AGENDA
Committee of the Whole
Monday, February 10, 2020 @ 5:30 p.m.
Tony Benavides Lansing City Council Chambers, City Hall 10th Floor

Council Member Spadafore, Chairperson
Council Member Hussain, Vice Chairperson

1. **Call to Order**

2. **Roll Call**

3. **Minutes**
   - January 27, 2020

4. **Public Comment on Agenda Items (Up to 3 Minutes)**
   (Sign in for public comment will end 10 minutes after the start of the meeting)

5. **Presentations:**
   - Rehman Robson; City of Lansing Comprehensive Annual Financial Report (CAFR)
   - FY2020 2nd Quarter Budget Report and Vacancy Factor (12/31/2019)

6. **Discussion/Action:**

   A.) PLACE ON FILE – City of Lansing 2019 Annual Report

7. **Other**

8. **Adjourn**

PUBLIC COMMENT AND SIGN IN SHEET

COMMITTEE OF THE WHOLE

DATE 2/10/2020

SIGN IN FOR PUBLIC COMMENT WILL END 10 MINUTES AFTER THE START OF THE MEETING

Please print

NAME	ADDRESS	Purpose for Attending	Email Address	PHONE
Shelbi Frayer		CSO	City	
Jack Brown		Budget Dir	City	
Paul Matz		Rehmann Robson		

MINUTES
Committee of the Whole
Monday, January 27, 2020 @ 5:30 p.m.
Tony Benavides Lansing City Council Chambers

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

PRESENT
Councilmember Peter Spadafore
Councilmember Adam Hussain
Councilmember Carol Wood
Councilmember Patricia Spitzley
Councilmember Kathie Dunbar- arrived at 5:32 p.m.
Councilmember Brandon Betz
Councilmember Jeremy Garza
Councilmember Brian T. Jackson

OTHERS PRESENT
Sherrie Boak, Council Staff
Samantha Harkins
Jim Smiertka, City Attorney
Lisa Hagen Assistant City Attorney/Council Research Assistant
Heather Sumner, Deputy City Attorney
Amanda O'Boyle, Assistant City Attorney
Nathan Triplett
Michael Redding

Minutes
MOTION BY COUNCIL MEMBER HUSSAIN TO APPROVE THE MINUTES FROM JANUARY 13, 2020 AS PRESENTED. MOTION CARRIED 8-0.

Public Comment
No public comment at this time.

Discussion/Action
RESOLUTION – Appointment; Nathan Triplett; City of Lansing Member; Capital Area Transportation Authority Board (CATA); Term to Expire September 30, 2021
Council President Spadafore explained to the Committee that Mr. Triplett has served on this Board in the role of an East Lansing resident, however now is being recommended for

appointment to fill the City of Lansing position due to a recent vacancy and him moving into the City.

Council Member Spitzley recapped back to 2019 when the Council heard complaints on labor issues with the CATA workers and encouraged Mr. Triplett in his City position on the Board to work with those employees on their contracts. Mr. Triplett confirmed there were two issues in 2019, one being the union representing the CATA operators and they are working on that now, and the second was CATA services with an outside contractor. Council Member Wood spoke to Mr. Triplett on the senior population in the City and issues they encounter why trying to utilize Spec Tran and their services. She encouraged him to work with CATA on addressing the routes so the residents do not have to ride for extended periods of time when it should have been a quick 10 minutes trip. Mr. Triplett agreed that there is a problem with that system and they are striving to make sure the riders are able to be serviced for convenience of routes. Council Member Wood then asked him how he intends to reach out to the communities and Mr. Triplett confirmed as an authority member he is always available to go to any organization or neighborhood meeting. Council Member Betz asked about the Board's plans to consider extending their lines and accessibility, particularly in his Ward; Ward 1. Mr. Triplett confirmed they are always looking for and open to new ways to create a network to service the community and work with other agencies on doing so. Council Member Betz then inquired into what Mr. Triplett's plans would be for promoting green initiatives in public transportation. Mr. Triplett confirmed he has focused on that since 2018 and since that time they have adopted a sustainability plan and began the initial initiatives. They have also partnered with BLW on getting 100% renewable resources. Council Member Wood asked him how much of the Tri-County Regional Planning money was being used for energy efficient CATA vehicles. Mr. Triplett confirmed that there have been some initial purchases and they will be tested this year. Council Member Jackson asked Mr. Triplett if his approach on the Board will change since he is coming from East Lansing and will now be serving the City of Lansing. Mr. Triplett noted that a lot will remain consistent but the challenge in Lansing is for transportation in the hub and Lansing has to be central to all conversations. He added that currently one challenge for CATA is that Eaton County and Delta Township have not opted into the CATA Authority, however CATA services those areas by taking CATA riders there.

MOTION BY COUNCIL MEMBER HUSSAIN TO APPROVE THE RESOLUTION FOR THE APPOINTMENT OF NATHAN TRIPLETT TO THE CATA BOARD. MOTION CARRIED 8-0.

<u>RESOLUTION – Appointment; Michael Redding; At Large Member; Board of Review; Term to Expire June 30, 2021</u>
Council President Spadafore noted that this position will require the training in February to be ready to serve at the March Board of Review.

Council Member Wood asked Mr. Redding why he thought he was qualified to serve in this position, and Mr. Redding said that because of his years as a resident/tax payer in Lansing he believed he would be able to assist on the Board, but until he has gone through the training he would not be able to fully answer what his role will be. Council Member Wood then asked if he would engage the community on their concerns with the taxes and the tribunal addressed by the Board of Review, and Mr. Redding acknowledged he would.

MOTION BY COUNCIL MEMBER HUSSAIN TO APPROVE THE RESOLUTION FOR THE APPOINTMENT OF MICHAEL REDDING TO THE BOARD OF REVIEW. MOTION CARRIED 8-0.

RESOLUTION – 3rd Amendment to the Articles of Incorporation for the Lansing Entertainment and Public Facilities Authority

Council President Spadafore recapped that a discussion was held at the last Committee meeting and there were no noted concerns or reservations.

MOTION BY COUNCIL MEMBER HUSSAIN TO APPROVE THE RESOLUTION FOR THE 3RD AMENDMENT TO THE ARTICLES OF INCORPORATION FOR THE LANSING ENTERTAINMENT AND PUBLIC FACILITIES AUTHORITY.

Council Member Wood asked if it was approved at Council tonight when it would take effect, and Mr. Smiertka replied by outlined the steps needed with the county, and the Office of the Great Seal it could take 30 days.

MOTION CARRIED 8-0.

Other

{Closed Session}

MOTION BY COUNCIL MEMBER HUSSAIN AT 5:58 PM TO GO INTO CLOSED SESSION: Pursuant to MCL 15.268(h) of the Open Meetings Act; To consult with the City Attorney to consider material exempt from discussion or disclosure by state statute. Specifically, to discuss a written legal opinion from the City Attorney provided under attorney-client privilege.

Pursuant to MCL 15.268(e) of the Open Meetings Act; to consult with the City Attorney in connection with specific pending litigation. An open meeting will have a detrimental financial effect on the litigating or settlement position of the Lansing City Council.

Block 100 v. City of Lansing, Lansing Building Authority
Burwell as Personal Representative for the Estate of Phillips v. City of Lansing, Anderson, Liskiewicz, Kelley, Ouderkirk & Ridenour
Chen, Le v. Lansing Police Dept., Garcia, and Fearnow
City of Lansing v. Angavine Holdings LLC (Appeal of State Tax Commission)
City of Lansing v. Brassington, Gillespie, Burke, and Powers and intervening defendant Lansing Firefighters Association, Local 421
City of Lansing Treasury v. Brown, Rachel
City of Lansing v. Colman, Michael
City of Lansing, et al. v. Purdue Pharma, et al. (Opioid Litigation)
City of Lansing v. Reynolds, Patrick (Appeal)
Doe, Jane v. City of Lansing, Lansing Public Schools, Lansing Board of Education, Yvonne Canul, Mark Coscarella, Donna Pohl, Matthew Priebe, Kimberly Petroff, and other unidentified Does
Funches, Blakie, et al. v. City of Lansing, et al.
Funk v. City of Lansing, et al.
Gardner v. Evans, et al. /Holsey v. Weiber, et al. (Consolidated) / Hill v. Whitford, et al.
Greenwave Naturals, LLC v. Lansing City Clerk (Appeal)
Jackson & Lansing Railroad Co. v. South St LLC, SC Environmental Services, LLC, John Kendrick Sears, Norfolk Southern Railway Co., City of Lansing, Jelsema Concrete Construction, Inc., and Hamilton Mutual Insurance Co.,
Lansing v. Starr Indemnity & Liability Co. - York
LE Battle Creek v. Clerk, City of Lansing, Lansing Medical Marihuana Commission
Lynn, Michael v. City of Lansing

Michigan Protection and Advocacy Service v. CoL
Motorists Mutual Insurance Company v. City of Lansing, et al. AND La Fille Gallery, LLC, et al. v. City of Lansing, et al. (Consolidated)
Spalding, Estate of v. Eaton County, City of Lansing, Ingham County, et al.
Trevino, HydroWorld v. Blackburn, Allen, Carter, Shields, and City of Lansing
ELNA Investment Company, LLC v. BWL, et al. (BWL)
In re Rail Freight Fuel Surcharge Antitrust Litigation (BWL)
McLaren Health Care Corp. v. City of Lansing (MTT)
Linwood Penn LLC (MTT)
EFH (MTT)
Pamela Frog LLC (MTT)
Amerco Real Estate Co. (MTT)
Durga Property Holdings, Inc. (MTT)
Durga Property Holdings, Inc. (MTT)
Durga Property Holdings, Inc. (MTT)
Lanrop, LLC (MTT)
RE Fund Lansing LLC (MTT)
Lansing Properties I, LLC (MTT)
Lansing Country Club (MTT)
D & F Terminal LLC (MTT)
Crown Enterprises (MTT)
Everett Plaza (MTT)
Washington Equity Partners (MTT)
Darling Building LLC (MTT)

ROLL CALL VOTE TAKEN, CARRIED 7-1.

{Reconvene}
Council President Spadafore reconvened the Committee of the Whole at 6:49 pm.

Adjourn
The meeting adjourned at 6:49 p.m.
Respectfully Submitted by,
Sherrie Boak, Recording Secretary, Lansing City Council
Approved by the Committee on

PRESENTATION
Comprehensive Annual Financial Report (CAFR) 2019

AGENDA ITEM INFORMATION

FILE TOO LARGE FOR PACKET

Document can be viewed at the City Website:

https://www.lansingmi.gov/1346/Prior-Year-CAFRs

CITY OF LANSING

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

DATE:	Thursday, January 30, 2020
TO:	City Council – Committee of the Whole
FROM:	Eric Brewer, Internal Auditor
RE:	Annual Analysis of the Comprehensive Annual Financial Report for Fiscal Year 2019

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, 2019, was downloaded from the State of Michigan website on January 2, 2020.
2. Research for analysis included here came from a review of the CAFR and the use of the One Solution accounting software and other sources as noted where appropriate for the Fiscal Year of 2018 and 2019.
3. Questions and comments related to this report may be forwarded to me utilization phone number above or via emails sent to Eric.Brewer@lansingmi.gov.

Hyperlink from Michigan Department of Treasury for CAFR FY 2019 – Electronic Version
https://treas-secure.state.mi.us/LAFDocSearch/tl41R01.aspx?&lu_id=1921&doc_yr=2019&doc_code=AUD
Hyperlink from City of Lansing CAFR FY 2019 – Electronic Version
https://www.lansingmi.gov/DocumentCenter/View/7142/2019-Comprehensive-Annual-Financial-Plan?bidId=

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, 2019. 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 slightly improving and/or neutral position on a short-term financial basis. This is based on the fact the reported Net Positions reported on the Modified Fund Financial Statements (Short Term Perspective) increased for the Non major Gov Funds, Non-major Enterprise Fund, Municipal parking System Fund, and Sewage Disposal System Fund.

Consequently, some of the funds did have decreases in Net Positions like the General Fund, and Internal Service Fund. **See Charts: Governmental Funds – Net Position, Proprietary Funds with Internal Service Fund – Net Position, Fiduciary Funds – Net Position.**

In addition, the Component Units of the Brownfield Redevelopment Authority and Lansing Entertainment & Public Facilities Authority and Tax Increment Finance Authority had an decrease in their reported Net Positions. **See Chart Component Units – Net Position.**

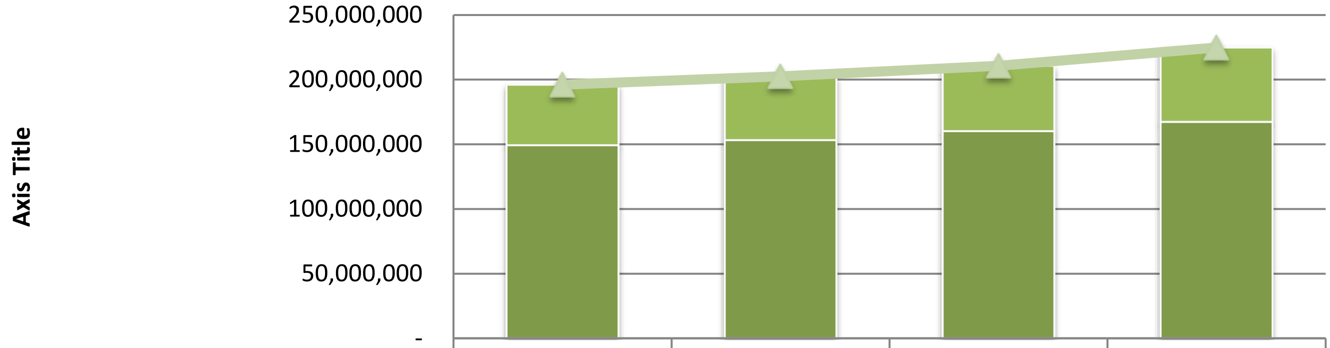
Comparing revenues from the prior Comprehensive Annual Financial Reports for Government Wide Financial Statements showed a positive trend for revenues. Consequently, comparing expenses from the prior Comprehensive Annual Financial Reports for Government Wide Financial Statements showed an increase for expenses. A result of these observed trends, the expenses were greater than revenues that resulted in decrease in Change of Net Position reported on the Government Wide Financial Statements. **See Charts: Government Wide – Revenues, Government Wide – Expenses, Government Wide – Change in Net Position.**

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 why 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 $274,907,636 and the net other postemployment benefit liability of $392,996,293. These liabilities are reported within the Government Activities Liabilities, as required by Government Accounting Standards Board (GASB 68) and (GASB 75). **See Charts: Government Wide – Assets, Government Wide – Liabilities, Government Wide – Net Position, and Appendices P.**

Appendices of Importance

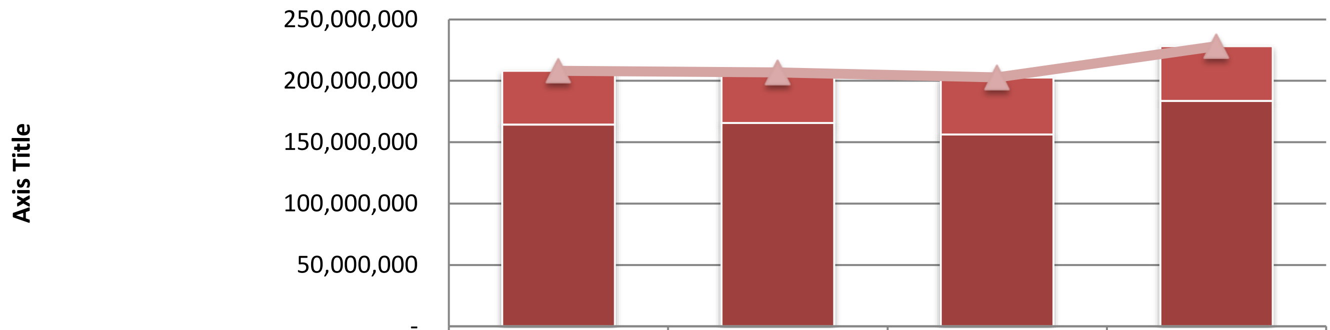
- **Appendices A** – Government Wide Financial Analysis – Assets, Liabilities, and Net Position
- **Appendices B** - Government Wide Financial Analysis - Revenues, Expenses, and Net Position
- **Appendices O** – Fund Balances to Government Wide Financial Statements
- **Appendices P** – Reconciliation 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 Financials Revenues



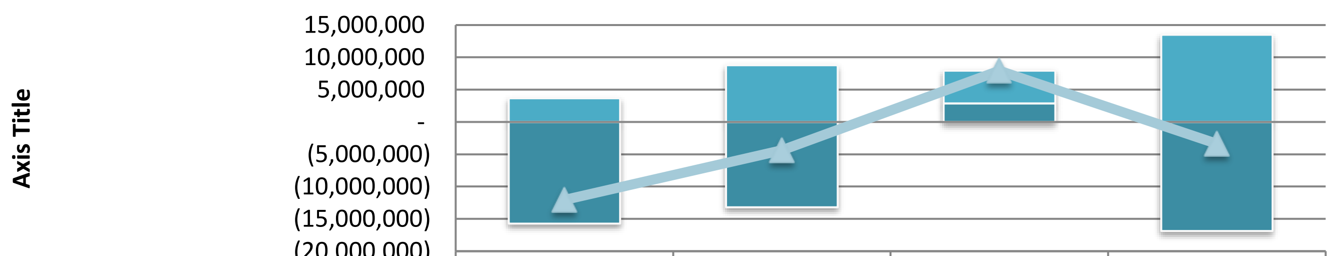
	FY 2016	FY 2017	FY 2018	FY 2019
Business-type Activities Revenues	46,899,869	49,380,885	50,530,654	57,564,974
Government Activities Revenues	149,253,835	153,146,662	160,231,879	167,323,820
Total Revenues	196,153,704	202,527,547	210,762,533	224,888,794

Government Wide Financials Expenses



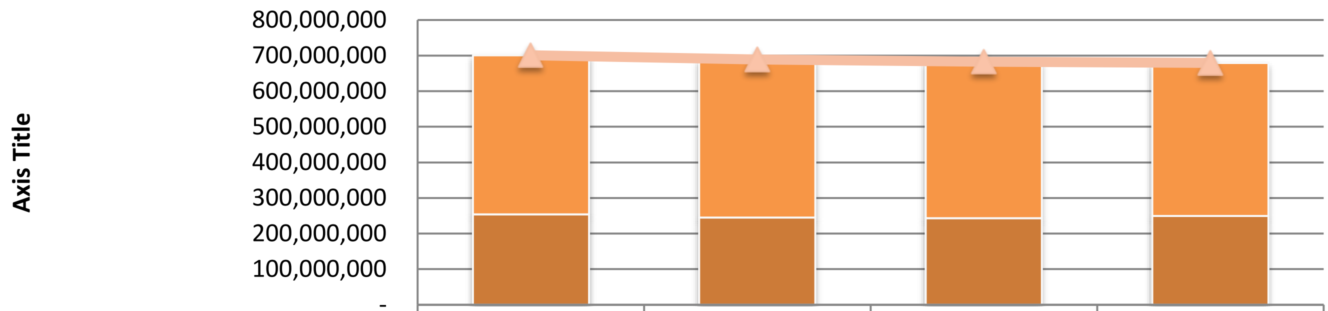
	FY 2016	FY 2017	FY 2018	FY 2019
Business-type Activities Expenses	43,871,160	41,334,397	46,408,880	44,662,721
Government Activities Expenses	164,347,356	165,584,514	156,424,325	183,595,317
Total Expenses	208,218,516	206,918,911	202,833,205	228,258,038

Government Wide Financials Change in Net Position



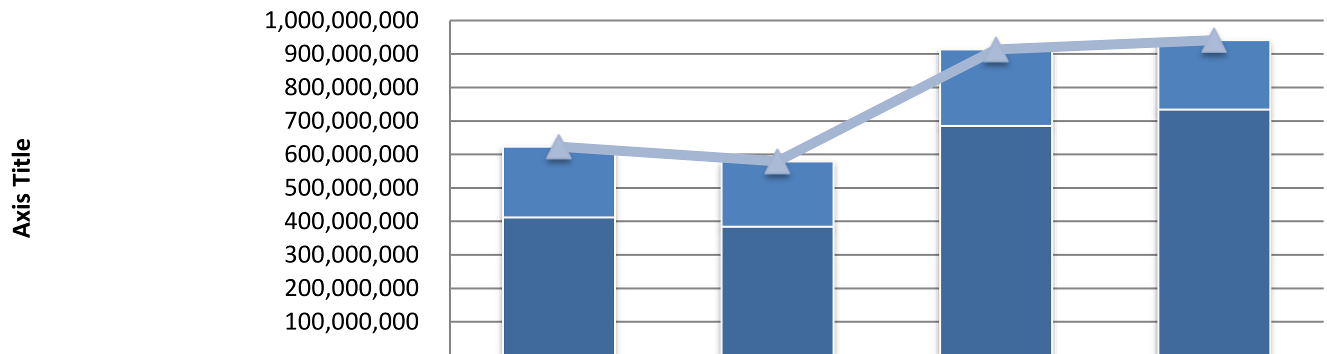
	FY 2016	FY 2017	FY 2018	FY 2019
Business-type Activities Change in Net Position	3,658,424	8,792,697	5,033,960	13,483,070
Government Activities Change in Net Position	(15,723,236)	(13,184,061)	2,895,368	(16,852,314)
Change in net Position	(12,064,812)	(4,391,364)	7,929,328	(3,369,244)

Government Wide Financials Assets



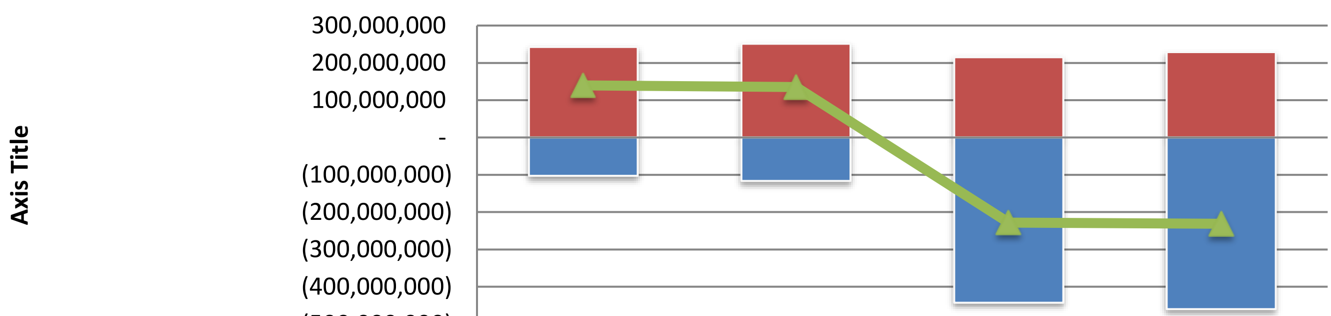
	FY 2016	FY 2017	FY 2018	FY 2019
Business-type Activities Assets	446,809,441	444,271,524	439,162,458	430,151,370
Government Activities Assets	254,155,208	244,750,526	243,336,260	249,298,919
Total Assets	700,964,649	689,022,050	682,498,718	679,450,289

Government Wide Financials Liabilities



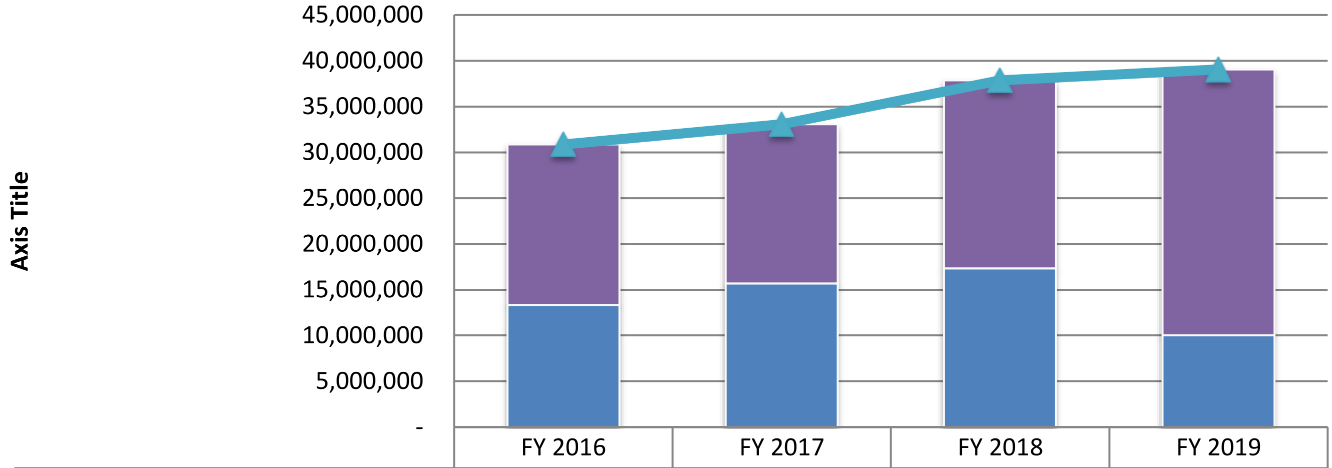
	FY 2016	FY 2017	FY 2018	FY 2019
Business-type Activities Liabilities	210,341,169	195,071,189	228,231,344	207,209,254
Government Activities Liabilities	412,323,128	384,214,832	685,591,703	734,247,637
Total Liabilities	622,664,297	579,286,021	913,823,047	941,456,891

Government Wide Financials Net Position



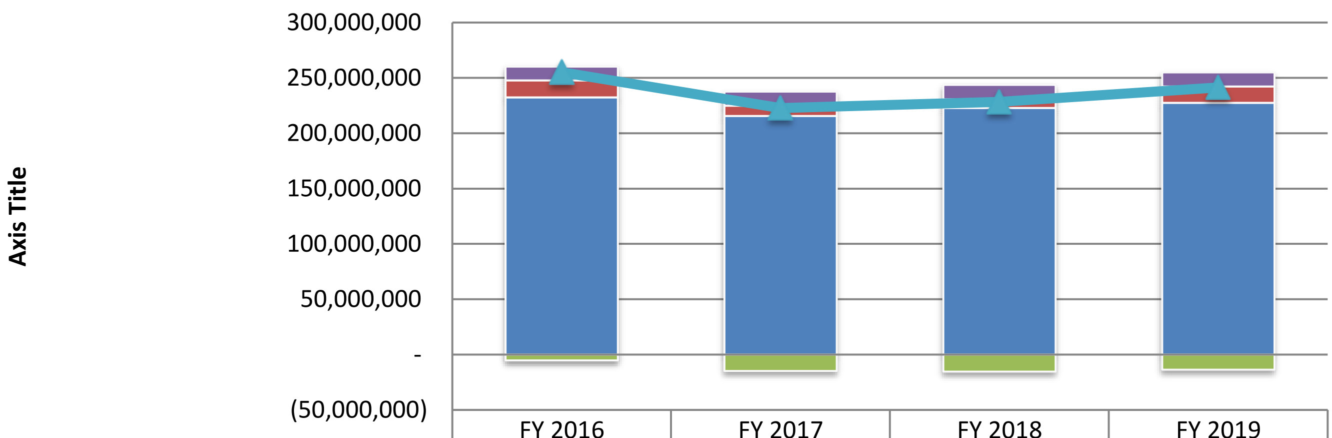
	FY 2016	FY 2017	FY 2018	FY 2019
Business-type Activities Net Position	242,603,165	251,395,862	215,159,221	228,642,291
Government Activities Net Position	(103,078,986)	(116,263,047)	(443,076,412)	(459,928,726)
Total net position	139,524,179	135,132,815	(227,917,191)	(231,286,435)

Governmental Funds - Net Position



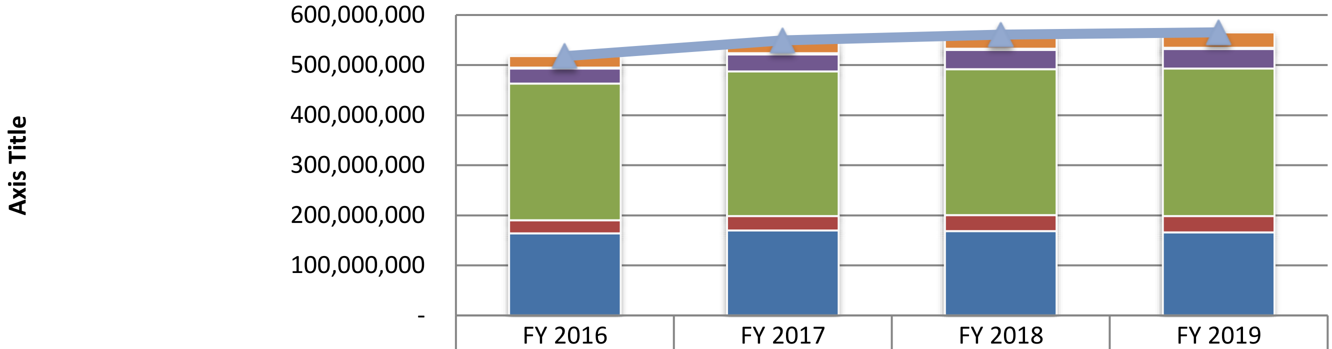
	FY 2016	FY 2017	FY 2018	FY 2019
Nonmajor Gov Funds Net Position	17,529,997	17,364,759	20,534,007	29,023,246
State and Federal Programs				
Other Capital Projects				
General Fund Net Position	13,328,403	15,697,266	17,326,512	10,031,490
Total Gov Funds Net Position	30,858,400	33,062,025	37,860,519	39,054,736

Proprietary Funds with Internal Service Fund - Net Position



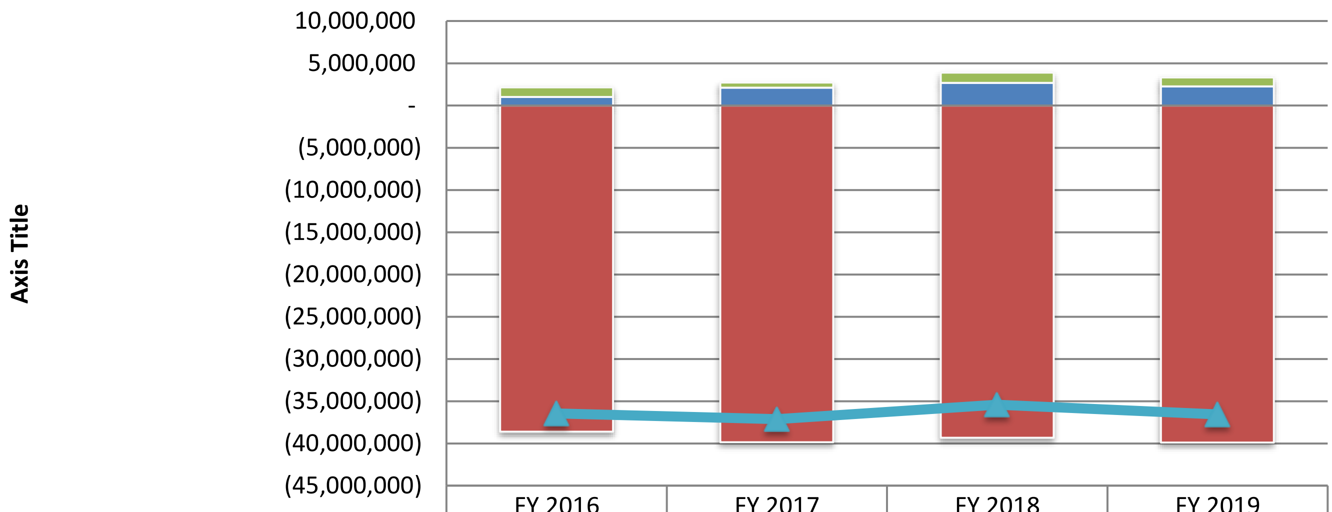
	FY 2016	FY 2017	FY 2018	FY 2019
Internal Service Fund	12,510,762	12,614,758	13,087,767	12,777,701
Nonmajor Enterprise Funds Net Position	(5,134,637)	(14,752,031)	(15,403,912)	(13,671,792)
Municipal Parking System Net Position	15,333,244	9,145,025	7,774,555	14,769,114
Sewage Disposal System Net Position	232,404,558	215,732,267	222,788,578	227,544,969
Total Proprietary Funds With Internal Service Fund Net Position	255,113,927	222,740,019	228,246,988	241,419,992

Fiduciary Funds - Net Position



	FY 2016	FY 2017	FY 2018	FY 2019
Retiree Health Care VEBA	22,827,408	25,918,194	28,131,781	30,535,790
Employees' Money Purchase Pension Plan	2,029,469	2,335,067	2,587,793	2,952,671
Police and Fire Retirement System OPEB	29,946,038	34,133,238	38,308,203	39,200,746
Police and Fire Retirement System	273,115,398	288,441,203	291,879,983	294,201,491
Employees' Retirement System OPEB	25,843,649	28,762,532	31,583,522	32,946,254
Employees' Retirement System Pension	164,049,912	169,965,440	168,558,816	165,585,569
Total Fiduciary Funds Net Position	517,811,874	549,555,674	561,050,098	565,422,521

Component Units - Net Position



	FY 2016	FY 2017	FY 2018	FY 2019
SmartZone	-	-	-	-
Lansing Entertainment & Public Facilities Authority	1,128,259	633,818	1,208,781	1,044,072
Tax Increment Finance Authority	(38,607,554)	(39,852,444)	(39,321,799)	(39,902,166)
Brownfield Redevelopment Authority	1,021,009	2,089,345	2,689,882	2,272,649
Total Component Units	(36,458,286)	(37,129,281)	(35,423,136)	(36,585,445)

Observations and/or Notes

1) **Independent Auditor – Rehman Robson**
   a) **Independent Auditors' Report – CAFR FY2019 – 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 activities, 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, 2019…"
      ii) **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 any 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 2019 – Page 3**
         (1) "The timing of our audit procedures was delayed from the schedule agreed to during the planning stages 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 and turnover in the Finance Department."
      ii) **Comments and Recommendations – CAFR FY 2019**
         (1) **Stale Reconciling Items (Repeat Comment) – A1**
            (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) **Stagnant Account Balance (New Comment) – A1**
            (a) "We noted various asset and liability accounts with year-end balances that have been inactive for several years. While the account balances were not material and progress was made with a number of these asset and liability accounts, several still remain. We recommend the City review these accounts and determine appropriate further action to eliminate (or adjust) such balances prior to closing the June 30, 2020 fiscal year."
         (3) **End Control over Payroll Processing (Repeat Comment) – A1**
            (a) "The City currently has procedures in place to ensure that employees are being paid at the correct rate and for the actual number of hours worked. Since the process of inputting timesheet data into the payroll system requires manual entry, we recommend that the City implement an "end control" over payroll disbursements. This could be done by having an employee independent of payroll processing review a preliminary payroll register by employee, or by having the payroll system generate exception reports for data outside certain parameters. In all instances, any independent review and approval should be documented and retained as evidence of the control."
         (4) **Internal Controls over Manually Prepared Spreadsheets (Repeat Comment) – A1**

(a) “The City utilizes manual spreadsheets for documenting the composition of certain account balances for audit workpaper preparation which were not subjected to a documented review/approval process during fiscal year 2019. While we noted that, subsequent to the end of the fiscal year this was corrected due to changes in procedures, we continue to 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 be documented by the signature/initials of the assigned reviewer and the date of the review.”

(5) **Budget Monitoring (New Comment) – A1**

(a) “We noted that the final amended budget had not been updated in the accounting software; rather, the City provided a spreadsheet to track the budget amendments to present the final amended budget in the financial statements. In order to provide the most accurate budget to actual reporting during the course of the year, we recommend that all budget amendments be reflected in the accounting system in a timely manner.”

(6) **Lack of Independent Review of Journal Entries (New Comment) – A2**

(a) “Manual journal entries, while an essential part of any accounting system, represent an opportunity to enter information into the City's records in a way that bypasses normal internal controls. Accordingly, the City should have a system in place to ensure that all manual journal entries and similar adjustments made to the City's accounting records are reviewed and approved by an appropriate member of management, independent of the preparer. We observed that six out of ten journal entries tested lacked independent review and approval. However, we also noted that, subsequent to the end of the fiscal year, that processes have been put in place where all such entries are reviewed and approved. We recommend that the City continue to follow this procedure requiring written, independent review and approval for all manual journal entries, including transactions that are recurring in nature. This review should be evidenced by signature/initials and date, attached with supporting documentation, and retained for audit purposes.”

(7) **Pension and OPEB Plan Funding (Repeat Comment) – A2**

(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 six 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 in four of the previous five years presented, reflecting 54.5% and 63.8% 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.”

