HEALTH INS	00000	$ 5,000.00	19
GL_005_GLTRNS_FY_2016	101	833715	HLTH, MENTAL HLTH & SUBS ABUSE	960055	CARE FREE MEDICAL	00000	$ 40,000.00	19
GL_005_GLTRNS_FY_2016	101	833715	HLTH, MENTAL HLTH & SUBS ABUSE	960121	COMMUNITY PROBLEM SOLVING	00000	$ 26,479.31	19
GL_005_GLTRNS_FY_2016	101	833715	HLTH, MENTAL HLTH & SUBS ABUSE	960151	NATIONAL COUNCIL ON ALCOHOLISM	00000	$ 30,000.00	19
GL_005_GLTRNS_FY_2016	101	833715	HLTH, MENTAL HLTH & SUBS ABUSE	960152	COMMUNITY MENTAL HEALTH BOARD	00000	$ 20,000.00	19
GL_005_GLTRNS_FY_2016	101	833715	HLTH, MENTAL HLTH & SUBS ABUSE	960153	JUSTICE IN MENTAL HEALTH ORG	00000	$ 11,000.00	19
GL_005_GLTRNS_FY_2016	101	833715	HLTH, MENTAL HLTH & SUBS ABUSE	960154	HEALTH DEPARTMENT	00000	$ 65,000.00	19
GL_005_GLTRNS_FY_2016	101	833715	HLTH, MENTAL HLTH & SUBS ABUSE	960155	HOSPICE OF LANSING	00000	$ 8,000.00	19
GL_005_GLTRNS_FY_2016	101	833715	HLTH, MENTAL HLTH & SUBS ABUSE	960158	LANSING HOUSING COMM	00000	$ 15,000.00	19
GL_005_GLTRNS_FY_2016	101	833715	HLTH, MENTAL HLTH & SUBS ABUSE	960185	SUB ACUTE DETOX	00000	$ 20,000.00	19
GL_005_GLTRNS_FY_2016	101	833720	CHILD AND FAMILY SERVICES	960059	NORTH NEIGHBORHOOD CENTER	00000	$ 17,000.00	19
GL_005_GLTRNS_FY_2016	101	833720	CHILD AND FAMILY SERVICES	960115	SOUTH SIDE COMMUNITY COALITION	00000	$ 25,000.00	19
GL_005_GLTRNS_FY_2016	101	833720	CHILD AND FAMILY SERVICES	960161	CHILD ABUSE PREVENTION SERVICE	00000	$ 7,000.00	19
GL_005_GLTRNS_FY_2016	101	833720	CHILD AND FAMILY SERVICES	960162	CAP AREA CTR FOR IND LIVING	00000	$ 8,000.00	19
GL_005_GLTRNS_FY_2016	101	833720	CHILD AND FAMILY SERVICES	960163	TRI COUNTY AGING CONSORTIUM	00000	$ 10,000.00	19
GL_005_GLTRNS_FY_2016	101	833720	CHILD AND FAMILY SERVICES	960164	VOLUNTEER CTR IF MID MI/RSVP	00000	$ 5,000.00	19
GL_005_GLTRNS_FY_2016	101	833720	CHILD AND FAMILY SERVICES	960165	LEGAL AID OF CENTRAL MICHIGAN	00000	$ 35,000.00	19
GL_005_GLTRNS_FY_2016	101	833720	CHILD AND FAMILY SERVICES	960168	BLACK CHILD & FAMILY INST	00000	$ 15,000.00	19
GL_005_GLTRNS_FY_2016	101	833720	CHILD AND FAMILY SERVICES	960169	CAPITAL AREA COMMUNITY SERV	00000	$ 30,000.00	19
GL_005_GLTRNS_FY_2016	101	833720	CHILD AND FAMILY SERVICES	960172	BOYS & GIRLS CLUB	00000	$ 50,000.00	19
GL_005_GLTRNS_FY_2016	101	833720	CHILD AND FAMILY SERVICES	960173	SELF HELP GARDEN PROJECT	00000	$ 5,000.00	19

Appendices W - General Fund to IFAS General Ledger - Expenditures - Reconciliation Items Amounts

SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_005_GLTRNS_FY_2016	**101**	**833720**	CHILD AND FAMILY SERVICES	**960183**	VOA HOMELESS PROGRAM	00000	$ 98,000.00	19
GL_005_GLTRNS_FY_2016	**101**	**833720**	CHILD AND FAMILY SERVICES	**960184**	VOA EMERGENCY SHELTER	00000	$ 25,000.00	19
GL_005_GLTRNS_FY_2016	**101**	**833720**	CHILD AND FAMILY SERVICES	**960233**	GIRL SCOUTS	00000	$ 4,000.00	19
GL_005_GLTRNS_FY_2016	**101**	**833720**	CHILD AND FAMILY SERVICES	**960234**	LPD EXPLORER POST	00000	$ 2,000.00	19
GL_005_GLTRNS_FY_2016	**101**	**833720**	CHILD AND FAMILY SERVICES	**960237**	YOUTH RFP 14-19	00000	$ 20,000.00	19
GL_005_GLTRNS_FY_2016	**101**	**833720**	CHILD AND FAMILY SERVICES	**960255**	GREATER LANSING U WAY-TEEN CT	00000	$ 8,000.00	19
GL_005_GLTRNS_FY_2016	**101**	**833720**	CHILD AND FAMILY SERVICES	**960264**	ESG CITY MATCH	00000	$ (70,686.00)	19
GL_005_GLTRNS_FY_2016	**101**	**833720**	CHILD AND FAMILY SERVICES	**960280**	ACTIVE LIVING FOR ADULTS	00000	$ 10,000.00	19
GL_005_GLTRNS_FY_2016	**101**	**833720**	CHILD AND FAMILY SERVICES	**960281**	S SIDE COMM DEV ASSOC	00000	$ 10,000.00	19
GL_005_GLTRNS_FY_2016	**101**	**833720**	CHILD AND FAMILY SERVICES	**960282**	UNITED WAY -211 REFERRAL	00000	$ 10,000.00	19
GL_005_GLTRNS_FY_2016	**101**	**833720**	CHILD AND FAMILY SERVICES	**960288**	ALLEN NEIGHBORHOOD CENTER	00000	$ 15,000.00	19
GL_005_GLTRNS_FY_2016	**101**	**833720**	CHILD AND FAMILY SERVICES	**960300**	REFUGEE DEVELOPMENT CENTER	00000	$ 30,000.00	19
GL_005_GLTRNS_FY_2016	**101**	**833720**	CHILD AND FAMILY SERVICES	**960301**	DISPUTE RESOLUTION CENTER OF C	00000	$ 5,000.00	19
GL_005_GLTRNS_FY_2016	**101**	**833720**	CHILD AND FAMILY SERVICES	**960302**	WESTMINSTER PRESBYTERIAN CHURC	00000	$ 4,000.00	19
GL_005_GLTRNS_FY_2016	**101**	**833720**	CHILD AND FAMILY SERVICES	**960304**	KIDS CAFE AFTER SCHOOL NUTRITI	00000	$ 10,671.85	19
GL_005_GLTRNS_FY_2016	**101**	**833720**	CHILD AND FAMILY SERVICES	**960306**	PROJECT HOMELESS CONNECT	00000	$ -	19
GL_005_GLTRNS_FY_2016	**101**	**833720**	CHILD AND FAMILY SERVICES	**960308**	BOY SCOUTS	00000	$ 2,000.00	19
GL_005_GLTRNS_FY_2016	**101**	**833720**	CHILD AND FAMILY SERVICES	**960312**	ANC YOUTH	00000	$ 15,000.00	19
GL_005_GLTRNS_FY_2016	**101**	**833720**	CHILD AND FAMILY SERVICES	**960313**	MSU PAS	00000	$ 30,000.00	19
GL_005_GLTRNS_FY_2016	**101**	**833720**	CHILD AND FAMILY SERVICES	**960314**	LANSING TEEN CHALLENGE	00000	$ 35,000.00	19
GL_005_GLTRNS_FY_2016	**101**	**833720**	CHILD AND FAMILY SERVICES	**960318**	REACH Studio Art Center	00000	$ 7,500.00	19
GL_005_GLTRNS_FY_2016	**101**	**833720**	CHILD AND FAMILY SERVICES	**960319**	CRIME STOPPERS OF MID MICH	00000	$ 2,000.00	19
GL_005_GLTRNS_FY_2016	**101**	**833720**	CHILD AND FAMILY SERVICES	**960320**	GRIDIRON INSTITUTE	00000	$ 2,500.00	19
GL_005_GLTRNS_FY_2016	**101**	**833720**	CHILD AND FAMILY SERVICES	**960321**	FOURTH AND ONE	00000	$ 17,000.00	19
GL_005_GLTRNS_FY_2016	**101**	**833720**	CHILD AND FAMILY SERVICES	**960322**	KIDS CONNECT	00000	$ 129,215.50	19
GL_005_GLTRNS_FY_2016	**101**	**833720**	CHILD AND FAMILY SERVICES	**960324**	COC SUPPORT	00000	$ 5,000.00	19
GL_005_GLTRNS_FY_2016	**101**	**833720**	CHILD AND FAMILY SERVICES	**960327**	YOUTH TECH EMPOWERMENT	00000	$ 5,000.00	19
GL_005_GLTRNS_FY_2016	**101**	**833720**	CHILD AND FAMILY SERVICES	**960328**	SAFE PLACE - FAMILY SUPPORT	00000	$ 5,000.00	19
GL_005_GLTRNS_FY_2016	**101**	**833720**	CHILD AND FAMILY SERVICES	**960329**	FEED THE BABIES KEEP THEM DRY	00000	$ 11,428.38	19
GL_005_GLTRNS_FY_2016	**101**	**833720**	CHILD AND FAMILY SERVICES	**960330**	EPIC NORTHSIDE YOUTH PROGRAMS	00000	$ 10,000.00	19
GL_005_GLTRNS_FY_2016	**101**	**833730**	EMERGENCY SERVICES	**960060**	HOUSE OF LUKE(LOAVES & FISHES	00000	$ 2,500.00	19
GL_005_GLTRNS_FY_2016	**101**	**833730**	EMERGENCY SERVICES	**960061**	HOUSE OF ZACCHAES (LOAVES&FISH	00000	$ 8,500.00	19
GL_005_GLTRNS_FY_2016	**101**	**833730**	EMERGENCY SERVICES	**960062**	CHRONIC HOMELESS OUTREACH	00000	$ 17,917.86	19
GL_005_GLTRNS_FY_2016	**101**	**833730**	EMERGENCY SERVICES	**960125**	WOMENS OPPORTUNITY HOUSE	00000	$ 5,000.00	19
GL_005_GLTRNS_FY_2016	**101**	**833730**	EMERGENCY SERVICES	**960174**	CRISTO REY COMMUNITY CENTER	00000	$ 25,000.00	19
GL_005_GLTRNS_FY_2016	**101**	**833730**	EMERGENCY SERVICES	**960175**	EVE, INC	00000	$ 35,000.00	19
GL_005_GLTRNS_FY_2016	**101**	**833730**	EMERGENCY SERVICES	**960176**	HAVEN HOUSE	00000	$ 10,000.00	19
GL_005_GLTRNS_FY_2016	**101**	**833730**	EMERGENCY SERVICES	**960178**	SALVATION ARMY	00000	$ 13,000.00	19
GL_005_GLTRNS_FY_2016	**101**	**833730**	EMERGENCY SERVICES	**960179**	LOAVES & FISHES	00000	$ 19,000.00	19

Appendices W - General Fund to IFAS General Ledger - Expenditures - Reconciliation Items Amounts

SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_005_GLTRNS_FY_2016	101	833730	EMERGENCY SERVICES	960180	ADVENT HOUSE MINISTRIES	00000	$ 27,000.00	19
GL_005_GLTRNS_FY_2016	101	833730	EMERGENCY SERVICES	960181	HABITAT FOR HUMANITY	00000	$ 10,000.00	19
GL_005_GLTRNS_FY_2016	101	833730	EMERGENCY SERVICES	960186	GREATER LANSING HOUSING COALIT	00000	$ 5,000.00	19
GL_005_GLTRNS_FY_2016	101	833730	EMERGENCY SERVICES	960191	GATEWAY	00000	$ 21,000.00	19
GL_005_GLTRNS_FY_2016	101	833730	EMERGENCY SERVICES	960212	ST VINCENT'S CATHOLIC CHARITIE	00000	$ 50,000.00	19
GL_005_GLTRNS_FY_2016	101	833730	EMERGENCY SERVICES	960264	ESG CITY MATCH	00000	$ (96,000.00)	19
GL_005_GLTRNS_FY_2016	101	833730	EMERGENCY SERVICES	960303	ST. VINCENT DEPAUL	00000	$ 45,000.00	19
GL_005_GLTRNS_FY_2016	101	833730	EMERGENCY SERVICES	960305	ONE CHURCH ONE FAMILY HOUSING	00000	$ 20,000.00	19
GL_005_GLTRNS_FY_2016	101	833730	EMERGENCY SERVICES	960306	PROJECT HOMELESS CONNECT	00000	$ (113.60)	19
GL_005_GLTRNS_FY_2016	101	833730	EMERGENCY SERVICES	960310	RED CROSS RFDS	00000	$ 50,000.00	19
GL_005_GLTRNS_FY_2016	101	833730	EMERGENCY SERVICES	960315	MOBILE FOOD PANTRY	00000	$ 40,000.00	19
GL_005_GLTRNS_FY_2016	101	833730	EMERGENCY SERVICES	960317	LANSING CITY RESCUE MISSION	00000	$ 30,000.00	19
GL_005_GLTRNS_FY_2016	101	833730	EMERGENCY SERVICES	960323	EASTSIDE COMMUNITY CENTER	00000	$ 8,500.00	19
GL_005_GLTRNS_FY_2016	101	833730	EMERGENCY SERVICES	960325	SUBSIDIZED EVICTION PREVENTION	00000	$ 17,501.00	19
GL_005_GLTRNS_FY_2016	101	833730	EMERGENCY SERVICES	960332	HOUSEHOLD STABILITY FURNITURE	00000	$ 10,000.00	19
GL_005_GLTRNS_FY_2016	101	833730	EMERGENCY SERVICES	960333	HUMAN TRAFFICKING PREVENTION	00000	$ 7,500.00	19
GL_005_GLTRNS_FY_2016	101	833730	EMERGENCY SERVICES	960334	ELDER ABUSE PROGRAM	00000	$ 5,000.00	19
GL_005_GLTRNS_FY_2016	101	833730	EMERGENCY SERVICES	960335	FOOD SECRUITY FIRST	00000	$ 5,000.00	19
GL_005_GLTRNS_FY_2016	101	833730	EMERGENCY SERVICES	960336	PERM SUPPORT HOUSING - FAMILY	00000	$ 10,000.00	19
GL_005_GLTRNS_FY_2016	101	834101	CITY SUPPORTED AGENCIES	741292	SISTER CITY	00000	$ 20,000.00	19
GL_005_GLTRNS_FY_2016	101	834101	CITY SUPPORTED AGENCIES	960013	LEAP SUPPORT	00000	$ 15,000.00	19
GL_005_GLTRNS_FY_2016	101	834101	CITY SUPPORTED AGENCIES	960014	COMMON GROUND SUPPORT	00000	$ 127,500.00	19
GL_005_GLTRNS_FY_2016	101	834101	CITY SUPPORTED AGENCIES	960051	GR LANSING SAFETY COUNCIL	00000	$ 12,000.00	19
GL_005_GLTRNS_FY_2016	101	834101	CITY SUPPORTED AGENCIES	960058	CAPITAL AREA RAIL COUNCIL	00000	$ 3,900.00	19
GL_005_GLTRNS_FY_2016	101	834101	CITY SUPPORTED AGENCIES	960095	ARTS & CULTURE GRANTS	00000	$ 130,000.00	19
GL_005_GLTRNS_FY_2016	101	834101	CITY SUPPORTED AGENCIES	960096	SILVER BELLS ADMINISTRATION	00000	$ 8,000.00	19
GL_005_GLTRNS_FY_2016	101	834101	CITY SUPPORTED AGENCIES	960256	COMMUNITY CORRECTIONS ADVISOR	00000	$ 12,500.00	19
GL_005_GLTRNS_FY_2016	101	966000	OPERATING TRANSFERS OUT	991280	EDC Contract	00000	$ 170,000.00	19
GL_005_GLTRNS_FY_2016	101	874400	DEBT SERVICE	981000	PRINCIPAL	00000	$ 807,847.79	20
GL_005_GLTRNS_FY_2016	234	173903	BASEBALL STADIUM	981000	PRINCIPAL	00000	$ 375,013.53	20
GL_005_GLTRNS_FY_2016	101	874400	DEBT SERVICE	982000	INTEREST	00000	$ 187,844.08	21
GL_005_GLTRNS_FY_2016	234	173903	BASEBALL STADIUM	982000	INTEREST	00000	$ 391,500.00	21
GL_005_GLTRNS_FY_2016	101	112101	CITY COUNCIL - GENERAL	977000	EQUIPMENT	00000	$ 13,975.07	22
GL_005_GLTRNS_FY_2016	101	343222	RADIO LAB	977000	EQUIPMENT	00000	$ 20,347.95	22
GL_005_GLTRNS_FY_2016	101	343224	DETENTION	977000	EQUIPMENT	00000	$ 4,113.29	22
GL_005_GLTRNS_FY_2016	101	343240	INVESTIGATIONS DIVISION	977000	EQUIPMENT	00000	$ 14,085.00	22
GL_005_GLTRNS_FY_2016	101	343251	PATROL BUREAU	977000	EQUIPMENT	00000	$ 106,624.11	22
GL_005_GLTRNS_FY_2016	101	343510	MAINTENANCE ALARM	977000	EQUIPMENT	00000	$ 17,206.60	22
GL_005_GLTRNS_FY_2016	101	343535	CODE COMPLIANCE	977000	EQUIPMENT	00000	$ 4,233.25	22

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SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_005_GLTRNS_FY_2016	**206**	**343501**	FIRE ADMIN	**977000**	EQUIPMENT	00000	$ 5,560.98	22

Appendices X - Source Chart Data Used in Report

Chart Data

	CAFR FY 2014 Page 22	CAFR FY 2014 Page 22	CAFR FY 2016 Page 20	CAFR FY 2016 Page 20
Revenues	FY 2013	FY 2014	FY 2015	FY 2016
Government Activities Revenues	144,980,992	148,784,718	148,296,088	149,253,835
Business-type Activities Revenues	42,897,033	47,866,208	45,948,862	46,899,869
Total Revenues	**187,878,025**	**196,650,926**	**194,244,950**	**196,153,704**

Expenses	FY 2013	FY 2014	FY 2015	FY 2016
Government Activities Expenses	160,684,210	157,771,432	152,947,140	164,347,356
Business-type Activities Expenses	41,140,504	43,178,848	41,933,370	43,871,160
Total Expenses	**201,824,714**	**200,950,280**	**194,880,510**	**208,218,516**

Change in net position	FY 2013	FY 2014	FY 2015	FY 2016
Government Activities Change in Net Position	(16,286,335)	(9,692,351)	(5,295,537)	(15,723,236)
Business-type Activities Change in Net Position	2,339,646	5,392,997	4,659,977	3,028,709
Change in net Position	**(13,946,689)**	**(4,299,354)**	**(635,560)**	**(12,694,527)**

	CAFR FY 2014 Page 21	CAFR FY 2014 Page 21	CAFR FY 2016 Page 19	CAFR FY 2016 Page 19
Assets	FY 2013	FY 2014	FY 2015	FY 2016
Government Activities Assets	238,684,411	235,529,133	255,855,592	254,155,208
Business-type Activities Assets	465,697,745	461,599,462	455,292,785	446,809,441
Total Assets	**704,382,156**	**697,128,595**	**711,148,377**	**700,964,649**