(b) “The City also maintains other postemployment benefit (OPEB) plans for its qualified employees. With the implementation of GASB 74 and 75, the focus of OPEB 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. We have observed that the scheduled contributions are not keeping pace with the interest on the outstanding total OPEB liability. The fiduciary net position as a percentage of the total OPEB liability is reflecting 27.4% and 13.0% for the employees' retirement system and police and fire retirement system, respectively. We recommend the City actively search for ways to 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 6.70% or $14,126,261 from the prior fiscal year.

(2) Total revenues for Government Activities increased by 4.43% or $7,091,941 from the prior fiscal year.

(3) Total revenues for Business-type Activities increased by 13.92% or $7,034.320 from the prior fiscal year.

ii) Expenses

(1) Total expenses for Government and Business-type Activities increased by 12.53% or $25,424,833.

(2) Total expenses for Government Activities increased by 17.37% or $27,170,992 from the prior fiscal year.

(3) Total expenses for Business-type Activities decreased by 3.76% or $1,746,159 from the prior fiscal year.

iii) Assets

(1) Total assets for Government and Business-type Activities decreased by 0.45% or $3,048,429.

(2) Total assets for Government Activities increased by 2.45% or $5,962,659 from the prior fiscal year.

(3) Total assets for Business-type Activities decreased by 2.05% or $9,011,088 from the prior fiscal year.

iv) Liabilities

(1) Total liabilities for Government and Business-type Activities increased by 3.02% or $27,633,844.

(2) Total liabilities for Government Activities increased by 7.10% or $48,655,934 from the prior fiscal year.

(3) Total liabilities for Business-type Activities decreased by 9.21% or $21,022,090 from the prior fiscal year.

v) Deferred inflows or resources

(1) Total Deferred inflows of resources for Government and Business-type Activities decreased by 50.89% or $19,856,302.

(2) Total Deferred inflows of resources for Government Activities decreased by 49.01% or $18,059,051 from the prior fiscal year.

(3) Total Deferred inflows of resources for Business-type Activities decreased by 82.72% or $1,797,251 from the prior fiscal year.

vi) Net Position

(1) Total Net Position for Government and Business-type Activities decreased by 1.48% or $3,369,244.

(2) Total Net Position for Government Activities decreased by 3.80% or $16,852,314 from the prior fiscal year.

(3) Total Net Position for Business-type Activities increased by 6.27% or $13,483,070 from the prior fiscal year.

3) Government Funds

a) General Fund – Appendices C & D & E

i) Revenues

(1) General Fund revenues increased by 0.00025% or $331 from the prior fiscal year.

ii) Expenditures

(1) General Fund total expenditures for the General Fund increased 7.36% or $9,047,913 from the prior fiscal year.

(a) **General Government Expenses**

(i) General Fund total general government expenses increased by 27.54% or $5,188,886 from the prior fiscal year. This was primary due to increases in the Attorney's office of 70.21% or $1,312,449 and Finance by 66.35% or 3,339,858 from the prior fiscal year.

1. The Attorney's office increase from the prior fiscal year was primary due to inclusion of Claims & Judgments 101.173901.741000 of $1,306,000

2. The Finance increase from the prior fiscal year was primary due to inclusion of IRS/SOM Penalty 101.173901.741705 of $2,500,000

(b) **Public Safety Expenses**

(i) General Fund public safety expenses increased by 3.32% or $2,468,604 from the prior fiscal year. This was primary due to an increase in Police of 3.82% $1,575,984 and Fire of 2.70% or $892,620 from the prior fiscal year.

(c) **Public Works Expenses**

(i) General Fund public works expenses increased by 4.76% or $527,672 from the prior fiscal year.

(d) **Recreation and Culture Expenses**

(i) General Fund recreation and culture expenses decreased by 1.20% or $98,503 from the prior fiscal year.

(e) **Other Functions Expenses**

(i) General Fund other functions expenses increased by 10.51% or $872,654 from the prior fiscal year. This was primary due to increase in Neighborhood and community engagement of 84.70% or $373,858 and Human relations/community services of 25.34% or $301,910 from the prior fiscal year.

(f) **Debt Service**

(i) General Fund debt service expenses increased by 3.99% or $88,600 from the prior fiscal year.

iii) Other financing sources (uses)

(1) Total Governmental Funds Other financing sources (uses) General Fund increased by 2.15% or 123,314 from the prior fiscal year.

iv) Net Change in fund balance

(1) Net Change in fund balance for Governmental Funds General Fund decreased by -547.75% or $8,924,268 from the prior fiscal year.

b) Non Major Governmental Funds – Appendices F

i) Revenues

(1) Non Major Governmental Revenues increased by 23.50% or $6,839,307 from the prior fiscal year. This was primary due to the increase from Intergovernmental of 18.21% or $4,187,056 and Charges for Services of 96.28% or $3,046,753 from the prior fiscal year.

ii) Expenses

(1) Non Major Governmental Expenses increase by 12.87% or $3,891,401 from the prior fiscal year. This was primary due to the increase in Community development of 34.21% or $2,615,119 from the prior fiscal year.

iii) Other financing sources (uses)

(1) Non Major Governmental Other financing sources increased by 55.06% or $2,372,085 from the prior fiscal year.

iv) Net Change in fund balance

(1) Net Change in fund balance from Non Major Governmental Funds increased by 167.86% or $5,319,991 from the prior fiscal year.

4) Proprietary Funds

a) Sewage Disposal System – Appendices G

i) Operating Revenues

(1) Sewage Disposal System operating revenues increased by 1.84% or $645,242 from the prior fiscal year.

ii) Operating Expenses

(1) Sewage Disposal System operating expenses increased by 14.85% or $3,772,876 from the prior fiscal year.

iii) Nonoperating revenues (expenses)

(1) Nonoperating revenue (expenses) increased by 31.34% or $827,714 from the prior fiscal year.

iv) Change in Net Position

(1) Change in Net Position for Sewage Disposal System decreased by 32.59% or $2,299,920 from the prior fiscal year.

b) Municipal Parking System – Appendices H

i) Operating Revenues

(1) Municipal Parking System operating revenues increased by 13.25% or $985,609 from the prior fiscal year.

ii) Operating Expenses

(1) Municipal Parking System operating expenses decreased by 22.10% or $1,409,472 from the prior fiscal year.

iii) Nonoperating revenue (expenses)

(1) Municipal Parking System Nonoperating revenue (expenses) increased by 245.69% or $5,969,948 from the prior fiscal year.

iv) Change in Net Position

(1) Change in Net Position for Municipal Parking System increased by 610.38% or $8,365,029 from the prior fiscal year.

c) Nonmajor Enterprise Funds – Appendices I

i) Operating Revenues

(1) Nonmajor Enterprise Funds operating revenues increased by 5.62% or $358,494 from the prior fiscal year.

ii) Operating Expenses

(1) Nonmajor Enterprise Funds operating expenses decreased by 30.05% or $2,324,310 from the prior fiscal year.

iii) Nonoperating revenue (expenses)

(1) Nonmajor Enterprise Funds Nonoperating revenue (expenses) increased by 15.46% or $32,566 from the prior fiscal year.

iv) Change in Net Position

(1) Change in Net Position for Nonmajor Enterprise Funds increased by 365.71% or $2,384,001 from the prior fiscal year.

d) **Internal Service Funds – Appendices J**
   i) **Operating Revenues**
      (1) Internal Service Funds operating revenues increased by 1.61% or $1,357,242 from the prior fiscal year.
   ii) **Operating Expenses**
      (1) Internal Service Funds operating expenses increased by 1.72% or $1,451,303 from the prior fiscal year. This was primarily a result of an increase in Purchase of goods and services by 1.34% or $985,293 from the prior fiscal year.
   iii) **Nonoperating revenue (expenses)**
      (1) Internal Service Funds nonoperating revenue (expenses) decreased by 55.28% or $39,014 from the prior fiscal year.
   iv) **Change in Net Position**
      (1) Change in Net Position for Internal Service Funds decreased by 165.55% or $783,075 from the prior fiscal year.

5) **Fiduciary Funds - Appendices K**
   a) **Pension and Other Postemployment Benefits Trust Funds**
      i) **Additions**
         (1) Fiduciary Funds total additions decreased by 5.99% or $5,392,960 from the prior fiscal year. This was primarily a result of a decrease in Dividend income of 94.81% or $16,415,295 from the prior fiscal year.
      ii) **Deductions**
         (1) Fiduciary Funds total deductions increased by 2.20% or $1,729,041 from the prior fiscal year. This was primarily a result of an increase in Participant benefits by 2.12% or $1,637,423 from the prior year.
      iii) **Change in Net Position**
         (1) Change in Net Position for Fiduciary Funds decreased by 61.96% or $7,122,001 from the prior fiscal year.

6) **Component Units**
   a) **Brownfield Redevelopment Authority – Appendices L**
      i) **Expenses**
         (1) Brownfield Redevelopment Authority total expenses increased by 127.07% or $2,378,911 from the prior fiscal year.
      ii) **Program Revenues**
         (1) Brownfield Redevelopment Authority program revenues increased by 924.75% or $702,920 from the prior fiscal year.
      iii) **General Revenues**
         (1) Brownfield Redevelopment Authority general revenues increased by 27.46% or $658,221 from the prior fiscal year.
      iv) **Change in Net Position**
         (1) Change in Net Position for Brownfield Redevelopment Authority decreased by 169.48% or $1,017,770 from the prior fiscal year.
   b) **Tax Increment Finance Authority – Appendices M**
      i) **Expenses**
         (1) Tax Increment Finance Authority total expenses increased by 47.54% or $1,156,875 from the prior fiscal year.
      ii) **General Revenues**
         (1) Tax Increment Finance Authority general revenues increased by 1.55% or $45,863 from the prior fiscal year.
      iii) **Change in Net Position**

        (1) Change in Net Position for Tax Increment Finance Authority decreased by 209.37% or $1,111,012 from the prior fiscal year.

   c) Lansing Entertainment & Public Facilities – Appendices N

      i) Expenses

         (1) Lansing Entertainment & Public Facilities total expenses decreased by 1.41% or $152,741 from the prior fiscal year.

      ii) Program Revenues

         (1) Lansing Entertainment & Public Facilities program revenues decreased by 8.09% or $889,599 from the prior fiscal year.

      iii) General Revenues

         (1) Lansing Entertainment & Public Facilities general revenues decreased by 0.72% or $2,814 from the prior fiscal year.

      iv) Change in Net Position

         (1) Change in Net Position for Lansing Entertainment & Public Facilities decreased by 128.65% or $739,672 from the prior fiscal year.

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 One Solution – Revenues

   a) General Fund to One Solution General Ledger – Revenues – **Appendices R**

   b) General Fund to One Solution General Ledger – Revenues Cost Center(s) and Object(s) Crosswalk to Reconciliation – **Appendices S**

   c) General Fund to One Solution General Ledger – Revenues - Reconciliation Items Amounts – **Appendices T**

9) Reconciliation Budget and Actual General Fund to One Solution – Expenditures

   a) General Fund to One Solution General Ledger – Expenditures – **Appendices U**

   b) General Fund to One Solution General Ledger – Expenditures Cost Center(s) and Object(s) Crosswalk to Reconciliation – **Appendices V**

   c) General Fund to One Solution 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 2019 Page 19											
	Government Activities				Business-type Activities				Total			
	2019	2018	Difference	Percent Change	2019	2018	Difference	Percent Change	2019	2018	Difference	Percent Change
Current and other assets	70,031,080	60,223,657	9,807,423	16.29%	91,700,607	84,766,314	6,934,293	8.18%	161,731,687	144,989,971	16,741,716	11.55%
Capital assets, net	179,267,839	183,112,603	(3,844,764)	-2.10%	338,450,763	354,396,144	(15,945,381)	-4.50%	517,718,602	537,508,747	(19,790,145)	-3.68%
Total assets	249,298,919	243,336,260	5,962,659	2.45%	430,151,370	439,162,458	(9,011,088)	-2.05%	679,450,289	682,498,718	(3,048,429)	-0.45%
Deferred outflows of resources	43,806,456	36,024,546	7,781,910	21.60%	6,075,602	6,400,785	(325,183)	-5.08%	49,882,058	42,425,331	7,456,727	17.58%
Long-term liabilities	45,721,172	47,341,836	(1,620,664)	-3.42%	133,226,972	155,876,426	(22,649,454)	-14.53%	178,948,144	203,218,262	(24,270,118)	-11.94%
Other liabilities	688,526,465	638,249,867	50,276,598	7.88%	73,982,282	72,354,918	1,627,364	2.25%	762,508,747	710,604,785	51,903,962	7.30%
Total liabilities	734,247,637	685,591,703	48,655,934	7.10%	207,209,254	228,231,344	(21,022,090)	-9.21%	941,456,891	913,823,047	27,633,844	3.02%
Deferred inflows of resources	18,786,464	36,845,515	(18,059,051)	-49.01%	375,427	2,172,678	- (1,797,251)	-82.72%	19,161,891	39,018,193	(19,856,302)	-50.89%
Net position												
Net investment in capital assets	146,153,309	148,263,240	(2,109,931)	-1.42%	233,988,263	227,127,434	6,860,829	3.02%	380,141,572	375,390,674	4,750,898	1.27%
Restricted	23,505,738	18,989,889	4,515,849	23.78%	1,953,175	1,886,620	66,555	3.53%	25,458,913	20,876,509	4,582,404	21.95%
Unrestricted	(629,587,773)	(610,329,541)	(19,258,232)	-3.16%	(7,299,147)	(13,854,833)	6,555,686	47.32%	(636,886,920)	(624,184,374)	(12,702,546)	-2.04%
Total net position	(459,928,726)	(443,076,412)	(16,852,314)	-3.80%	228,642,291	215,159,221	13,483,070	6.27%	(231,286,435)	(227,917,191)	(3,369,244)	-1.48%

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

	Source - Management's Discussion and Analysis - CAFR FY 2019 Page 20											
	Government Activities				Business-type Activities				Total			
	2019	2018	Difference	Percent Change	2019	2018	Difference	Percent Change	2019	2018	Difference	Percent Change
Program revenues												
Charges for services	15,573,751	12,727,522	2,846,229	22.36%	50,916,057	48,926,712	1,989,345	4.07%	66,489,808	61,654,234	4,835,574	7.84%
Operating grants	29,663,253	28,983,936	679,317	2.34%	6,648,917	1,603,942	5,044,975	314.54%	36,312,170	30,587,878	5,724,292	18.71%
Capital grants	3,313,872	855,760	2,458,112	287.24%	-	-	-	NA	3,313,872	855,760	2,458,112	287.24%
General revenues												
Taxes	78,714,366	78,028,764	685,602	0.88%	-	-	-	NA	78,714,366	78,028,764	685,602	0.88%
State shared revenues	15,178,768	14,748,491	430,277	2.92%	-	-	-	NA	15,178,768	14,748,491	430,277	2.92%
Unrestricted grants and contributions	24,351,305	24,671,167	(319,862)	-1.30%	-	-	-	NA	24,351,305	24,671,167	(319,862)	-1.30%
Unrestricted investment earnings	463,685	216,239	247,446	114.43%	-	-	-	NA	463,685	216,239	247,446	114.43%
Gain on sale of capital assets	64,820	-	64,820	NA	-	-	-	NA	64,820	-	64,820	NA
Total revenues	167,323,820	160,231,879	7,091,941	4.43%	57,564,974	50,530,654	7,034,320	13.92%	224,888,794	210,762,533	14,126,261	6.70%
Expenses												
General government	26,679,840	16,995,976	9,683,864	56.98%	-	-	-	NA	26,679,840	16,995,976	9,683,864	56.98%
Public safety	97,391,612	87,352,251	10,039,361	11.49%	-	-	-	NA	97,391,612	87,352,251	10,039,361	11.49%
Public works	29,644,398	26,485,877	3,158,521	11.93%	-	-	-	NA	29,644,398	26,485,877	3,158,521	11.93%
Recreation and culture	7,650,889	8,302,243	(651,354)	-7.85%	-	-	-	NA	7,650,889	8,302,243	(651,354)	-7.85%
Community development	21,046,090	16,150,417	4,895,673	30.31%	-	-	-	NA	21,046,090	16,150,417	4,895,673	30.31%
Interest on long-term debt	1,182,488	1,137,561	44,927	3.95%	-	-	-	NA	1,182,488	1,137,561	44,927	3.95%
Sewage disposal system	-	-	-	NA	31,939,976	28,552,143	3,387,833	11.87%	31,939,976	28,552,143	3,387,833	11.87%
Municipal parking system	-	-	-	NA	7,081,998	9,888,246	(2,806,248)	-28.38%	7,081,998	9,888,246	(2,806,248)	-28.38%
Cemetery	-	-	-	NA	470,220	1,379,877	(909,657)	-65.92%	470,220	1,379,877	(909,657)	-65.92%
Golf	-	-	-	NA	278,501	(372,775)	651,276	174.71%	278,501	(372,775)	651,276	174.71%
Garbage and rubbish collection	-	-	-	NA	1,035,262	3,101,893	(2,066,631)	-66.62%	1,035,262	3,101,893	(2,066,631)	-66.62%
Recycling	-	-	-	NA	3,856,764	3,859,496	(2,732)	-0.07%	3,856,764	3,859,496	(2,732)	-0.07%
Total expenses	183,595,317	156,424,325	27,170,992	17.37%	44,662,721	46,408,880	(1,746,159)	-3.76%	228,258,038	202,833,205	25,424,833	12.53%
Change in net position, before transfers	(16,271,497)	3,807,554	(20,079,051)	-527.35%	12,902,253	4,121,774	8,780,479	213.03%	(3,369,244)	7,929,328	(11,298,572)	-142.49%
Transfers	(580,817)	(912,186)	331,369	36.33%	580,817	912,186	(331,369)	-36.33%	-	-	-	
Change in net position	(16,852,314)	2,895,368	(19,747,682)	-682.04%	13,483,070	5,033,960	8,449,110	167.84%	(3,369,244)	7,929,328	(11,298,572)	-142.49%
Net Position Beginning of year,	(443,076,412)	(445,971,780)	2,895,368	0.65%	215,159,221	210,125,261	5,033,960	2.40%	(227,917,191)	(235,846,519)	7,929,328	3.36%
End of year	(459,928,726)	(443,076,412)	(16,852,314)	-3.80%	228,642,291	215,159,221	13,483,070	6.27%	(231,286,435)	(227,917,191)	(3,369,244)	-1.48%

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

	Source - Government Funds			
	CAFR FY 2019 Page 38	CAFR FY 2018 Page 38	CAFR FY 2018 Comparison	
	General Fund	General Fund	Difference	Percent Change
Revenues				
Property taxes	40,594,678	38,485,677	2,109,001	5.48%
Income taxes	37,021,436	38,455,296	(1,433,860)	-3.73%
Licenses and permits	1,399,881	2,113,824	(713,943)	-33.77%
Intergovernmental	18,402,995	18,851,971	(448,976)	-2.38%
Charges for services	9,024,331	9,268,198	(243,867)	-2.63%
Fines and forfeits	2,050,717	2,134,860	(84,143)	-3.94%
Interest and rents	226,344	154,898	71,446	46.12%
Contributions -	21,255,032	20,688,205	566,827	2.74%
Other revenues	387,451	209,605	177,846	84.85%
Total Revenues	130,362,865	130,362,534	331	0.00%
Expenditures				
Current expenditures:				
General Government	24,027,129	18,838,243	5,188,886	27.54%
Public safety	76,775,769	74,307,165	2,468,604	3.32%
Public works	11,615,556	11,087,884	527,672	4.76%
Highway and streets	-	-	-	NA
Recreation and culture	8,138,369	8,236,872	(98,503)	-1.20%
Community development	9,175,051	8,302,397	872,654	10.51%
Other functions	-	-	-	NA
Debt service:				
Principal	1,859,052	1,725,169	133,883	7.76%
Interest	448,745	494,028	(45,283)	-9.17%
Capital outlay	-	-	-	NA
Total expenditures	132,039,671	122,991,758	9,047,913	7.36%
Other financing sources (uses)				
Transfers in	100,000	100,000	-	0.00%
Transfers out	(5,718,216)	(5,970,506)	252,290	4.23%
Proceeds from sales of capital assets	-	128,976	(128,976)	-100.00%
Issuance of long-term debt	-	-	-	NA
Issuance of long-term refunding debt	-	-	-	NA
Bond premium	-	-	-	NA
Payment to refunded bond escrow agent	-	-	-	NA
Total other financing sources (uses)	(5,618,216)	(5,741,530)	123,314	2.15%
Net Change in fund balances	(7,295,022)	1,629,246	(8,924,268)	-547.75%

Appendices D - General Fund - Revenues

	Source - Budget and Actual - General Fund						
	CAFR FY 2019 Page 40				CAFR FY 2018 Comparison Page 40		
	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget	Actual	Diff Prior FY Actual	Percent Change
Revenues							
Property taxes	40,315,000	40,315,000	40,594,678	279,678	38,485,677	2,109,001	5.48%
Income taxes	38,500,000	38,500,000	37,021,436	(1,478,564)	38,455,296	(1,433,860)	-3.73%
Licenses and permits	1,677,000	1,677,000	1,399,881	(277,119)	2,113,824	(713,943)	-33.77%
Intergovernmental	19,196,700	19,196,700	18,402,995	(793,705)	18,851,971	(448,976)	-2.38%
Charges for services	9,672,200	9,672,200	9,024,331	(647,869)	9,268,198	(243,867)	-2.63%
Fines and forfeits	2,456,100	2,456,100	2,050,717	(405,383)	2,134,860	(84,143)	-3.94%
Interest and rents	205,000	205,000	226,344	21,344	154,898	71,446	46.12%
Contributions -	22,500,000	22,500,000	21,255,032	(1,244,968)	20,688,205	566,827	2.74%
Other revenues	333,000	905,875	387,451	(518,424)	209,605	177,846	84.85%
Total Revenues	**134,855,000**	**135,427,875**	**130,362,865**	**(5,065,010)**	**130,362,534**	**331**	**0.00%**

Appendices E - General Fund - Expenditures

	Source - Budget and Actual - General Fund						
	CAFR FY 2019 Page 40-41				CAFR FY 2018 Comparison Page 40-41		
	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget	Actual	Diff Prior FY Actual	Percent Change
Expenditures							
Attorney's office	2,168,300	2,168,300	3,181,864	1,013,564	1,869,415	1,312,449	70.21%
City clerk	1,197,000	1,197,000	1,356,153	159,153	1,129,514	226,639	20.07%
Council	714,000	714,000	695,984	(18,016)	677,783	18,201	2.69%
Courts	6,605,500	6,605,500	6,275,406	(330,094)	6,187,312	88,094	1.42%
Internal audit	194,900	194,900	192,655	(2,245)	181,964	10,691	5.88%
Finance	5,471,600	5,471,600	8,373,425	2,901,825	5,033,567	3,339,858	66.35%
Library rental	150,000	150,000	151,846	1,846	138,867	12,979	9.35%
Human resources	2,118,000	2,118,000	2,121,102	3,102	2,159,045	(37,943)	-1.76%
Mayor	1,296,800	1,296,800	1,256,114	(40,686)	1,063,146	192,968	18.15%
Office of community media	469,900	469,900	422,580	(47,320)	397,630	24,950	6.27%
Budgetary savings from attrition	(500,000)	(500,000)	-	500,000	-	-	NA
Total general government	**19,886,000**	**19,886,000**	**24,027,129**	**4,141,129**	**18,838,243**	**5,188,886**	**27.54%**
Public safety:							
Police	43,193,300	43,312,596	42,832,580	(480,016)	41,256,596	1,575,984	3.82%
Fire	34,129,900	34,129,900	33,943,189	(186,711)	33,050,569	892,620	2.70%
Total public safety	**77,323,200**	**77,442,496**	**76,775,769**	**(666,727)**	**74,307,165**	**2,468,604**	**3.32%**
Public works	**11,572,500**	**11,572,500**	**11,615,556**	**43,056**	**11,087,884**	**527,672**	**4.76%**
Recreation and culture	**8,301,000**	**8,301,000**	**8,138,369**	**(162,631)**	**8,236,872**	**(98,503)**	**-1.20%**
Other Functions:							
Economic development and planning	5,021,300	5,021,300	4,918,772	(102,528)	4,701,276	217,496	4.63%
Neighborhood and community engagement	863,500	863,500	815,172	(48,328)	441,347	373,825	84.70%
Human relations / community services	1,598,300	2,343,538	1,493,554	(849,984)	1,191,644	301,910	25.34%
Human services / community support	2,041,400	2,041,400	1,947,553	(93,847)	1,968,130	(20,577)	-1.05%
Total other functions	**9,524,500**	**10,269,738**	**9,175,051**	**(1,094,687)**	**8,302,397**	**872,654**	**10.51%**
Debt service:							
Principal	1,859,100	1,859,100	1,859,052	(48)	1,725,169	133,883	7.76%
Interest	451,900	451,900	448,745	(3,155)	494,028	(45,283)	-9.17%
Total debt service	**2,311,000**	**2,311,000**	**2,307,797**	**(3,203)**	**2,219,197**	**88,600**	**3.99%**
Capital outlay	**-**	**-**	**-**	**-**	**-**	**-**	**NA**
Total expenditures	**128,918,200**	**129,782,734**	**132,039,671**	**2,256,937**	**122,991,758**	**9,047,913**	**7.36%**

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

	Source - Government Funds			
	CAFR FY 2019 Page 38	CAFR FY 2018 Page 38	CAFR FY 2018 Comparison	
	Nonmajor Governmental Funds	Nonmajor Governmental Funds	Difference	Percent Change
Revenues				
Taxes and special assessments	1,137,967	1,143,628	(5,661)	-0.50%
Income taxes	-	-	-	NA
Licenses and permits	-	-	-	NA
Intergovernmental	27,183,157	22,996,101	4,187,056	18.21%
Charges for services	6,211,325	3,164,572	3,046,753	96.28%
Fines and forfeits	256,273	466,203	(209,930)	-45.03%
Interest and rents	405,468	129,267	276,201	213.67%
Contributions -	12,500	10,000	2,500	25.00%
Other revenues	736,495	1,194,107	(457,612)	-38.32%
Total Revenues	35,943,185	29,103,878	6,839,307	23.50%
Expenditures				
Current expenditures:				
General Government	3,313,802	3,442,993	(129,191)	-3.75%
Public safety	1,883,913	1,551,900	332,013	21.39%
Public works	17,339	-	17,339	NA
Highway and streets	11,984,896	10,104,034	1,880,862	18.61%
recreation and culture	-	-	-	NA
Community development	10,260,226	7,645,107	2,615,119	34.21%
Debt service:				
Principal	1,324,543	1,896,884	(572,341)	-30.17%
Interest	551,562	455,290	96,272	21.15%
Capital outlay	4,798,070	5,146,742	(348,672)	-6.77%
Total expenditures	34,134,351	30,242,950	3,891,401	12.87%
Other financing sources (uses)				
Transfers in	8,649,296	7,621,661	1,027,635	13.48%
Transfers out	(3,611,897)	(3,313,341)	(298,556)	-9.01%
Proceeds on sale of capital assets	1,665,000	-	1,665,000	NA
Issuance of long-term debt	6,938,699	-	6,938,699	NA
Bond premium	780,670	-	780,670	NA
Payment to refunded bond escrow agent	(7,741,363)	-	(7,741,363)	NA
Total other financing sources (uses)	6,680,405	4,308,320	2,372,085	55.06%
Net Change in fund balances	8,489,239	3,169,248	5,319,991	167.86%

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

	Source - Proprietary Funds			
	CAFR FY 2019 Page 45	CAFR FY 2018 Page 45	CAFR FY 2018 Comparison	
	Sewage Disposal System	Sewage Disposal System	Difference	Percent Change
Operating revenues				
Charges for services	35,752,812	35,107,570	645,242	1.84%
Operating expenses				
Personal services	8,371,242	6,422,033	1,949,209	30.35%
Purchase of goods and services	10,216,365	8,572,838	1,643,527	19.17%
Depreciation	10,595,778	10,415,638	180,140	1.73%
Total operating expenses	29,183,385	25,410,509	3,772,876	14.85%
Operating income (loss)	6,569,427	9,697,061	(3,127,634)	-32.25%
Nonoperating revenues (expenses)				
Interest revenue	943,555	500,884	442,671	88.38%
Gain on sale of capital assets	-	-	-	NA
Interest expense and fees	(2,756,591)	(3,141,634)	385,043	12.26%
Capital contribution to others	-	-	-	NA
Total nonoperating revenue (expenses)	(1,813,036)	(2,640,750)	827,714	31.34%
Income (loss) before transfers	4,756,391	7,056,311	(2,299,920)	-32.59%
Transfers				
Capital contributions	-	-	-	NA
Transfers in	-	-	-	NA
Transfers out	-	-	-	NA
Total Transfers	-	-	-	NA
Change in net position	4,756,391	7,056,311	(2,299,920)	-32.59%

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

	Source - Proprietary Funds			
	CAFR FY 2019 Page 45	CAFR FY 2018 Page 45	CAFR FY 2018 Comparison	
	Municipal Parking System	Municipal Parking System	Difference	Percent Change
Operating revenues				
Charges for services	8,422,161	7,436,552	985,609	13.25%
Operating expenses				
Personal services	1,872,284	2,979,840	(1,107,556)	-37.17%
Purchase of goods and services	2,114,909	2,095,206	19,703	0.94%
Depreciation	980,505	1,302,124	(321,619)	-24.70%
Total operating expenses	4,967,698	6,377,170	(1,409,472)	-22.10%
Operating income (loss)	3,454,463	1,059,382	2,395,081	226.08%
Nonoperating revenues (expenses)				
Interest revenue	1,451,501	1,081,224	370,277	34.25%
Gain on sale of capital assets	4,202,895	(108,078)	4,310,973	3988.76%
Interest expense and fees	(2,114,300)	(3,402,998)	1,288,698	37.87%
Capital contribution to others	-	-	-	NA
Total nonoperating revenue (expenses)	3,540,096	(2,429,852)	5,969,948	245.69%
Income (loss) before transfers	6,994,559	(1,370,470)	8,365,029	610.38%
Transfers				
Transfers in	-	-	-	NA
Transfers out	-	-	-	NA
Total Transfers	-	-	-	NA
Change in net position	6,994,559	(1,370,470)	8,365,029	610.38%

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

	Source - Proprietary Funds			
	CAFR FY 2019 Page 45	CAFR FY 2018 Page 45	CAFR FY 2018 Comparison	
	Nonmajor Enterprise Funds	Nonmajor Enterprise Funds	Difference	Percent Change
Operating revenues				
Charges for services	6,741,084	6,382,590	358,494	5.62%
Operating expenses				
Personal services	1,961,265	4,578,298	(2,617,033)	-57.16%
Purchase of goods and services	3,062,380	2,769,001	293,379	10.60%
Depreciation	388,030	388,686	(656)	-0.17%
Total operating expenses	5,411,675	7,735,985	(2,324,310)	-30.05%
Operating income (loss)	1,329,409	(1,353,395)	2,682,804	198.23%
Nonoperating revenues (expenses)				
Interest revenue	50,966	21,834	29,132	133.42%
Gain on sale of capital assets	-	-	-	NA
Interest expense and fees	(14,586)	(18,020)	3,434	19.06%
Capital contribution to others	(214,486)	(214,486)	-	0.00%
Total nonoperating revenue (expenses)	(178,106)	(210,672)	32,566	15.46%
Income (loss) before transfers	1,151,303	(1,564,067)	2,715,370	173.61%
Transfers				
Transfers in	613,593	941,290	(327,697)	-34.81%
Transfers out	(32,776)	(29,104)	(3,672)	-12.62%
Total Transfers	580,817	912,186	(331,369)	-36.33%
Change in net position	1,732,120	(651,881)	2,384,001	365.71%

Source - Notes Information	
CAFR FY 2019 Page 175	
Cemetery	399,611
Golf	(151,758)
Garbage and Rubbish Collection	1,222,151
Recycling	262,116
Change in net position	**1,732,120**

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

	Source - Proprietary Funds			
	CAFR FY 2019 Page 45	CAFR FY 2018 Page 45	CAFR FY 2018 Comparison	
	Internal Service Funds	Internal Service Funds	Difference	Percent Change
Operating revenues				
Charges for services	85,397,512	84,040,270	1,357,242	1.61%
Operating expenses				
Personal services	8,644,110	8,339,660	304,450	3.65%
Purchase of goods and services	74,773,138	73,787,845	985,293	1.34%
Depreciation	2,180,737	2,019,177	161,560	8.00%
Total operating expenses	85,597,985	84,146,682	1,451,303	1.72%
Operating income (loss)	(200,473)	(106,412)	(94,061)	-88.39%
Nonoperating revenues (expenses)				
Interest revenue	-	-	-	NA
Gain on sale of capital assets	64,820	47,550	17,270	36.32%
Interest expense and fees	(174,413)	(118,129)	(56,284)	-47.65%
Capital contribution to others	-	-	-	NA
Total nonoperating revenue (expenses)	(109,593)	(70,579)	(39,014)	-55.28%
Income (loss) before transfers	(310,066)	(176,991)	(133,075)	-75.19%
Transfers				
Transfers in	-	650,000	(650,000)	-100.00%
Transfers out	-	-	-	NA
Total Transfers	-	650,000	(650,000)	-100.00%
Change in net position	(310,066)	473,009	(783,075)	-165.55%

Source - Notes Information	
CAFR FY 2019 Page 181	
Fleet Maintenance	(937,737)
Fringe Benefits	(18,139)
Engineering	215,688
Information Technology	430,122
Change in net position	**(310,066)**

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

	Source - Fiduciary Funds			
	CAFR FY 2019 Page 51	CAFR FY 2018 Page 51	CAFR FY 2018 Comparison	
	Fiduciary Funds	Fiduciary Funds	Difference	Percent Change
Additions				
Investment income (loss):				
Net depreciation in fair value of investments	30,539,239	21,857,420	8,681,819	39.72%
Interest Income	58,089	206,779	(148,690)	-71.91%
Dividend income	898,000	17,313,295	(16,415,295)	-94.81%
Investment expenses	(1,753,200)	(1,668,185)	(85,015)	-5.10%
Net Investment income (loss)	29,742,128	37,709,309	(7,967,181)	-21.13%
Contributions:				
Employer	49,957,231	48,256,071	1,701,160	3.53%
Plan members	4,869,154	3,996,093	873,061	21.85%
Total contributions	54,826,385	52,252,164	2,574,221	4.93%
Total additions	84,568,513	89,961,473	(5,392,960)	-5.99%
Deductions				
Participant benefits	78,923,796	77,286,373	1,637,423	2.12%
Administrative expense	1,272,294	1,180,676	91,618	7.76%
Total deductions	80,196,090	78,467,049	1,729,041	2.20%
Change in net position	4,372,423	11,494,424	(7,122,001)	-61.96%

Source - Notes Information	
CAFR FY 2019 Page 111	
Employees' Retirement System Pension	(2,973,247)
Employees' Retirement System OPEB	1,362,732
Police and Fire Retirement System	2,321,508
Police and Fire Retirement System OPEB	892,543
Employees' Money Purchase Pension Plan	364,878
Retiree Health Care VEBA	2,404,009
Change in net position	**4,372,423**

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

	Source - Component Units			
	CAFR FY 2019 Page 57	CAFR FY 2018 Page 57	CAFR FY 2018 Comparison	
	Brownfield Redevelopment Authority	Brownfield Redevelopment Authority	Difference	Percent Change
Expenses				
Brownfield redevelopment	4,250,976	1,872,065	2,378,911	127.07%
Community development	-	-	-	NA
Recreation and culture	-	-	-	NA
Total expenses	4,250,976	1,872,065	2,378,911	127.07%
Program revenues				
Charges for services	-	-	-	NA
Operating grants and contributions	778,932	76,012	702,920	924.75%
Total program revenues	778,932	76,012	702,920	924.75%
Net program expense	(3,472,044)	(1,796,053)	(1,675,991)	-93.32%
General revenues				
Property taxes	3,036,500	2,393,997	642,503	26.84%
Unrestricted investment earning	18,311	2,593	15,718	606.17%
Total general revenues	3,054,811	2,396,590	658,221	27.46%
Change in net position	(417,233)	600,537	(1,017,770)	-169.48%

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

	Source - Component Units			
	CAFR FY 2019 Page 57	CAFR FY 2018 Page 57	CAFR FY 2018 Comparison	
	Tax Increment Finance Authority	Tax Increment Finance Authority	Difference	Percent Change
Expenses				
Brownfield redevelopment	-	-	-	NA
Community development	3,590,401	2,433,526	1,156,875	47.54%
Recreation and culture	-	-	-	NA
Total expenses	3,590,401	2,433,526	1,156,875	47.54%
Program revenues				
Charges for services	-	-	-	NA
Operating grants and contributions	-	-	-	NA
Total program revenues	-	-	-	NA
Net program expense	(3,590,401)	(2,433,526)	(1,156,875)	-47.54%
General revenues				
Property taxes	2,879,420	2,950,103	(70,683)	-2.40%
Unrestricted investment earning	130,614	14,068	116,546	828.45%
Total general revenues	3,010,034	2,964,171	45,863	1.55%
Change in net position	(580,367)	530,645	(1,111,012)	-209.37%