	CAFR FY 2014 Page 21	CAFR FY 2014 Page 21	CAFR FY 2016 Page 19	CAFR FY 2016 Page 19
Liabilities	FY 2013	FY 2014	FY 2015	FY 2016
Government Activities Liabilities	111,463,002	117,966,133	359,081,364	412,323,128
Business-type Activities Liabilities	212,402,422	203,666,968	219,736,472	210,341,169
Total Liabilities	**323,865,424**	**321,633,101**	**578,817,836**	**622,664,297**

	CAFR FY 2014 Page 21	CAFR FY 2014 Page 21	CAFR FY 2016 Page 19	CAFR FY 2016 Page 19
Net Position	FY 2013	FY 2014	FY 2015	FY 2016
Government Activities Net Position	127,456,943	117,764,592	(87,355,750)	(103,078,986)
Business-type Activities Net Position	255,702,993	261,095,990	238,944,741	242,603,165
Total net position	**383,159,936**	**378,860,582**	**151,588,991**	**139,524,179**

	CAFR FY 2013 Page 38	CAFR FY 2014 Page 40	CAFR FY 2015 Page 42	CAFR FY 2016 Page 38
Net Position	FY 2013	FY 2014	FY 2015	FY 2016
General Fund Position	8,695,074	9,208,062	10,667,140	13,328,403
Other Capital Projects			4,973,604	
State and Federal Programs	14,491			
Nonmajor Gov Funds Net Position	10,440,857	13,555,858	11,093,382	17,529,997
Total Gov Funds Net Position	19,150,422	22,763,920	26,734,126	30,858,400

	CAFR FY 2013 Page 45	CAFR FY 2014 Page 47	CAFR FY 2015 Page 49	CAFR FY 2016 Page 45
Net Position	FY 2013	FY 2014	FY 2015	FY 2016
Sewage Disposal System Net Position	235,426,904	237,916,037	228,516,333	232,404,558
Municipal Parking System Net Position	17,516,952	19,299,634	14,903,798	15,333,244
Nonmajor Enterprise Funds Net Position	3,683,922	3,880,319	(4,475,390)	(5,134,637)
Internal Service Fund	7,126,020	8,200,789	9,352,060	12,510,762
Total Proprietary Funds With Internal Service Fund Net Position	263,753,798	269,296,779	248,296,801	255,113,927

	CAFR FY 2013 Page 98	CAFR FY 2014 Page 107	CAFR FY 2015 Page 109	CAFR FY 2016 Page 106
Net Position	FY 2013	FY 2014	FY 2015	FY 2016
Employees' Retirement System Pension	181,201,776	185,118,660	178,556,474	164,049,912
Employees' Retirement System OPEB	16,268,902	20,414,547	23,584,949	25,843,649
Police and Fire Retirement System	275,398,925	300,473,516	295,296,649	273,115,398
Police and Fire Retirement System OPEB	24,333,419	23,437,214	25,151,536	29,946,038
Employees' Money Purchase Pension Plan	1,702,347	1,956,735	1,919,577	2,029,469
Retiree Health Care VEBA	16,201,402	19,218,013	21,156,951	22,827,408
Total Fiduciary Funds Net Position	515,106,771	550,618,685	545,666,136	517,811,874

	CAFR FY 2013 Page 57	CAFR FY 2014 Page 60	CAFR FY 2015 Page 60	CAFR FY 2016 Page 57
Net Position	FY 2013	FY 2014	FY 2015	FY 2016
Brownfield Redevelopment Authority	338,459	605,158	1,399,234	1,021,009
Tax Increment Finance Authority	(35,193,009)	(36,582,317)	(37,670,045)	(38,607,554)
Lansing Entertainment & Public Facilities Authority	531,081	693,786	936,740	1,128,259
SmartZone	2,612	2,612	2,612	-
Total Component Units	(34,320,857)	(35,280,761)	(35,331,459)	(36,458,286)

OFFICE OF THE MAYOR
9th Floor, City Hall
124 W. Michigan Avenue
Lansing, Michigan 48933-1694
(517) 483-4141 (voice)
(517) 483-4479 (TDD)
(517) 483-6066 (Fax)

Virg Bernero, Mayor

TO: City Council President Patricia Spitzley and Councilmembers

FROM: Mayor Virg Bernero

DATE: 1-26-17

RE: 2016 Budget Carryforwards

The attached correspondence is forwarded for your review and appropriate action.

VB/rh
Attachment

Virg Bernero, Mayor

City of Lansing

Inter-Departmental
Memorandum

To:	Virg Bernero, Mayor
From:	Angie Bennett
Subject:	CITY COUNCIL AGENDA ITEM - 2016 Budget Carryforwards
Date:	1-26-17

Please forward this resolution to City Council for placement on the Agenda.

If you have any questions, or need additional information, please give me a call.

Attachments

BY THE COMMITTEE OF THE WHOLE
RESOLVED BY THE CITY COUNCIL OF THE CITY OF LANSING

That the following remaining balances as of June 30, 2016 be reappropriated in Fiscal Year FY2016/2017 as indicated:

Department/Fund	Description	Encumbered (Oustanding Purchase Orders)	Unencumbered	
GENERAL FUND				
General Fund	Use Of Fund Balance		$ 441,414	
Finance Operating	Pension & Retiree Healthcare Study		$ 100,000	
Human Services Agencies	Human Services Discretionary		10,224	(1)
Human Services Agencies	Grant Match Fund		10,000	(1)
Human Services Agencies	Community Problem Solving		34,625	(1)
Human Services Agencies	Youth RFP		4,371	(1)
Human Services Agencies	Kids Café After School Nutrition		40,328	(1)
Human Services Agencies	Kids Connect		44,889	(1)
Human Services Agencies	Womens Support Initiative		6,000	(1)
Human Services Agencies	Chronic Homeless Outreach		6,153	(1)
Human Services Agencies	Project Homeless Connect		10,114	(1)
Human Services Agencies	Mobile Food Pantry		2,669	(1)
Human Services Agencies	Subsidized Eviction Prevention		6,429	(1)
Public Service Operating	Uncompleted Storm Sewer Maintenance		165,612	
General Fund Total		**$ -**	**$ 441,414**	
Major Streets Fund				
Major Streets Fund	Use Of Fund Balance		$ 47,724	
Major Streets Fund Operating	Final Maintenance Work	$ 7,724		
Major Streets Fund Operating	Municipal Standards Update		40,000	
Major Streets Fund Total		**$ 7,724**	**$ 40,000**	

(1) Restricted funds that are required to be carried forward per ordinance provisions

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Virg Bernero, Mayor

TO: City Council President Patricia Spitzley and Councilmembers

FROM: Mayor Virg Bernero

DATE: 1-26-17

RE: Special Operations Budget Appropriation

The attached correspondence is forwarded for your review and appropriate action.