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

	Source - Component Units			
	CAFR FY 2019 Page 57	CAFR FY 2018 Page 57	CAFR FY 2018 Comparison	
	Lansing Entertainment & Public Facilities Authority	Lansing Entertainment & Public Facilities Authority	Difference	Percent Change
Expenses				
Brownfield redevelopment	-	-	-	NA
Community development	-	-	-	NA
Recreation and culture	10,658,863	10,811,604	(152,741)	-1.41%
Total expenses	10,658,863	10,811,604	(152,741)	-1.41%
Program revenues				
Charges for services	8,761,416	9,586,265	(824,849)	-8.60%
Operating grants and contributions	1,346,300	1,411,050	(64,750)	-4.59%
Total program revenues	10,107,716	10,997,315	(889,599)	-8.09%
Net program expense	(551,147)	185,711	(736,858)	-396.78%
General revenues				
Property taxes	386,438	389,252	(2,814)	-0.72%
Unrestricted investment earning	-	-	-	NA
Total general revenues	386,438	389,252	(2,814)	-0.72%
Change in net position	(164,709)	574,963	(739,672)	-128.65%

Appendices O - Fund Balances to Government Wide Financial Statements

	Government Funds				
	General Fund CAFR 2019 Page 38	Non Major Government Funds CAFR 2019 Page 38	Totals	Reconciliation Diff - See CAFR FY 2019 page 37 & 39	**Totals** - Reported on Government Wide Financial Statement of Activities CAFR FY 2019 page 32
Fund balance, beginning of year	17,326,512	20,534,007	37,860,519	(480,936,931)	**(443,076,412)**
Change in fund balance	(7,295,022)	8,489,239	1,194,217	(18,046,531)	**(16,852,314)**
Fund balance, end of year	**10,031,490**	**29,023,246**	**39,054,736**	(498,983,463)	**(459,928,727)**
Percent Change	-42.10%	41.34%	3.15%	NA	-3.80%

	Proprietary Funds				
	Sewage Disposal System Fund CAFR FY 2019 Page 45	Municipal Parking System Fund CAFR FY 2019 Page 45	Nonmajor Enterprise Funds CAFR FY 2019 Page 45	**Totals** - Reported on Government Wide Financials Statement of Activities CAFR FY 2019 page 32	Internal Service Funds *** Included in Reconciliation Diff**
Fund balance, beginning of year	222,788,578	7,774,555	(15,403,912)	**215,159,221**	13,087,767
Change in fund balance	4,756,391	6,994,559	1,732,120	**13,483,070**	(310,066)
Fund balance, end of year	**227,544,969**	**14,769,114**	**(13,671,792)**	**228,642,291**	12,777,701
Percent Change	2.13%	89.97%	11.24%	**6.27%**	-2.37%

	Component Units			
	Brownfield Redevelopment Authority CAFR FY 2019 Page 57	Tax Increment Finance Authority CAFR FY 2019 Page 57	Lansing Entertainment & Public Facilities Authority CAFR FY 2019 Page 57	**Totals** - Reported on Government Wide Financials Statement of Activities CAFR FY 2019 page 32
Fund balance, beginning of year	2,689,882	(39,321,799)	1,208,781	**(35,423,136)**
Change in fund balance	(417,233)	(580,367)	(164,709)	**(1,162,309)**
Fund balance, end of year	**2,272,649**	**(39,902,166)**	**1,044,072**	**(36,585,445)**
Percent Change	-15.51%	-1.48%	-13.63%	**-3.28%**

	Fiduciary Funds
	Pension and OPEB Trust Funds CAFR FY 2019 Page 51
Fund balance, beginning of year	**561,050,098**
Change in fund balance	**4,372,423**
Fund balance, end of year	**565,422,521**
Percent Change	**0.78%**

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

Source - Reconciliation - CAFR FY 2019 - Page 37	
Capital assets are not financial resources and therefore not reported in the funds	
Capital assets not being depreciated	25,302,787
Capital assess being depreciated, net	153,965,052
Capital assets accounted for in internal service funds net	(11,341,206)
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	819,507
Deferred nuisance fees receivable	555,753
Deferred loans receivable	1,222,523
Deferred long-term interest receivable	2,172,446
Deferred long-term special assessments receivable	156,444
Deferred long-term taxes and tax settlement receivables	22,500
Deferred State of Michigan receivables	765,382
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.	12,777,701
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	(30,769,406)
Deferred charge on refunding	320,544
Accrued interest on bonds, loans and leases payable	(316,345)
Compensated absences and other long-term liabilities	(11,432,664)
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	(274,907,636)
Deferred outflows related to the net pension liability	26,091,730
Deferred inflows related to the net pension liability	(6,158,087)
Net other postemployment benefit liability	(392,996,293)
Deferred outflows related to the net other postemployment benefit liability	17,394,182
Deferred inflows related to the net other postemployment benefit liability	(12,628,377)

Total Reconciliation Amounts **(498,983,463)**

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

Source - Reconciliation - CAFR FY 2019 - 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	7,499,433
Depreciation expense	(10,469,794)
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	(69,761)
Change in deferred nuisance fees receivable	239,729
Change in deferred loans receivable	(1,937)
Change in deferred long-term interest receivable	59,250
Change in deferred special assessments receivable	(39,714)
Change in deferred State of Michigan receivables	765,383
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	(200,473)
Gain on sale of capital assets from governmental internal service funds	64,820
Interest expense from governmental internal service funds	(174,413)
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	(8,603,699)
Principal payments on long-term liabilities	3,183,595
Premium on bond issuances	(780,670)
Payments to refunding bond escrow agent	7,741,363
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	(18,761)
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	6,316
Amortization of issuance premiums and discounts, and deferred charge on refunding	(14,084)
Change in the accrual for compensated absences	(3,864)
Change in net pension liability and related deferral amounts	(18,319,605)
Change in the net other postemployment benefit liability and related deferred amounts	1,090,355
Total Reconciliation Amounts	**(18,046,531)**

Appendices R - General Fund to One Solution General Ledger - Revenues

Revenues	Source - Budget and Actual General Fund - CAFR FY 2019 Page 40				**Source - IFAS System**		
	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget	Reconciliation Item#	IFAS Amts	IFAS - Actual
Property taxes	40,315,000	40,315,000	40,594,678	279,678	**1**	**40,594,676.51**	**1.49**
Income taxes	38,500,000	38,500,000	37,021,436	(1,478,564)	**2**	**37,021,435.64**	**0.36**
Licenses and permits	1,677,000	1,677,000	1,399,881	(277,119)	**3**	**1,399,880.83**	**0.17**
Intergovernmental	19,196,700	19,196,700	18,402,995	(793,705)	**4**	**18,402,993.65**	**1.35**
Charges for services	9,672,200	9,672,200	9,024,331	(647,869)	**5**	**9,024,327.44**	**3.56**
Fines and forfeits	2,456,100	2,456,100	2,050,717	(405,383)	**6**	**2,050,717.19**	**(0.19)**
Interest and rents	205,000	205,000	226,344	21,344	**7**	**226,344.29**	**(0.29)**
Contributions -	22,500,000	22,500,000	21,255,032	(1,244,968)	**8**	**21,255,031.62**	**0.38**
Other revenues	333,000	905,875	387,451	(518,424)	**9**	**387,449.74**	**1.26**
Total Revenues	**134,855,000**	**135,427,875**	**130,362,865**	**(5,065,010)**			

Appendices S - General Fund to One Solution 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, 605001, 607002, 607001, 607003	40,594,678	$ 40,594,676.51	$ 1.49	
2	Income taxes	101	Cost Center 00000 Objects 430000 & 447001	37,021,436	$ 37,021,435.64	$ 0.36	
3	Licenses and permits	101	Cost Center 00000 Objects 452000, 454000, & 455000 to 497605	1,399,881	$ 1,399,880.83	$ 0.17	
4	Intergovernmental	101	Cost Center 00000 Objects 568001 to 575300	18,402,995	$ 18,402,993.65	$ 1.35	
5	Charges for services	101, 234	Cost Center 00000 Objects 605002 to 650100, 603001, Except 607001 & 607002 & 607003	9,024,331	$ 9,024,327.44	$ 3.56	
6	Fines and forfeits	101	Cost Center 00000 Objects 655000 to 666100	2,050,717	$ 2,050,717.19	$ (0.19)	
7	Interest and rents	101, 206, 207	Cost Center 00000 Objects 667000 to 670801	226,344	$ 226,344.29	$ (0.29)	
8	Contributions	101	Cost Center 00000 Objects 674100 to 675383	21,255,032	$ 21,255,031.62	$ 0.38	
9	Other revenues	101	Cost Center 00000 Objects 678000 to 680201	387,451	$ 387,449.74	$ 1.26	

Appendices T - General Fund to One Solution General Ledger - Revenues - Reconciliation Items Amounts

SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	PROJECT	OBJECT	OBJECT DESCRIPTION	TOTAL ACTUAL	Reconciliation Item#
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	402000	PROPERTY TAX LEVY	38,492,410.70	1
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	402001	RLF B TAX REVENUE	(28.31)	1
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	402004	TAXROLL ADJUSTMENTS-CHARGEBACK	(14,199.77)	1
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	402005	REVENUE SHARING-DELTA	(767,071.41)	1
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	402006	REVENUE SHARING-MERIDIAN	(283,654.00)	1
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	402007	REVENUE SHARING-ALAIDON	(59,054.49)	1
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	402040	REVENUE SHARING-DEWITT TWNSHP	(145,352.51)	1
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	444000	PAYMENTS IN LIEU OF TAXES	298,491.74	1
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	445000	PROPERTY TAX PENALTY AND INTER	6,978.28	1
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	445010	TRANSFER PENALTY	69,000.00	1
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	445020	HOMESTEAD PENALTY FEE	72.75	1
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	448001	COLLECTION FEE	1,352,576.97	1
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	605001	DOWNTOWN - GM	89,136.68	1
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	607001	JACKSON NATIONAL LIFE	753,423.65	1
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	607002	GM DELTA TWP	783,012.92	1
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	607003	DEWITT TOWNSHIP 425 REVENUE	18,933.31	1
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	430000	CITY INCOME TAX	36,035,298.97	2
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	447001	INCOME TAX PENALTY & INTEREST	986,136.67	2
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	452000	AUCTIONEERS LICENSE	200.00	3
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	454000	BOWLING ALLEY - POOLROOM LICEN	-	3
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	455000	CABARET LICENSE	9,000.00	3
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	456000	CLOSING OUT SALE LICENSE	-	3
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	457000	HEALTH CLUB/ MASSAGE THERAPIST	1,500.00	3
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	459001	FIREWORKS LICENSES	2,700.00	3
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	459002	FIREWORKS PERMITS	-	3
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	462000	COLLECTION BINS LICENSE	625.00	3
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	463000	PEDDLERS LICENSE	1,290.00	3
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	465000	RUBBISH HAULER LICENSE	3,260.00	3
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	466000	SECOND HAND DEALER LICENSE	2,400.00	3
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	467000	VEHICLES FOR HIRE	-	3
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	468000	TRAILER FEES	25,785.00	3
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	469000	SHOW LICENSE	1,500.00	3
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	469050	PASSPORT FEES	35,892.01	3
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	469060	MEDICAL MARIJUANA LICENSE	305,000.00	3
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	469065	SCOOTER LICENSE	5,000.00	3
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	470000	TRANSFER FEES - CLASS C LICENS	3,300.00	3
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	471000	CABLE TV - FRANCHISE FEE	945,837.22	3
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	481000	BUILDING MOVER LICENSE	-	3
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	482000	PLUMBING LICENSE REGISTRATION	13,000.00	3
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	489000	SEWER CLEANER LICENSE	1,000.00	3
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	491000	SIGN ERECTOR LICENSE	3,850.00	3

Appendices T - General Fund to One Solution General Ledger - Revenues - Reconciliation Items Amounts

SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	PROJECT	OBJECT	OBJECT DESCRIPTION	TOTAL ACTUAL	Reconciliation Item#
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	492000	VEHICLE WRECKER LICENSE	-	3
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	497508	DEMOLITION CONTRACTOR LICENCE	3,075.00	3
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	497515	SEWER PERMITS	5,316.60	3
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	497522	SITE PLAN INSPECTION/REVIEW	19,450.00	3
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	497523	SPECIAL LAND USE PERMIT FEES	1,650.00	3
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	497524	OTHER PLANNING PERMIT FEES	2,460.00	3
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	497526	NONPROFIT RECOGNITION LICENSE	200.00	3
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	497604	MDOT PERMIT	1,000.00	3
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	497605	DRIVE APPROACH/SIDEWALK PERMIT	5,590.00	3
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	568001	SALES TAX - CONSTITUTIONAL	9,967,856.00	4
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	568002	SALES TAX - STATUTORY	5,210,912.00	4
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	568010	PA 281 MED MARIJUANA EXCISE TX	180.40	4
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	570000	LIQUOR LICENSE FEE	76,877.35	4
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	573000	LOCAL COMM. STAB. SHARE (PPT)	1,613,428.68	4
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	575000	FIRE PROTECTION STATE OWNED FA	1,461,301.57	4
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	575300	STATE REIMB - ELECTIONS	72,437.65	4
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	603001	STADIUM OPERATING REVENUE	0.56	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	608000	BOARD OF APPEALS FEES	1,680.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	609002	NSF CHECK RETURN FEES	858.23	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	614000	SOIL EROSION CONTROL FILING FE	78,690.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	615101	ACT 285 FILING FEES	350.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	615104	CHARGING OF PRINTS	900.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	615105	DEMOLITION CAP-OFF	6,696.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	616000	REZONING PETITION FEES	3,800.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	616100	PILOT APPLICATION FEE	-	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	617000	REIMBURSEMENTS- REIMB OF INDIR	2,121,488.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	617200	GRANT ADMIN	-	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	617301	FOI REQUESTS - LAW DEPT	2,979.12	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	617801	CHGS FOR SVCS - O/H SPEC ASSES	-	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	628000	MULT DWELL INSP CODE COMP	298,064.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	628010	RESIDENTIAL INSP CODE COMP	629,774.26	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	628020	HOME OCCUPATION INSPECTION	860.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	629000	MULT DWELL REG CODE COMPLIANCE	22,400.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	629010	RESIDENT'L REG CODE COMPLIANCE	200,000.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	633000	POLICE ACCIDENT REPORT FEES	24,875.63	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	633001	POLICE DEPT FALSE ALARMS	16,341.75	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	633002	PBT TESTING	3,160.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	633010	POLICE CENTRAL RECORD FEES	50,284.18	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	633012	POLICE MISCELLANEOUS	11,440.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	633013	LICENSE TO PURCHASE	555.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	633014	BACKGROUND CHECK	795.00	5

Appendices T - General Fund to One Solution General Ledger - Revenues - Reconciliation Items Amounts

SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	PROJECT	OBJECT	OBJECT DESCRIPTION	TOTAL ACTUAL	Reconciliation Item#
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	633015	TOWING FEES ABANDONED/IMPOUND	2,000.78	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	633020	FOIA RECORD RETRIEVAL	10,727.60	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	633025	FEES SSCC (CLASSES, BLDG RENTA	48,256.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	633030	WARRANT PROCESSING FEE	9,390.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	633040	GENERAL FINGERPRINTING	5,336.50	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	634000	FIRE AMBULANCE SERVICES	3,739,665.94	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	634002	FIRE TRAINING PROG REVENUES	6.80	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	634003	HAZMAT COST RECOVERY	-	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	634006	BURN PERMITS	44,382.45	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	634007	FIRE PREVENTION	37,792.03	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	634301	FIRE INSPECTION FEE	-	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	634302	FIRE FALSE ALARM FEE	-	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	635000	ADMIN FEES CODE COMPLIANCE	337,725.51	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	635001	ZONING VERIFICATION FEE	50.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	635010	CLAIMS & JUDGEMENTS-NUISANCE F	(1,267.50)	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	638020	PARKS & REC GROUNDS EQUIPMENT	10.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	638900	PUBLIC SERVICE WORK FOR OTHERS	9,425.37	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	638903	SNOW CLEARING ORDINANCE	7,728.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	643100	ABANDONED AUTO AUCTION	43,912.20	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	645001	ABSENTEE VOTER LISTS	305.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	645003	CANDIDATE FILING FEES	1,000.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	646002	NOTARY SERVICE	1,300.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	647000	FIRE DEPARTMENT - SALE OF MATE	1,225.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648001	FEES-PARTICIPANT-NONCATEGORIZE	23.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648020	FEES-ONLINE DISCOUNT	(22,245.00)	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648120	FEES-LDR PROGRAMS & OTHER-FOST	41,268.50	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648121	FEES INDEPENDENT INSTRUCTOR FO	36,244.35	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648130	FEES LDR PROGRAMS & OTHER GIER	59,737.55	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648131	FEES INDEPENDENT INSTRUCTOR GI	9,561.50	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648140	FEES LDR PROGRAMS & OTHER KING	25,607.44	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648141	FEES INDEPENDENT INSTRUCTOR KI	15,108.50	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648210	FEES BASEBALL ADULT TEAM	11,780.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648216	FEES BASEBALL YOUTH INDIVIDUAL	14,336.60	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648221	FEES BASKETBALL ADULT INDIVIDU	1,545.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648226	FEES BASKETBALL YOUTH IND	3,235.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648230	FEES FLAG FOOTBALL TEAM	-	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648231	FEES FLAG FOOTBALL INDIVIDUAL	8,532.45	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648240	FEES FLOOR HOCKEY TEAM	1,288.95	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648250	FEES SOFTBALL ADULT TEAM	31,422.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648251	FEES SOFTBALL ADULT INDIVIDUAL	22,504.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648255	FEES SOFTBALL YOUTH TEAM	2,925.00	5

Appendices T - General Fund to One Solution General Ledger - Revenues - Reconciliation Items Amounts

SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	PROJECT	OBJECT	OBJECT DESCRIPTION	TOTAL ACTUAL	Reconciliation Item#
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648256	FEES SOFTBALL YOUTH INDIVIDUAL	657.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648260	FEES SOFTBALL SENIORS TEAM	1,335.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648261	FEES SOFTBALL SENIORS INDIVIDU	965.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648276	FEES SOCCER YOUTH INDIVIDUAL	22,920.90	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648281	FEES TENNIS LEAGUE INDIVIDUAL	290.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648290	VOLLEYBALL TEAM	2,556.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648291	FEES VOLLEYBALL INDIVIDUAL	2,640.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648320	INFLATABLE RENTAL	15,162.50	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648340	FEES KIDS CAMP	23,039.72	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648350	MARINA REVENUE	13,455.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648360	FEES SENIOR CITIZEN PROGRAMS	6,379.96	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648370	FEES SOCCER CAMP	1,102.50	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648380	FEES SPECIAL EVENTS	3,380.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648390	FEES SWIM POOL LESSONS	365.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648401	NAT JUNIOR TENNIS PROGRAM	22,796.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648402	TENNIS-F, W, SP, LESSONS	25,331.40	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648410	FEES THERAPEUTIC RECREATION	3,682.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648420	FEES TRIPS NON-CATEGORIZED	900.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648620	FEES TURNER DODGE INTER PROG	11,808.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648640	FEES TURNER DODGE SCOUT BADGES	20.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648740	FEES FENNER NAT C SCOUT BADGES	42.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648800	SCHOOL ENRICHMENT PROG	785.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	648890	SCHOOL AQUATICS PROG	18,997.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	649001	RENT NON-CATAGORIZED	46,485.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	649011	RENT ATHLETIC FIELD PRACTICE P	6,497.50	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	649012	RENT ATHLETIC FIELD TOURNAMENT	15,611.63	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	649022	RENT BLDG FOSTER C C	34,818.50	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	649024	RENT BLDG GIER CC	14,869.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	649026	RENT BLDG KINGSLEY CC	8,251.25	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	649032	RENT BLDG TURNER DODGE HOUSE	15,214.50	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	649050	RENT PARK ADADO RIVERFRONT	9,100.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	649052	RENT PARK COOLEY GARDENS	1,550.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	649054	RENT PARK FRANCES	16,215.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	649055	RENT PARK GRAND RIVER	15,545.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	649056	RENT PARK MOORES	200.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	649062	RENT HUNTER PARK PAVILLION	1,820.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	649063	SHUBEL GREENHOUSE LEASE RECEIP	640.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	649066	RENT PARK WASHINGTON	135.00	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	649100	RENT SHOWMOBILE	5,450.00	5
GL_003_BUDACTRV_FY_2019	234	000000	GL OR NA	00000	603001	STADIUM OPERATING REVENUE	373,267.50	5
GL_003_BUDACTRV_FY_2019	234	000000	GL OR NA	00000	617050	REIMBURSEMENTS	125,000.00	5

Appendices T - General Fund to One Solution General Ledger - Revenues - Reconciliation Items Amounts

SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	PROJECT	OBJECT	OBJECT DESCRIPTION	TOTAL ACTUAL	Reconciliation Item#
GL_003_BUDACTRV_FY_2019	234	000000	GL OR NA	00000	642001	NAMING RIGHTS	117,209.33	5
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	655000	FINES AND FORFEITURES	3,085.00	6
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	657102	PROSTITUTION VEHICLE SEIZURE	-	6
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	658001	CODE VIOLATIONS	-	6
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	660401	FORFEITURES CO-OP IEC	60.00	6
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	666100	DISTRICT COURT FINES & FORFEIT	2,047,572.19	6
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	667000	RENTAL INCOME	168,127.14	7
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	670000	INTEREST INCOME	48,163.26	7
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	670801	INTEREST ON SPECIAL ASSESSMENT	10,352.29	7
GL_003_BUDACTRV_FY_2019	206	000000	GL OR NA	00000	670000	INTEREST INCOME	(264.11)	7
GL_003_BUDACTRV_FY_2019	207	000000	GL OR NA	00000	670000	INTEREST INCOME	(34.29)	7
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	674100	BWL RETURN ON EQUITY	21,110,884.00	8
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	675000	DONATIONS/CONTRIBUTIONS-PRIVAT	16,193.54	8
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	675003	DONATIONS - PARKS DEPT	12,643.85	8
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	675006	MAYOR'S RIVERWALK	8,608.00	8
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	675012	DONATIONS-POLICE	26,637.00	8
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	675016	CONTRIBUTIONS-MSU SAVE	44,960.37	8
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	675381	DONATIONS - FIREWORKS	20,625.00	8
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	675382	DONATIONS - KIDS CAMPS	6,087.86	8
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	675383	DONATIONS - NEIGHBORHOOD CONCE	8,392.00	8
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	678100	TREASURER - CASH OVER/SHORT	155.52	9
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	678200	PARKS DEPARTMENT - CASH OVER/S	(0.40)	9
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	679100	FROM/(TO) FUND BALANCE	-	9
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	680000	MISCELLANEOUS REVENUE	357,676.68	9
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	680104	PAY PHONE COMMISSIONS	27,370.84	9
GL_003_BUDACTRV_FY_2019	101	000000	GL OR NA	00000	680201	LPD RESTITUTIONS	2,247.10	9

Appendices U - General Fund to One Solution General Ledger - Expenditures

	Source - Budget and Actual General Fund - CAFR FY 2019 Page 40-41				Source - IFAS System		
Expenditures	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget	Reconciliation Item#	IFAS Amts	IFAS - Actual
Attorney's office	2,168,300	2,168,300	3,181,864	1,013,564	**1**	**3,181,864.39**	**0.39**
City clerk	1,197,000	1,197,000	1,356,153	159,153	**2**	**1,356,153.43**	**0.43**
Council	714,000	714,000	695,984	(18,016)	**3**	**695,985.35**	**1.35**
Courts	6,605,500	6,605,500	6,275,406	(330,094)	**4**	**6,275,406.37**	**0.37**
Internal audit	194,900	194,900	192,655	(2,245)	**5**	**192,654.34**	**(0.66)**
Finance	5,471,600	5,471,600	8,373,425	2,901,825	**6**	**8,373,412.62**	**(12.38)**
Library rental	150,000	150,000	151,846	1,846	**7**	**151,845.24**	**(0.76)**
Human resources	2,118,000	2,118,000	2,121,102	3,102	**8**	**2,121,101.39**	**(0.61)**
Mayor	1,296,800	1,296,800	1,256,114	(40,686)	**9**	**1,256,113.67**	**(0.33)**
Office of community media	469,900	469,900	422,580	(47,320)	**10**	**422,578.30**	**(1.70)**
Budgetary savings from attrition	(500,000)	(500,000)	-	500,000	**NA**		**-**
Total general government	**19,886,000**	**19,886,000**	**24,027,129**	**4,141,129**			
Public safety:							
Police	43,193,300	43,312,596	42,832,580	(480,016)	**11**	**42,832,579.33**	**(0.67)**
Fire	34,129,900	34,129,900	33,943,189	(186,711)	**12**	**33,943,185.93**	**(3.07)**
Total public safety	**77,323,200**	**77,442,496**	**76,775,769**	**(666,727)**			
Public works	**11,572,500**	**11,572,500**	**11,615,556**	**43,056**	**13**	**11,615,612.67**	**56.67**
Recreation and culture	**8,301,000**	**8,301,000**	**8,138,369**	**(162,631)**	**14**	**8,138,371.97**	**2.97**
Community development:							
Economic development and planning	5,021,300	5,021,300	4,918,772	(102,528)	**15**	**4,918,769.85**	**(2.15)**
Neighborhood and community engagement	863,500	863,500	815,172	(48,328)	**16**	**815,170.68**	**(1.32)**
Human relations / community services	1,598,300	2,343,538	1,493,554	(849,984)	**17**	**1,493,555.24**	**1.24**
Human services / community support	2,041,400	2,041,400	1,947,553	(93,847)	**18**	**1,947,554.06**	**1.06**
Total Community development	**9,524,500**	**10,269,738**	**9,175,051**	**(1,094,687)**			
Debt service:							
Principal	1,859,100	1,859,100	1,859,052	(48)	**19**	**1,859,052.10**	**0.10**
Interest	451,900	451,900	448,745	(3,155)	**20**	**448,744.96**	**(0.04)**
Total debt service	**2,311,000**	**2,311,000**	**2,307,797**	**(3,203)**			
Total expenditures	**128,918,200**	**129,782,734**	**132,039,671**	**2,256,937**			

Appendices V - General Fund to One Solution 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, 173901 Object 741700	3,181,864.00	3,181,864.39	0.39	
2	City clerk	101	Cost Center 172400 All Objects	1,356,153.00	1,356,153.43	0.43	
3	Council	101	Cost Center 112101 All Objects; Plus - Cost Center 00000 Object 741000	695,984.00	695,985.35	1.35	
4	Courts	101	Cost Centers 132220 All Objects	6,275,406.00	6,275,406.37	0.37	
5	Internal audit	101	Cost Center 112120 All Objects	192,655.00	192,654.34	(0.66)	
6	Finance	101	Cost Centers 172701 to 172730 All Objects , 173901 Objects 741705 & 741830	8,373,425.00	8,373,412.62	(12.38)	
7	Library rental	101	Cost Center 173901 Object 715400, 743000, 745100, 748000	151,846.00	151,845.24	(0.76)	
8	Human resources	101	Cost Centers 172800 to 172801 All Objects	2,121,102.00	2,121,101.39	(0.61)	
9	Mayor	101	Cost Center 172300 All Objects	1,256,114.00	1,256,113.67	(0.33)	
10	Office of community media	101	Cost Center 172310 All Objects	422,580.00	422,578.30	(1.70)	
11	Police	101, 207	Cost Centers 343201 to 343251 All Objects, Fund 207 Cost Center 343201 Object 978000	42,832,580.00	42,832,579.33	(0.67)	
12	Fire	101, 206	Cost Centers 343501 to 343580 All Objects, Except 343535, Fund 206 Cost Center 343501	33,943,189.00	33,943,185.93	(3.07)	
13	Public works	101	Cost Centers 173140 and 453603 to 453640 All Objects	11,615,556.00	11,615,612.67	56.67	
14	Recreation and culture	101, 234	Cost Centers 783810 to 783870 All Objects; Plus - Fund 234 Cost Center 173903 Object 741000 & 743000	8,138,369.00	8,138,371.97	2.97	
15	Economic development and planning	101	Cost Centers 172601, 172620, 172650, 172610 and 966000 with Objects 991570,991280 (Cost Center 343535) - Plus Cost Center 834101 Object 960013	4,918,772.00	4,918,769.85	(2.15)	
16	Neighborhood and community engagement	101	Cost Centers 172250, 172320	815,172.00	815,170.68	(1.32)	
17	Human relations / community services	101	Cost Center 672500 All Objects	1,493,554.00	1,493,555.24	1.24	
18	Human services / community support	101	Cost Centers 833710 to 833730; Plus - Cost Center 834101 All Objects Except Object 960013	1,947,553.00	1,947,554.06	1.06	
19	Principal	101, 234	Fund 101 - Cost Center 874400 Object 981000, Fund 234 - Cost Center 173903 Object 981000	1,859,052.00	1,859,052.10	0.10	
20	Interest	101, 234	Fund 101 - Cost Center 874400 Object 982000, Fund 234 - Cost Center 173903 Object 982000	448,745.00	448,744.96	(0.04)	

Appendices W - General Fund to One Solution General Ledger - Expenditures - Reconciliation Items

SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_002_BUDACTXP_FY_2019	101	172900	LAW	702000	SALARIES	00000	$ 732,266.04	1
GL_002_BUDACTXP_FY_2019	101	172900	LAW	707000	TEMPORARY HELP	00000	$ 75,743.10	1
GL_002_BUDACTXP_FY_2019	101	172900	LAW	715300	FRINGE BENEFITS - FIXED	00000	$ 650,626.00	1
GL_002_BUDACTXP_FY_2019	101	172900	LAW	715400	FRINGE BENEFITS - VARIABLE	00000	$ 184,948.95	1
GL_002_BUDACTXP_FY_2019	101	172900	LAW	741000	MISCELLANEOUS OPERATING	00000	$ 31,078.05	1
GL_002_BUDACTXP_FY_2019	101	172900	LAW	741883	LIBRARY	00000	$ 38,336.65	1
GL_002_BUDACTXP_FY_2019	101	172900	LAW	741889	COURT FILING FEES & COSTS	00000	$ 642.20	1
GL_002_BUDACTXP_FY_2019	101	172900	LAW	743000	CONTRACTUAL SERVICES	00000	$ -	1
GL_002_BUDACTXP_FY_2019	101	172900	LAW	743720	INFORMATION TECHNOLOGY ALLOC	00000	$ 94,048.00	1
GL_002_BUDACTXP_FY_2019	101	172900	LAW	744110	UTILITIES - CITY HALL	00000	$ 35,763.50	1
GL_002_BUDACTXP_FY_2019	101	172900	LAW	744200	TELEPHONE	00000	$ 8,565.32	1
GL_002_BUDACTXP_FY_2019	101	172900	LAW	747000	TRAINING	00000	$ 12,739.47	1
GL_002_BUDACTXP_FY_2019	101	172900	LAW	748000	INSURANCE & BONDS	00000	$ 11,107.11	1
GL_002_BUDACTXP_FY_2019	101	173901	GENERAL FUND ADMIN - OP	741700	CLAIMS & JUDGEMENTS	00000	$ 1,306,000.00	1
GL_002_BUDACTXP_FY_2019	101	172400	CITY CLERK	702000	SALARIES	00000	$ 366,762.60	2
GL_002_BUDACTXP_FY_2019	101	172400	CITY CLERK	706400	WAGES - ELECTION INSPECTOR	00000	$ 174,116.00	2
GL_002_BUDACTXP_FY_2019	101	172400	CITY CLERK	707000	TEMPORARY HELP	00000	$ 101,732.60	2
GL_002_BUDACTXP_FY_2019	101	172400	CITY CLERK	708000	OVERTIME - SALARY	00000	$ 21,165.85	2
GL_002_BUDACTXP_FY_2019	101	172400	CITY CLERK	712000	LONGEVITY	00000	$ 1,500.00	2
GL_002_BUDACTXP_FY_2019	101	172400	CITY CLERK	715300	FRINGE BENEFITS - FIXED	00000	$ 209,313.00	2
GL_002_BUDACTXP_FY_2019	101	172400	CITY CLERK	715400	FRINGE BENEFITS - VARIABLE	00000	$ 117,990.92	2
GL_002_BUDACTXP_FY_2019	101	172400	CITY CLERK	741000	MISCELLANEOUS OPERATING	00000	$ 167,621.40	2
GL_002_BUDACTXP_FY_2019	101	172400	CITY CLERK	741010	SPECIAL ELECTION A	00000	$ 67,079.24	2
GL_002_BUDACTXP_FY_2019	101	172400	CITY CLERK	741020	ADMINISTRATION EXPENSES TO EDC	00000	$ -	2
GL_002_BUDACTXP_FY_2019	101	172400	CITY CLERK	741200	PROMOTION	00000	$ 5,212.44	2
GL_002_BUDACTXP_FY_2019	101	172400	CITY CLERK	741500	ADVERTISING/PUBLISHING	00000	$ 17,078.32	2
GL_002_BUDACTXP_FY_2019	101	172400	CITY CLERK	743720	INFORMATION TECHNOLOGY ALLOC	00000	$ 59,360.00	2
GL_002_BUDACTXP_FY_2019	101	172400	CITY CLERK	744110	UTILITIES - CITY HALL	00000	$ 33,485.26	2
GL_002_BUDACTXP_FY_2019	101	172400	CITY CLERK	744200	TELEPHONE	00000	$ 4,407.55	2
GL_002_BUDACTXP_FY_2019	101	172400	CITY CLERK	748000	INSURANCE & BONDS	00000	$ 9,328.25	2
GL_002_BUDACTXP_FY_2019	101	000000	GL OR NA	741000	MISCELLANEOUS OPERATING	00000	$ 15,259.81	3
GL_002_BUDACTXP_FY_2019	101	112101	CITY COUNCIL - GENERAL	702000	SALARIES	00000	$ 296,873.96	3
GL_002_BUDACTXP_FY_2019	101	112101	CITY COUNCIL - GENERAL	708000	OVERTIME - SALARY	00000	$ 100.47	3
GL_002_BUDACTXP_FY_2019	101	112101	CITY COUNCIL - GENERAL	712000	LONGEVITY	00000	$ 500.00	3
GL_002_BUDACTXP_FY_2019	101	112101	CITY COUNCIL - GENERAL	715300	FRINGE BENEFITS - FIXED	00000	$ 129,871.00	3
GL_002_BUDACTXP_FY_2019	101	112101	CITY COUNCIL - GENERAL	715400	FRINGE BENEFITS - VARIABLE	00000	$ 64,969.78	3
GL_002_BUDACTXP_FY_2019	101	112101	CITY COUNCIL - GENERAL	741000	MISCELLANEOUS OPERATING	00000	$ 24,541.11	3
GL_002_BUDACTXP_FY_2019	101	112101	CITY COUNCIL - GENERAL	741200	PROMOTION	00000	$ 7,075.27	3
GL_002_BUDACTXP_FY_2019	101	112101	CITY COUNCIL - GENERAL	741223	COUNCILMEMBER WOOD	00000	$ 1,494.43	3
GL_002_BUDACTXP_FY_2019	101	112101	CITY COUNCIL - GENERAL	741229	COUNCILMEMBER DUNBAR	00000	$ 1,157.46	3
GL_002_BUDACTXP_FY_2019	101	112101	CITY COUNCIL - GENERAL	741233	COUNCILMEMBER HEWITT	00000	$ (12.00)	3

Appendices W - General Fund to One Solution General Ledger - Expenditures - Reconciliation Items

SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_002_BUDACTXP_FY_2019	101	112101	CITY COUNCIL - GENERAL	741237	COUNCILMEMBER WASHINGTON	00000	$ 677.25	3
GL_002_BUDACTXP_FY_2019	101	112101	CITY COUNCIL - GENERAL	741240	COUNCILMEMBER SPITZLEY	00000	$ 1,851.82	3
GL_002_BUDACTXP_FY_2019	101	112101	CITY COUNCIL - GENERAL	741241	COUNCILMEMBER HUSSAIN	00000	$ 1,572.96	3
GL_002_BUDACTXP_FY_2019	101	112101	CITY COUNCIL - GENERAL	741242	COUNCILMEMBER SPADAFORE	00000	$ 1,627.12	3
GL_002_BUDACTXP_FY_2019	101	112101	CITY COUNCIL - GENERAL	741243	COUNCILMEMBER JACKSON	00000	$ 1,474.00	3
GL_002_BUDACTXP_FY_2019	101	112101	CITY COUNCIL - GENERAL	741244	COUNCILMEMBER GARZA	00000	$ 1,412.00	3
GL_002_BUDACTXP_FY_2019	101	112101	CITY COUNCIL - GENERAL	741246	MARTIN LUTHER KING JR DAY	00000	$ 750.00	3
GL_002_BUDACTXP_FY_2019	101	112101	CITY COUNCIL - GENERAL	741247	CESAR CHAVEZ EVENT	00000	$ 1,500.00	3
GL_002_BUDACTXP_FY_2019	101	112101	CITY COUNCIL - GENERAL	741256	BEA CRISTY AWARDS DINNER	00000	$ -	3
GL_002_BUDACTXP_FY_2019	101	112101	CITY COUNCIL - GENERAL	741289	COMMUNITY FUNDING	00000	$ 4,565.00	3
GL_002_BUDACTXP_FY_2019	101	112101	CITY COUNCIL - GENERAL	743050	TEMPORARY HELP-CONTRACTUAL	00000	$ 330.00	3
GL_002_BUDACTXP_FY_2019	101	112101	CITY COUNCIL - GENERAL	743720	INFORMATION TECHNOLOGY ALLOC	00000	$ 78,905.00	3
GL_002_BUDACTXP_FY_2019	101	112101	CITY COUNCIL - GENERAL	744110	UTILITIES - CITY HALL	00000	$ 46,357.36	3
GL_002_BUDACTXP_FY_2019	101	112101	CITY COUNCIL - GENERAL	744200	TELEPHONE	00000	$ 6,378.51	3
GL_002_BUDACTXP_FY_2019	101	112101	CITY COUNCIL - GENERAL	747000	TRAINING	00000	$ 210.00	3
GL_002_BUDACTXP_FY_2019	101	112101	CITY COUNCIL - GENERAL	748000	INSURANCE & BONDS	00000	$ 6,507.16	3
GL_002_BUDACTXP_FY_2019	101	112101	CITY COUNCIL - GENERAL	977000	EQUIPMENT	00000	$ 35.88	3
GL_002_BUDACTXP_FY_2019	101	132220	CIRCUIT COURT	745100	BUILDING RENTAL	00000	$ 257,153.74	4
GL_002_BUDACTXP_FY_2019	101	132220	CIRCUIT COURT	748000	INSURANCE & BONDS	00000	$ 3,584.25	4
GL_002_BUDACTXP_FY_2019	101	132220	CIRCUIT COURT	992200	BUDGET CONTROL	00000	$ 6,014,668.38	4
GL_002_BUDACTXP_FY_2019	101	112120	INTERNAL AUDIT	702000	SALARIES	00000	$ 97,297.03	5
GL_002_BUDACTXP_FY_2019	101	112120	INTERNAL AUDIT	707000	TEMPORARY HELP	00000	$ -	5
GL_002_BUDACTXP_FY_2019	101	112120	INTERNAL AUDIT	715300	FRINGE BENEFITS - FIXED	00000	$ 69,989.00	5
GL_002_BUDACTXP_FY_2019	101	112120	INTERNAL AUDIT	715400	FRINGE BENEFITS - VARIABLE	00000	$ 15,883.70	5
GL_002_BUDACTXP_FY_2019	101	112120	INTERNAL AUDIT	741000	MISCELLANEOUS OPERATING	00000	$ 210.00	5
GL_002_BUDACTXP_FY_2019	101	112120	INTERNAL AUDIT	743720	INFORMATION TECHNOLOGY ALLOC	00000	$ 6,840.00	5
GL_002_BUDACTXP_FY_2019	101	112120	INTERNAL AUDIT	744200	TELEPHONE	00000	$ -	5
GL_002_BUDACTXP_FY_2019	101	112120	INTERNAL AUDIT	748000	INSURANCE & BONDS	00000	$ 2,434.61	5
GL_002_BUDACTXP_FY_2019	101	172701	FINANCE ADMIN/BUDGET/RETIRE	741000	MISCELLANEOUS OPERATING	00000	$ -	6
GL_002_BUDACTXP_FY_2019	101	172710	FINANCE OPERATIONS	702000	SALARIES	00000	$ 395,303.73	6
GL_002_BUDACTXP_FY_2019	101	172710	FINANCE OPERATIONS	707000	TEMPORARY HELP	00000	$ 29,641.73	6
GL_002_BUDACTXP_FY_2019	101	172710	FINANCE OPERATIONS	708000	OVERTIME - SALARY	00000	$ 42.05	6
GL_002_BUDACTXP_FY_2019	101	172710	FINANCE OPERATIONS	712000	LONGEVITY	00000	$ 3,800.00	6
GL_002_BUDACTXP_FY_2019	101	172710	FINANCE OPERATIONS	715300	FRINGE BENEFITS - FIXED	00000	$ 408,247.00	6
GL_002_BUDACTXP_FY_2019	101	172710	FINANCE OPERATIONS	715400	FRINGE BENEFITS - VARIABLE	00000	$ 612,038.29	6
GL_002_BUDACTXP_FY_2019	101	172710	FINANCE OPERATIONS	741000	MISCELLANEOUS OPERATING	00000	$ 34,607.46	6
GL_002_BUDACTXP_FY_2019	101	172710	FINANCE OPERATIONS	741810	DUES & SUBSCRIPTIONS	00000	$ 42,454.00	6
GL_002_BUDACTXP_FY_2019	101	172710	FINANCE OPERATIONS	743000	CONTRACTUAL SERVICES	00000	$ 373,599.68	6
GL_002_BUDACTXP_FY_2019	101	172710	FINANCE OPERATIONS	743050	TEMPORARY HELP-CONTRACTUAL	00000	$ 25,221.60	6
GL_002_BUDACTXP_FY_2019	101	172710	FINANCE OPERATIONS	743200	AUDIT FEES	00000	$ 103,500.00	6
GL_002_BUDACTXP_FY_2019	101	172710	FINANCE OPERATIONS	743720	INFORMATION TECHNOLOGY ALLOC	00000	$ 82,569.00	6

Appendices W - General Fund to One Solution General Ledger - Expenditures - Reconciliation Items

SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_002_BUDACTXP_FY_2019	101	172710	FINANCE OPERATIONS	744110	UTILITIES - CITY HALL	00000	$ 50,774.73	6
GL_002_BUDACTXP_FY_2019	101	172710	FINANCE OPERATIONS	744200	TELEPHONE	00000	$ 1,875.72	6
GL_002_BUDACTXP_FY_2019	101	172710	FINANCE OPERATIONS	747000	TRAINING	00000	$ 109.50	6
GL_002_BUDACTXP_FY_2019	101	172710	FINANCE OPERATIONS	748000	INSURANCE & BONDS	00000	$ 22,780.67	6
GL_002_BUDACTXP_FY_2019	101	172720	ASSESSOR	702000	SALARIES	00000	$ 573,269.63	6
GL_002_BUDACTXP_FY_2019	101	172720	ASSESSOR	706300	WAGES - BOARD OF REVIEW	00000	$ 2,950.00	6
GL_002_BUDACTXP_FY_2019	101	172720	ASSESSOR	707000	TEMPORARY HELP	00000	$ 34,134.58	6
GL_002_BUDACTXP_FY_2019	101	172720	ASSESSOR	708000	OVERTIME - SALARY	00000	$ 81.67	6
GL_002_BUDACTXP_FY_2019	101	172720	ASSESSOR	712000	LONGEVITY	00000	$ 11,000.00	6
GL_002_BUDACTXP_FY_2019	101	172720	ASSESSOR	715300	FRINGE BENEFITS - FIXED	00000	$ 579,408.00	6
GL_002_BUDACTXP_FY_2019	101	172720	ASSESSOR	715400	FRINGE BENEFITS - VARIABLE	00000	$ 135,976.55	6
GL_002_BUDACTXP_FY_2019	101	172720	ASSESSOR	741000	MISCELLANEOUS OPERATING	00000	$ 54,471.55	6
GL_002_BUDACTXP_FY_2019	101	172720	ASSESSOR	741840	TRANSPORTATION	00000	$ 2,015.47	6
GL_002_BUDACTXP_FY_2019	101	172720	ASSESSOR	743720	INFORMATION TECHNOLOGY ALLOC	00000	$ 93,073.00	6
GL_002_BUDACTXP_FY_2019	101	172720	ASSESSOR	744110	UTILITIES - CITY HALL	00000	$ 39,187.30	6
GL_002_BUDACTXP_FY_2019	101	172720	ASSESSOR	744200	TELEPHONE	00000	$ 3,700.06	6
GL_002_BUDACTXP_FY_2019	101	172720	ASSESSOR	747000	TRAINING	00000	$ 319.00	6
GL_002_BUDACTXP_FY_2019	101	172720	ASSESSOR	748000	INSURANCE & BONDS	00000	$ 14,564.51	6
GL_002_BUDACTXP_FY_2019	101	172720	ASSESSOR	977101	EQUIPMENT < $5,000	00000	$ -	6
GL_002_BUDACTXP_FY_2019	101	172730	TREASURY/INCOME TAX	702000	SALARIES	00000	$ 511,765.89	6
GL_002_BUDACTXP_FY_2019	101	172730	TREASURY/INCOME TAX	707000	TEMPORARY HELP	00000	$ 18,187.76	6
GL_002_BUDACTXP_FY_2019	101	172730	TREASURY/INCOME TAX	708000	OVERTIME - SALARY	00000	$ 13,455.31	6
GL_002_BUDACTXP_FY_2019	101	172730	TREASURY/INCOME TAX	712000	LONGEVITY	00000	$ 10,100.00	6
GL_002_BUDACTXP_FY_2019	101	172730	TREASURY/INCOME TAX	715300	FRINGE BENEFITS - FIXED	00000	$ 565,716.00	6
GL_002_BUDACTXP_FY_2019	101	172730	TREASURY/INCOME TAX	715400	FRINGE BENEFITS - VARIABLE	00000	$ 169,942.84	6
GL_002_BUDACTXP_FY_2019	101	172730	TREASURY/INCOME TAX	741000	MISCELLANEOUS OPERATING	00000	$ 138,343.70	6
GL_002_BUDACTXP_FY_2019	101	172730	TREASURY/INCOME TAX	741100	POSTAGE	00000	$ 78,733.68	6
GL_002_BUDACTXP_FY_2019	101	172730	TREASURY/INCOME TAX	741401	PRINTING & FORMS	00000	$ 11,393.34	6
GL_002_BUDACTXP_FY_2019	101	172730	TREASURY/INCOME TAX	742100	FUEL	00000	$ -	6
GL_002_BUDACTXP_FY_2019	101	172730	TREASURY/INCOME TAX	743000	CONTRACTUAL SERVICES	00000	$ 72,112.76	6
GL_002_BUDACTXP_FY_2019	101	172730	TREASURY/INCOME TAX	743050	TEMPORARY HELP-CONTRACTUAL	00000	$ 108,662.59	6
GL_002_BUDACTXP_FY_2019	101	172730	TREASURY/INCOME TAX	743720	INFORMATION TECHNOLOGY ALLOC	00000	$ 107,241.00	6
GL_002_BUDACTXP_FY_2019	101	172730	TREASURY/INCOME TAX	744110	UTILITIES - CITY HALL	00000	$ 33,974.65	6
GL_002_BUDACTXP_FY_2019	101	172730	TREASURY/INCOME TAX	744200	TELEPHONE	00000	$ 1,777.29	6
GL_002_BUDACTXP_FY_2019	101	172730	TREASURY/INCOME TAX	745200	EQUIPMENT RENTAL	00000	$ 203.31	6
GL_002_BUDACTXP_FY_2019	101	172730	TREASURY/INCOME TAX	747000	TRAINING	00000	$ 2,651.93	6
GL_002_BUDACTXP_FY_2019	101	172730	TREASURY/INCOME TAX	748000	INSURANCE & BONDS	00000	$ 11,153.15	6
GL_002_BUDACTXP_FY_2019	101	173901	GENERAL FUND ADMIN - OP	741705	IRS/SOM PENALTY	00000	$ 2,500,000.00	6
GL_002_BUDACTXP_FY_2019	101	173901	GENERAL FUND ADMIN - OP	741830	BAD DEBT	00000	$ 287,280.94	6
GL_002_BUDACTXP_FY_2019	101	173901	GENERAL FUND ADMIN - OP	715400	FRINGE BENEFITS - VARIABLE	00000	$ 3,825.00	7
GL_002_BUDACTXP_FY_2019	101	173901	GENERAL FUND ADMIN - OP	743000	CONTRACTUAL SERVICES	00000	$ 16,144.64	7

Appendices W - General Fund to One Solution General Ledger - Expenditures - Reconciliation Items

SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_002_BUDACTXP_FY_2019	101	173901	GENERAL FUND ADMIN - OP	745100	BUILDING RENTAL	00000	$ 139,525.60	7
GL_002_BUDACTXP_FY_2019	101	173901	GENERAL FUND ADMIN - OP	748000	INSURANCE & BONDS	00000	$ (7,650.00)	7
GL_002_BUDACTXP_FY_2019	101	172800	HUMAN RESOURCES	701666	RESIDENCY INCENTIVE PROGRAM	00000	$ 362.47	8
GL_002_BUDACTXP_FY_2019	101	172800	HUMAN RESOURCES	702000	SALARIES	00000	$ 481,614.06	8
GL_002_BUDACTXP_FY_2019	101	172800	HUMAN RESOURCES	707000	TEMPORARY HELP	00000	$ 113,496.16	8
GL_002_BUDACTXP_FY_2019	101	172800	HUMAN RESOURCES	708000	OVERTIME - SALARY	00000	$ 6,311.45	8
GL_002_BUDACTXP_FY_2019	101	172800	HUMAN RESOURCES	712000	LONGEVITY	00000	$ 7,000.00	8
GL_002_BUDACTXP_FY_2019	101	172800	HUMAN RESOURCES	715100	PARKING SUBSIDY	00000	$ 397,787.00	8
GL_002_BUDACTXP_FY_2019	101	172800	HUMAN RESOURCES	715200	BUS SUBSIDY	00000	$ 2,327.50	8
GL_002_BUDACTXP_FY_2019	101	172800	HUMAN RESOURCES	715300	FRINGE BENEFITS - FIXED	00000	$ 472,044.00	8
GL_002_BUDACTXP_FY_2019	101	172800	HUMAN RESOURCES	715400	FRINGE BENEFITS - VARIABLE	00000	$ 124,780.13	8
GL_002_BUDACTXP_FY_2019	101	172800	HUMAN RESOURCES	741000	MISCELLANEOUS OPERATING	00000	$ 55,969.79	8
GL_002_BUDACTXP_FY_2019	101	172800	HUMAN RESOURCES	741013	POLICE-UNIFORM PAT MISC & OP-K	00000	$ -	8
GL_002_BUDACTXP_FY_2019	101	172800	HUMAN RESOURCES	741870	EMPLOYEE RECOGNITION	00000	$ 12,972.40	8
GL_002_BUDACTXP_FY_2019	101	172800	HUMAN RESOURCES	742100	FUEL	00000	$ 31.62	8
GL_002_BUDACTXP_FY_2019	101	172800	HUMAN RESOURCES	743000	CONTRACTUAL SERVICES	00000	$ 219,172.69	8
GL_002_BUDACTXP_FY_2019	101	172800	HUMAN RESOURCES	743500	MEDICAL SERVICES	00000	$ 92,887.00	8
GL_002_BUDACTXP_FY_2019	101	172800	HUMAN RESOURCES	743720	INFORMATION TECHNOLOGY ALLOC	00000	$ 77,191.00	8
GL_002_BUDACTXP_FY_2019	101	172800	HUMAN RESOURCES	744110	UTILITIES - CITY HALL	00000	$ 22,817.18	8
GL_002_BUDACTXP_FY_2019	101	172800	HUMAN RESOURCES	744200	TELEPHONE	00000	$ 1,832.59	8
GL_002_BUDACTXP_FY_2019	101	172800	HUMAN RESOURCES	745200	EQUIPMENT RENTAL	00000	$ -	8
GL_002_BUDACTXP_FY_2019	101	172800	HUMAN RESOURCES	747000	TRAINING	00000	$ 12,301.73	8
GL_002_BUDACTXP_FY_2019	101	172800	HUMAN RESOURCES	748000	INSURANCE & BONDS	00000	$ 13,396.62	8
GL_002_BUDACTXP_FY_2019	101	172801	LABOR RELATIONS	747310	EDUCATION REIMB - TEAMSTER & E	00000	$ -	8
GL_002_BUDACTXP_FY_2019	101	172801	LABOR RELATIONS	747320	EDUCATION REIMB - FOP NS	00000	$ -	8
GL_002_BUDACTXP_FY_2019	101	172801	LABOR RELATIONS	747330	EDUCATION REIMB - FOP S	00000	$ -	8
GL_002_BUDACTXP_FY_2019	101	172801	LABOR RELATIONS	747340	EDUCATION REIMB - UAW	00000	$ 2,199.00	8
GL_002_BUDACTXP_FY_2019	101	172801	LABOR RELATIONS	747350	EDUCATION REIMB - IAFF	00000	$ 4,607.00	8
GL_002_BUDACTXP_FY_2019	101	172300	MAYOR	702000	SALARIES	00000	$ 508,647.32	9
GL_002_BUDACTXP_FY_2019	101	172300	MAYOR	707000	TEMPORARY HELP	00000	$ 88,658.96	9
GL_002_BUDACTXP_FY_2019	101	172300	MAYOR	715300	FRINGE BENEFITS - FIXED	00000	$ 338,022.00	9
GL_002_BUDACTXP_FY_2019	101	172300	MAYOR	715400	FRINGE BENEFITS - VARIABLE	00000	$ 143,972.69	9
GL_002_BUDACTXP_FY_2019	101	172300	MAYOR	741000	MISCELLANEOUS OPERATING	00000	$ 53,324.90	9
GL_002_BUDACTXP_FY_2019	101	172300	MAYOR	741200	PROMOTION	00000	$ (125.00)	9
GL_002_BUDACTXP_FY_2019	101	172300	MAYOR	742100	FUEL	00000	$ 470.55	9
GL_002_BUDACTXP_FY_2019	101	172300	MAYOR	743720	INFORMATION TECHNOLOGY ALLOC	00000	$ 81,829.00	9
GL_002_BUDACTXP_FY_2019	101	172300	MAYOR	744110	UTILITIES - CITY HALL	00000	$ 11,439.20	9
GL_002_BUDACTXP_FY_2019	101	172300	MAYOR	744200	TELEPHONE	00000	$ 14,913.39	9
GL_002_BUDACTXP_FY_2019	101	172300	MAYOR	745200	EQUIPMENT RENTAL	00000	$ 2,473.22	9
GL_002_BUDACTXP_FY_2019	101	172300	MAYOR	747000	TRAINING	00000	$ 4,174.89	9
GL_002_BUDACTXP_FY_2019	101	172300	MAYOR	748000	INSURANCE & BONDS	00000	$ 8,312.55	9

Appendices W - General Fund to One Solution General Ledger - Expenditures - Reconciliation Items

SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_002_BUDACTXP_FY_2019	101	172310	COMMUNITY MEDIA CENTER	702000	SALARIES	00000	$ 115,364.60	10
GL_002_BUDACTXP_FY_2019	101	172310	COMMUNITY MEDIA CENTER	707000	TEMPORARY HELP	00000	$ 104,758.55	10
GL_002_BUDACTXP_FY_2019	101	172310	COMMUNITY MEDIA CENTER	712000	LONGEVITY	00000	$ 2,000.00	10
GL_002_BUDACTXP_FY_2019	101	172310	COMMUNITY MEDIA CENTER	715300	FRINGE BENEFITS - FIXED	00000	$ 106,242.00	10
GL_002_BUDACTXP_FY_2019	101	172310	COMMUNITY MEDIA CENTER	715400	FRINGE BENEFITS - VARIABLE	00000	$ 56,461.61	10
GL_002_BUDACTXP_FY_2019	101	172310	COMMUNITY MEDIA CENTER	741000	MISCELLANEOUS OPERATING	00000	$ 19,659.68	10
GL_002_BUDACTXP_FY_2019	101	172310	COMMUNITY MEDIA CENTER	743720	INFORMATION TECHNOLOGY ALLOC	00000	$ 13,680.00	10
GL_002_BUDACTXP_FY_2019	101	172310	COMMUNITY MEDIA CENTER	744200	TELEPHONE	00000	$ 2,134.90	10
GL_002_BUDACTXP_FY_2019	101	172310	COMMUNITY MEDIA CENTER	748000	INSURANCE & BONDS	00000	$ 2,276.96	10
GL_002_BUDACTXP_FY_2019	101	343201	POLICE - ADMIN	702000	SALARIES	00000	$ 415,265.71	11
GL_002_BUDACTXP_FY_2019	101	343201	POLICE - ADMIN	702302	SHIFT PREMIUM	00000	$ -	11
GL_002_BUDACTXP_FY_2019	101	343201	POLICE - ADMIN	707000	TEMPORARY HELP	00000	$ 137,324.01	11
GL_002_BUDACTXP_FY_2019	101	343201	POLICE - ADMIN	708000	OVERTIME - SALARY	00000	$ 15,013.13	11
GL_002_BUDACTXP_FY_2019	101	343201	POLICE - ADMIN	712000	LONGEVITY	00000	$ 7,100.00	11
GL_002_BUDACTXP_FY_2019	101	343201	POLICE - ADMIN	713100	VACATION/SICK/PERSONAL LEAVE	00000	$ 277.91	11
GL_002_BUDACTXP_FY_2019	101	343201	POLICE - ADMIN	715300	FRINGE BENEFITS - FIXED	00000	$ 397,991.00	11
GL_002_BUDACTXP_FY_2019	101	343201	POLICE - ADMIN	715400	FRINGE BENEFITS - VARIABLE	00000	$ 104,949.69	11
GL_002_BUDACTXP_FY_2019	101	343201	POLICE - ADMIN	717100	ALLOWANCE - GUN	00000	$ 1,031.32	11
GL_002_BUDACTXP_FY_2019	101	343201	POLICE - ADMIN	717200	ALLOWANCE - CLOTHING	00000	$ 12,241.42	11
GL_002_BUDACTXP_FY_2019	101	343201	POLICE - ADMIN	717300	ALLOWANCE - DRYCLEAN	00000	$ 68,580.01	11
GL_002_BUDACTXP_FY_2019	101	343201	POLICE - ADMIN	741000	MISCELLANEOUS OPERATING	00000	$ 119,108.56	11
GL_002_BUDACTXP_FY_2019	101	343201	POLICE - ADMIN	741880	DONATIONS/CONTRIBUTIONS	00000	$ 3,754.73	11
GL_002_BUDACTXP_FY_2019	101	343201	POLICE - ADMIN	742000	SUPPLIES	00000	$ 66,800.70	11
GL_002_BUDACTXP_FY_2019	101	343201	POLICE - ADMIN	742100	FUEL	00000	$ 289,205.04	11
GL_002_BUDACTXP_FY_2019	101	343201	POLICE - ADMIN	743000	CONTRACTUAL SERVICES	00000	$ 61,532.00	11
GL_002_BUDACTXP_FY_2019	101	343201	POLICE - ADMIN	743050	TEMPORARY HELP-CONTRACTUAL	00000	$ 10,351.75	11
GL_002_BUDACTXP_FY_2019	101	343201	POLICE - ADMIN	743720	INFORMATION TECHNOLOGY ALLOC	00000	$ 1,909,816.00	11
GL_002_BUDACTXP_FY_2019	101	343201	POLICE - ADMIN	744110	UTILITIES - CITY HALL	00000	$ 184,558.85	11
GL_002_BUDACTXP_FY_2019	101	343201	POLICE - ADMIN	744200	TELEPHONE	00000	$ 212,212.35	11
GL_002_BUDACTXP_FY_2019	101	343201	POLICE - ADMIN	744201	DEPARTMENT COMMUNICATIONS	00000	$ 3,544.34	11
GL_002_BUDACTXP_FY_2019	101	343201	POLICE - ADMIN	744212	POLICE-FIRING RANGE UTILITIES	00000	$ 25,254.26	11
GL_002_BUDACTXP_FY_2019	101	343201	POLICE - ADMIN	744222	POLICE - RADIO LAB UTILITIES	00000	$ 26,563.18	11
GL_002_BUDACTXP_FY_2019	101	343201	POLICE - ADMIN	744251	POLICE PRECINCT - UTITLIES	00000	$ 212,085.66	11
GL_002_BUDACTXP_FY_2019	101	343201	POLICE - ADMIN	745100	BUILDING RENTAL	00000	$ 125,000.01	11
GL_002_BUDACTXP_FY_2019	101	343201	POLICE - ADMIN	745200	EQUIPMENT RENTAL	00000	$ 1,550,000.04	11
GL_002_BUDACTXP_FY_2019	101	343201	POLICE - ADMIN	746000	REPAIR & MAINTENANCE	00000	$ 5,637.86	11
GL_002_BUDACTXP_FY_2019	101	343201	POLICE - ADMIN	747000	TRAINING	00000	$ 112,413.52	11
GL_002_BUDACTXP_FY_2019	101	343201	POLICE - ADMIN	748000	INSURANCE & BONDS	00000	$ 406,093.53	11
GL_002_BUDACTXP_FY_2019	101	343201	POLICE - ADMIN	977101	EQUIPMENT < $5,000	00000	$ 2,077.60	11
GL_002_BUDACTXP_FY_2019	101	343212	POLICE-HUMAN RESOURCES	702000	SALARIES	00000	$ 485,506.34	11
GL_002_BUDACTXP_FY_2019	101	343212	POLICE-HUMAN RESOURCES	708000	OVERTIME - SALARY	00000	$ 62,486.29	11

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SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_002_BUDACTXP_FY_2019	101	343212	POLICE-HUMAN RESOURCES	712000	LONGEVITY	00000	$ 7,600.00	11
GL_002_BUDACTXP_FY_2019	101	343212	POLICE-HUMAN RESOURCES	715300	FRINGE BENEFITS - FIXED	00000	$ 464,717.00	11
GL_002_BUDACTXP_FY_2019	101	343212	POLICE-HUMAN RESOURCES	715400	FRINGE BENEFITS - VARIABLE	00000	$ 76,368.98	11
GL_002_BUDACTXP_FY_2019	101	343212	POLICE-HUMAN RESOURCES	717100	ALLOWANCE - GUN	00000	$ 1,535.92	11
GL_002_BUDACTXP_FY_2019	101	343212	POLICE-HUMAN RESOURCES	717200	ALLOWANCE - CLOTHING	00000	$ 13,731.48	11
GL_002_BUDACTXP_FY_2019	101	343212	POLICE-HUMAN RESOURCES	741000	MISCELLANEOUS OPERATING	00000	$ 23,493.59	11
GL_002_BUDACTXP_FY_2019	101	343212	POLICE-HUMAN RESOURCES	977101	EQUIPMENT < $5,000	00000	$ 464.34	11
GL_002_BUDACTXP_FY_2019	101	343213	POLICE FIRING RANGE	741000	MISCELLANEOUS OPERATING	00000	$ 74,071.68	11
GL_002_BUDACTXP_FY_2019	101	343213	POLICE FIRING RANGE	977000	EQUIPMENT	00000	$ 11,235.41	11
GL_002_BUDACTXP_FY_2019	101	343213	POLICE FIRING RANGE	977101	EQUIPMENT < $5,000	00000	$ 11,749.65	11
GL_002_BUDACTXP_FY_2019	101	343221	POLICE-CENTRAL SERVICES	702000	SALARIES	00000	$ 450,031.68	11
GL_002_BUDACTXP_FY_2019	101	343221	POLICE-CENTRAL SERVICES	702302	SHIFT PREMIUM	00000	$ 5.00	11
GL_002_BUDACTXP_FY_2019	101	343221	POLICE-CENTRAL SERVICES	707000	TEMPORARY HELP	00000	$ 268,612.18	11
GL_002_BUDACTXP_FY_2019	101	343221	POLICE-CENTRAL SERVICES	708000	OVERTIME - SALARY	00000	$ 18,548.08	11
GL_002_BUDACTXP_FY_2019	101	343221	POLICE-CENTRAL SERVICES	712000	LONGEVITY	00000	$ 2,000.00	11
GL_002_BUDACTXP_FY_2019	101	343221	POLICE-CENTRAL SERVICES	715300	FRINGE BENEFITS - FIXED	00000	$ 391,017.00	11
GL_002_BUDACTXP_FY_2019	101	343221	POLICE-CENTRAL SERVICES	715400	FRINGE BENEFITS - VARIABLE	00000	$ 87,131.88	11
GL_002_BUDACTXP_FY_2019	101	343221	POLICE-CENTRAL SERVICES	741000	MISCELLANEOUS OPERATING	00000	$ 80,426.87	11
GL_002_BUDACTXP_FY_2019	101	343221	POLICE-CENTRAL SERVICES	742600	UNIFORMS	00000	$ 276,481.91	11
GL_002_BUDACTXP_FY_2019	101	343221	POLICE-CENTRAL SERVICES	742650	CENTRAL SUPPLIES	00000	$ 90,437.19	11
GL_002_BUDACTXP_FY_2019	101	343221	POLICE-CENTRAL SERVICES	743050	TEMPORARY HELP-CONTRACTUAL	00000	$ 11,222.64	11
GL_002_BUDACTXP_FY_2019	101	343221	POLICE-CENTRAL SERVICES	747000	TRAINING	00000	$ -	11
GL_002_BUDACTXP_FY_2019	101	343221	POLICE-CENTRAL SERVICES	977101	EQUIPMENT < $5,000	00000	$ 4,687.57	11
GL_002_BUDACTXP_FY_2019	101	343222	RADIO LAB	702000	SALARIES	00000	$ 103,155.00	11
GL_002_BUDACTXP_FY_2019	101	343222	RADIO LAB	707000	TEMPORARY HELP	00000	$ 37,122.29	11
GL_002_BUDACTXP_FY_2019	101	343222	RADIO LAB	708000	OVERTIME - SALARY	00000	$ 12,129.04	11
GL_002_BUDACTXP_FY_2019	101	343222	RADIO LAB	712000	LONGEVITY	00000	$ 1,000.00	11
GL_002_BUDACTXP_FY_2019	101	343222	RADIO LAB	715300	FRINGE BENEFITS - FIXED	00000	$ 115,587.00	11
GL_002_BUDACTXP_FY_2019	101	343222	RADIO LAB	715400	FRINGE BENEFITS - VARIABLE	00000	$ 34,275.02	11
GL_002_BUDACTXP_FY_2019	101	343222	RADIO LAB	741000	MISCELLANEOUS OPERATING	00000	$ 54,740.19	11
GL_002_BUDACTXP_FY_2019	101	343222	RADIO LAB	746000	REPAIR & MAINTENANCE	00000	$ 38,880.50	11
GL_002_BUDACTXP_FY_2019	101	343222	RADIO LAB	977000	EQUIPMENT	00000	$ 34,390.56	11
GL_002_BUDACTXP_FY_2019	101	343224	DETENTION	702000	SALARIES	00000	$ 1,255,237.57	11
GL_002_BUDACTXP_FY_2019	101	343224	DETENTION	702302	SHIFT PREMIUM	00000	$ 10,514.00	11
GL_002_BUDACTXP_FY_2019	101	343224	DETENTION	707000	TEMPORARY HELP	00000	$ 24,400.00	11
GL_002_BUDACTXP_FY_2019	101	343224	DETENTION	708000	OVERTIME - SALARY	00000	$ 349,829.16	11
GL_002_BUDACTXP_FY_2019	101	343224	DETENTION	712000	LONGEVITY	00000	$ 19,300.00	11
GL_002_BUDACTXP_FY_2019	101	343224	DETENTION	715300	FRINGE BENEFITS - FIXED	00000	$ 1,363,141.00	11
GL_002_BUDACTXP_FY_2019	101	343224	DETENTION	715400	FRINGE BENEFITS - VARIABLE	00000	$ 376,930.72	11
GL_002_BUDACTXP_FY_2019	101	343224	DETENTION	717100	ALLOWANCE - GUN	00000	$ 2,000.00	11
GL_002_BUDACTXP_FY_2019	101	343224	DETENTION	741000	MISCELLANEOUS OPERATING	00000	$ 31,634.38	11

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SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_002_BUDACTXP_FY_2019	101	343224	DETENTION	742000	SUPPLIES	00000	$ 396.00	11
GL_002_BUDACTXP_FY_2019	101	343224	DETENTION	743000	CONTRACTUAL SERVICES	00000	$ 11,713.48	11
GL_002_BUDACTXP_FY_2019	101	343224	DETENTION	744201	DEPARTMENT COMMUNICATIONS	00000	$ 8,844.33	11
GL_002_BUDACTXP_FY_2019	101	343224	DETENTION	977000	EQUIPMENT	00000	$ 5,884.29	11
GL_002_BUDACTXP_FY_2019	101	343224	DETENTION	977101	EQUIPMENT < $5,000	00000	$ 1,800.00	11
GL_002_BUDACTXP_FY_2019	101	343225	PROPERTY & SUPPLIES	702000	SALARIES	00000	$ 127,556.32	11
GL_002_BUDACTXP_FY_2019	101	343225	PROPERTY & SUPPLIES	702302	SHIFT PREMIUM	00000	$ 8.00	11
GL_002_BUDACTXP_FY_2019	101	343225	PROPERTY & SUPPLIES	707000	TEMPORARY HELP	00000	$ 40,000.00	11
GL_002_BUDACTXP_FY_2019	101	343225	PROPERTY & SUPPLIES	708000	OVERTIME - SALARY	00000	$ 8,135.93	11
GL_002_BUDACTXP_FY_2019	101	343225	PROPERTY & SUPPLIES	712000	LONGEVITY	00000	$ 1,600.00	11
GL_002_BUDACTXP_FY_2019	101	343225	PROPERTY & SUPPLIES	715300	FRINGE BENEFITS - FIXED	00000	$ 187,583.00	11
GL_002_BUDACTXP_FY_2019	101	343225	PROPERTY & SUPPLIES	715400	FRINGE BENEFITS - VARIABLE	00000	$ 27,139.18	11
GL_002_BUDACTXP_FY_2019	101	343225	PROPERTY & SUPPLIES	717100	ALLOWANCE - GUN	00000	$ 250.00	11
GL_002_BUDACTXP_FY_2019	101	343240	INVESTIGATIONS DIVISION	702000	SALARIES	00000	$ 3,493,281.42	11
GL_002_BUDACTXP_FY_2019	101	343240	INVESTIGATIONS DIVISION	702302	SHIFT PREMIUM	00000	$ 16,499.54	11
GL_002_BUDACTXP_FY_2019	101	343240	INVESTIGATIONS DIVISION	707000	TEMPORARY HELP	00000	$ 53,206.67	11
GL_002_BUDACTXP_FY_2019	101	343240	INVESTIGATIONS DIVISION	708000	OVERTIME - SALARY	00000	$ 528,069.78	11
GL_002_BUDACTXP_FY_2019	101	343240	INVESTIGATIONS DIVISION	712000	LONGEVITY	00000	$ 61,600.00	11
GL_002_BUDACTXP_FY_2019	101	343240	INVESTIGATIONS DIVISION	715300	FRINGE BENEFITS - FIXED	00000	$ 3,560,298.87	11
GL_002_BUDACTXP_FY_2019	101	343240	INVESTIGATIONS DIVISION	715400	FRINGE BENEFITS - VARIABLE	00000	$ 834,094.92	11
GL_002_BUDACTXP_FY_2019	101	343240	INVESTIGATIONS DIVISION	717100	ALLOWANCE - GUN	00000	$ 12,294.01	11
GL_002_BUDACTXP_FY_2019	101	343240	INVESTIGATIONS DIVISION	717200	ALLOWANCE - CLOTHING	00000	$ 105,606.24	11
GL_002_BUDACTXP_FY_2019	101	343240	INVESTIGATIONS DIVISION	741000	MISCELLANEOUS OPERATING	00000	$ 9,826.41	11
GL_002_BUDACTXP_FY_2019	101	343240	INVESTIGATIONS DIVISION	741011	POLICE-UNIFORM PAT MISC & OP-D	00000	$ 8,391.30	11
GL_002_BUDACTXP_FY_2019	101	343240	INVESTIGATIONS DIVISION	741012	POLICE-UNIFORM PAT MISC & OP-S	00000	$ 16,115.99	11
GL_002_BUDACTXP_FY_2019	101	343240	INVESTIGATIONS DIVISION	741820	EVIDENCE	00000	$ 2,770.34	11
GL_002_BUDACTXP_FY_2019	101	343240	INVESTIGATIONS DIVISION	744201	DEPARTMENT COMMUNICATIONS	00000	$ 8,844.33	11
GL_002_BUDACTXP_FY_2019	101	343240	INVESTIGATIONS DIVISION	746000	REPAIR & MAINTENANCE	00000	$ 17,179.61	11
GL_002_BUDACTXP_FY_2019	101	343240	INVESTIGATIONS DIVISION	747000	TRAINING	00000	$ 344.56	11
GL_002_BUDACTXP_FY_2019	101	343240	INVESTIGATIONS DIVISION	977000	EQUIPMENT	00000	$ 43,588.66	11
GL_002_BUDACTXP_FY_2019	101	343240	INVESTIGATIONS DIVISION	977101	EQUIPMENT < $5,000	00000	$ 17,753.96	11
GL_002_BUDACTXP_FY_2019	101	343251	PATROL BUREAU	702000	SALARIES	00000	$ 8,615,400.62	11
GL_002_BUDACTXP_FY_2019	101	343251	PATROL BUREAU	702302	SHIFT PREMIUM	00000	$ 107,486.53	11
GL_002_BUDACTXP_FY_2019	101	343251	PATROL BUREAU	708000	OVERTIME - SALARY	00000	$ 853,616.63	11
GL_002_BUDACTXP_FY_2019	101	343251	PATROL BUREAU	708101	SPECIAL OVERTIME	00000	$ -	11
GL_002_BUDACTXP_FY_2019	101	343251	PATROL BUREAU	712000	LONGEVITY	00000	$ 74,900.00	11
GL_002_BUDACTXP_FY_2019	101	343251	PATROL BUREAU	715300	FRINGE BENEFITS - FIXED	00000	$ 8,597,204.00	11
GL_002_BUDACTXP_FY_2019	101	343251	PATROL BUREAU	715400	FRINGE BENEFITS - VARIABLE	00000	$ 1,908,776.38	11
GL_002_BUDACTXP_FY_2019	101	343251	PATROL BUREAU	717100	ALLOWANCE - GUN	00000	$ 31,640.24	11
GL_002_BUDACTXP_FY_2019	101	343251	PATROL BUREAU	717200	ALLOWANCE - CLOTHING	00000	$ 3,898.12	11
GL_002_BUDACTXP_FY_2019	101	343251	PATROL BUREAU	741000	MISCELLANEOUS OPERATING	00000	$ 1,218.30	11