VB/rh
Attachment

Virg Bernero, Mayor

City of Lansing

Inter-Departmental Memorandum

To: Virg Bernero, Mayor

From: Angie Bennett, Finance Director

Subject: Special Operations Budget Appropriation

Date: 1-26-17

Please forward this resolution to City Council for placement on the Agenda.

If you have any questions, or need additional information, please give me a call.

Attachments

BY THE COMMITTEE OF THE WHOLE
RESOLVED BY THE CITY COUNCIL OF THE CITY OF LANSING

That the following FY 2017 supplemental appropriation be approved:

State & Local Asset Forfeiture Fund

$47,500.00	From fund balance
$47,500.00	Equipment

To appropriate $47.500.00 from the LPD State & Local Drug Forfeiture Fund for the purchase of one (1) LPD Special Operations undercover vehicle in the amount of $30,000; upgrades to the LPD multi-agency meeting space to include garage door and warehouse lighting repairs in the amount of $15,000; and purchase of GPS tracker for undercover operations in the amount of $2,500.

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Virg Bernero, Mayor

TO: City Council President Patricia Spitzley and Councilmembers

FROM: Mayor Virg Bernero

DATE: 1-26-17

RE: Special Assessment Capital Project Fund Deficit Elimination Plan

---

The attached correspondence is forwarded for your review and appropriate action.

VB/rh
Attachment

Virg Bernero, Mayor

City of Lansing

Inter-Departmental Memorandum

WORKING TOWARD A CLEANER GREENER LANSING

To: Virg Bernero, Mayor

From: Angie Bennett, Finance Director

Subject: Special Assessment Capital Project Fund Deficit Elimination Plan

Date: 1/26/17

Please forward this resolution to City Council for placement on the Agenda.

If you have any questions, or need additional information, please give me a call.

Attachments

City of Lansing Special Assessments Capital Projects Fund Deficit Elimination Plan
FY 2016

Roll	Special Assessment Type	FY 2016 Balance	FY 2017 Balance	FY 2018 Balance	FY 2019 Balance	FY 2020 Balance	FY 2021 Balance	FY 2022 Balance	FY 2023 Balance	FY 2024 Balance	FY 2025 Balance	FY 2026 Balance	FY 2027 Balance	FY 2028 Balance	FY 2029 Balance	FY 2030 Balance	FY 2031 Balance	FY 2032 Balance	FY 2033 Balance	FY 2034 Balance	FY 2035 Balance
A367	Stormsewer/Curb & Gutter	$ 3,368	$ 2,782	$ 2,196	$ 1,610	$ 1,158	$ 772	$ 386	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
A368	Stormsewer/Curb & Gutter	2,537	1,907	1,480	1,184	888	592	296	-	-	-	-	-	-	-	-	-	-	-	-	-
A369	Stormsewer/Curb & Gutter	3,812	3,129	2,475	1,942	1,409	876	343	-	-	-	-	-	-	-	-	-	-	-	-	-
A383	Stormsewer/Curb & Gutter	1,191	591	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A386	Stormsewer/Curb & Gutter	96	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A394	Stormsewer/Curb & Gutter	33,310	29,678	26,045	22,412	18,779	15,146	11,513	7,880	4,247	614	-	-	-	-	-	-	-	-	-	-
A395	Stormsewer/Curb & Gutter	37,187	33,055	28,923	24,791	20,659	16,527	12,395	8,263	4,132	-	-	-	-	-	-	-	-	-	-	-
B067	Sidewalk Repair	207	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B071	Sidewalk Repair	5,133	4,303	3,472	2,641	1,811	1,004	421	-	-	-	-	-	-	-	-	-	-	-	-	-
B077	Sidewalk Repair	750	499	299	99	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B080	Sidewalk Repair	2,016	1,292	692	258	98	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B081	Sidewalk Repair	3,595	2,327	1,452	835	235	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B086	Sidewalk Repair	1,977	1,558	1,158	758	448	248	48	-	-	-	-	-	-	-	-	-	-	-	-	-
B087	Sidewalk Repair	628	374	196	96	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B090	Sidewalk Repair	16,581	14,278	11,975	9,671	7,368	5,065	2,761	607	310	13	-	-	-	-	-	-	-	-	-	-
B091	Sidewalk Repair	8,000	5,300	2,621	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B092	Sidewalk Repair	46,093	40,923	35,752	30,582	25,411	20,241	15,175	10,110	5,046	-	-	-	-	-	-	-	-	-	-	-
B094	Sidewalk Repair	63,499	60,096	56,694	53,291	49,888	46,485	43,082	39,680	36,277	32,874	29,471	26,068	22,666	19,263	15,860	12,457	9,056	5,655	2,254	-
B095	Sidewalk Repair	39,217	39,217	31,373	23,530	15,686	7,842	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F385	Sanitary Sewer	16,371	14,235	12,098	9,962	7,826	5,690	3,554	1,417	66	-	-	-	-	-	-	-	-	-	-	-
G331	Stormsewer/Curb & Gutter	743	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G332	Stormsewer/Curb & Gutter	639	46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G350	Stormsewer/Curb & Gutter	1,197	791	412	206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G351	Stormsewer/Curb & Gutter	1,602	1,068	534	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G357	Stormsewer/Curb & Gutter	1,172	879	586	293	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G373	Stormsewer/Curb & Gutter	2,820	2,272	1,820	1,367	915	504	252	-	-	-	-	-	-	-	-	-	-	-	-	-
G376	Stormsewer/Curb & Gutter	2,383	1,277	468	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G377	Stormsewer/Curb & Gutter	1,242	1,042	842	642	442	242	42	-	-	-	-	-	-	-	-	-	-	-	-	-
G378	Stormsewer/Curb & Gutter	29,452	25,603	21,945	18,296	14,706	11,301	8,452	5,710	3,296	881	-	-	-	-	-	-	-	-	-	-
G381	Stormsewer/Curb & Gutter	18,573	13,887	9,794	7,748	6,322	5,135	3,948	2,761	1,574	387	-	-	-	-	-	-	-	-	-	-
G382	Stormsewer/Curb & Gutter	7,927	7,021	6,116	5,410	4,704	3,999	3,293	2,587	1,881	1,176	823	706	588	470	353	235	118	-	-	-
G389	Stormsewer/Curb & Gutter	34,580	31,522	9,004	6,624	4,525	3,084	2,570	2,056	1,542	1,028	514	-	-	-	-	-	-	-	-	-
G391	Sidewalk Repair	1,222	872	522	172	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G392	Sidewalk Repair	4,439	3,489	2,539	1,687	1,075	731	531	331	131	-	-	-	-	-	-	-	-	-	-	-
	Total	$ 393,563	$ 345,321	$ 273,483	$ 226,108	$ 184,354	$ 145,486	$ 109,064	$ 81,403	$ 58,501	$ 36,973	$ 30,808	$ 26,774	$ 23,254	$ 19,733	$ 16,213	$ 12,692	$ 9,173	$ 5,655	$ 2,254	$ -

Note: The above schedule reflects existing special assessments as of June 30, 2016. New special assessment rolls are likely to be authorized in future years.