Appendices W - General Fund to One Solution General Ledger - Expenditures - Reconciliation Items

SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_002_BUDACTXP_FY_2019	101	343251	PATROL BUREAU	741013	POLICE-UNIFORM PAT MISC & OP-K	00000	$ 27,753.49	11
GL_002_BUDACTXP_FY_2019	101	343251	PATROL BUREAU	743000	CONTRACTUAL SERVICES	00000	$ 1,614.38	11
GL_002_BUDACTXP_FY_2019	101	343251	PATROL BUREAU	746000	REPAIR & MAINTENANCE	00000	$ 112,761.88	11
GL_002_BUDACTXP_FY_2019	101	343251	PATROL BUREAU	747000	TRAINING	00000	$ (385.84)	11
GL_002_BUDACTXP_FY_2019	101	343251	PATROL BUREAU	977000	EQUIPMENT	00000	$ 20,614.16	11
GL_002_BUDACTXP_FY_2019	101	343251	PATROL BUREAU	977101	EQUIPMENT < $5,000	00000	$ 1,800.00	11
GL_002_BUDACTXP_FY_2019	101	343252	SOUTH PRECINCT DIVISION	746000	REPAIR & MAINTENANCE	00000	$ (9.99)	11
GL_002_BUDACTXP_FY_2019	101	343501	FIRE ADMIN	702000	SALARIES	00000	$ 404,852.16	12
GL_002_BUDACTXP_FY_2019	101	343501	FIRE ADMIN	707000	TEMPORARY HELP	00000	$ 117,554.76	12
GL_002_BUDACTXP_FY_2019	101	343501	FIRE ADMIN	708000	OVERTIME - SALARY	00000	$ 16,524.86	12
GL_002_BUDACTXP_FY_2019	101	343501	FIRE ADMIN	711000	SICK LEAVE	00000	$ -	12
GL_002_BUDACTXP_FY_2019	101	343501	FIRE ADMIN	712000	LONGEVITY	00000	$ 7,000.00	12
GL_002_BUDACTXP_FY_2019	101	343501	FIRE ADMIN	715300	FRINGE BENEFITS - FIXED	00000	$ 375,427.00	12
GL_002_BUDACTXP_FY_2019	101	343501	FIRE ADMIN	715400	FRINGE BENEFITS - VARIABLE	00000	$ 94,763.55	12
GL_002_BUDACTXP_FY_2019	101	343501	FIRE ADMIN	717500	ALLOWANCE - FOOD	00000	$ 3,099.93	12
GL_002_BUDACTXP_FY_2019	101	343501	FIRE ADMIN	719000	HOLIDAY PAY	00000	$ 4,459.00	12
GL_002_BUDACTXP_FY_2019	101	343501	FIRE ADMIN	741000	MISCELLANEOUS OPERATING	00000	$ 62,675.54	12
GL_002_BUDACTXP_FY_2019	101	343501	FIRE ADMIN	742000	SUPPLIES	00000	$ 5,435.52	12
GL_002_BUDACTXP_FY_2019	101	343501	FIRE ADMIN	742100	FUEL	00000	$ 151,037.47	12
GL_002_BUDACTXP_FY_2019	101	343501	FIRE ADMIN	742201	CHEMICAL & LAB SUPPLIES	00000	$ -	12
GL_002_BUDACTXP_FY_2019	101	343501	FIRE ADMIN	743000	CONTRACTUAL SERVICES	00000	$ 52,439.84	12
GL_002_BUDACTXP_FY_2019	101	343501	FIRE ADMIN	743720	INFORMATION TECHNOLOGY ALLOC	00000	$ 982,711.00	12
GL_002_BUDACTXP_FY_2019	101	343501	FIRE ADMIN	744200	TELEPHONE	00000	$ 122,855.94	12
GL_002_BUDACTXP_FY_2019	101	343501	FIRE ADMIN	744201	DEPARTMENT COMMUNICATIONS	00000	$ 35,136.42	12
GL_002_BUDACTXP_FY_2019	101	343501	FIRE ADMIN	744520	FIRE STATION UTILITIES	00000	$ 263,871.58	12
GL_002_BUDACTXP_FY_2019	101	343501	FIRE ADMIN	745200	EQUIPMENT RENTAL	00000	$ 1,950,000.00	12
GL_002_BUDACTXP_FY_2019	101	343501	FIRE ADMIN	747000	TRAINING	00000	$ 39,304.61	12
GL_002_BUDACTXP_FY_2019	101	343501	FIRE ADMIN	748000	INSURANCE & BONDS	00000	$ 422,597.74	12
GL_002_BUDACTXP_FY_2019	101	343510	MAINTENANCE ALARM	702000	SALARIES	00000	$ 362,337.76	12
GL_002_BUDACTXP_FY_2019	101	343510	MAINTENANCE ALARM	702302	SHIFT PREMIUM	00000	$ 1,223.58	12
GL_002_BUDACTXP_FY_2019	101	343510	MAINTENANCE ALARM	708000	OVERTIME - SALARY	00000	$ 10,307.84	12
GL_002_BUDACTXP_FY_2019	101	343510	MAINTENANCE ALARM	712000	LONGEVITY	00000	$ 5,000.00	12
GL_002_BUDACTXP_FY_2019	101	343510	MAINTENANCE ALARM	715300	FRINGE BENEFITS - FIXED	00000	$ 342,139.00	12
GL_002_BUDACTXP_FY_2019	101	343510	MAINTENANCE ALARM	715400	FRINGE BENEFITS - VARIABLE	00000	$ 70,242.38	12
GL_002_BUDACTXP_FY_2019	101	343510	MAINTENANCE ALARM	717500	ALLOWANCE - FOOD	00000	$ 4,133.24	12
GL_002_BUDACTXP_FY_2019	101	343510	MAINTENANCE ALARM	719000	HOLIDAY PAY	00000	$ 8,734.50	12
GL_002_BUDACTXP_FY_2019	101	343510	MAINTENANCE ALARM	741000	MISCELLANEOUS OPERATING	00000	$ 159,015.35	12
GL_002_BUDACTXP_FY_2019	101	343510	MAINTENANCE ALARM	742200	CHEMICALS	00000	$ 12,112.18	12
GL_002_BUDACTXP_FY_2019	101	343510	MAINTENANCE ALARM	742600	UNIFORMS	00000	$ 238,214.40	12
GL_002_BUDACTXP_FY_2019	101	343510	MAINTENANCE ALARM	743000	CONTRACTUAL SERVICES	00000	$ 57,942.71	12
GL_002_BUDACTXP_FY_2019	101	343510	MAINTENANCE ALARM	977000	EQUIPMENT	00000	$ 67,261.54	12

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SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_002_BUDACTXP_FY_2019	101	343520	SUPPRESSION	702000	SALARIES	00000	$ 10,494,670.06	12
GL_002_BUDACTXP_FY_2019	101	343520	SUPPRESSION	702302	SHIFT PREMIUM	00000	$ 32,881.77	12
GL_002_BUDACTXP_FY_2019	101	343520	SUPPRESSION	702351	AMBULANCE INCENTIVE PAY	00000	$ 285.00	12
GL_002_BUDACTXP_FY_2019	101	343520	SUPPRESSION	702352	AMBULANCE FIELD TRAINING PAY	00000	$ 4,580.00	12
GL_002_BUDACTXP_FY_2019	101	343520	SUPPRESSION	708000	OVERTIME - SALARY	00000	$ 930,929.41	12
GL_002_BUDACTXP_FY_2019	101	343520	SUPPRESSION	708102	OVERTIME - FLSA	00000	$ 59,295.27	12
GL_002_BUDACTXP_FY_2019	101	343520	SUPPRESSION	712000	LONGEVITY	00000	$ 126,500.00	12
GL_002_BUDACTXP_FY_2019	101	343520	SUPPRESSION	715300	FRINGE BENEFITS - FIXED	00000	$ 10,480,669.00	12
GL_002_BUDACTXP_FY_2019	101	343520	SUPPRESSION	715400	FRINGE BENEFITS - VARIABLE	00000	$ 2,255,966.63	12
GL_002_BUDACTXP_FY_2019	101	343520	SUPPRESSION	717500	ALLOWANCE - FOOD	00000	$ 157,068.98	12
GL_002_BUDACTXP_FY_2019	101	343520	SUPPRESSION	719000	HOLIDAY PAY	00000	$ 341,868.31	12
GL_002_BUDACTXP_FY_2019	101	343520	SUPPRESSION	741000	MISCELLANEOUS OPERATING	00000	$ 50,051.15	12
GL_002_BUDACTXP_FY_2019	101	343525	HAZARDOUS MATERIALS RESPONSE	741000	MISCELLANEOUS OPERATING	00000	$ 8,414.83	12
GL_002_BUDACTXP_FY_2019	101	343530	PREVENTION	702000	SALARIES	00000	$ 511,613.80	12
GL_002_BUDACTXP_FY_2019	101	343530	PREVENTION	702302	SHIFT PREMIUM	00000	$ 2,692.55	12
GL_002_BUDACTXP_FY_2019	101	343530	PREVENTION	708000	OVERTIME - SALARY	00000	$ 57,788.97	12
GL_002_BUDACTXP_FY_2019	101	343530	PREVENTION	712000	LONGEVITY	00000	$ 10,000.00	12
GL_002_BUDACTXP_FY_2019	101	343530	PREVENTION	715300	FRINGE BENEFITS - FIXED	00000	$ 362,655.00	12
GL_002_BUDACTXP_FY_2019	101	343530	PREVENTION	715400	FRINGE BENEFITS - VARIABLE	00000	$ 81,242.79	12
GL_002_BUDACTXP_FY_2019	101	343530	PREVENTION	717500	ALLOWANCE - FOOD	00000	$ 4,133.24	12
GL_002_BUDACTXP_FY_2019	101	343530	PREVENTION	719000	HOLIDAY PAY	00000	$ 11,057.00	12
GL_002_BUDACTXP_FY_2019	101	343530	PREVENTION	741000	MISCELLANEOUS OPERATING	00000	$ 19,176.01	12
GL_002_BUDACTXP_FY_2019	101	343530	PREVENTION	744200	TELEPHONE	00000	$ 37.82	12
GL_002_BUDACTXP_FY_2019	101	343530	PREVENTION	747000	TRAINING	00000	$ -	12
GL_002_BUDACTXP_FY_2019	101	343540	TRAINING	702000	SALARIES	00000	$ 282,667.78	12
GL_002_BUDACTXP_FY_2019	101	343540	TRAINING	702302	SHIFT PREMIUM	00000	$ 1,343.05	12
GL_002_BUDACTXP_FY_2019	101	343540	TRAINING	708000	OVERTIME - SALARY	00000	$ 46,307.24	12
GL_002_BUDACTXP_FY_2019	101	343540	TRAINING	712000	LONGEVITY	00000	$ 6,500.00	12
GL_002_BUDACTXP_FY_2019	101	343540	TRAINING	715300	FRINGE BENEFITS - FIXED	00000	$ 269,452.00	12
GL_002_BUDACTXP_FY_2019	101	343540	TRAINING	715400	FRINGE BENEFITS - VARIABLE	00000	$ 81,528.34	12
GL_002_BUDACTXP_FY_2019	101	343540	TRAINING	717500	ALLOWANCE - FOOD	00000	$ 3,099.93	12
GL_002_BUDACTXP_FY_2019	101	343540	TRAINING	719000	HOLIDAY PAY	00000	$ 6,505.00	12
GL_002_BUDACTXP_FY_2019	101	343540	TRAINING	741000	MISCELLANEOUS OPERATING	00000	$ 19,704.68	12
GL_002_BUDACTXP_FY_2019	101	343540	TRAINING	743000	CONTRACTUAL SERVICES	00000	$ 27,723.50	12
GL_002_BUDACTXP_FY_2019	101	343540	TRAINING	747000	TRAINING	00000	$ 37,675.89	12
GL_002_BUDACTXP_FY_2019	101	343550	RADIO LAB	741000	MISCELLANEOUS OPERATING	00000	$ 14,925.75	12
GL_002_BUDACTXP_FY_2019	101	343570	AMBULANCE SERVICES	741000	MISCELLANEOUS OPERATING	00000	$ 7,395.30	12
GL_002_BUDACTXP_FY_2019	101	343570	AMBULANCE SERVICES	742000	SUPPLIES	00000	$ 220,417.71	12
GL_002_BUDACTXP_FY_2019	101	343570	AMBULANCE SERVICES	742200	CHEMICALS	00000	$ 41.45	12
GL_002_BUDACTXP_FY_2019	101	343570	AMBULANCE SERVICES	746000	REPAIR & MAINTENANCE	00000	$ 15,809.05	12
GL_002_BUDACTXP_FY_2019	101	343580	EMERGENCY SERVICES	702000	SALARIES	00000	$ 169,859.42	12

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SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_002_BUDACTXP_FY_2019	101	343580	EMERGENCY SERVICES	702302	SHIFT PREMIUM	00000	$ 7,887.60	12
GL_002_BUDACTXP_FY_2019	101	343580	EMERGENCY SERVICES	708000	OVERTIME - SALARY	00000	$ 10,896.09	12
GL_002_BUDACTXP_FY_2019	101	343580	EMERGENCY SERVICES	712000	LONGEVITY	00000	$ 3,500.00	12
GL_002_BUDACTXP_FY_2019	101	343580	EMERGENCY SERVICES	715300	FRINGE BENEFITS - FIXED	00000	$ 209,624.00	12
GL_002_BUDACTXP_FY_2019	101	343580	EMERGENCY SERVICES	715400	FRINGE BENEFITS - VARIABLE	00000	$ 39,680.45	12
GL_002_BUDACTXP_FY_2019	101	343580	EMERGENCY SERVICES	717500	ALLOWANCE - FOOD	00000	$ 2,066.62	12
GL_002_BUDACTXP_FY_2019	101	343580	EMERGENCY SERVICES	719000	HOLIDAY PAY	00000	$ 2,599.00	12
GL_002_BUDACTXP_FY_2019	101	343580	EMERGENCY SERVICES	741000	MISCELLANEOUS OPERATING	00000	$ 13,121.23	12
GL_002_BUDACTXP_FY_2019	101	343580	EMERGENCY SERVICES	741600	ADMINISTRATIVE CHARGES	00000	$ -	12
GL_002_BUDACTXP_FY_2019	101	343580	EMERGENCY SERVICES	741880	DONATIONS/CONTRIBUTIONS	00000	$ (3,955.74)	12
GL_002_BUDACTXP_FY_2019	101	343580	EMERGENCY SERVICES	742000	SUPPLIES	00000	$ -	12
GL_002_BUDACTXP_FY_2019	101	343580	EMERGENCY SERVICES	743000	CONTRACTUAL SERVICES	00000	$ 1,157.14	12
GL_002_BUDACTXP_FY_2019	101	343580	EMERGENCY SERVICES	744200	TELEPHONE	00000	$ 7,005.80	12
GL_002_BUDACTXP_FY_2019	101	343580	EMERGENCY SERVICES	746000	REPAIR & MAINTENANCE	00000	$ 4,916.96	12
GL_002_BUDACTXP_FY_2019	101	343580	EMERGENCY SERVICES	977000	EQUIPMENT	00000	$ (20,258.30)	12
GL_002_BUDACTXP_FY_2019	101	173140	BUILDING MAINTENANCE	702000	SALARIES	00000	$ 297,531.14	13
GL_002_BUDACTXP_FY_2019	101	173140	BUILDING MAINTENANCE	702302	SHIFT PREMIUM	00000	$ 2,346.48	13
GL_002_BUDACTXP_FY_2019	101	173140	BUILDING MAINTENANCE	706000	HOURLY WAGES	00000	$ 339,958.05	13
GL_002_BUDACTXP_FY_2019	101	173140	BUILDING MAINTENANCE	706400	WAGES - ELECTION INSPECTOR	00000	$ 105.17	13
GL_002_BUDACTXP_FY_2019	101	173140	BUILDING MAINTENANCE	707000	TEMPORARY HELP	00000	$ 7,390.43	13
GL_002_BUDACTXP_FY_2019	101	173140	BUILDING MAINTENANCE	708000	OVERTIME - SALARY	00000	$ 143,763.57	13
GL_002_BUDACTXP_FY_2019	101	173140	BUILDING MAINTENANCE	712000	LONGEVITY	00000	$ 17,500.00	13
GL_002_BUDACTXP_FY_2019	101	173140	BUILDING MAINTENANCE	715100	PARKING SUBSIDY	00000	$ 360.00	13
GL_002_BUDACTXP_FY_2019	101	173140	BUILDING MAINTENANCE	715300	FRINGE BENEFITS - FIXED	00000	$ 846,124.00	13
GL_002_BUDACTXP_FY_2019	101	173140	BUILDING MAINTENANCE	715400	FRINGE BENEFITS - VARIABLE	00000	$ 231,973.48	13
GL_002_BUDACTXP_FY_2019	101	173140	BUILDING MAINTENANCE	717200	ALLOWANCE - CLOTHING	00000	$ 1,050.00	13
GL_002_BUDACTXP_FY_2019	101	173140	BUILDING MAINTENANCE	741000	MISCELLANEOUS OPERATING	00000	$ 49,508.40	13
GL_002_BUDACTXP_FY_2019	101	173140	BUILDING MAINTENANCE	742000	SUPPLIES	00000	$ 43,019.95	13
GL_002_BUDACTXP_FY_2019	101	173140	BUILDING MAINTENANCE	742100	FUEL	00000	$ 11,690.39	13
GL_002_BUDACTXP_FY_2019	101	173140	BUILDING MAINTENANCE	743000	CONTRACTUAL SERVICES	00000	$ 699,087.93	13
GL_002_BUDACTXP_FY_2019	101	173140	BUILDING MAINTENANCE	743700	ENGINEERING	00000	$ 60,000.00	13
GL_002_BUDACTXP_FY_2019	101	173140	BUILDING MAINTENANCE	743720	INFORMATION TECHNOLOGY ALLOC	00000	$ 126,786.00	13
GL_002_BUDACTXP_FY_2019	101	173140	BUILDING MAINTENANCE	744110	UTILITIES - CITY HALL	00000	$ 15,448.74	13
GL_002_BUDACTXP_FY_2019	101	173140	BUILDING MAINTENANCE	744120	UTILITIES - MIL AFFAIRS SITE	00000	$ 33,881.30	13
GL_002_BUDACTXP_FY_2019	101	173140	BUILDING MAINTENANCE	744130	UTILITIES - HAZEL STREET	00000	$ 27,559.04	13
GL_002_BUDACTXP_FY_2019	101	173140	BUILDING MAINTENANCE	744200	TELEPHONE	00000	$ 15,897.07	13
GL_002_BUDACTXP_FY_2019	101	173140	BUILDING MAINTENANCE	745200	EQUIPMENT RENTAL	00000	$ 125,003.36	13
GL_002_BUDACTXP_FY_2019	101	173140	BUILDING MAINTENANCE	745230	EQUIPMENT RENTAL	00000	$ 13,339.29	13
GL_002_BUDACTXP_FY_2019	101	173140	BUILDING MAINTENANCE	746400	UNSCHEDULED MAINTENANCE	00000	$ 619,352.33	13
GL_002_BUDACTXP_FY_2019	101	173140	BUILDING MAINTENANCE	746401	SCHEDULED MAINTENANCE	00000	$ 117,072.07	13
GL_002_BUDACTXP_FY_2019	101	173140	BUILDING MAINTENANCE	746500	PREVENTIVE MAINTENANCE	00000	$ -	13

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SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_002_BUDACTXP_FY_2019	101	173140	BUILDING MAINTENANCE	747000	TRAINING	00000	$ 3,746.45	13
GL_002_BUDACTXP_FY_2019	101	173140	BUILDING MAINTENANCE	748000	INSURANCE & BONDS	00000	$ 88,318.38	13
GL_002_BUDACTXP_FY_2019	101	173901	GENERAL FUND ADMIN - OP	741000	MISCELLANEOUS OPERATING	00000	$ -	13
GL_002_BUDACTXP_FY_2019	101	173901	GENERAL FUND ADMIN - OP	742000	SUPPLIES	00000	$ -	13
GL_002_BUDACTXP_FY_2019	101	173901	GENERAL FUND ADMIN - OP	978000	VEHICLES	00000	$ -	13
GL_002_BUDACTXP_FY_2019	101	453603	PUBLIC SERV DEPT ADMIN & ENG	741000	MISCELLANEOUS OPERATING	00000	$ 5,448.45	13
GL_002_BUDACTXP_FY_2019	101	453603	PUBLIC SERV DEPT ADMIN & ENG	743000	CONTRACTUAL SERVICES	00000	$ 2,965.12	13
GL_002_BUDACTXP_FY_2019	101	453603	PUBLIC SERV DEPT ADMIN & ENG	743700	ENGINEERING	00000	$ 1,161,254.43	13
GL_002_BUDACTXP_FY_2019	101	453603	PUBLIC SERV DEPT ADMIN & ENG	744000	UTILITIES	00000	$ 39,168.89	13
GL_002_BUDACTXP_FY_2019	101	453603	PUBLIC SERV DEPT ADMIN & ENG	744200	TELEPHONE	00000	$ 115,739.97	13
GL_002_BUDACTXP_FY_2019	101	453603	PUBLIC SERV DEPT ADMIN & ENG	744400	STREET LIGHTING	00000	$ 4,547,148.22	13
GL_002_BUDACTXP_FY_2019	101	453603	PUBLIC SERV DEPT ADMIN & ENG	973301	NDPES PERMIT	00000	$ 65,500.00	13
GL_002_BUDACTXP_FY_2019	101	453610	OPERATIONS & MAINTENANCE	742000	SUPPLIES	00000	$ -	13
GL_002_BUDACTXP_FY_2019	101	453610	OPERATIONS & MAINTENANCE	744000	UTILITIES	00000	$ 5,251.34	13
GL_002_BUDACTXP_FY_2019	101	453611	OPERATIONS & MAINTENANCE ADMIN	702000	SALARIES	00000	$ 43,994.95	13
GL_002_BUDACTXP_FY_2019	101	453611	OPERATIONS & MAINTENANCE ADMIN	702302	SHIFT PREMIUM	00000	$ 16,103.04	13
GL_002_BUDACTXP_FY_2019	101	453611	OPERATIONS & MAINTENANCE ADMIN	704000	SALARIES & WAGES	00000	$ (654,300.89)	13
GL_002_BUDACTXP_FY_2019	101	453611	OPERATIONS & MAINTENANCE ADMIN	706000	HOURLY WAGES	00000	$ (237,266.68)	13
GL_002_BUDACTXP_FY_2019	101	453611	OPERATIONS & MAINTENANCE ADMIN	706400	WAGES - ELECTION INSPECTOR	00000	$ -	13
GL_002_BUDACTXP_FY_2019	101	453611	OPERATIONS & MAINTENANCE ADMIN	707000	TEMPORARY HELP	00000	$ 5,629.83	13
GL_002_BUDACTXP_FY_2019	101	453611	OPERATIONS & MAINTENANCE ADMIN	708000	OVERTIME - SALARY	00000	$ -	13
GL_002_BUDACTXP_FY_2019	101	453611	OPERATIONS & MAINTENANCE ADMIN	709000	OVERTIME - HOURLY	00000	$ -	13
GL_002_BUDACTXP_FY_2019	101	453611	OPERATIONS & MAINTENANCE ADMIN	712000	LONGEVITY	00000	$ 126,000.00	13
GL_002_BUDACTXP_FY_2019	101	453611	OPERATIONS & MAINTENANCE ADMIN	713100	VACATION/SICK/PERSONAL LEAVE	00000	$ 83,637.40	13
GL_002_BUDACTXP_FY_2019	101	453611	OPERATIONS & MAINTENANCE ADMIN	715300	FRINGE BENEFITS - FIXED	00000	$ -	13
GL_002_BUDACTXP_FY_2019	101	453611	OPERATIONS & MAINTENANCE ADMIN	715400	FRINGE BENEFITS - VARIABLE	00000	$ (642.35)	13
GL_002_BUDACTXP_FY_2019	101	453611	OPERATIONS & MAINTENANCE ADMIN	717200	ALLOWANCE - CLOTHING	00000	$ 12,692.14	13
GL_002_BUDACTXP_FY_2019	101	453611	OPERATIONS & MAINTENANCE ADMIN	741000	MISCELLANEOUS OPERATING	00000	$ 413,711.88	13
GL_002_BUDACTXP_FY_2019	101	453611	OPERATIONS & MAINTENANCE ADMIN	744000	UTILITIES	00000	$ 72,639.92	13
GL_002_BUDACTXP_FY_2019	101	453611	OPERATIONS & MAINTENANCE ADMIN	744520	FIRE STATION UTILITIES	00000	$ -	13
GL_002_BUDACTXP_FY_2019	101	453611	OPERATIONS & MAINTENANCE ADMIN	745230	EQUIPMENT RENTAL	00000	$ -	13
GL_002_BUDACTXP_FY_2019	101	453611	OPERATIONS & MAINTENANCE ADMIN	746000	REPAIR & MAINTENANCE	00000	$ 8,040.75	13
GL_002_BUDACTXP_FY_2019	101	453611	OPERATIONS & MAINTENANCE ADMIN	746100	BUILDING MAINTENANCE	00000	$ 82,981.36	13
GL_002_BUDACTXP_FY_2019	101	453611	OPERATIONS & MAINTENANCE ADMIN	747000	TRAINING	00000	$ 1,836.10	13
GL_002_BUDACTXP_FY_2019	101	453611	OPERATIONS & MAINTENANCE ADMIN	748000	INSURANCE & BONDS	00000	$ 228,424.82	13
GL_002_BUDACTXP_FY_2019	101	453612	SIDEWALKS-SNOW & ICE REMOVAL	702000	SALARIES	00000	$ 4,374.75	13
GL_002_BUDACTXP_FY_2019	101	453612	SIDEWALKS-SNOW & ICE REMOVAL	706000	HOURLY WAGES	00000	$ 43,842.59	13
GL_002_BUDACTXP_FY_2019	101	453612	SIDEWALKS-SNOW & ICE REMOVAL	708000	OVERTIME - SALARY	00000	$ 3,969.02	13
GL_002_BUDACTXP_FY_2019	101	453612	SIDEWALKS-SNOW & ICE REMOVAL	709000	OVERTIME - HOURLY	00000	$ 7,938.05	13
GL_002_BUDACTXP_FY_2019	101	453612	SIDEWALKS-SNOW & ICE REMOVAL	713100	VACATION/SICK/PERSONAL LEAVE	00000	$ 1,549.23	13
GL_002_BUDACTXP_FY_2019	101	453612	SIDEWALKS-SNOW & ICE REMOVAL	715300	FRINGE BENEFITS - FIXED	00000	$ 61,272.61	13

Appendices W - General Fund to One Solution General Ledger - Expenditures - Reconciliation Items

SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_002_BUDACTXP_FY_2019	101	453612	SIDEWALKS-SNOW & ICE REMOVAL	715400	FRINGE BENEFITS - VARIABLE	00000	$ 16,783.25	13
GL_002_BUDACTXP_FY_2019	101	453612	SIDEWALKS-SNOW & ICE REMOVAL	742500	MATERIALS	00000	$ 90.41	13
GL_002_BUDACTXP_FY_2019	101	453612	SIDEWALKS-SNOW & ICE REMOVAL	745200	EQUIPMENT RENTAL	00000	$ 2,707.25	13
GL_002_BUDACTXP_FY_2019	101	453613	SIDEWALKS-CITY PROPERTY	746000	REPAIR & MAINTENANCE	00000	$ 116.89	13
GL_002_BUDACTXP_FY_2019	101	453614	FLOOD CONTROL	742000	SUPPLIES	00000	$ 1,564.51	13
GL_002_BUDACTXP_FY_2019	101	453614	FLOOD CONTROL	744000	UTILITIES	00000	$ 20,451.33	13
GL_002_BUDACTXP_FY_2019	101	453615	STORM SEWER MAINTENANCE	702000	SALARIES	00000	$ 22,444.37	13
GL_002_BUDACTXP_FY_2019	101	453615	STORM SEWER MAINTENANCE	706000	HOURLY WAGES	00000	$ 100,999.64	13
GL_002_BUDACTXP_FY_2019	101	453615	STORM SEWER MAINTENANCE	713100	VACATION/SICK/PERSONAL LEAVE	00000	$ 32,225.31	13
GL_002_BUDACTXP_FY_2019	101	453615	STORM SEWER MAINTENANCE	715300	FRINGE BENEFITS - FIXED	00000	$ 150,485.55	13
GL_002_BUDACTXP_FY_2019	101	453615	STORM SEWER MAINTENANCE	715400	FRINGE BENEFITS - VARIABLE	00000	$ 42,823.26	13
GL_002_BUDACTXP_FY_2019	101	453615	STORM SEWER MAINTENANCE	741000	MISCELLANEOUS OPERATING	00000	$ 465.90	13
GL_002_BUDACTXP_FY_2019	101	453615	STORM SEWER MAINTENANCE	742000	SUPPLIES	00000	$ 48,161.13	13
GL_002_BUDACTXP_FY_2019	101	453615	STORM SEWER MAINTENANCE	742500	MATERIALS	00000	$ 2,247.48	13
GL_002_BUDACTXP_FY_2019	101	453615	STORM SEWER MAINTENANCE	744000	UTILITIES	00000	$ 247.71	13
GL_002_BUDACTXP_FY_2019	101	453615	STORM SEWER MAINTENANCE	745200	EQUIPMENT RENTAL	00000	$ 241,608.18	13
GL_002_BUDACTXP_FY_2019	101	453615	STORM SEWER MAINTENANCE	746000	REPAIR & MAINTENANCE	00000	$ 111,816.88	13
GL_002_BUDACTXP_FY_2019	101	453615	STORM SEWER MAINTENANCE	973102	DRAINS	00000	$ 384,032.76	13
GL_002_BUDACTXP_FY_2019	101	453617	ALLEYS-SNOW REMOVAL	745200	EQUIPMENT RENTAL	00000	$ 571.31	13
GL_002_BUDACTXP_FY_2019	101	453618	ALLEY MAINTENANCE	702000	SALARIES	00000	$ 1,997.17	13
GL_002_BUDACTXP_FY_2019	101	453618	ALLEY MAINTENANCE	706000	HOURLY WAGES	00000	$ 6,276.82	13
GL_002_BUDACTXP_FY_2019	101	453618	ALLEY MAINTENANCE	713100	VACATION/SICK/PERSONAL LEAVE	00000	$ 155.38	13
GL_002_BUDACTXP_FY_2019	101	453618	ALLEY MAINTENANCE	715300	FRINGE BENEFITS - FIXED	00000	$ 10,293.81	13
GL_002_BUDACTXP_FY_2019	101	453618	ALLEY MAINTENANCE	715400	FRINGE BENEFITS - VARIABLE	00000	$ 3,027.91	13
GL_002_BUDACTXP_FY_2019	101	453618	ALLEY MAINTENANCE	741000	MISCELLANEOUS OPERATING	00000	$ 67.42	13
GL_002_BUDACTXP_FY_2019	101	453618	ALLEY MAINTENANCE	742500	MATERIALS	00000	$ -	13
GL_002_BUDACTXP_FY_2019	101	453618	ALLEY MAINTENANCE	745200	EQUIPMENT RENTAL	00000	$ 1,018.97	13
GL_002_BUDACTXP_FY_2019	101	453618	ALLEY MAINTENANCE	746100	BUILDING MAINTENANCE	00000	$ 561.17	13
GL_002_BUDACTXP_FY_2019	101	453619	AURELIUS ROAD LANDFILL	744000	UTILITIES	00000	$ 1,065.98	13
GL_002_BUDACTXP_FY_2019	101	453620	MISCELLANEOUS TRASH PICK-UP	702000	SALARIES	00000	$ 4,089.44	13
GL_002_BUDACTXP_FY_2019	101	453620	MISCELLANEOUS TRASH PICK-UP	706000	HOURLY WAGES	00000	$ 14,931.21	13
GL_002_BUDACTXP_FY_2019	101	453620	MISCELLANEOUS TRASH PICK-UP	713100	VACATION/SICK/PERSONAL LEAVE	00000	$ 4,507.73	13
GL_002_BUDACTXP_FY_2019	101	453620	MISCELLANEOUS TRASH PICK-UP	715300	FRINGE BENEFITS - FIXED	00000	$ 24,214.94	13
GL_002_BUDACTXP_FY_2019	101	453620	MISCELLANEOUS TRASH PICK-UP	715400	FRINGE BENEFITS - VARIABLE	00000	$ 6,142.32	13
GL_002_BUDACTXP_FY_2019	101	453620	MISCELLANEOUS TRASH PICK-UP	741000	MISCELLANEOUS OPERATING	00000	$ 3,762.80	13
GL_002_BUDACTXP_FY_2019	101	453620	MISCELLANEOUS TRASH PICK-UP	742000	SUPPLIES	00000	$ -	13
GL_002_BUDACTXP_FY_2019	101	453620	MISCELLANEOUS TRASH PICK-UP	744500	LANDFILL FEES	00000	$ 6,208.40	13
GL_002_BUDACTXP_FY_2019	101	453620	MISCELLANEOUS TRASH PICK-UP	745200	EQUIPMENT RENTAL	00000	$ 10,217.37	13
GL_002_BUDACTXP_FY_2019	101	453620	MISCELLANEOUS TRASH PICK-UP	859001	LOW INCOME REFUSE SUBSIDY	00000	$ -	13
GL_002_BUDACTXP_FY_2019	101	453621	BULK REFUSE COLLECTION	702000	SALARIES	00000	$ 570.62	13
GL_002_BUDACTXP_FY_2019	101	453621	BULK REFUSE COLLECTION	706000	HOURLY WAGES	00000	$ 9,225.03	13

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SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_002_BUDACTXP_FY_2019	101	453621	BULK REFUSE COLLECTION	713100	VACATION/SICK/PERSONAL LEAVE	00000	$ 1,223.29	13
GL_002_BUDACTXP_FY_2019	101	453621	BULK REFUSE COLLECTION	715300	FRINGE BENEFITS - FIXED	00000	$ 13,038.80	13
GL_002_BUDACTXP_FY_2019	101	453621	BULK REFUSE COLLECTION	715400	FRINGE BENEFITS - VARIABLE	00000	$ 3,114.41	13
GL_002_BUDACTXP_FY_2019	101	453621	BULK REFUSE COLLECTION	743000	CONTRACTUAL SERVICES	00000	$ 15,825.20	13
GL_002_BUDACTXP_FY_2019	101	453630	STREET MAINT, CLEANING & MISC	741000	MISCELLANEOUS OPERATING	00000	$ 48.10	13
GL_002_BUDACTXP_FY_2019	101	453640	TRANSPORTATION	713100	VACATION/SICK/PERSONAL LEAVE	00000	$ 183.56	13
GL_002_BUDACTXP_FY_2019	101	453640	TRANSPORTATION	741000	MISCELLANEOUS OPERATING	00000	$ 1,222.00	13
GL_002_BUDACTXP_FY_2019	101	453640	TRANSPORTATION	741293	SPEC EVENTS/DECORATIONS	00000	$ 663.74	13
GL_002_BUDACTXP_FY_2019	101	453640	TRANSPORTATION	741810	DUES & SUBSCRIPTIONS	00000	$ 81,862.50	13
GL_002_BUDACTXP_FY_2019	101	453640	TRANSPORTATION	745200	EQUIPMENT RENTAL	00000	$ 3,535.50	13
GL_002_BUDACTXP_FY_2019	101	783810	BUSINESS & MGT DIV	702000	SALARIES	00000	$ 356,923.00	14
GL_002_BUDACTXP_FY_2019	101	783810	BUSINESS & MGT DIV	702302	SHIFT PREMIUM	00000	$ 17.25	14
GL_002_BUDACTXP_FY_2019	101	783810	BUSINESS & MGT DIV	708000	OVERTIME - SALARY	00000	$ 121.32	14
GL_002_BUDACTXP_FY_2019	101	783810	BUSINESS & MGT DIV	712000	LONGEVITY	00000	$ 8,000.00	14
GL_002_BUDACTXP_FY_2019	101	783810	BUSINESS & MGT DIV	715300	FRINGE BENEFITS - FIXED	00000	$ 323,785.00	14
GL_002_BUDACTXP_FY_2019	101	783810	BUSINESS & MGT DIV	715400	FRINGE BENEFITS - VARIABLE	00000	$ 113,716.48	14
GL_002_BUDACTXP_FY_2019	101	783810	BUSINESS & MGT DIV	741000	MISCELLANEOUS OPERATING	00000	$ 55,925.57	14
GL_002_BUDACTXP_FY_2019	101	783810	BUSINESS & MGT DIV	741860	TAXES & ASSESSMENTS	00000	$ 9,896.45	14
GL_002_BUDACTXP_FY_2019	101	783810	BUSINESS & MGT DIV	741878	FIREWORKS	00000	$ 20,042.55	14
GL_002_BUDACTXP_FY_2019	101	783810	BUSINESS & MGT DIV	742100	FUEL	00000	$ 2,346.28	14
GL_002_BUDACTXP_FY_2019	101	783810	BUSINESS & MGT DIV	743000	CONTRACTUAL SERVICES	00000	$ -	14
GL_002_BUDACTXP_FY_2019	101	783810	BUSINESS & MGT DIV	743720	INFORMATION TECHNOLOGY ALLOC	00000	$ 185,138.00	14
GL_002_BUDACTXP_FY_2019	101	783810	BUSINESS & MGT DIV	744000	UTILITIES	00000	$ -	14
GL_002_BUDACTXP_FY_2019	101	783810	BUSINESS & MGT DIV	744200	TELEPHONE	00000	$ 6,711.92	14
GL_002_BUDACTXP_FY_2019	101	783810	BUSINESS & MGT DIV	747000	TRAINING	00000	$ 4,237.84	14
GL_002_BUDACTXP_FY_2019	101	783810	BUSINESS & MGT DIV	748000	INSURANCE & BONDS	00000	$ 135,463.27	14
GL_002_BUDACTXP_FY_2019	101	783810	BUSINESS & MGT DIV	960141	ACTIVITY SCHOLARSHIPS	00000	$ (2,182.45)	14
GL_002_BUDACTXP_FY_2019	101	783820	FIELD SERVICES DIV	960322	CONNECT 4 KIDS	00000	$ -	14
GL_002_BUDACTXP_FY_2019	101	783821	FORESTRY	702000	SALARIES	00000	$ 76,558.12	14
GL_002_BUDACTXP_FY_2019	101	783821	FORESTRY	706000	HOURLY WAGES	00000	$ 326,299.20	14
GL_002_BUDACTXP_FY_2019	101	783821	FORESTRY	707014	UAW - SEASONAL	00000	$ 28,530.97	14
GL_002_BUDACTXP_FY_2019	101	783821	FORESTRY	708000	OVERTIME - SALARY	00000	$ 22,551.25	14
GL_002_BUDACTXP_FY_2019	101	783821	FORESTRY	709000	OVERTIME - HOURLY	00000	$ -	14
GL_002_BUDACTXP_FY_2019	101	783821	FORESTRY	712000	LONGEVITY	00000	$ -	14
GL_002_BUDACTXP_FY_2019	101	783821	FORESTRY	713100	VACATION/SICK/PERSONAL LEAVE	00000	$ 86,842.29	14
GL_002_BUDACTXP_FY_2019	101	783821	FORESTRY	715300	FRINGE BENEFITS - FIXED	00000	$ 609,000.81	14
GL_002_BUDACTXP_FY_2019	101	783821	FORESTRY	715400	FRINGE BENEFITS - VARIABLE	00000	$ 164,112.59	14
GL_002_BUDACTXP_FY_2019	101	783821	FORESTRY	741000	MISCELLANEOUS OPERATING	00000	$ 38,504.69	14
GL_002_BUDACTXP_FY_2019	101	783821	FORESTRY	743000	CONTRACTUAL SERVICES	00000	$ 65,225.00	14
GL_002_BUDACTXP_FY_2019	101	783821	FORESTRY	746100	BUILDING MAINTENANCE	00000	$ -	14
GL_002_BUDACTXP_FY_2019	101	783821	FORESTRY	747000	TRAINING	00000	$ -	14

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SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_002_BUDACTXP_FY_2019	101	783822	GROUNDS & LANDSCAPE MAINT	702000	SALARIES	00000	$ 127,209.13	14
GL_002_BUDACTXP_FY_2019	101	783822	GROUNDS & LANDSCAPE MAINT	706000	HOURLY WAGES	00000	$ 208,085.89	14
GL_002_BUDACTXP_FY_2019	101	783822	GROUNDS & LANDSCAPE MAINT	707014	UAW - SEASONAL	00000	$ 285,390.04	14
GL_002_BUDACTXP_FY_2019	101	783822	GROUNDS & LANDSCAPE MAINT	708000	OVERTIME - SALARY	00000	$ 28,451.46	14
GL_002_BUDACTXP_FY_2019	101	783822	GROUNDS & LANDSCAPE MAINT	709000	OVERTIME - HOURLY	00000	$ -	14
GL_002_BUDACTXP_FY_2019	101	783822	GROUNDS & LANDSCAPE MAINT	712000	LONGEVITY	00000	$ -	14
GL_002_BUDACTXP_FY_2019	101	783822	GROUNDS & LANDSCAPE MAINT	713100	VACATION/SICK/PERSONAL LEAVE	00000	$ 69,675.21	14
GL_002_BUDACTXP_FY_2019	101	783822	GROUNDS & LANDSCAPE MAINT	715300	FRINGE BENEFITS - FIXED	00000	$ 514,209.24	14
GL_002_BUDACTXP_FY_2019	101	783822	GROUNDS & LANDSCAPE MAINT	715400	FRINGE BENEFITS - VARIABLE	00000	$ 167,328.02	14
GL_002_BUDACTXP_FY_2019	101	783822	GROUNDS & LANDSCAPE MAINT	741000	MISCELLANEOUS OPERATING	00000	$ 154,934.14	14
GL_002_BUDACTXP_FY_2019	101	783822	GROUNDS & LANDSCAPE MAINT	741412	MISCELLANEOUS OPER -PK MILLAGE	00000	$ -	14
GL_002_BUDACTXP_FY_2019	101	783822	GROUNDS & LANDSCAPE MAINT	741860	TAXES & ASSESSMENTS	00000	$ 572.05	14
GL_002_BUDACTXP_FY_2019	101	783822	GROUNDS & LANDSCAPE MAINT	742100	FUEL	00000	$ 60,068.44	14
GL_002_BUDACTXP_FY_2019	101	783822	GROUNDS & LANDSCAPE MAINT	742500	MATERIALS	00000	$ -	14
GL_002_BUDACTXP_FY_2019	101	783822	GROUNDS & LANDSCAPE MAINT	743000	CONTRACTUAL SERVICES	00000	$ 374,212.67	14
GL_002_BUDACTXP_FY_2019	101	783822	GROUNDS & LANDSCAPE MAINT	744000	UTILITIES	00000	$ 156,411.12	14
GL_002_BUDACTXP_FY_2019	101	783822	GROUNDS & LANDSCAPE MAINT	745200	EQUIPMENT RENTAL	00000	$ 155,860.33	14
GL_002_BUDACTXP_FY_2019	101	783822	GROUNDS & LANDSCAPE MAINT	746100	BUILDING MAINTENANCE	00000	$ 1,780.35	14
GL_002_BUDACTXP_FY_2019	101	783822	GROUNDS & LANDSCAPE MAINT	746200	EQUIPMENT REPAIR & MAINTENANCE	00000	$ 7,600.00	14
GL_002_BUDACTXP_FY_2019	101	783822	GROUNDS & LANDSCAPE MAINT	747000	TRAINING	00000	$ 413.37	14
GL_002_BUDACTXP_FY_2019	101	783830	LEISURE & SPECIAL REC DIV	702000	SALARIES	00000	$ 93,112.00	14
GL_002_BUDACTXP_FY_2019	101	783830	LEISURE & SPECIAL REC DIV	712000	LONGEVITY	00000	$ 500.00	14
GL_002_BUDACTXP_FY_2019	101	783830	LEISURE & SPECIAL REC DIV	715300	FRINGE BENEFITS - FIXED	00000	$ 67,493.00	14
GL_002_BUDACTXP_FY_2019	101	783830	LEISURE & SPECIAL REC DIV	715400	FRINGE BENEFITS - VARIABLE	00000	$ 26,109.67	14
GL_002_BUDACTXP_FY_2019	101	783830	LEISURE & SPECIAL REC DIV	741000	MISCELLANEOUS OPERATING	00000	$ 56,734.92	14
GL_002_BUDACTXP_FY_2019	101	783830	LEISURE & SPECIAL REC DIV	741008	BLDG RENTAL APPROPRIATIONS	00000	$ 9,010.30	14
GL_002_BUDACTXP_FY_2019	101	783830	LEISURE & SPECIAL REC DIV	744000	UTILITIES	00000	$ 371,112.04	14
GL_002_BUDACTXP_FY_2019	101	783830	LEISURE & SPECIAL REC DIV	744302	PUBLIC WATER-PARKS	00000	$ 336,838.65	14
GL_002_BUDACTXP_FY_2019	101	783831	COMMUNITY CENTERS	702000	SALARIES	00000	$ 362,276.73	14
GL_002_BUDACTXP_FY_2019	101	783831	COMMUNITY CENTERS	702302	SHIFT PREMIUM	00000	$ 468.38	14
GL_002_BUDACTXP_FY_2019	101	783831	COMMUNITY CENTERS	706400	WAGES - ELECTION INSPECTOR	00000	$ (65.59)	14
GL_002_BUDACTXP_FY_2019	101	783831	COMMUNITY CENTERS	707000	TEMPORARY HELP	00000	$ 125,576.34	14
GL_002_BUDACTXP_FY_2019	101	783831	COMMUNITY CENTERS	708000	OVERTIME - SALARY	00000	$ 331.59	14
GL_002_BUDACTXP_FY_2019	101	783831	COMMUNITY CENTERS	712000	LONGEVITY	00000	$ 6,000.00	14
GL_002_BUDACTXP_FY_2019	101	783831	COMMUNITY CENTERS	715300	FRINGE BENEFITS - FIXED	00000	$ 166,285.00	14
GL_002_BUDACTXP_FY_2019	101	783831	COMMUNITY CENTERS	715400	FRINGE BENEFITS - VARIABLE	00000	$ 88,070.31	14
GL_002_BUDACTXP_FY_2019	101	783831	COMMUNITY CENTERS	741000	MISCELLANEOUS OPERATING	00000	$ 76,386.32	14
GL_002_BUDACTXP_FY_2019	101	783831	COMMUNITY CENTERS	741000	MISCELLANEOUS OPERATING	96000	$ -	14
GL_002_BUDACTXP_FY_2019	101	783831	COMMUNITY CENTERS	743000	CONTRACTUAL SERVICES	00000	$ 475,239.11	14
GL_002_BUDACTXP_FY_2019	101	783831	COMMUNITY CENTERS	744200	TELEPHONE	00000	$ 27,203.09	14
GL_002_BUDACTXP_FY_2019	101	783832	LIFETIME SPORTS	702000	SALARIES	00000	$ 112,134.70	14

Appendices W - General Fund to One Solution General Ledger - Expenditures - Reconciliation Items

SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_002_BUDACTXP_FY_2019	101	783832	LIFETIME SPORTS	707000	TEMPORARY HELP	00000	$ 9,317.06	14
GL_002_BUDACTXP_FY_2019	101	783832	LIFETIME SPORTS	707001	TEA - GAME	00000	$ 29,948.01	14
GL_002_BUDACTXP_FY_2019	101	783832	LIFETIME SPORTS	708000	OVERTIME - SALARY	00000	$ -	14
GL_002_BUDACTXP_FY_2019	101	783832	LIFETIME SPORTS	712000	LONGEVITY	00000	$ 2,500.00	14
GL_002_BUDACTXP_FY_2019	101	783832	LIFETIME SPORTS	715300	FRINGE BENEFITS - FIXED	00000	$ 102,484.00	14
GL_002_BUDACTXP_FY_2019	101	783832	LIFETIME SPORTS	715400	FRINGE BENEFITS - VARIABLE	00000	$ 15,431.98	14
GL_002_BUDACTXP_FY_2019	101	783832	LIFETIME SPORTS	741000	MISCELLANEOUS OPERATING	00000	$ 66,884.63	14
GL_002_BUDACTXP_FY_2019	101	783832	LIFETIME SPORTS	743000	CONTRACTUAL SERVICES	00000	$ -	14
GL_002_BUDACTXP_FY_2019	101	783833	SPECIAL RECREATION SERVICES	704000	SALARIES & WAGES	00000	$ 1,067.50	14
GL_002_BUDACTXP_FY_2019	101	783833	SPECIAL RECREATION SERVICES	707000	TEMPORARY HELP	00000	$ 55,667.35	14
GL_002_BUDACTXP_FY_2019	101	783833	SPECIAL RECREATION SERVICES	715400	FRINGE BENEFITS - VARIABLE	00000	$ 7,810.64	14
GL_002_BUDACTXP_FY_2019	101	783833	SPECIAL RECREATION SERVICES	741000	MISCELLANEOUS OPERATING	00000	$ 172,722.88	14
GL_002_BUDACTXP_FY_2019	101	783833	SPECIAL RECREATION SERVICES	741015	TODD MARTIN NJTL	00000	$ 45,776.76	14
GL_002_BUDACTXP_FY_2019	101	783833	SPECIAL RECREATION SERVICES	743000	CONTRACTUAL SERVICES	00000	$ 31,680.52	14
GL_002_BUDACTXP_FY_2019	101	783833	SPECIAL RECREATION SERVICES	744000	UTILITIES	00000	$ 495.23	14
GL_002_BUDACTXP_FY_2019	101	783834	FACILITIES & MAINTENANCE	741412	MISCELLANEOUS OPER -PK MILLAGE	00000	$ -	14
GL_002_BUDACTXP_FY_2019	101	783836	TURNER-DODGE HOUSE	707000	TEMPORARY HELP	00000	$ 30,222.36	14
GL_002_BUDACTXP_FY_2019	101	783836	TURNER-DODGE HOUSE	715400	FRINGE BENEFITS - VARIABLE	00000	$ 2,311.99	14
GL_002_BUDACTXP_FY_2019	101	783836	TURNER-DODGE HOUSE	741000	MISCELLANEOUS OPERATING	00000	$ 7,222.25	14
GL_002_BUDACTXP_FY_2019	101	783836	TURNER-DODGE HOUSE	748000	INSURANCE & BONDS	00000	$ -	14
GL_002_BUDACTXP_FY_2019	101	783837	FENNER NATURE CENTER	741000	MISCELLANEOUS OPERATING	00000	$ 2,547.39	14
GL_002_BUDACTXP_FY_2019	101	783837	FENNER NATURE CENTER	743000	CONTRACTUAL SERVICES	00000	$ 30,000.00	14
GL_002_BUDACTXP_FY_2019	101	783838	CONTINUING EDUCATION	741000	MISCELLANEOUS OPERATING	00000	$ 147.03	14
GL_002_BUDACTXP_FY_2019	101	783870	PARKS MILLAGE	707000	TEMPORARY HELP	00000	$ 27,461.15	14
GL_002_BUDACTXP_FY_2019	101	783870	PARKS MILLAGE	715400	FRINGE BENEFITS - VARIABLE	00000	$ 2,100.81	14
GL_002_BUDACTXP_FY_2019	101	783870	PARKS MILLAGE	741000	MISCELLANEOUS OPERATING	00000	$ 3,192.52	14
GL_002_BUDACTXP_FY_2019	234	173903	BASEBALL STADIUM	741000	MISCELLANEOUS OPERATING	00000	$ 3,556.29	14
GL_002_BUDACTXP_FY_2019	234	173903	BASEBALL STADIUM	743000	CONTRACTUAL SERVICES	00000	$ 137,038.20	14
GL_002_BUDACTXP_FY_2019	101	172601	PLANNING & MUNIC DEV - ADMIN	702000	SALARIES	00000	$ 114,391.14	15
GL_002_BUDACTXP_FY_2019	101	172601	PLANNING & MUNIC DEV - ADMIN	707000	TEMPORARY HELP	00000	$ 5,065.00	15
GL_002_BUDACTXP_FY_2019	101	172601	PLANNING & MUNIC DEV - ADMIN	712000	LONGEVITY	00000	$ 1,500.00	15
GL_002_BUDACTXP_FY_2019	101	172601	PLANNING & MUNIC DEV - ADMIN	715300	FRINGE BENEFITS - FIXED	00000	$ 91,110.00	15
GL_002_BUDACTXP_FY_2019	101	172601	PLANNING & MUNIC DEV - ADMIN	715400	FRINGE BENEFITS - VARIABLE	00000	$ 20,524.81	15
GL_002_BUDACTXP_FY_2019	101	172601	PLANNING & MUNIC DEV - ADMIN	741000	MISCELLANEOUS OPERATING	00000	$ 24,584.01	15
GL_002_BUDACTXP_FY_2019	101	172601	PLANNING & MUNIC DEV - ADMIN	742000	SUPPLIES	00000	$ -	15
GL_002_BUDACTXP_FY_2019	101	172601	PLANNING & MUNIC DEV - ADMIN	742100	FUEL	00000	$ 1,763.64	15
GL_002_BUDACTXP_FY_2019	101	172601	PLANNING & MUNIC DEV - ADMIN	743000	CONTRACTUAL SERVICES	00000	$ 21,147.50	15
GL_002_BUDACTXP_FY_2019	101	172601	PLANNING & MUNIC DEV - ADMIN	743720	INFORMATION TECHNOLOGY ALLOC	00000	$ 106,753.00	15
GL_002_BUDACTXP_FY_2019	101	172601	PLANNING & MUNIC DEV - ADMIN	744000	UTILITIES	00000	$ 1,936.19	15
GL_002_BUDACTXP_FY_2019	101	172601	PLANNING & MUNIC DEV - ADMIN	744200	TELEPHONE	00000	$ 13,567.38	15
GL_002_BUDACTXP_FY_2019	101	172601	PLANNING & MUNIC DEV - ADMIN	745200	EQUIPMENT RENTAL	00000	$ 200.04	15

Appendices W - General Fund to One Solution General Ledger - Expenditures - Reconciliation Items

SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_002_BUDACTXP_FY_2019	101	172601	PLANNING & MUNIC DEV - ADMIN	747000	TRAINING	00000	$ 3,466.59	15
GL_002_BUDACTXP_FY_2019	101	172601	PLANNING & MUNIC DEV - ADMIN	748000	INSURANCE & BONDS	00000	$ 90,270.24	15
GL_002_BUDACTXP_FY_2019	101	172601	PLANNING & MUNIC DEV - ADMIN	991280	EDC CONTRACT	00000	$ 450,000.00	15
GL_002_BUDACTXP_FY_2019	101	172601	PLANNING & MUNIC DEV - ADMIN	991570	OP TFR LEPFA FUND	00000	$ 1,203,300.00	15
GL_002_BUDACTXP_FY_2019	101	172610	BLDG SAFETY / CODE COMPLIANCE	702000	SALARIES	00000	$ 852,717.70	15
GL_002_BUDACTXP_FY_2019	101	172610	BLDG SAFETY / CODE COMPLIANCE	708000	OVERTIME - SALARY	00000	$ 58,666.26	15
GL_002_BUDACTXP_FY_2019	101	172610	BLDG SAFETY / CODE COMPLIANCE	712000	LONGEVITY	00000	$ 12,000.00	15
GL_002_BUDACTXP_FY_2019	101	172610	BLDG SAFETY / CODE COMPLIANCE	715300	FRINGE BENEFITS - FIXED	00000	$ 722,591.00	15
GL_002_BUDACTXP_FY_2019	101	172610	BLDG SAFETY / CODE COMPLIANCE	715400	FRINGE BENEFITS - VARIABLE	00000	$ 278,857.95	15
GL_002_BUDACTXP_FY_2019	101	172610	BLDG SAFETY / CODE COMPLIANCE	741000	MISCELLANEOUS OPERATING	00000	$ 83,481.90	15
GL_002_BUDACTXP_FY_2019	101	172610	BLDG SAFETY / CODE COMPLIANCE	741900	SOFTWARE MAINTENANCE	00000	$ -	15
GL_002_BUDACTXP_FY_2019	101	172610	BLDG SAFETY / CODE COMPLIANCE	742100	FUEL	00000	$ 13,023.61	15
GL_002_BUDACTXP_FY_2019	101	172610	BLDG SAFETY / CODE COMPLIANCE	742600	UNIFORMS	00000	$ 4,007.65	15
GL_002_BUDACTXP_FY_2019	101	172610	BLDG SAFETY / CODE COMPLIANCE	743000	CONTRACTUAL SERVICES	00000	$ 15,835.00	15
GL_002_BUDACTXP_FY_2019	101	172610	BLDG SAFETY / CODE COMPLIANCE	743720	INFORMATION TECHNOLOGY ALLOC	00000	$ 124,097.00	15
GL_002_BUDACTXP_FY_2019	101	172610	BLDG SAFETY / CODE COMPLIANCE	744200	TELEPHONE	00000	$ 7,853.82	15
GL_002_BUDACTXP_FY_2019	101	172610	BLDG SAFETY / CODE COMPLIANCE	745100	BUILDING RENTAL	00000	$ 41,118.00	15
GL_002_BUDACTXP_FY_2019	101	172610	BLDG SAFETY / CODE COMPLIANCE	745200	EQUIPMENT RENTAL	00000	$ 28,253.90	15
GL_002_BUDACTXP_FY_2019	101	172610	BLDG SAFETY / CODE COMPLIANCE	747000	TRAINING	00000	$ 10,987.16	15
GL_002_BUDACTXP_FY_2019	101	172620	PLANNING	702000	SALARIES	00000	$ 173,703.64	15
GL_002_BUDACTXP_FY_2019	101	172620	PLANNING	712000	LONGEVITY	00000	$ 3,500.00	15
GL_002_BUDACTXP_FY_2019	101	172620	PLANNING	715300	FRINGE BENEFITS - FIXED	00000	$ 133,020.00	15
GL_002_BUDACTXP_FY_2019	101	172620	PLANNING	715400	FRINGE BENEFITS - VARIABLE	00000	$ 43,916.59	15
GL_002_BUDACTXP_FY_2019	101	172620	PLANNING	741000	MISCELLANEOUS OPERATING	00000	$ 12,086.71	15
GL_002_BUDACTXP_FY_2019	101	172620	PLANNING	742000	SUPPLIES	00000	$ 3,758.77	15
GL_002_BUDACTXP_FY_2019	101	172620	PLANNING	745100	BUILDING RENTAL	00000	$ 38,368.00	15
GL_002_BUDACTXP_FY_2019	101	172650	DEVELOPMENT	702000	SALARIES	00000	$ 24.43	15
GL_002_BUDACTXP_FY_2019	101	172650	DEVELOPMENT	708000	OVERTIME - SALARY	00000	$ 836.27	15
GL_002_BUDACTXP_FY_2019	101	172650	DEVELOPMENT	711000	SICK LEAVE	00000	$ 79,873.58	15
GL_002_BUDACTXP_FY_2019	101	172650	DEVELOPMENT	715400	FRINGE BENEFITS - VARIABLE	00000	$ 21,964.22	15
GL_002_BUDACTXP_FY_2019	101	172650	DEVELOPMENT	741000	MISCELLANEOUS OPERATING	00000	$ (10,352.85)	15
GL_002_BUDACTXP_FY_2019	101	343535	CODE COMPLIANCE	702000	SALARIES	00000	$ -	15
GL_002_BUDACTXP_FY_2019	101	343535	CODE COMPLIANCE	708000	OVERTIME - SALARY	00000	$ -	15
GL_002_BUDACTXP_FY_2019	101	343535	CODE COMPLIANCE	715400	FRINGE BENEFITS - VARIABLE	00000	$ -	15
GL_002_BUDACTXP_FY_2019	101	343535	CODE COMPLIANCE	741000	MISCELLANEOUS OPERATING	00000	$ -	15
GL_002_BUDACTXP_FY_2019	101	343535	CODE COMPLIANCE	742600	UNIFORMS	00000	$ -	15
GL_002_BUDACTXP_FY_2019	101	343535	CODE COMPLIANCE	743000	CONTRACTUAL SERVICES	00000	$ -	15
GL_002_BUDACTXP_FY_2019	101	343535	CODE COMPLIANCE	744200	TELEPHONE	00000	$ -	15
GL_002_BUDACTXP_FY_2019	101	343535	CODE COMPLIANCE	747000	TRAINING	00000	$ -	15
GL_002_BUDACTXP_FY_2019	101	834101	CITY SUPPORTED AGENCIES	960013	LEAP SUPPORT	00000	$ 15,000.00	15
GL_002_BUDACTXP_FY_2019	101	966000	OPERATING TRANSFERS OUT	991280	EDC CONTRACT	00000	$ -	15

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SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_002_BUDACTXP_FY_2019	101	966000	OPERATING TRANSFERS OUT	991570	OP TFR LEPFA FUND	00000	$ -	15
GL_002_BUDACTXP_FY_2019	101	172250	NEIGHBORHOOD & CITIZEN ENGAGMT	702000	SALARIES	00000	$ 136,424.10	16
GL_002_BUDACTXP_FY_2019	101	172250	NEIGHBORHOOD & CITIZEN ENGAGMT	715300	FRINGE BENEFITS - FIXED	00000	$ 53,258.00	16
GL_002_BUDACTXP_FY_2019	101	172250	NEIGHBORHOOD & CITIZEN ENGAGMT	715400	FRINGE BENEFITS - VARIABLE	00000	$ 27,088.56	16
GL_002_BUDACTXP_FY_2019	101	172250	NEIGHBORHOOD & CITIZEN ENGAGMT	741000	MISCELLANEOUS OPERATING	00000	$ 39,127.22	16
GL_002_BUDACTXP_FY_2019	101	172250	NEIGHBORHOOD & CITIZEN ENGAGMT	742100	FUEL	00000	$ -	16
GL_002_BUDACTXP_FY_2019	101	172250	NEIGHBORHOOD & CITIZEN ENGAGMT	743720	INFORMATION TECHNOLOGY ALLOC	00000	$ 6,840.00	16
GL_002_BUDACTXP_FY_2019	101	172250	NEIGHBORHOOD & CITIZEN ENGAGMT	744200	TELEPHONE	00000	$ -	16
GL_002_BUDACTXP_FY_2019	101	172250	NEIGHBORHOOD & CITIZEN ENGAGMT	747000	TRAINING	00000	$ 2,287.15	16
GL_002_BUDACTXP_FY_2019	101	172250	NEIGHBORHOOD & CITIZEN ENGAGMT	748000	INSURANCE & BONDS	00000	$ 2,276.96	16
GL_002_BUDACTXP_FY_2019	101	172250	NEIGHBORHOOD & CITIZEN ENGAGMT	963002	NEIGHBORHOOD GRANT PROGRAM	00000	$ 80,000.00	16
GL_002_BUDACTXP_FY_2019	101	172320	OFFICE OF FINANCIAL EMPOWERMNT	702000	SALARIES	00000	$ 93,291.96	16
GL_002_BUDACTXP_FY_2019	101	172320	OFFICE OF FINANCIAL EMPOWERMNT	707000	TEMPORARY HELP	00000	$ 72,020.78	16
GL_002_BUDACTXP_FY_2019	101	172320	OFFICE OF FINANCIAL EMPOWERMNT	715300	FRINGE BENEFITS - FIXED	00000	$ 60,717.00	16
GL_002_BUDACTXP_FY_2019	101	172320	OFFICE OF FINANCIAL EMPOWERMNT	715400	FRINGE BENEFITS - VARIABLE	00000	$ 20,808.17	16
GL_002_BUDACTXP_FY_2019	101	172320	OFFICE OF FINANCIAL EMPOWERMNT	741000	MISCELLANEOUS OPERATING	00000	$ 203,453.60	16
GL_002_BUDACTXP_FY_2019	101	172320	OFFICE OF FINANCIAL EMPOWERMNT	741024	MSU SAVE - EXP	00000	$ 2,635.92	16
GL_002_BUDACTXP_FY_2019	101	172320	OFFICE OF FINANCIAL EMPOWERMNT	743720	INFORMATION TECHNOLOGY ALLOC	00000	$ 10,800.00	16
GL_002_BUDACTXP_FY_2019	101	172320	OFFICE OF FINANCIAL EMPOWERMNT	744200	TELEPHONE	00000	$ 1,688.63	16
GL_002_BUDACTXP_FY_2019	101	172320	OFFICE OF FINANCIAL EMPOWERMNT	748000	INSURANCE & BONDS	00000	$ 2,452.63	16
GL_002_BUDACTXP_FY_2019	101	672500	HUMAN RELATIONS	702000	SALARIES	00000	$ 562,836.40	17
GL_002_BUDACTXP_FY_2019	101	672500	HUMAN RELATIONS	707000	TEMPORARY HELP	00000	$ 33,856.00	17
GL_002_BUDACTXP_FY_2019	101	672500	HUMAN RELATIONS	708000	OVERTIME - SALARY	00000	$ 4,672.46	17
GL_002_BUDACTXP_FY_2019	101	672500	HUMAN RELATIONS	712000	LONGEVITY	00000	$ 5,300.00	17
GL_002_BUDACTXP_FY_2019	101	672500	HUMAN RELATIONS	715300	FRINGE BENEFITS - FIXED	00000	$ 567,781.00	17
GL_002_BUDACTXP_FY_2019	101	672500	HUMAN RELATIONS	715400	FRINGE BENEFITS - VARIABLE	00000	$ 113,287.61	17
GL_002_BUDACTXP_FY_2019	101	672500	HUMAN RELATIONS	741000	MISCELLANEOUS OPERATING	00000	$ 90,296.45	17
GL_002_BUDACTXP_FY_2019	101	672500	HUMAN RELATIONS	742100	FUEL	00000	$ -	17
GL_002_BUDACTXP_FY_2019	101	672500	HUMAN RELATIONS	743050	TEMPORARY HELP-CONTRACTUAL	00000	$ 9,399.60	17
GL_002_BUDACTXP_FY_2019	101	672500	HUMAN RELATIONS	743720	INFORMATION TECHNOLOGY ALLOC	00000	$ 66,200.00	17
GL_002_BUDACTXP_FY_2019	101	672500	HUMAN RELATIONS	744110	UTILITIES - CITY HALL	00000	$ 18,805.82	17
GL_002_BUDACTXP_FY_2019	101	672500	HUMAN RELATIONS	744200	TELEPHONE	00000	$ 7,486.37	17
GL_002_BUDACTXP_FY_2019	101	672500	HUMAN RELATIONS	745200	EQUIPMENT RENTAL	00000	$ 2,901.44	17
GL_002_BUDACTXP_FY_2019	101	672500	HUMAN RELATIONS	747000	TRAINING	00000	$ 290.48	17
GL_002_BUDACTXP_FY_2019	101	672500	HUMAN RELATIONS	748000	INSURANCE & BONDS	00000	$ 10,441.61	17
GL_002_BUDACTXP_FY_2019	101	833710	HUMAN SERVICE AGENCIES	960120	HUMAN SERVICES DISCRETIONARY	00000	$ 5,778.36	18
GL_002_BUDACTXP_FY_2019	101	833710	HUMAN SERVICE AGENCIES	960204	TRI-COUNTY AGING	00000	$ 75,000.00	18
GL_002_BUDACTXP_FY_2019	101	833710	HUMAN SERVICE AGENCIES	960205	GRANT MATCH FUND	00000	$ -	18
GL_002_BUDACTXP_FY_2019	101	833710	HUMAN SERVICE AGENCIES	960221	CALC/THE READING PEOPLE	00000	$ 15,000.00	18
GL_002_BUDACTXP_FY_2019	101	833715	HLTH, MENTAL HLTH & SUBS ABUSE	960055	CARE FREE MEDICAL	00000	$ 55,000.00	18
GL_002_BUDACTXP_FY_2019	101	833715	HLTH, MENTAL HLTH & SUBS ABUSE	960121	COMMUNITY PROBLEM SOLVING	00000	$ 117,502.07	18

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SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_002_BUDACTXP_FY_2019	101	833715	HLTH, MENTAL HLTH & SUBS ABUSE	960151	NATIONAL COUNCIL ON ALCOHOLISM	00000	$ 25,000.00	18
GL_002_BUDACTXP_FY_2019	101	833715	HLTH, MENTAL HLTH & SUBS ABUSE	960152	COMMUNITY MENTAL HEALTH BOARD	00000	$ 75,000.00	18
GL_002_BUDACTXP_FY_2019	101	833715	HLTH, MENTAL HLTH & SUBS ABUSE	960153	JUSTICE IN MENTAL HEALTH ORG	00000	$ 7,000.00	18
GL_002_BUDACTXP_FY_2019	101	833715	HLTH, MENTAL HLTH & SUBS ABUSE	960154	INGHAM COUNTY HEALTH DEPT	00000	$ -	18
GL_002_BUDACTXP_FY_2019	101	833715	HLTH, MENTAL HLTH & SUBS ABUSE	960155	HOSPICE OF LANSING	00000	$ 8,000.00	18
GL_002_BUDACTXP_FY_2019	101	833715	HLTH, MENTAL HLTH & SUBS ABUSE	960158	LANSING HOUSING COMM	00000	$ 85.68	18
GL_002_BUDACTXP_FY_2019	101	833715	HLTH, MENTAL HLTH & SUBS ABUSE	960185	SUB ACUTE DETOX	00000	$ 20,000.00	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960059	NORTH NEIGHBORHOOD CENTER	00000	$ 17,000.00	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960063	LISTENING EAR	00000	$ 7,000.00	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960064	OLD NEWSBOYS	00000	$ 10,000.00	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960065	BIG BROTHERS BIG SISTERS	00000	$ 10,000.00	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960115	SOUTH SIDE COMMUNITY COALITION	00000	$ 27,000.00	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960161	CHILD ABUSE PREVENTION SERVICE	00000	$ 6,500.00	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960162	CAP AREA CTR FOR IND LIVING	00000	$ 8,000.00	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960163	MEALS ON WHEELS	00000	$ 10,000.00	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960164	RSVP OF INGHAM, EATON, CLINTON	00000	$ 11,000.00	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960165	LEGAL SERVICES OF SOUTH CENTRA	00000	$ 34,000.00	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960168	BLACK CHILD & FAMILY INST	00000	$ 15,000.00	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960169	CAPITAL AREA COMMUNITY SERV	00000	$ 40,000.00	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960172	BOYS & GIRLS CLUB OF LANSING	00000	$ 50,000.00	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960173	SELF HELP GARDEN PROJECT	00000	$ 6,000.00	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960183	VOA HOMELESS PROGRAM	00000	$ 89,999.69	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960184	VOA EMERGENCY SHELTER	00000	$ 28,000.00	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960233	GIRL SCOUTS HEART OF MI	00000	$ 7,000.00	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960234	LPD EXPLORER POST	00000	$ 2,000.00	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960237	YOUTH RFP 14-19	00000	$ 6,442.22	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960255	GREATER LANSING U WAY-TEEN CT	00000	$ 7,000.00	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960280	ACTIVE LIVING FOR ADULTS	00000	$ 10,000.00	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960281	S SIDE COMM DEV ASSOC	00000	$ 10,000.00	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960282	CAPITAL AREA UNITED WAY - 211	00000	$ 10,000.00	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960288	ALLEN NEIGHBORHOOD CENTER	00000	$ 15,000.00	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960300	REFUGEE DEVELOPMENT CENTER	00000	$ 30,000.00	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960301	DISPUTE RESOLUTION CENTER OF C	00000	$ 8,000.00	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960304	KIDS CAFE AFTER SCHOOL NUTRITI	00000	$ 27,537.76	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960312	ANC YOUTH	00000	$ 10,000.00	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960313	MSU PAS	00000	$ 40,000.00	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960314	LANSING TEEN CHALLENGE	00000	$ -	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960318	REACH Studio Art Center	00000	$ 10,000.00	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960320	GRIDIRON INSTITUTE	00000	$ 2,500.00	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960321	FOURTH AND ONE	00000	$ 15,000.00	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960322	CONNECT 4 KIDS	00000	$ 101,008.36	18