FY 2016 Comprehensive Annual Financial Report Reconciliation:

June 30, 2016 Total	$ 393,563
Less: Current portion (FY 2017 repayments)	(48,242)
Long Term Portion (Deferred Inflow)	$ 345,321

BY THE COMMITTEE OF THE WHOLE
RESOLVED BY THE CITY COUNCIL OF THE CITY OF LANSING

WHEREAS, the Michigan Department of Treasury, through issuance of Numbered Letter 2016-1, changed the criteria for deficit fund calculations of governmental funds to no longer provide exceptions for cases where future property tax or special assessment revenue offset special assessment balances; and

WHEREAS, the City's Special Assessment Capital Project Fund ended fiscal year 2016 with a current year deficit of $210,252 due amounts fronted by the City for special assessment rolls which are to be repaid in future years;

NOW, THEREFORE, BE IT RESOLVED that the attached schedule is adopted as the City's Special Assessment Capital Project Fund deficit elimination plan for special assessment roll balances as of June 30, 2016.

BY THE COMMITTEE OF THE WHOLE
RESOLVED BY THE CITY COUNCIL OF THE CITY OF LANSING

WHEREAS, Lansing fosters a culture and environment that makes it a vibrant, global city where our immigrant and refugee residents can fully participate in and be integrated into the social, civic and economic fabric of Lansing; and

WHEREAS, the issue of immigration is essentially one of basic human rights, exemplified by the growing number of communities passing resolutions seeking to protect immigrants' rights; and

WHEREAS, the City of Lansing has a long history of commitment to preserving civil rights and liberties, regardless of immigrant or refugee status; and

WHEREAS, nearly one in fourteen (7.95%) Lansing residents is foreign born with fifty-one different native languages spoken by the student population of the Lansing School District; and

WHEREAS, Lansing benefits tremendously from the large number of diverse immigrants and refugees who contribute to the development of a culturally and economically diverse and enriched community; and

WHEREAS, the City of Lansing is committed to recognizing the dignity of all its residents, including the rights of all Lansing residents to live in a City that does not subject them to prejudicial treatment or discrimination; and

WHEREAS, Lansing is committed to continue building a welcoming, safe and hate-free environment in communities, where all immigrants and refugees are welcomed, accepted, and integrated, and to encourage business leaders, civic groups, community institutions, and residents to join in community wide effort to adopt policies and practices that promote integration, inclusion and equity; and

WHEREAS, in 2004, the Lansing City Council adopted a resolution expressing concerns about the USA Patriot Act being used to deny or abuse individuals' civil rights and liberties based on ethnicity, religion, or immigrant status; and

WHEREAS, in 2006, the Lansing City Council adopted a Human Rights Ordinance (HRO) that protects members of our community from discrimination based on a number of irrelevant factors, including race, religion, ancestry, and national origin, and later amended the HRO to expand protections and strengthen the complaint process; and

WHEREAS, in 2015, the City of Lansing became one of twelve counties, cities, and townships across Michigan designated "welcoming communities" for refugees and immigrants; and

WHEREAS, Lansing joins a growing list of cities, townships, counties, and states across the country who embrace diversity and provide equal protection for all residents, immigrants and refugees, documented and undocumented, by declaring themselves “sanctuary” jurisdictions, “welcoming” communities, cities of “refuge,” and the like; and

WHEREAS, a common thread among all these communities, regardless of the label we adopt, is our desire to create a safe, welcoming environment for immigrants and refugees by adopting policies that build trust and encourage unguarded interactions with local officials; and

WHEREAS, an increasingly hostile anti-immigrant and racist atmosphere is being promoted by a vocal minority that represents neither American values nor the majority of our citizenry; and

WHEREAS, on January 25, 2017, President Trump signed an executive order targeting undocumented immigrants and threatening to withhold federal funding from any unit of government the Secretary of Homeland Security designates as a “sanctuary” jurisdiction; and

WHEREAS, Mayor Bernero released a statement declaring he “stand[s] with the thousands of immigrants and refugees who have resettled in Lansing”; and

WHEREAS, Governor Snyder said he is “going to continue to promote Michigan as a welcoming place for immigrants”; and

WHEREAS, the Director of the US Conference of Mayors and the President of the Major Cities [Police] Chiefs Association released a joint statement reinforcing the idea that “immigrants residing in our cities must be able to trust the police and all of city government”; and

WHEREAS, the Mayor and Lansing City Council agree that welcoming policies build trust and make communities safer by encouraging cooperation among immigrants and city departments and alleviating the fear of deportation that often prevents undocumented immigrants from reporting crime (as victims) and coming forward with information to assist investigators (as witnesses); and

WHEREAS, the Mayor and the Lansing City Council stand united in our commitment to the just treatment and equal protection of all residents, regardless of their country of origin or immigration status.

NOW THEREFORE, BE IT RESOLVED that the City of Lansing recommits its policy to be a Welcoming City by reaffirming the City of Lansing as a Welcoming City that promotes policies and programs to foster inclusion for all, and serves its residents regardless of their immigration or refugee status, race, color, creed, religion, ancestry, national origin, age, sex, marital status, sexual orientation, gender identity, political ideology, disability, homelessness, low-income or veteran status, and reaffirming the City's continuing commitment to advocate and support the wellbeing of all residents.

BE IT FURTHER RESOLVED, the Lansing City Council encourages our officials, officers and employees to inspire trust among all residents, especially members of Lansing's immigrant and refugee communities, by maintaining confidential reporting and information gathering without concern for national origin or immigrant status.

BE IT FURTHER RESOLVED, the Lansing City Council supports the City of Lansing challenging, to the greatest extent permitted by law, efforts by the state or federal government to require our police officers to enforce federal immigration laws because doing so would irreparably damage the trust between our police officers and our citizens. Such actions would also diminish the time and resources our police officers spend responding to citizen calls for service, conducting investigations and engaging in targeted efforts to reduce violent crime. If necessary, the Council supports the City's pursuit of all available legal remedies to enjoin or void any state or federal action that would redirect the City's law enforcement resources toward immigration-related matters.

FINALLY, BE IT RESOLVED that the Mayor and Lansing City Council stand united in sustaining Lansing's culture of diversity and inclusion by welcoming and supporting immigrants and refugees from all nationalities, religions, and backgrounds with policies and programs that foster inclusion for all. When possible, Lansing elected officials and employees shall support the efforts of elected officials and staff in local jurisdictions throughout Michigan in developing policies protecting vulnerable populations whose rights may be abrogated and interests harmed by those hostile to maintaining or expanding protections to these communities and who would unconstitutionally and illegally misuse the power of the federal government to do so.