Appendices W - General Fund to One Solution General Ledger - Expenditures - Reconciliation Items

SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960327	YOUTH TECH EMPOWERMENT	00000	$ 20,000.00	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960329	FEED THE BABIES KEEP THEM DRY	00000	$ -	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960330	EPIC NORTHSIDE YOUTH PROGRAMS	00000	$ -	18
GL_002_BUDACTXP_FY_2019	101	833720	CHILD AND FAMILY SERVICES	960331	WOMENS SUPPORT INITIATIVE	00000	$ -	18
GL_002_BUDACTXP_FY_2019	101	833730	EMERGENCY SERVICES	960060	HOUSE OF LUKE(LOAVES & FISHES	00000	$ 2,000.00	18
GL_002_BUDACTXP_FY_2019	101	833730	EMERGENCY SERVICES	960061	HOUSE OF ZACCHAES (LOAVES&FISH	00000	$ 8,000.00	18
GL_002_BUDACTXP_FY_2019	101	833730	EMERGENCY SERVICES	960062	CHRONIC HOMELESS OUTREACH	00000	$ 34,193.18	18
GL_002_BUDACTXP_FY_2019	101	833730	EMERGENCY SERVICES	960174	CRISTO REY COMMUNITY CENTER	00000	$ 20,000.00	18
GL_002_BUDACTXP_FY_2019	101	833730	EMERGENCY SERVICES	960175	EVE, INC	00000	$ 25,000.00	18
GL_002_BUDACTXP_FY_2019	101	833730	EMERGENCY SERVICES	960176	HAVEN HOUSE	00000	$ 15,000.00	18
GL_002_BUDACTXP_FY_2019	101	833730	EMERGENCY SERVICES	960178	SALVATION ARMY	00000	$ 12,000.00	18
GL_002_BUDACTXP_FY_2019	101	833730	EMERGENCY SERVICES	960179	LOAVES & FISHES	00000	$ 18,000.00	18
GL_002_BUDACTXP_FY_2019	101	833730	EMERGENCY SERVICES	960180	ADVENT HOUSE MINISTRIES	00000	$ 30,000.00	18
GL_002_BUDACTXP_FY_2019	101	833730	EMERGENCY SERVICES	960181	HABITAT FOR HUMANITY	00000	$ 10,000.00	18
GL_002_BUDACTXP_FY_2019	101	833730	EMERGENCY SERVICES	960186	GREATER LANSING HOUSING COALIT	00000	$ -	18
GL_002_BUDACTXP_FY_2019	101	833730	EMERGENCY SERVICES	960191	GATEWAY	00000	$ 20,000.00	18
GL_002_BUDACTXP_FY_2019	101	833730	EMERGENCY SERVICES	960212	ST VINCENT'S CATHOLIC CHARITIE	00000	$ 45,000.00	18
GL_002_BUDACTXP_FY_2019	101	833730	EMERGENCY SERVICES	960303	ST. VINCENT DEPAUL	00000	$ 45,000.00	18
GL_002_BUDACTXP_FY_2019	101	833730	EMERGENCY SERVICES	960305	ONE CHURCH ONE FAMILY HOUSING	00000	$ 10,000.00	18
GL_002_BUDACTXP_FY_2019	101	833730	EMERGENCY SERVICES	960306	PROJECT HOMELESS CONNECT	00000	$ -	18
GL_002_BUDACTXP_FY_2019	101	833730	EMERGENCY SERVICES	960310	RED CROSS RFDS	00000	$ 40,000.00	18
GL_002_BUDACTXP_FY_2019	101	833730	EMERGENCY SERVICES	960315	MOBILE FOOD PANTRY	00000	$ 41,800.00	18
GL_002_BUDACTXP_FY_2019	101	833730	EMERGENCY SERVICES	960317	LANSING CITY RESCUE MISSION	00000	$ 25,000.00	18
GL_002_BUDACTXP_FY_2019	101	833730	EMERGENCY SERVICES	960323	EASTSIDE COMMUNITY CENTER	00000	$ 4,000.00	18
GL_002_BUDACTXP_FY_2019	101	833730	EMERGENCY SERVICES	960325	SUBSIDIZED EVICTION PREVENTION	00000	$ 14,134.37	18
GL_002_BUDACTXP_FY_2019	101	833730	EMERGENCY SERVICES	960332	HOUSEHOLD STABILITY FURNITURE	00000	$ 15,000.00	18
GL_002_BUDACTXP_FY_2019	101	833730	EMERGENCY SERVICES	960333	HUMAN TRAFFICKING PREVENTION	00000	$ 12,500.00	18
GL_002_BUDACTXP_FY_2019	101	833730	EMERGENCY SERVICES	960334	ELDER ABUSE PROGRAM	00000	$ 8,000.00	18
GL_002_BUDACTXP_FY_2019	101	833730	EMERGENCY SERVICES	960335	FOOD SECRUITY FIRST	00000	$ 5,000.00	18
GL_002_BUDACTXP_FY_2019	101	833730	EMERGENCY SERVICES	960336	PERM SUPPORT HOUSING - FAMILY	00000	$ 10,000.00	18
GL_002_BUDACTXP_FY_2019	101	833730	EMERGENCY SERVICES	960337	DAVIES PROJECT MID MI CHILDREN	00000	$ 15,000.00	18
GL_002_BUDACTXP_FY_2019	101	833730	EMERGENCY SERVICES	960338	HELPING WOMEN PERIOD	00000	$ 15,000.00	18
GL_002_BUDACTXP_FY_2019	101	833730	EMERGENCY SERVICES	960339	PARKS & RECREATION (LHC)	00000	$ 10,000.00	18
GL_002_BUDACTXP_FY_2019	101	833730	EMERGENCY SERVICES	960340	PARKS & RECREATION (AMERICORP)	00000	$ 4,180.00	18
GL_002_BUDACTXP_FY_2019	101	833730	EMERGENCY SERVICES	960341	YMCA	00000	$ 15,000.00	18
GL_002_BUDACTXP_FY_2019	101	833730	EMERGENCY SERVICES	960342	SALUS CENTER	00000	$ 5,000.00	18
GL_002_BUDACTXP_FY_2019	101	834101	CITY SUPPORTED AGENCIES	741292	SISTER CITY	00000	$ 20,000.00	18
GL_002_BUDACTXP_FY_2019	101	834101	CITY SUPPORTED AGENCIES	960014	COMMON GROUND SUPPORT	00000	$ 105,027.17	18
GL_002_BUDACTXP_FY_2019	101	834101	CITY SUPPORTED AGENCIES	960015	MY LANSING	00000	$ 9,865.20	18
GL_002_BUDACTXP_FY_2019	101	834101	CITY SUPPORTED AGENCIES	960051	GR LANSING SAFETY COUNCIL	00000	$ 12,000.00	18
GL_002_BUDACTXP_FY_2019	101	834101	CITY SUPPORTED AGENCIES	960058	CAPITAL AREA RAIL COUNCIL	00000	$ -	18

Appendices W - General Fund to One Solution General Ledger - Expenditures - Reconciliation Items

SOURCE	FUND	COST CENTER	COST CENTER DESCRIPTION	OBJECT	OBJECT DESCRIPTION	PROJECT	Total	Reconciliation Item#
GL_002_BUDACTXP_FY_2019	101	834101	CITY SUPPORTED AGENCIES	960095	ARTS & CULTURE GRANTS	00000	$ 150,000.00	18
GL_002_BUDACTXP_FY_2019	101	834101	CITY SUPPORTED AGENCIES	960096	SILVER BELLS ADMINISTRATION	00000	$ -	18
GL_002_BUDACTXP_FY_2019	101	834101	CITY SUPPORTED AGENCIES	960256	COMMUNITY CORRECTIONS ADVISOR	00000	$ 12,500.00	18
GL_002_BUDACTXP_FY_2019	101	874400	DEBT SERVICE	981000	PRINCIPAL	00000	$ 1,045,000.00	19
GL_002_BUDACTXP_FY_2019	234	173903	BASEBALL STADIUM	981000	PRINCIPAL	00000	$ 814,052.10	19
GL_002_BUDACTXP_FY_2019	101	874400	DEBT SERVICE	982000	INTEREST	00000	$ 107,770.00	20
GL_002_BUDACTXP_FY_2019	234	173903	BASEBALL STADIUM	982000	INTEREST	00000	$ 340,974.96	20

Appendices X - Source Chart Data Used in Report

Chart Data

	CAFR FY 2016 Page 20	CAFR FY 2017 Page 20	CAFR FY 2018 Page 20	CAFR FY 2019 Page 20
Revenues	FY 2016	FY 2017	FY 2018	FY 2019
Government Activities Revenues	149,253,835	153,146,662	160,231,879	167,323,820
Business-type Activities Revenues	46,899,869	49,380,885	50,530,654	57,564,974
Total Revenues	**196,153,704**	**202,527,547**	**210,762,533**	**224,888,794**

Expenses	FY 2016	FY 2017	FY 2018	FY 2019
Government Activities Expenses	164,347,356	165,584,514	156,424,325	183,595,317
Business-type Activities Expenses	43,871,160	41,334,397	46,408,880	44,662,721
Total Expenses	**208,218,516**	**206,918,911**	**202,833,205**	**228,258,038**

Change in net position	FY 2016	FY 2017	FY 2018	FY 2019
Government Activities Change in Net Position	(15,723,236)	(13,184,061)	2,895,368	(16,852,314)
Business-type Activities Change in Net Position	3,658,424	8,792,697	5,033,960	13,483,070
Change in net Position	**(12,064,812)**	**(4,391,364)**	**7,929,328**	**(3,369,244)**

	CAFR FY 2016 Page 19	CAFR FY 2017 Page 19	CAFR FY 2018 Page 19	CAFR FY 2019 Page 19
Assets	FY 2016	FY 2017	FY 2018	FY 2019
Government Activities Assets	254,155,208	244,750,526	243,336,260	249,298,919
Business-type Activities Assets	446,809,441	444,271,524	439,162,458	430,151,370
Total Assets	**700,964,649**	**689,022,050**	**682,498,718**	**679,450,289**

	CAFR FY 2016 Page 19	CAFR FY 2017 Page 19	CAFR FY 2018 Page 19	CAFR FY 2019 Page 19
Liabilities	FY 2016	FY 2017	FY 2018	FY 2019
Government Activities Liabilities	412,323,128	384,214,832	685,591,703	734,247,637
Business-type Activities Liabilities	210,341,169	195,071,189	228,231,344	207,209,254
Total Liabilities	**622,664,297**	**579,286,021**	**913,823,047**	**941,456,891**

	CAFR FY 2016 Page 19	CAFR FY 2017 Page 19	CAFR FY 2018 Page 19	CAFR FY 2019 Page 19
Net Position	FY 2016	FY 2017	FY 2018	FY 2019
Government Activities Net Position	(103,078,986)	(116,263,047)	(443,076,412)	(459,928,726)
Business-type Activities Net Position	242,603,165	251,395,862	215,159,221	228,642,291
Total net position	**139,524,179**	**135,132,815**	**(227,917,191)**	**(231,286,435)**

	CAFR FY 2016 Page 38	CAFR FY 2017 Page 38	CAFR FY 2018 Page 38	CAFR FY 2019 Page 38
Net Position	FY 2016	FY 2017	FY 2018	FY 2019
General Fund Net Position	13,328,403	15,697,266	17,326,512	10,031,490
Other Capital Projects				
State and Federal Programs				
Nonmajor Gov Funds Net Position	17,529,997	17,364,759	20,534,007	29,023,246
Total Gov Funds Net Position	**30,858,400**	**33,062,025**	**37,860,519**	**39,054,736**

	CAFR FY 2016 Page 45	CAFR FY 2018 Page 45	CAFR FY 2018 Page 45	CAFR FY 2019 Page 45	
Net Position	FY 2016	FY 2017	FY 2018	FY 2019	
Sewage Disposal System Net Position	232,404,558	215,732,267	222,788,578	227,544,969	
Municipal Parking System Net Position	15,333,244	9,145,025	7,774,555	14,769,114	
Nonmajor Enterprise Funds Net Position	(5,134,637)	(14,752,031)	(15,403,912)	(13,671,792)	
Internal Service Fund	12,510,762	12,614,758	13,087,767	12,777,701	
Total Proprietary Funds With Internal Service Fund Net Position	**255,113,927**	**222,740,019**	**228,246,988**	**241,419,992**	**As Restated FY 2018**

	CAFR FY 2016 Page 106	CAFR FY 2017 Page 105	CAFR FY 2018 Page 109	CAFR FY 2019 Page 111
Net Position	FY 2016	FY 2017	FY 2018	FY 2019
Employees' Retirement System Pension	164,049,912	169,965,440	168,558,816	165,585,569
Employees' Retirement System OPEB	25,843,649	28,762,532	31,583,522	32,946,254
Police and Fire Retirement System	273,115,398	288,441,203	291,879,983	294,201,491
Police and Fire Retirement System OPEB	29,946,038	34,133,238	38,308,203	39,200,746
Employees' Money Purchase Pension Plan	2,029,469	2,335,067	2,587,793	2,952,671
Retiree Health Care VEBA	22,827,408	25,918,194	28,131,781	30,535,790
Total Fiduciary Funds Net Position	**517,811,874**	**549,555,674**	**561,050,098**	**565,422,521**

	CAFR FY 2016 Page 57	CAFR FY 2018 Page 57	CAFR FY 2018 Page 57	CAFR FY 2019 Page 57	
Net Position	FY 2016	FY 2017	FY 2018	FY 2019	
Brownfield Redevelopment Authority	1,021,009	2,089,345	2,689,882	2,272,649	
Tax Increment Finance Authority	(38,607,554)	(39,852,444)	(39,321,799)	(39,902,166)	
Lansing Entertainment & Public Facilities Authority	1,128,259	633,818	1,208,781	1,044,072	
SmartZone	-	-	-	-	
Total Component Units	**(36,458,286)**	**(37,129,281)**	**(35,423,136)**	**(36,585,445)**	**As Restated FY 2018**

CITY OF LANSING

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

MEMORANDUM

DATE:	January 30, 2020
TO:	City Council Members
FROM:	Eric Brewer, Internal Auditor
RE:	FY2019 CAFR – Questions Topics

1) **Purpose of government-wide financial statements – GASB 34 - http://www.gasb.org/st/summary/gstsm34.html**
   a) **These government-wide financial statements will help users:**
      - Assess the finances of the government in its entirety, including the year's operating results
      - Determine whether the government's overall financial position improved or deteriorated
      - Evaluate whether the government's current-year revenues were sufficient to pay for current-year services
      - See the cost of providing services to its citizenry
      - See how the government finances its programs—through user fees and other program revenues versus general tax revenues
      - Understand the extent to which the government has invested in capital assets, including roads, bridges, and other infrastructure assets
      - Make better comparisons between governments.
2) **Independent Auditor Questions**
   a) **INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**
      i) Could you provide some context about the "Material Audit Adjustments (Repeat Comment)" that was expressed in the Schedule of Findings and Responses?
      ii) Could you provide some context about the "Segregations of Duties over Distributions and Timely and Accurate Preparation and Submission of Pension and OPEB Data (Repeat Comment)" that was expressed in the Schedule of Finding and Reponses?
   b) **INDEPENDENT AUDTORS' COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE**

i) **Attachment A – Comments and Recommendation**
   (1) Could you provide some context about the (New Comment) “Stagnant Account Balances” that was expressed in Attachment A?
   (2) Could you provide some context about the (New Comment) “Budget Monitoring” that was expressed in Attachment A?
   (3) Could you provide some context about the (New Comment) “Lack of Independent Review of Journal Entries” that was expressed in Attachment A?

ii) **Attachment B - Upcoming Changes in Accounting Standards/Regulations**
   (1) Could you provide some context about upcoming Accounting Standards Changes that were expressed in Attachment B?

3) Administration Questions – Finance Director

a) **Repeat Comments – Schedule of Finding and Reponses**
   i) Could you address why the “Material Audit Adjustments (Repeat Comment)” has not been resolved or removed from the Schedule of Findings and Responses?
   ii) Could you address why the “Segregation of Duties over Distributions and Timely and Accurate Preparation and Submission of Pension and OPEB Data (Repeat Comment)” has not been resolved or removed from the Schedule of Finding and Reponses?

b) **Repeat Comments – Attachment A – Comments and Recommendation**
   i) Could you address why the “Stale Reconciling Items (Repeat Comment)” has not been resolved or removed from Attachment A?
   ii) Could you address why the “End Control over Payroll Processing (Repeat Comment)” has not been resolved or removed from Attachment A?
   iii) Could you address why the “Internal Controls over Manually Prepared Spreadsheets (Repeat Comment)” has not been resolved or removed from Attachment A?
   iv) Could you address why the “Pension and OPEB Plan Funding (Repeat Comment)” has not been resolved or removed from Attachment A?

c) **Financial Results (Recap)**
   i) In your professional opinion, do you feel based on the overall results achieved for fiscal year 2019 the City of Lansing has improved its overall financial position?
   ii) What areas do you feel that we improved the most and did not do as well as expected based in your professional opinion? Areas for improvement
   iii) In your professional opinion, did you feel that the City of Lansing had sufficient capital to pay current year services for FY 2019?
   iv) It appears that Government and Business-type activities revenues increased from the prior fiscal year. In your professional opinion, do you feel this trend for revenues will continue in the future?
   v) It appears that the cost of providing service to the citizenry increased in FY 2019 based on the results of total increase for Government and Business-type activities from the prior fiscal year. In your professional opinion, do you feel this trend for expenses will continue in the future?
   vi) In your professional opinion because of the significant reported liabilities from Pension and other post-employment benefits (OPEB), do you feel this may affect the City of Lansing ability to raise funds by other means in the future?

CITY OF LANSING

INTERNAL AUDITOR

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

MEMORANDUM

DATE:	January 30, 2020
TO:	City Council Members
FROM:	Eric Brewer, Internal Auditor
RE:	FY2019 Repeat Comments by Independent Auditors' on **previous five years CAFR reports**

Repeat Comments as expressed in the CAFR fiscal year 2019 Report

Material Audit Adjustments (Repeat Comment)

During our audit, we identified and proposed material adjustments (which were approved and posted by management) to adjust the City's accounting records. In addition, we received several revisions to the City's trial balance (the final version was received on December 9, 2019), each of which contained material corrections to previous versions. Also, management identified and posted many smaller adjustments to a wide variety of funds and accounts throughout the audit process that collectively had a material effect on the City's financial reporting process. **Expressed in FY2018, FY2017, FY2016, FY2015, and FY2014.**

Segregation of Duties over Distributions and Timely and Accurate Preparation and Submission of Pension and OPEB Data (Repeat Comment)

Actuarial valuations for the pension and other postemployment benefit plans, the GASB 67/68 rollforward related to the defined benefit pension plans, and the GASB 74/75 rollforward related to the other postemployment benefit plans were not completed until December 2019, and the related account balances were not adjusted until late in audit fieldwork. In addition, the City has not verified that pension census data/reconciliations provided to the actuary were properly recorded by the actuary. Also, the census information for the retiree healthcare plans are currently contained in a manual spreadsheet that does not appear to be updated timely.

We noted several inconsistencies in current year census data, including accumulated contributions of five new hires from the employees check stub not agreeing the census data, two new hires were excluded entirely from the census data, and other instances of individuals being incorrectly included or excluded from the census. While, to the best of our knowledge, these discrepancies did not materially impact the final valuations, these issues increase the risk that errors could occur that would materially effect the amounts reported in the financial statements.

During our testing of the census data, we noted that there is no independent review over pension and OPEB benefit calculations and terminated employee distributions of accumulated contributions. This includes date of birth, date of hire, separation date, retirement date, service credits, final average salary, benefit multiplier, pensionable wages, accumulated employee contributions, and benefits selected. **Expressed in FY2018, FY2017, FY2016, FY2015, and FY2014.**

Stale Reconciling Items (Repeat Comment)
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. **Expressed in FY2018, FY2017, FY2016, FY2015, and FY2014.**

End Control over Payroll Processing (Repeat Comment)
The City currently has procedures in place to ensure that employees are being paid at the correct rate and for the actual number of hours worked. Since the process of inputting timesheet data into the payroll system requires manual entry, we recommend that the City implement an "end control" over payroll disbursements. This could be done by having an employee independent of payroll processing review a preliminary payroll register by employee, or by having the payroll system generate exception reports for data outside certain parameters. In all instances, any independent review and approval should be documented and retained as evidence of the control. **Expressed in FY2018, FY2017, FY2016, FY2015, and FY2014.**

Internal Controls over Manually Prepared Spreadsheets (Repeat Comment)
The City utilizes manual spreadsheets for documenting the composition of certain account balances for audit workpaper preparation which were not subjected to a documented review/approval process during fiscal year 2019. While we noted that, subsequent to the end of the fiscal year this was corrected due to changes in procedures, we continue to 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 be documented by the signature/initials of the assigned reviewer and the date of the review. **Expressed in FY2018, FY2017, FY2016, FY2015, and FY2014.**

Pension and OPEB Funding (Repeat Comment)
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 six 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 in four of the previous five years presented, reflecting 54.5% and 63.8% 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.

The City also maintains other postemployment benefit (OPEB) plans for its qualified employees. With the implementation of GASB 74 and 75, the focus of OPEB 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. We have observed that the scheduled contributions are not keeping pace with the interest on the outstanding total OPEB liability. The fiduciary net position as a percentage of the total OPEB liability is reflecting 27.4% and 13.0% for the employees' retirement system and police and fire retirement system, respectively. We recommend the City actively search for ways to increase the funded status of the plans. **Expressed in FY2018, FY2017, and FY2016.**

CITY OF LANSING, MICHIGAN

Schedule of Findings and Responses

For the Year Ended June 30, 2019

2019-001 - Material Audit Adjustments (Repeat Comment)

Finding Type. Material Weakness in Internal Control over Financial Reporting.

Criteria. Management is responsible for maintaining its accounting records in accordance with generally accepted accounting principles (GAAP).

Condition. During our audit, we identified and proposed material adjustments (which were approved and posted by management) to adjust the City's accounting records. In addition, we received several revisions to the City's trial balance (the final version was received on December 9, 2019), each of which contained material corrections to previous versions. Also, management identified and posted many smaller adjustments to a wide variety of funds and accounts throughout the audit process that collectively had a material effect on the City's financial reporting process.

Cause. Over the past several years, the City's Finance Department has reduced in size due to staffing reductions and staffing turnover. These changes have placed a significant burden on the year-end financial close process, and have resulted in reconciliation of account balances and adjustment of related accounts, and preparation of the schedule of expenditures of federal awards (SEFA), not being completed timely (several account balances had not initially been adjusted or reconciled since the end of the previous fiscal year).

Effect. As a result of this condition, the City's financial information was initially misstated by amounts that were deemed to be quantitatively material to nearly every opinion unit, and numerous account balances were not adjusted timely throughout the year. Correcting entries were subsequently posted by management to the City's records and the appropriate balances are presented in the audited financial statements.

Recommendation. Management has already taken appropriate corrective action by posting correcting journal entries. However, we strongly recommend that the City critically assess the staffing levels in its Finance Department to ensure that there are an appropriate number of qualified/trained individuals available throughout the year to maintain the City's books and records in accordance with GAAP, and that balance sheet accounts for all funds be subject to periodic review and adjusted or reconciled to their underlying detail as soon as practical after fiscal year-end.

View of Responsible Officials. This past fiscal year, two key positions (Finance Director and Accounting Manager) were vacant for 1 to 3 months respectively. In addition there was turnover in another accounting position. Subsequent to year end, two of these positions were filled and one was combined with the Chief Strategy Officer position (Finance Director). In addition, a Budget Director was hired. However, the loss of these individuals represented a combined 30+ years of experience. The loss of this "institutional knowledge", combined with the vacancy periods, meant that we were behind before we started. We plan on making the following improvements in FY2020 that will address many of the issues noted in this finding: We are going to evaluate the functions that are being performed by each staff member, redistribute workload, cross train all staff, and put procedures in place to help us make sure we are recording all major transactions in a timely manner. We will also critically assess the staffing levels in the Finance Department and within the budget constraints of the City, will do what we can to augment the existing Finance staff.

CITY OF LANSING, MICHIGAN

Schedule of Findings and Responses

For the Year Ended June 30, 2019

2019-002 - Segregation of Duties over Distributions and Timely and Accurate Preparation and Submission of Pension and OPEB Data (Repeat Comment)

Finding Type. Material Weakness in Internal Control over Financial Reporting.

Criteria. The City obtains actuarial valuations and other reports for its various pension and other postemployment benefit (OPEB) plans each year. Ideally, these valuations should be obtained far enough in advance to be used to calculate amounts to be included in the audited financial statements. Management is responsible for accurate and timely compilation of data necessary for actuarial professionals to process and complete reporting necessary for the proper reporting of pension and OPEB information in the annual financial statements. The City should also have proper segregation of duties in place regarding the preparation and review of census information and underlying reports that are essential for accurate and complete reporting of pension and OPEB information in the annual financial statements.

Condition. Actuarial valuations for the pension and other postemployment benefit plans, the GASB 67/68 rollforward related to the defined benefit pension plans, and the GASB 74/75 rollforward related to the other postemployment benefit plans were not completed until December 2019, and the related account balances were not adjusted until late in audit fieldwork. In addition, the City has not verified that pension census data/reconciliations provided to the actuary were properly recorded by the actuary. Also, the census information for the retiree healthcare plans are currently contained in a manual spreadsheet that does not appear to be updated timely.

We noted several inconsistencies in current year census data, including accumulated contributions of five new hires from the employees check stub not agreeing the census data, two new hires were excluded entirely from the census data, and other instances of individuals being incorrectly included or excluded from the census. While, to the best of our knowledge, these discrepancies did not materially impact the final valuations, these issues increase the risk that errors could occur that would materially effect the amounts reported in the financial statements.

During our testing of the census data, we noted that there is no independent review over pension and OPEB benefit calculations and terminated employee distributions of accumulated contributions. This includes date of birth, date of hire, separation date, retirement date, service credits, final average salary, benefit multiplier, pensionable wages, accumulated employee contributions, and benefits selected.

Cause. The City does not appear to have a system in place to enable timely reporting of pension and OPEB benefit information. The City does not have policies and procedures in place to provide reasonable assurance that the information submitted to the actuary is accurate and complete. The City also did not independently review pension and OPEB benefit calculations and terminated employee distributions of accumulated contributions.

Effect. As a result of this condition, the City experienced an increased risk that misstatements in the accounting records, whether caused by error or fraud, would not be detected and corrected on a timely basis.

Schedule of Findings and Responses

For the Year Ended June 30, 2019

Recommendation. Accurate reporting of census information is important given its impact on the underlying valuations. Given this, we strongly recommend that the City critically assess the activities of the Finance Department to assure that required tasks are completed accurately and in a timely fashion. We further recommend that the City maintain the complete census, and implement a review process to determine that census data submitted to the actuary is accurate and complete. We also recommend that an independent review be done of all census information, including retirement calculations and terminated employee distributions of accumulated contributions.

View of Responsible Officials. We have plans to begin the data gathering process earlier in the year in FY2020, so that we have ample time to review the census report and improve the accuracy of the data we are submitting to the actuary. We will work with Human Resources to implement an independent review of the retirement calculations and terminated employee distributions of accumulated contributions.

CITY OF LANSING, MICHIGAN

Schedule of Findings and Responses

For the Year Ended June 30, 2019

2019-003 - Timely and Accurate Preparation and Review of Bank Reconciliations

Finding Type. Material Weakness in Internal Control over Financial Reporting.

Criteria. Timely bank account reconciliations represent an important control used to detect and prevent material misstatements. Such reconciliations should be completed and reviewed within six weeks of each month and year-end.

Condition. Throughout the year, the City failed to complete bank reconciliations on a timely basis for most of its cash accounts. Several individual bank account reconciliations were not completed for the entire fiscal year until approximately five months after fiscal year-end.

Cause. Over the past several years, the City's Finance Department has reduced in size due to staffing reductions and staffing turnover. These changes have placed a significant burden on the month and year-end close processes, and have contributed to reconciliations not being completed or reviewed timely.

Effect. As a result of this condition, the City experienced an increased risk that misstatements in the accounting records, whether caused by error or fraud, would not be detected and corrected on a timely basis.

Recommendation. Management has already taken appropriate corrective action by completing all current year bank reconciliations. However, we strongly recommend that the City critically assess the staffing levels in its Finance Department to ensure that there are an appropriate number of qualified/trained individuals available throughout the year to complete bank reconciliations on a timely basis. We also recommend that the bank reconciliations be subject to an independent review and approval process, and that review be evidenced in writing.

View of Responsible Officials. Due to the significant turnover experienced in the City's Finance Department during FY2019 and corresponding significant loss of decades of institutional knowledge as noted in item 2019-001 above, the bank reconciliation process fell behind. In addition, significant time had to be expended just to get on-line access to these accounts set back up and/or obtain copies of the bank statements (the former Finance Director and Accounting Manager were in many cases the only two signers). Finally, there are too many accounts to deal with – over 75. First, we are going to begin working on combining as many of the bank accounts as we can as well as making sure that we have on-line access to all accounts so that we can obtain statements in a timely manner. Then we are going to evaluate who is performing the bank reconciliations and spread this workload among the entire Finance Department. We will implement independent review of the bank reconciliations and document this in writing.

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CITY OF LANSING, MICHIGAN

Attachment A - Comments and Recommendations

For the June 30, 2019 Audit

During our audit, we became aware of certain other matters that are opportunities for strengthening internal control and/or improving operating efficiency. This memorandum summarizes our comments and recommendations regarding those matters. Our consideration of the City's internal control over financial reporting is described in our report, dated December 19, 2019 issued in accordance with *Government Auditing Standards.* This memorandum does not affect that report or our report dated December 19, 2019, on the financial statements of the City of Lansing, Michigan.

Stale Reconciling Items (Repeat Comment)

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.

Stagnant Account Balances

We noted various asset and liability accounts with year-end balances that have been inactive for several years. While the account balances were not material and progress was made with a number of these asset and liability accounts, several still remain. We recommend the City review these accounts and determine appropriate further action to eliminate (or adjust) such balances prior to closing the June 30, 2020 fiscal year.

End Control over Payroll Processing (Repeat Comment)

The City currently has procedures in place to ensure that employees are being paid at the correct rate and for the actual number of hours worked. Since the process of inputting timesheet data into the payroll system requires manual entry, we recommend that the City implement an "end control" over payroll disbursements. This could be done by having an employee independent of payroll processing review a preliminary payroll register by employee, or by having the payroll system generate exception reports for data outside certain parameters. In all instances, any independent review and approval should be documented and retained as evidence of the control.

Internal Controls over Manually Prepared Spreadsheets (Repeat Comment)

The City utilizes manual spreadsheets for documenting the composition of certain account balances for audit workpaper preparation which were not subjected to a documented review/approval process during fiscal year 2019. While we noted that, subsequent to the end of the fiscal year this was corrected due to changes in procedures, we continue to 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 be documented by the signature/initials of the assigned reviewer and the date of the review.

Budget Monitoring

We noted that the final amended budget had not been updated in the accounting software; rather, the City provided a spreadsheet to track the budget amendments to present the final amended budget in the financial statements. In order to provide the most accurate budget to actual reporting during the course of the year, we recommend that all budget amendments be reflected in the accounting system in a timely manner.

CITY OF LANSING, MICHIGAN

Attachment A - Comments and Recommendations

For the June 30, 2019 Audit

Lack of Independent Review of Journal Entries

Manual journal entries, while an essential part of any accounting system, represent an opportunity to enter information into the City's records in a way that bypasses normal internal controls. Accordingly, the City should have a system in place to ensure that all manual journal entries and similar adjustments made to the City's accounting records are reviewed and approved by an appropriate member of management, independent of the preparer. We observed that six out of ten journal entries tested lacked independent review and approval. However, we also noted that, subsequent to the end of the fiscal year, that processes have been put in place where all such entries are reviewed and approved. We recommend that the City continue to follow this procedure requiring written, independent review and approval for all manual journal entries, including transactions that are recurring in nature. This review should be evidenced by signature/initials and date, attached with supporting documentation, and retained for audit purposes.

Pension and OPEB Plan Funding (Repeat Comment)

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 six 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 in four of the previous five years presented, reflecting 54.5% and 63.8% 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.

The City also maintains other postemployment benefit (OPEB) plans for its qualified employees. With the implementation of GASB 74 and 75, the focus of OPEB 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. We have observed that the scheduled contributions are not keeping pace with the interest on the outstanding total OPEB liability. The fiduciary net position as a percentage of the total OPEB liability is reflecting 27.4% and 13.0% for the employees' retirement system and police and fire retirement system, respectively. We recommend the City actively search for ways to increase the funded status of the plans.