City of Lansing
OFFICE OF THE CITY ATTORNEY
James D. Smiertka, City Attorney

TO: PATRICIA SPITZLEY CITY COUNCIL PRESIDENT AND ALL CITY COUNCIL MEMBERS

CC: MAYOR VIRG BERNERO

FROM: JAMES D. SMIERTKA, CITY ATTORNEY
BRANDON WADDELL, ASSISTANT CITY ATTORNEY

DATE: FEBRUARY 9, 2017 - REVISED

SUBJECT: CITY OF LANSING SANCTUARY CITY RESOLUTION

QUESTION PRESENTED

Lansing City Attorney's Office has been tasked with reviewing the legality of a proposed Sanctuary City Resolution, and providing its opinion on whether the adoption of this resolution will put the City of Lansing in jeopardy of losing Federal funding.

SHORT ANSWER

Adopting a Sanctuary City resolution for the City of Lansing could put the City in harm of losing federal funds under the recent Presidential Executive Order (E.O.) focusing on Sanctuary Cities, but until the legality and meaning of the E.O. have been established by the federal courts, the possibility of loss of federal funds remains undetermined. Additionally, the resolution may expose the City of Lansing, council members, and police personnel to possible federal criminal sanctions.

DISCUSSION

A. Resolution

The proposed resolution on its face appears to invade the province of the executive branch. The Lansing City Charter provides that the authority of City Council consists of its legislative power. A resolution that directs the police department on how to carry out their duties falls outside the scope of the powers granted to City Council by the City Charter. The Charter dictates that it is not the role of City Council to make administrative policy for administrative departments in city government. Another concern is creating such a resolution directing police officers on how they should or should not interact with the public, could expose the City of Lansing to liability under 42 U.S. § 1983 Civil Rights claims.

B. Presidential Executive Order

Executive Order: Enhancing Public Safety in the Interior of the United States

On January 25, 2017 President Trump signed an Executive Order: Enhancing Public Safety in the Interior of the United States. This order addresses directly what constitutes a Sanctuary City and the penalties for adopting the designation of a Sanctuary City. The order is structured to give states and local governments guidelines for what is being asked of them by the federal government, and what the consequences are for non-compliance. The "Secretary" referred to in the E.O. is the Secretary of Homeland Security. Section 8 of the E.O. addresses the requirements:

> **(a)** To the extent permitted by law and with the consent of State or local officials, as appropriate, the Secretary shall take appropriate action, through agreements under section 287(g) of the INA, or otherwise, to authorize State and local law enforcement officials, as the Secretary determines are qualified and appropriate, to perform the functions of immigration officers in relation to the investigation, apprehension, or detention of aliens in the United States under the direction and the supervision of the Secretary. Such authorization shall be in addition to, rather than in place of, Federal performance of these duties.

In conjunction with § 287 of the Immigration and Nationality Act, this section of the order gives power to the Secretary to enter into agreements with States or political subdivisions (like the City of Lansing), to designate qualified officers to carry out the function of immigration officers in relation to investigation, apprehension, or detention of "aliens" in the United States, under the direction of the Attorney General. However, the E.O. does not appear on its face to require local governmental units to make such contracts. Additionally, as more fully set forth below, there are serious legal questions concerning whether the federal government can compel such contracts.

The E.O. also addresses penalties for non-compliance, and specifically penalties for a city holding the designation of "Sanctuary City". Section 9 of the order reads:

> **(b)** In furtherance of this policy, the Attorney General and the Secretary, in their discretion and to the extent consistent with law, shall ensure that jurisdictions that willfully refuse to comply with 8 U.S.C. 1373 (sanctuary jurisdictions) are not eligible to receive Federal grants, except as deemed necessary for law enforcement purposes by the Attorney General or the Secretary. The Secretary has the authority to designate, in his discretion and to the extent consistent with law, a jurisdiction as a sanctuary jurisdiction. The Attorney General shall take appropriate enforcement action against any entity that violates 8 U.S.C. 1373, or which has in effect a statute, policy, or practice that prevents or hinders the enforcement of Federal law.

The Attorney General and Secretary have been given the discretion to determine which U.S. cities are designated as Sanctuary Cities.

In addition to this E.O., President Trump also signed Executive Order: Security and Immigration Enforcement Improvements on January 25, 2017. This Order mainly pertains to the building of the wall on the U.S. southern border with Mexico; however there are some sections that will have an impact on Sanctuary Cities as well. Similar to the E.O. referring to Sanctuary Cities, this Order adds, "Sec. 10. Federal-State Agreements. It is the policy of the executive branch to empower State and local law enforcement agencies across the country to perform the functions of an immigration officer in the interior of the United States to the maximum extent permitted by law."

C. Tenth Amendment Implications

The application of the Tenth Amendment of the U.S. Constitution and the legality of Sanctuary Cities has strong legal implications, which must be considered. The Tenth Amendment provides that the powers not delegated to the United States by the Constitution, nor prohibited by it to the states, are reserved to the states respectively, or to the people. The Trump administration has taken the position that cities including Sanctuary Cities are required to actively assist the Federal government in order to comply with Federal law.

The question becomes whether state and local governments are required to assist the federal government to enforce federal law? An argument, based on the Tenth Amendment, is that state and local governments cannot be compelled to do the federal government's job. The federal government is prohibited by the Supreme Court from commandeering the states to force them to work for the federal government enforcing federal law at their own expense. This avoids the federal government bankrupting the states by forcing the states spend their tax dollars enforcing federal law.

A further rationale is also based upon Supreme Court decisions, which have ruled that states (and municipalities) are required to make social services available to all residents of the states regardless of citizenship or lawful or unlawful immigration status. This is because equal protection applies to all persons, not just citizens. Trump's E.O. proclaims that federal money would be withheld from Sanctuary Cities 'to the extent it's consistent with the law." This seems to acknowledge that there are limits to withholding federal funds based upon cooperation with these policies. Trump could ask for Congress to legislate a grant of funds to the states (cities) conditioned upon compliance with federal immigration laws. Congress then would have to attach conditions on the funding to be able to take the funding away.

These issues will be presented to and ruled upon by the Courts in the coming days, weeks, and months. At the present time, it is difficult at best to definitively give a legal analysis on the legality of Sanctuary Cities and the attendant ramifications due to the emerging legal challenges. The lack of clarity also extends to any funding issues.

D. Federal Preemption

In a recent case involving a federal preemption of local laws, the Michigan Supreme Court set out the test for determining preemption. In *Ter Beck v City of Wyoming*, 1 Mich 495 (2014) the court decided whether Michigan Medical Marijuana statutes were preempted by the federal drug statutes. The Supreme Court said:

"If the federal statute contains a clause expressly addressing preemption, "we 'focus on the plain wording of the clause, which necessarily contains the best evidence of Congress' preemptive intent.'" *Chamber of Commerce v Whiting,* 563 US __, __; 131 S Ct 1968, 1977; 179 L Ed 2d 1031 (2011), quoting *CSX Transp, Inc v Easterwood*, 507 US 685, 664; 113 S Ct 1732; 123 L Ed 2d 387 (1993)."

Here, the federal statute is 8 USC 1373:

§1373. Communication between government agencies and the Immigration and Naturalization Service

(a) In general

Notwithstanding any other provision of Federal, State, or local law, a Federal State, or local government entity or official may not prohibit, or in any way restrict, any government entity or official from sending to, or receiving from, the Immigration and Naturalization Service information regarding the citizenship or immigration status, lawful or unlawful, of any individual.

(b) Additional Authority of government entities

Notwithstanding any other provision of Federal, State, or local law, no person or agency may prohibit, or in any way restrict, a Federal, State, or local government entity from doing any of the following with respect to information regarding the immigration status, lawful or unlawful, of any individual:

(1) Sending such information to, or requesting or receiving such information from, the Immigration and Naturalization Service.

(2) Maintaining such information.

(3) Exchanging such information with any other Federal, State, or local government entity.

(c) Obligation to respond to inquiries

The Immigration and Naturalization Service shall respond to an inquiry by a Federal, State, or local government agency, seeking to verify or ascertain the citizenship or immigration status of any individual within the jurisdiction of the agency for any purpose authorized by law, by providing the requested verification or status information.

(Pub. L. 104-208, div. C, title VI, §642, Sept. 30, 1996, 110 Stat. 3009-707.)

As can be seen, this federal statute stops local governments from prohibiting or restricting its covered activities. This is preemption that would, in this offices opinion, include the provisions of the proposed resolution that restricts the Lansing Police Departments cooperation under the INA statutes.

Additionally, under the aforementioned Presidential Executive Orders, it appears that it is contemplated that the federal government seek cooperative agreements with local police agencies to enforce the federal immigration laws, at least in Sanctuary Cities, and upon refusal, cut off the City's federal funds. Executive order, section 9 (a).

E. Possible Criminal Penalties

Any enacted Sanctuary City resolution by City Council could be in direct conflict with the U.S.C. § 1324, which says in general;

(a) Criminal Penalties

1. **(a)** Any person who- -

iii. Knowing or in reckless disregard of the fact that an alien has come to, entered, or remains in the United States in violation of law, conceals, harbors, or shield from detection, or attempts to conceal, harbor, or shield from detection, such alien in any place, including any building or any means of transportation;

iv. Encourages or induces an alien to come to, enter, or reside in the United States, knowing or in reckless disregard of the fact that such coming to , entry, or residence is or will be in violation of the law; or

1. engages in any conspiracy to commit any of the preceding acts; or

II. aids or abets the commission of any of the preceding acts.

The adoption of a resolution exposes Lansing police officers, who follow the requirements of the resolution, to be in violation of this law. Whether the reach of this penalty statute include Council members who support any such resolution will be subject to federal court interpretation. Any person who is found to be in violation of U.S.C. § 1324 can be subject to fine under Title 18 and face up to 5 years imprisonment. If a violation of this code results in serious bodily injury or places someone in jeopardy of life, the violator could be imprisoned for up to 20 years plus a fine.

We have yet to find precedent for individuals of the city government, such as City Council members, being personally prosecuted for these types of violations but supporting the passage of this current resolution could be construed as a conspiracy to commit any of the acts mentioned in the above section.

F. Recent Events

a. On January 26, 2017, a proposed bill was introduced to the Committee on Local Government of the Michigan House of Representatives. The bill named, "Sanctuary Policy Prohibition Act" prohibits local units of government from **enacting or enforcing** any law, ordinance, policy, or rule that limits local officials, officers, or employees from communicating or cooperating with appropriate federal officials concerning the immigration status of individuals.

Specific to the City of Lansing, this bill would prohibit City Council from enacting or enforcing any resolution or ordinance which limits or prohibits Lansing Police Officers from cooperating with federal immigration officials. The City of Lansing would also be required to provide police officers with written notice of this rule as well as provide to the Michigan Legislature a written confirmation of compliance with the bill. A Lansing Police Officer, who has probable cause to believe an individual under arrest is in the country illegally, would be required to report that individual to Immigration and Customs Enforcement (I.C.E.).

Failure by the City of Lansing to comply with one or more of these requirements would result in withholding of the total annual payment amount that the City receives under the Glen Steil Act. According to the City finance department, the City of Lansing could put in jeopardy the receipt of an excess of $5 million of yearly revenue sharing. This act would take effect 90 days after it is enacted into law.

b. On January 31, 2017, the City of East Lansing declared itself a "safe haven" for refugees, passing a resolution refusing to cooperate with President Trump's E.O. suspending entry of immigrants from seven Muslim-majority countries. The City previously passed a resolution declaring it a welcoming city. East Lansing's resolution reads in part, "as the home of Michigan State University, the City of East Lansing has a large international population and values the diversity the individuals, and all who seek a welcoming new home, bring to our community...East Lansing City Council hereby declares the City of East Lansing a welcoming community for Syrian refugees and wishes to make the State of Michigan and all community members aware that East Lansing will welcome these families, as it has welcomed many other refugees." East Lansing has not officially adopted Sanctuary City status, but like Lansing, has declared itself a welcoming city.

c. The Office of the City Attorney is currently reviewing a proposed Sanctuary City resolution for the City of Lansing and has found several legal issues that the current proposal presents. First, the proposed resolution would cause City Council to encroach on the duties and powers of the executive branch. The powers of City Council are legislative, and policies designed to control or direct the way the police department does its job would be an administrative function, and thus outside of the scope of City Council's power. Second, the resolution could potentially violate the E.O. signed by President Trump as well as the proposed Michigan House Bill which both restrict a city from adopting Sanctuary City status. Lastly, the creation of policy for the Lansing Police Department as described in the proposed resolution could potentially eliminate City immunity as a defense to 42 U.S.C. § 1983 Civil Rights claims.

CONCLUSION

With this Executive Order being signed on January 25, 2017 it is unknown what parameters the new, but as yet unconfirmed, Attorney General will be using in order to designate Sanctuary Cities as well as what funds will be in peril. There is clearly a strong Federal emphasis on limiting and deterring U.S. cities from preserving or enacting Sanctuary City resolutions or status.

It is the opinion of this office that an adoption of a Sanctuary City Resolution in its current form would violate the City Charter as well as to expose the City to liability on 42 U.S.C § 1983 claims. Until the Courts resolve the issues noted above, it is recommended here that a formal resolution or policy be delayed until more certainty in the law is achieved.

J. D. Smiertka