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

WHEREAS, adjustments are needed in the fiscal year 2019/2020 budget to reflect current year revenue estimates; and

WHEREAS, adjustments to appropriations are required to reflect anticipated changes in General Fund operations; and

WHEREAS, the most recent Actuarial Funding Valuation recommends an increased contribution to the Police and Fire Retirement System than was previously budgeted; and

WHEREAS, adjustments are required to account for additional cart and bag demand in the Refuse Fund including the purchase of additional carts; and

WHEREAS, the delayed opening of the Emterra Material Recovery Facility requires continued contractual expenditures for Recycling Fund services through the end of the fiscal year;

THEREFORE, BE IT RESOLVED that the attached FY 2019/2020 mid-year budget amendment be approved:

FY 2019/2020 Budget Amendment

February 10, 2020/February 24, 2020

Revenues	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Dec. 31 Actuals	Proposed Adjustment	FY 2020 Proposed Amendment
Property Taxes	40,594,677	42,875,000	43,422,167	485,000	43,360,000
Income Taxes	37,021,436	39,400,000	13,684,696	(2,400,000)	37,000,000
Return on Equity	21,110,884	23,100,000	11,769,291	-	23,100,000
State Revenues	18,330,556	19,817,000	9,399,517	(70,000)	19,747,000
Charges for Services	9,089,169	9,351,800	3,226,098	-	9,351,800
Fines & Forfeitures	2,050,717	2,149,200	776,470	-	2,149,200
Licenses & Permits	1,407,477	1,889,000	772,169	-	1,889,000
Interest & Rent	226,344	415,000	53,783	-	415,000
Other Revenue	531,597	403,000	72,742	-	403,000
Total Revenues	130,362,856	139,400,000	83,176,932	(1,985,000)	137,415,000

Expenditures	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Dec. 31 Actuals	Proposed Adjustment	FY 2020 Proposed Amendment
Council					
Personnel	501,914	498,516	229,449	-	498,516
Operating	194,071	228,461	75,841	-	228,461
Total	695,985	726,977	305,289	-	726,977
Internal Audit					
Personnel	183,170	182,115	84,581	-	182,115
Operating	9,485	13,885	5,505	-	13,885
Total	192,654	196,000	90,085	-	196,000
Courts					
Personnel	4,886,798	5,121,945	2,298,069	-	5,121,945
Operating	1,388,609	1,395,007	422,117	-	1,395,007
Total	6,275,406	6,516,952	2,720,186	-	6,516,952
Mayor's Office					
Personnel	1,079,301	1,059,636	536,281	-	1,059,636
Operating	176,813	361,399	98,222	(134,700)	226,699
Total	1,256,114	1,421,035	634,503	(134,700)	1,286,335
Media Center					
Personnel	384,827	438,347	210,588	-	438,347
Operating	37,752	39,653	8,988	-	39,653
Total	422,578	478,000	219,576	-	478,000
Clerk's Office					
Personnel	992,581	990,367	510,557	-	990,367
Operating	363,572	411,819	155,248	-	411,819
Total	1,356,153	1,402,186	665,805	-	1,402,186
Neighborhood & Citizen Engagement					
Personnel	463,609	832,604	332,781	(61,000)	771,604
Operating	351,562	333,396	81,753	61,000	394,396
Total	815,171	1,166,000	414,534	-	1,166,000
Economic Development & Planning					
Personnel	2,614,263	3,278,728	1,405,825	-	3,278,728
Operating	2,289,507	2,455,591	1,377,213	(250,000)	2,205,591
Total	4,903,770	5,734,319	2,783,038	(250,000)	5,484,319
Finance/Operations					
Personnel	1,474,294	1,046,216	644,111	134,700	1,180,916
Operating	712,221	548,881	185,452	-	548,881
Total	2,186,515	1,595,097	829,563	134,700	1,729,797
Assessing					
Personnel	1,336,820	1,559,864	620,831	-	1,559,864
Operating	207,331	240,838	88,092	-	240,838
Total	1,544,151	1,800,702	708,922	-	1,800,702

Expenditures	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Dec. 31 Actuals	Proposed Adjustment	FY 2020 Proposed Amendment
Treasury					
Personnel	1,397,830	1,848,306	718,264	-	1,848,306
Operating	457,585	429,698	94,180	-	429,698
Total	1,855,415	2,278,004	812,444	-	2,278,004
Human Resources					
Personnel	1,205,246	1,333,106	601,168	-	1,333,106
Operating	915,856	892,521	334,069	66,000	958,521
Total	2,121,101	2,225,627	935,238	66,000	2,291,627
Attorney's Office					
Personnel	1,643,584	1,941,252	813,586	-	1,941,252
Operating	232,280	239,631	102,332	-	239,631
Total	1,875,864	2,180,883	915,919	-	2,180,883
Police					
Personnel	36,465,408	37,802,547	18,434,385	310,269	38,112,816
Operating	6,367,172	7,057,235	3,078,120	-	7,057,235
Total	42,832,579	44,859,782	21,512,506	310,269	45,170,051
Fire					
Personnel	28,897,214	30,772,490	14,469,493	249,731	31,022,221
Operating	5,045,972	5,278,088	2,566,968	-	5,278,088
Total	33,943,186	36,050,578	17,036,461	249,731	36,300,309
Public Service					
Personnel	1,874,600	2,855,553	1,231,294	(300,000)	2,555,553
Operating	9,741,013	9,307,133	3,102,846	300,000	9,607,133
Total	11,615,613	12,162,686	4,334,140	-	12,162,686
Human Relations & Community Service					
Personnel	1,297,133	1,460,296	655,906	80,000	1,540,296
Operating	196,422	196,615	65,454	-	196,615
Total	1,493,555	1,656,911	721,361	80,000	1,736,911
Parks & Recreation					
Personnel	4,851,422	5,246,923	2,010,683	-	5,246,923
Operating	3,286,949	3,354,838	1,328,733	-	3,354,838
Total	8,138,371	8,601,761	3,339,416	-	8,601,761
Human Services					
Operating	1,638,162	1,725,000	704,371	-	1,725,000
Total	1,638,162	1,725,000	704,371	-	1,725,000
City Supported Agencies					
Operating	324,392	316,500	109,100	-	316,500
Total	324,392	316,500	109,100	-	316,500
Non-Departmental					
Vacancy Factor	-	(700,000)	-	500,000	(200,000)
Library Lease	151,845	150,000	46,812	-	150,000
Debt Service	2,595,828	1,265,000	300	-	1,265,000
Net Transfers	5,617,466	5,590,000	-	268,145	5,858,145
Penalties & Claims	3,806,000	-	-	-	-
Total	12,171,139	6,305,000	47,112	768,145	7,073,145
Total Expenditures	137,657,877	139,400,000	59,839,568	1,224,145	140,624,145
Beginning Fund Balance	17,326,512	10,031,491			10,031,491
Ending Fund Balance	10,031,491	10,031,491			6,822,346
	7.3%	7.2%			4.9%

Special Revenue Funds

	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Dec. 31 Actuals	Proposed Adjustment	FY 2020 Proposed Amendment
STADIUM FUND					
Revenues					
Operating Revenues	373,268	400,000	67,973	-	400,000
Stadium Naming Rights	125,000	125,000	125,000	-	125,000
Reimbursements	117,209	120,000	-	-	120,000
Transfers In	512,000	697,000	-	168,145	865,145
Use of/(Contribution to) Fund Balance	168,145	-	-	(168,145)	(168,145)
Total	1,295,622	1,342,000	192,973	-	1,342,000
Expenditures					
Debt Service	1,295,622	1,342,000	1,341,873	-	1,342,000
Total	1,295,622	1,342,000	1,341,873	-	1,342,000
CDBG FUND					
Revenues					
Federal Grants	2,410,092	2,204,648	485,628	778,215	2,982,863
General Fund Transfer	-	-	-	100,000	100,000
Total	2,410,092	2,204,648	485,628	878,215	3,082,863
Expenditures					
Personnel	805,577	1,015,744	259,320	-	1,015,744
Operating	1,604,515	1,188,904	962,669	878,215	1,967,119
Total	2,410,092	2,204,648	1,221,990	878,215	2,982,863
REFUSE FUND					
Revenues					
Operating Income	2,254,910	2,225,000	65,483	128,000	2,353,000
Interest Income	2,503	7,000	620	-	7,000
Use of/(Contribution to) Fund Balance	(1,222,150)	(7,000)	-	52,000	45,000
Total	1,035,263	2,225,000	66,103	180,000	2,405,000
Expenditures					
Personnel	168,869	1,365,848	548,909	-	1,365,848
Operating	851,304	859,152	335,723	180,000	1,039,152
Capital	15,090	-	-	-	-
Total	1,035,263	2,225,000	884,633	180,000	2,405,000
RECYCLING FUND					
Revenues					
Operating Income	4,082,075	4,423,950	4,214,899	-	4,423,950
Sale of Recycled Materials	-	-	-	-	-
Interest Income	36,805	-	-	-	-
Use of/(Contribution to) Fund Balance	(262,116)	428,050	-	250,000	678,050
Total	3,856,764	4,852,000	4,214,899	250,000	5,102,000
Expenditures					
Personnel	1,711,631	2,591,962	1,036,477	-	2,591,962
Operating	1,901,772	1,804,452	558,937	250,000	2,054,452
Debt Service	228,127	455,586	120,163	-	455,586
Capital	15,234	-	-	-	-
Total	3,856,764	4,852,000	1,715,577	250,000	5,102,000

GENERAL FUND ESTIMATED REVENUES

Property Taxes adjusted up **$485,000** to reflect tax revenues and PA 425 payments to date. Property taxes remain subject to adjustments and chargebacks, with a worst-case scenario of $217,917 in revenue subject to MI Tax Tribunal cases in contention ($11,209,732 in taxable value at 19.44 mills) remaining budgeted.

Income Taxes adjusted down **($2,400,000)** in response to updated projections provided by the City Treasurer.

State Revenues adjusted down **($70,000)** to reflect updated state appropriations for statutory revenue sharing and fire protection facilities grants, balanced against better than projected constitutional revenue sharing payments.

GENERAL FUND DEPARTMENTAL APPROPRIATIONS

Appropriation for a Chief Strategy Officer transferred from the **Mayor's Office** to the **Finance Operations** department. This is also being reclassified from contractual services to personnel. This change has no impact on overall budget.

Neighborhood & Citizen Engagement includes transfers between the NCE Department and Office of Financial Empowerment. This includes transfers from salaries and fringes offset by temporary help and contracted services.

Economic Development and Planning adjusted down **($250,000)** due to a negotiated decrease in LEPFA subsidy payments.

Human Resources adjusted up **$66,000** for NEOGOV training and to include temporary contracted payroll services following a retirement.

Police & Fire Departments adjusted up a total of **$560,000** to reflect updated retirement contribution costs resulting from the most recent pension plan valuation.

Public Services includes transfers from personnel expenditures to fund contractual services.

Human Relations and Customer Service adjusted up **$80,000** to include contracted positions for Acting Director and Deputy Director.

GENERAL FUND NON-DEPARTMENTAL APPROPRIATIONS

Vacancy Factor has been reduced **$500,000**. This is to account for the fund balance policy, requiring restorative payments if the fund balance falls below 12% of expenditures. This policy will be in full effect for the FY 2020/2021 Proposed Budget.

Net Transfers have been increased by **$268,145**. This includes a transfer to the stadium fund to cover net operating loss for last year and a contingency amount for the CDBG fund if administrative costs exceed the allowable threshold for the grant funds.

GENERAL FUND SUMMARY

Overall, the adjustments to projected revenues and expenditures will decrease fund balance by (**$3,209,145)** to an ending balance of $6,822,346 or 4.9% of total expenditures. The majority of this decrease can be attributed to overestimated revenue projections and underestimated retirement estimates.

OTHER FUNDS

Stadium Fund includes a transfer from the general fund to restore the previous year operating loss.

Community Block Development Grant (CDBG) Fund includes carryforwards for previous year grant funds and expenditures. A general fund transfer is included as a contingency in the event administrative costs exceed the allowable threshold for federal funding.

Refuse Fund includes continued trash bag revenue that was not budgeted for the current year and additional refuse cart revenue. This is offset by additional appropriations required by the above higher demand for new refuse carts and higher landfill costs.

Recycling Fund includes additional costs related to the delayed opening of the Emterra Material Recovery Facility (MRF). As a result, recycling services will continue to incur costs to contracted services for processing in Detroit. This is expected to be resolved for Summer 2020.

General Fund Status Report – FY 2020 2nd Quarter

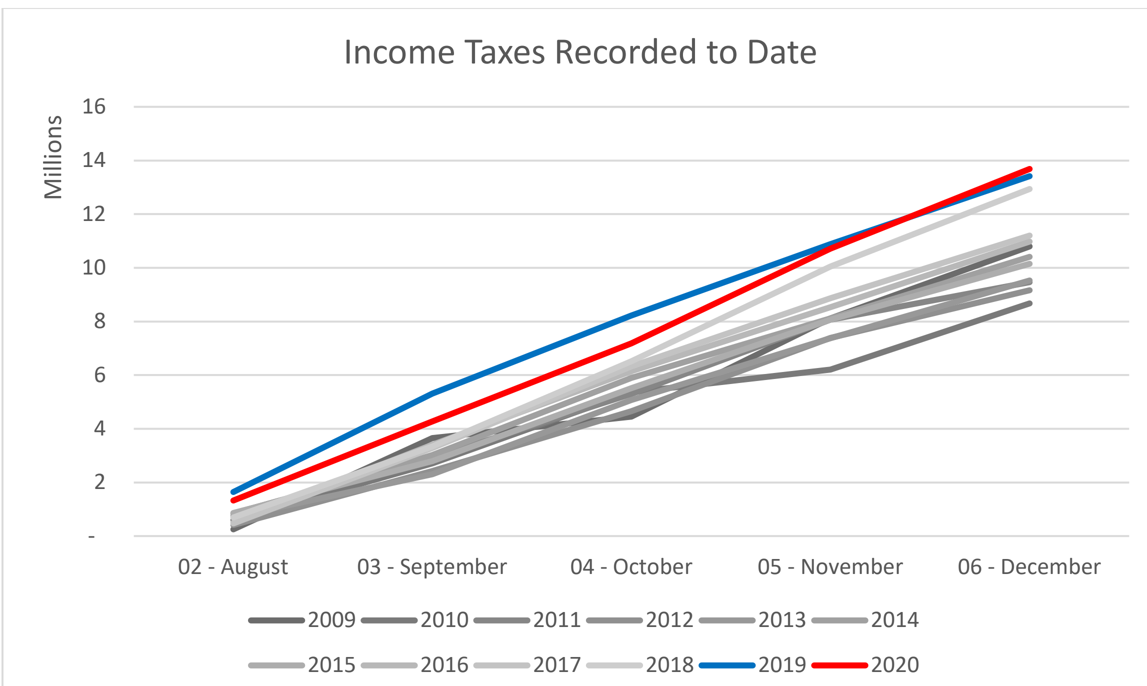
Please see accompanying summary detail (pages 3-6)

Revenues

In total, General Fund revenues collected in the first half of Fiscal Year 2020 (July – December) is below expectations relative to the adopted budget.

- The vast majority of **Property Taxes** are typically collected in the first month of the fiscal year. It should be noted that property tax collections exceed budget at this time of year, but are subject to tax appeals and other adjustments throughout the year. This category makes up 30.8% of budgeted General Fund revenues.

- **Income Tax** collections ran into a slow start to the year and are slightly above last year's revenue to date. This is the portion of the budget that is most sensitive to economic factors, being driven by employment and wages. The adopted budget represents a 6.4% increase from the previous year and makes up 28.3% of budgeted General Fund revenues.



- The City received the December **Return on Equity** payment from the Board of Water and Light, coming approximately $330,000 below the Board's projection for the year. This category accounts for 16.6% of General Fund revenues.

- **State Revenues** are approximately as expected for the first half of the year. This includes October and December revenue sharing payments which are slightly above expectations to date, and received fire protection state revenue which increased compared to last year, but is below the adopted budget. This category makes up 14.2% of budgeted General Fund revenues.

- **Charges for Services** are slightly below last year's revenue. This may be adjusted as cash receipts are accounted for. This category makes up 6.7% of budgeted General Fund revenues.

- **Fines and Forfeitures** are below the previous year. This category makes up 1.5% of General Fund revenues.

- **Licenses and Permits** are up from the previous year. The largest contributors to this category to date include cable TV franchise fees and medical marijuana licenses. This category reflects 1.4% of budgeted General Fund revenues.

- **Interest and Rents** collections are below last year. Some variance is due to the timing of interest revenue postings. This category makes up only 0.3% of the General Fund revenue budget.

- **Other Revenues** are slightly ahead compared to last year. This category makes up only 0.3% of General Fund revenues.

(continued)

Expenditures

Departmental expenditures are otherwise in line with expectations for the current year with a few exceptions. Finance Operations incurred higher personnel costs to date due to staffing changes requiring temporary assistance and overtime. Economic Development and Planning has high operating costs to date, but this is in line with last year's expenditures timing. Human Relations and Customer Service has incurred large miscellaneous expenditures, resulting in 88% of their operating budget being expended as of December 31, 2019. Overall, Departmental expenditures are at 45% of budget, compared to 47% of year end actuals at this time last year. Non-departmental expenditures are minimal to date, with the timing of transfers in particular being highly discretionary.

Summary

With the financial audit completed and more up to date financial information, a more accurate representation of the City's finances can be made. Year-to-date revenues continue to exceed expenditures in the first half of the year, but this is largely due to the collection of property taxes at the beginning of the year. An amended budget will be submitted to Council to reflect current year estimates and begin the process for next year's budget adoption.

General Fund Status Report - FY 2020 (December 31, 2019)

Revenues	2019 December Actuals to Date	2019 June Actuals To Date	YTD Dec. Actual	2020 December Actuals to Date	2020 Adopted Budget	YTD Dec. Budget
Property Taxes	40,094,935	40,594,677	99%	43,422,167	42,875,000	101%
Income Taxes	13,415,568	37,021,436	36.2%	13,684,696	39,400,000	34.7%
Return on Equity	11,042,869	21,110,884	52%	11,769,291	23,100,000	51%
State Revenues	7,841,617	18,330,556	43%	9,399,517	19,817,000	47%
Charges for Services	3,803,555	9,089,169	42%	3,226,098	9,351,800	34%
Fines & Forfeitures	955,168	2,050,717	47%	776,470	2,149,200	36%
Licenses & Permits	85,522	1,407,477	6%	772,169	1,889,000	41%
Interest & Rent	87,594	226,344	39%	53,783	415,000	13%
Other Revenue	41,261	531,606	8%	72,750	403,000	18%
Total Revenues	77,368,089	130,362,865		83,176,940	139,400,000	

Expenditures	2019 December	2019 June	YTD Dec. Actual	2020 December	2020 Budget	YTD Dec. Budget
Council						
Personnel	226,097	501,914	45%	229,449	498,516	46%
Operating	82,190	194,071	42%	75,841	228,461	33%
Total	308,287	695,985		305,289	726,977	
Internal Audit						
Personnel	82,978	183,170	45%	84,581	182,115	46%
Operating	4,901	9,485	52%	5,505	13,885	40%
Total	87,879	192,654		90,085	196,000	
Courts						
Personnel	2,274,334	4,886,798	47%	2,298,069	5,121,945	45%
Operating	504,994	1,388,609	36%	422,117	1,395,007	30%
Total	2,779,328	6,275,406		2,720,186	6,516,952	
Mayor's Office						
Personnel	498,428	1,079,301	46%	536,281	1,059,636	51%
Operating	82,731	176,813	47%	98,222	361,399	27%
Total	581,160	1,256,114		634,503	1,421,035	
Media Center						
Personnel	175,548	384,827	46%	210,588	438,347	48%
Operating	9,124	37,752	24%	8,988	39,653	23%
Total	184,672	422,578		219,576	478,000	
Clerk's Office						
Personnel	575,304	992,581	58%	510,557	990,367	52%
Operating	162,747	363,572	45%	155,248	411,819	38%
Total	738,050	1,356,153		665,805	1,402,186	
Neighborhood & Citizen Engagement						
Personnel	210,864	463,609	45%	332,781	832,604	40%
Operating	84,752	351,562	24%	46,753	333,396	14%
Total	295,616	815,171		379,534	1,166,000	
Economic Development & Planning						
Personnel	1,216,487	2,614,263	47%	1,363,174	3,278,728	42%
Operating	1,356,717	2,289,507	59%	1,377,213	2,455,591	56%
Total	2,573,204	4,903,770		2,740,387	5,734,319	

Expenditures	2019 December	2019 June	YTD Dec. Actual	2020 December	2020 Budget	YTD Dec. Budget
Finance/Operations						
Personnel	446,908	1,474,294	30%	644,111	1,046,216	62%
Operating	150,944	712,221	21%	185,452	548,881	34%
Total	597,852	2,186,515		829,563	1,595,097	
Assessing						
Personnel	649,850	1,336,820	49%	620,831	1,559,864	40%
Operating	86,351	207,331	42%	88,092	240,838	37%
Total	736,201	1,544,151		708,922	1,800,702	
Treasury						
Personnel	652,877	1,397,830	47%	718,264	1,848,306	39%
Operating	164,319	457,585	36%	94,180	429,698	22%
Total	817,197	1,855,415		812,444	2,278,004	
Human Resources						
Personnel	561,861	1,205,246	47%	601,168	1,333,106	45%
Operating	556,136	915,856	61%	334,069	892,521	37%
Total	1,117,997	2,121,101		935,238	2,225,627	
Attorney's Office						
Personnel	726,847	1,643,584	44%	813,586	1,941,252	42%
Operating	110,791	232,280	48%	102,332	239,631	43%
Total	837,638	1,875,864		915,919	2,180,883	
Police						
Personnel	17,479,062	36,465,408	48%	18,457,485	37,802,547	49%
Operating	3,116,666	6,367,182	49%	3,078,120	7,057,235	44%
Total	20,595,729	42,832,589		21,535,606	44,859,782	
Fire						
Personnel	14,277,846	28,897,214	49%	14,469,493	30,772,490	47%
Operating	2,322,067	5,045,972	46%	2,566,968	5,278,088	49%
Total	16,599,913	33,943,186		17,036,461	36,050,578	
Public Service						
Personnel	1,381,817	1,874,600	74%	1,231,294	2,855,553	43%
Operating	3,576,832	9,741,013	37%	3,102,846	9,307,133	33%
Total	4,958,650	11,615,613		4,334,140	12,162,686	
Human Relations & Community Service						
Personnel	612,564	1,297,133	47%	655,906	1,460,296	45%
Operating	64,103	196,422	33%	172,055	196,615	88%
Total	676,667	1,493,555		827,962	1,656,911	
Parks & Recreation						
Personnel	2,140,724	4,851,422	44%	2,010,684	5,246,923	38%
Operating	1,376,455	3,286,949	42%	1,328,733	3,354,838	40%
Total	3,517,179	8,138,371		3,339,416	8,601,761	
Human Services						
Operating	650,254	1,638,162	40%	597,770	1,725,000	35%
Total	650,254	1,638,162		597,770	1,725,000	
City Supported Agencies						
Operating	175,018	324,392	54%	109,100	316,500	34%
Total	175,018	324,392		109,100	316,500	

Expenditures	2019 December	2019 June	YTD Dec. Actual	2020 December	2020 Budget	YTD Dec. Budget
Non-Departmental	58,828,490	125,486,748	46.9%	59,737,906	133,095,000	44.9%
Vacancy Factor	-	-		-	(700,000)	
Library Lease	67,853	151,845	45%	-	150,000	0%
Debt Service	53,885	2,595,828	2%	300	1,265,000	0%
Net Transfers	6,249,805	5,617,466	111%	-	5,590,000	0%
Penalties & Claims	-	3,806,000	0%	-	-	
Total	6,371,543	12,171,139		300	6,305,000	
Total Expenditures	65,200,033	137,657,887		59,738,206	139,400,000	
Beginning Fund Balance		17,326,512			10,031,490	
Ending Fund Balance		**10,031,490**			**10,031,490**	

Vacancy Factor Report

FY2020

December 31, 2019

Department	Key	PCN	Position Description	Bargaining Unit	FTE	Vacancy	Vacancy Factor*
Vacancies Counted toward General Fund Vacancy Factor							
NC&E	1012320	TBD	PROGRAM COORDINATOR/LANSING SAVE	T243CTP	1	7/1/2018	22,697
HRCS	1012500	COMMINVT	COMMISSION INVESTIGATOR	T214NS	1	1/1/2016	33,124
HRCS	1012500	SECRTY26	SECRETARY 26	T243CTP	1	8/24/2019	10,848
EDP/Code Compliance	1012610	CLERKS25	CLERK 25	T243CTP	2	7/27/2019	15,374
Finance Operations	1012710	ACTANT34	ACCOUNTANT 34	T243CTP	1	12/14/2019	2,529
Finance Operations	1012710	ADMSPC30	ADMINISTRATIVE SPECIALIST 30	T243CTP	1	11/28/2011	21,872
Assessing	1012720	COMINDAP	COMMERICAL/INDUSTRIAL APPRAISR	T243CTP	1	10/18/2019	12,100
Assessing	1012720	RESIDAPP	RESIDENTIAL APPRAISER	T243CTP	2	5/24/2019	26,462
Treasury	1012730	INTAXTEC	INCOME TAX EXAMINER TECHNICIAN	T243CTP	2	8/25/2018	20,868
Treasury	1012730	SRTAXAUD	SR INCOME TAX AUDITOR	T243CTP	1	1/26/2018	29,211
Treasury	1012730	TRESYINV	TREASURERY INVESTIGATOR	T243CTP	2	3/22/2019	21,800
Human Resources	1012800	PRNCRECR	PRINCIPAL RECRUITER	T243CTP	1	4/18/2017	33,896
City Attorney's Office	1012900	ASTATY36	ASSISTANT CITY ATTORNEY	T214NS	1	4/6/2018	36,568
Public Services/Facilities	1013140	ADMAST29	ADMINISTRATIVE ASSISTANT 29	T243CTP	1	12/27/2018	21,872
Public Services/Facilities	1013140	ELECFACW	ELECTRICAL FACILITY CTRL WKR	UAW	1	11/2/2018	22,533
Public Services/Facilities	1013140	ELCTRICN	ELECTRICIAN	T243SUP	1	12/30/2018	26,462
Public Services/Facilities	1013140	FACMTWKR	FACILITY MAINT WORKER 400	UAW	1	3/2/2015	20,740
Public Services/Facilities	1013140	PLUMBSUP	PLUMBING SUPERVISOR	T243SUP	1	6/10/2018	35,605
Police	1013201	ADMSPC31	ADMINISTRATIVE SPECIALIST 31	T214NS	1	12/28/2011	24,059
Police	1013221	POLCADET	POLICE CADET	CCLPNONREP	2	7/1/2019	11,440
Police	1013222	RADTEC32	RADIO TECHNICIAN 32	T243CTP	1	10/11/2019	10,890
Police	1013224	DETENOFF	DETENTION OFFICER	T243CTP	2	10/21/2019	8,366
Police	1013225	QTRMATEC	QUARTERMASTER TECHNICIAN	T243CTP	1	4/19/2016	21,872
Police	1013240	DETECT2C	DETECTIVE IIC	CCLPNS	1	7/1/2017	37,666
Police	1013251	POLOFFCR	POLICE OFFICER 1	CCLPNS	1	4/19/2016	24,481
Fire	1013501	ADMAST05	ADMINISTRATIVE ASSISTANT V	IAFF	1	12/21/2019	2,206
Fire	1013501	PTCLRK25	PT CLERK 25	T243CTP PT	1	7/1/2019	17,982
Fire	1013510	INSPECT4	INSPECTOR IV	IAFF	1	7/1/2019	39,216
Fire	1013520	FIRENG02	ENGINEER II	IAFF	1	7/1/2019	34,825
Fire	1013520	FIRFIGTR	FIREFIGHTER	IAFF	8	5/11/2019	24,149
Fire	1013530	SECRTY26	SECRETARY 26	T243CTP	1	7/1/2019	15,447
Parks & Recreation	1013810	PTCLRK23	PARTTIME CLERK 23	T243CTP	1	12/13/2019	1,368

*Note: Savings from Vacancies may be limited by temporary contract help or overtime.

Department	Key	PCN	Position Description	Bargaining Unit	FTE
Non-Vacancy Factor (non-General Fund) Vacancies					
O&M Admin	1013611	CEMATWK2	CEMETERY MAINTANCE WORKER 200	UAW	1
O&M Admin	1013611	CLERKS24	CLERKS 24	T243CTP	1
O&M Admin	1013611	EQPOPWK4	EQUIPMENT OPERATOR WORKER 400	UAW	1
O&M Admin	1013611	EQPOPWK5	EQUIPMENT OPERATOR WORKER 500	UAW	1
O&M Admin	1013611	PKSMTWK4	GROUNDS & MAINTENANCE WKR 400	UAW	1
O&M Admin	1013611	MANTWKR3	MAINTENANCE WORKER 300	UAW	2
O&M Admin	1013611	MANTWKR4	MAINTENANCE WORKER 400	UAW	1
O&M Admin	1013611	OMSUPERT	O&M SUPERINTENDENT	NBSUP	1
O&M Admin	1013611	PUBWKSUP	PUBLIC SERVICE SUPERVISOR	T243SUP	1
O&M Admin	1013611	SWRMTWK3	SEWER MAINTENANCE WORKER 300	UAW	1
O&M Admin	1013611	SOLWASOP	SOLID WASTE OPERATOR	UAW	1
ED&P/Building Safety	2492610	BLDINSUP	BUILDING INSPECTOR SUPERVISOR	T214SUP	1
ED&P/Building Safety	2492610	PLNREVAN	PLAN REVIEW ANALYST	T243CTP	1
Cemeteries	5163840	ADMSPC27	ADMINISTRATIVE SPECIALIST	T243CTP	1
ED&P/Parking	5853641	ACCTGCLK	ACCOUNTING CLERK	T243CTP	2
ED&P/Parking	5853641	CUSTSREP	CUSTOMER SERVICE REP	T243CTP	1
ED&P/Parking	5853642	PKGRVCOL	PARKING REVENUE COLLECTORS	UAW	1
Public Service/WWTP	5903670	ELECTECH	ELECTRICAL TECHNICIAN	T243CTP	1
Public Service/WWTP	5903670	TBD	LAB/IPP SUPERVISOR	T243CTP	0.5
Public Service/WWTP	5903670	TBD	LAB/IPP TECHNICIAN	T243CTP	0.5
Public Service/WWTP	5903670	WWRESHAN	RESIDUAL HANDLER	UAW	1
Public Service/WWTP	5903670	WWPLTLBR	WASTE WATER PLANT LABORER	UAW	1
Public Service/WWTP	5903670	WWPLTOP5	WASTEWATER PLANT OPERATOR 500	UAW	1
Public Service/WWTP	5903670	WWPNTOP6	WASTEWATER PLANT OPERATOR 600	UAW	1
Public Service/WWTP	5903670	WWSYSANL	WASTEWATER SYSTEMS ANALYST	T243CTP	1
Public Service/WWTP	5903671	UTMATWK6	UTILITY MAINTENANCE WORKER 600	UAW	2
Public Service/WWTP	5903679	TBD	LAB/IPP SUPERVISOR	T243CTP	0.5
Public Service/WWTP	5903679	TBD	LAB/IPP TECHNICIAN	T243CTP	0.5
IT	6303130	CFINFOFF	CHIEF INFORMATION OFFICER	Executive	1
IT	6303130	DATANLST	DATA ANALYST	T243CTP	1
IT	6303130	SECURADM	SECURITY ADMINISTRATOR	T243SUP	1
Public Service/Fleet	6433623	ATGARSUP	ASSIST SHIFT GARAGE SUPERVISOR	T243SUP	2
Public Service/Fleet	6433623	FLEETSUP	FLEET SUPERVISOR	T243SUP	1
Public Service/Fleet	6433623	MECHANIC	MECHANIC	UAW	5
Public Service/Fleet	6433623	SRVCSPEC	SERVICE SPECIALIST	T243CTP	1
Public Service/Engineering	6453603	CTYENGNR	CITY ENGINEER	NBSUP	1
Public Service/Engineering	6453603	DPPBSDIR	DEPUTY PUBLIC SERVICE DIRECTOR	T243SUP	1
Public Service/Engineering	6453603	ENGINR36	ENGINEER 36	T214NS	1
Public Service/Engineering	6453603	PLMINSPC	PLUMBING INSPECTOR	T243CTP	1
Public Service/Engineering	6453603	PBSDIRCT	PUBLIC SERVICE DIRECTOR	T243SUP	1
District Court	7602201	CTOFLCLK	COURT OFFICER/LAW CLERK	DCTNB	1
District Court	7602201	CTOFLCKL	COURT OFFICR/LAW CLK LICENSED	DCTNB	1
District Court	7602201	MAGISCLK	MAGISTRATE'S CLERK	DCT243	1
District Court	7602201	PTCOLOFC	PT COLLECTIONS OFFICER	DCT243	1
CDBG	5266305500	REHABCSP	REHAB CONSTRUCTION SPECIALIST	T243CTP	1

5.A)- PLACE ON FILE
City of Lansing Annual Report - 2019

AGENDA ITEM INFORMATION

FILE TOO LARGE FOR PACKET

Document can be viewed at the City Website:

https://www.lansingmi.gov/DocumentCenter/View/8919/Annual-Report-2019

Responses to February 10, 2020 Council Questions

Audit Presentation

Spitzley: What is the definition of a material weakness?

> Response: a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entities financial statements will not be prevented or detected and corrected on a timely basis.

Wood/Spitzley: What are the concrete steps being taken to address the repeat findings extending as far back as 2014?

> Response: the Finance Department has implemented the auditor's recommendation to assess staffing levels by filling available vacancies.

Wood: How do you address reoccurring findings and evaluate progress on implementing corrective action and recommendations?

> Response: the auditor follows up on every item in the previous year to determine if appropriate corrective action has occurred and if not issues a repeat finding.

Jackson/Spitzley: Why does the audit not provide an opinion on the effectiveness of the City's internal controls? Do other auditing firms provide an opinion?

> Response: that is the audit standard for all companies. Audits do not report whether internal controls are sufficient.

Jackson: what happens after a material weakness has not been addressed over the course of many years?

> Response: there are several levels of audit findings: other matters, significant findings, and material weaknesses. The role of the auditor stops at identifying the repeat finding and it is management's role to address it.

Wood: how long has Rehmann been contracted to provide audit services for the City?

> Response: Rehmann has audited the city since at least 2009.

Wood: were HUD funds included in the audit?

> Response: those are reviewed separately through the single audit which will be issued by the end of March.

Wood: did the audit spot-check any particular fund in detail? Was the parking fund included?

> Response: the auditing team looked at pooled cash, which impacts all funds. There are also unpredictability procedures to ensure that they do not look at the same factors every year. The parking fund was included.

Betz: how would you recommend the City act to increase the funded status of the City's retirement plans?

Response: closing plans, changing benefit provisions, and making lump-sum contributions are possible options. It is a management decision to what steps or combination of steps are made.

Dunbar: what is the responsibility of the auditor compared to the City?

Response: there are specific rules regarding independence that do not allow an auditor to be involved in the process of fixing internal controls.

Spitzley: what steps are being taken by management to address the concerns noted by the audit report?

Response: the Finance Department is establishing internal controls and taking steps to implement best practices. Part of this includes reviewing and consolidating bank accounts to provide for more timely and efficient bank reconciliations. The Department is working with management and exploring opportunities for efficiencies.

Jackson: how confident is Rehmann that the City's knows where its finances are at this time?

Response: the auditor's opinion states that the financial statements are accurately stated as presented. The report cannot state whether information received during the course of the fiscal year is accurate.

Spadafore: since the previous Finance Director left, what changes have been made that may address the identified deficiencies?

Response: a number of staffing changes have occurred with there being a new Finance Director, Budget Director, Controller, and outside resources brought in to right-size the department.

Dunbar: does the audit consider the timing of tax filings? What steps are being taken by Finance to ensure these deadlines are met?

Response: that is outside the scope of the audit. The Finance Department has created a schedule for all state and federal filings across departments to ensure deadlines are met and is developing a master calendar for reporting requirements.

Wood: why did the audit not pick up that the City did not sufficiently follow the retirement system funding mechanism?

Response: Rehmann was never notified that such a plan existed.

Spadafore: how many vacancies are in the Finance Department?

Response: there is only an Administrative Assistant position available.

Wood: what is the plan for contracting audit services going forward?

Response: the Finance Department is issuing an RFP for auditing services as the industry standard is 3-5 years. Rehmann may bid, but Finance will request either a new auditing team or another firm for a fresh set of eyes.

Wood: are the Finance positions filled with City or contracted employees?

> Response: all Finance positions are city employees except for the administrative assistant position which has been contracted for several months. The other contracted employees have left or become full time employees.

Vacancy Report

Wood: how many of the vacant positions are contracted and how does that offset the savings?

> Response: this is a difficult question to answer precisely because the current system is not set up to track the data being requested. An estimate will be incorporated with the final budget amendment.

Spadafore/Spitzley: why would a position be vacant for a number of years? What is being done to fill these vacancies?

> Response: certain positions are hard to attract talent, others are harder to fill. There is also a degree of coordination required with HR that can be difficult.

Garza: what can be done to address low paying positions?

> Response: discussion is ongoing toward reviewing pay scales, but it is an expensive process.

Budget Amendment

Wood: how did the previous Director arrive at their income tax estimate?

> Response: We cannot confirm how much communication occurred between Finance and Treasury for the development of the adopted budget. The proposed reduction in estimated income tax revenue comes from the Treasurer's estimate based on tax returns and withholdings. Forecasting income tax revenues using monthly data for the past 10 years, the proposed amount is on the conservative range of estimates.

Spitzley/Betz: what is the reason for such a large decrease? Is this a one-time drop?

> Response: Income taxes are a somewhat volatile revenue source being strongly connected to economic factors. The drop factors in lower than expected income tax projections for both fiscal years 2019 and 2020 and is a rightsizing of our available budget. The Finance Department will watch for any major changes or increases in revenues and otherwise expects fairly flat growth.

Spitzley/Wood: is the NCE position the one that was recently created and is it being replaced by the contracted services?

> Response: that was a position that existed when the Office of Financial Empowerment moved into NCE when the department was created in 2018. This position is currently operating under contract with the savings in salaries and fringes being used to expand services in the Financial Empowerment Center for the current year.

Wood/Dunbar: what is the $300k transfer between personnel and operating services in Public Service? Is the expenditure supplanting the personnel expenditures or unrelated?

> Response: the personnel reductions are from vacancies. The contract is with Johnson Controls for climate action study for the City's buildings.

Jackson: what drove the decision to put an extra $560k in police and fire pensions?

> Response: the estimates for the budget came before we received the actuarial valuation for the Police and Fire Retirement System. The current estimate is based on the more recent valuation.

Wood: were there any incentives or buyouts in the retirement of the HRCS and Finance Directors?

> Response: there were none.

Wood: what is the estimated vacancy factor for the remainder of the year?

> Response: no change from the adopted budget ($700k).

Wood: is the soccer lease included as part of the adopted budget including bills that came in during the current fiscal year?

> Response: the soccer expenditures were accounted for in the adopted budget. There were some bills that occurred for turf replacement before the contract ended that were paid accordingly.

Wood: what happened to the sale of the parking ramp?

> Response: part of the proceeds were appropriated toward equipment and the remainder can be transferred into the General Fund and is currently in the Parking fund.

Wood: what is the cause of the delay in the Emterra MRF? What is the current status?

> Response: the delay can be attributed to difficulty in finalizing a location for the facility. The facility is reportedly on track to come online July 2020.

Wood: will HUD be asking for any of their funds back for CDBG that would impact General Fund?

> Response: we have no indication of that at this time.

Garza/Woods: what is the cost for biweekly pickups? Are there any costs resulting from issues with the cart lids.

> The fee for biweekly pickups is half of weekly pickups. These are distinguished with black lids as compared to blue lids. The inventory of blue and black lids is being considered with the purchase of additional carts, so there are no additional costs than what is being requested.