**AGENDA**
**Committee of the Whole**
**Monday, February 22, 2021 @ 5:30 p.m.**

Access the meeting via: https://us02web.zoom.us/j/85940036219; ID 859 4003 6219; Dial In: (312) 626 6799
email comments prior to the meeting to sherrie.boak@lansingmi.gov
All Council Members will participate virtually, you may contact them prior at city.council@lansingmi.gov 483-4177

**Council Member Spadafore, Chairperson**
**Council Member Hussain, Vice Chairperson**

1. **Call to Order**

2. **Roll Call**

3. **Minutes**
   - February 8, 2021

4. **Public Comment on Agenda Items (Up to 3 Minutes)**

5. **Presentations:**
   - Mayor's Art & Cultural Commission

6. **Discussion/Action:**

   A. DISCUSSION– General Fund Status Report – FY 2021 2nd Qtr. & Vacancy Report

   B. DISCUSSION – Long Term Projections on Revenues/Expenditures & Financial Forecast

   C. DISCUSSION – FY2021/2022 Budget Policies

   **{Closed Session-via ZOOM meeting}**

   Pursuant to MCL 15.268(h) of the Open Meetings Act, I hereby move that we recess into closed session to consult with the City Attorney to consider material exempt from discussion or disclosure by state statute. Specifically, to discuss a written legal opinion and written material from the City Attorney provided under attorney-client privilege and attorney work-product, and which is also exempt from disclosure under the Freedom of Information Act pursuant to MCL 15.243(g)

   - **Litigation Update**

   **{Reconvene}**

7. **Adjourn**

V.

To mitigate the spread of COVID-19 and to provide essential protections to vulnerable Michiganders and this State's health care system and other critical infrastructure, it is crucial that all Michiganders take steps to-limit in-person contact, particularly in the context of large groups. Therefore, the above meetings will be conducted via audio/video conference.

The meetings are being held virtually in accordance with the Open Meetings Act, as amended in an effort to protect the health and safety of the public. Members of the public wishing to participate in the meeting may do so by logging into or calling into the meetings using the website or phone number above, and meeting ID provided. To provide input or ask questions on any item that is listed on the agenda, members of the public may contact the email address listed above under the meeting link.

Persons with disabilities who need an accommodation to fully participate in these meetings should contact the City Council Office at 517-483-4177 (TTY 711) 24 hour notice may be needed for certain accommodations. An attempt will be made to grant all reasonable accommodation requests.

# DRAFT

## MINUTES
## Committee of the Whole
### Monday, February 8, 2021 @ 5:00 p.m.

https://us02web.zoom.us/j/85940036219; ID: 859 4003 6219; or Dial in: (646) 876 9923
Held virtually in an effort to protect the health and safety of the public & to mitigate the spread of COVID 19

**CALL TO ORDER**
Council President Spadafore called the meeting to order at 5:00 p.m.

**PRESENT- via audio/video**
Councilmember Peter Spadafore remotely from Lansing, Michigan
Councilmember Adam Hussain remotely from Lansing, Michigan
Councilmember Carol Wood remotely from Lansing, Michigan
Councilmember Patricia Spitzley remotely from Lansing, Michigan
Councilmember Kathie Dunbar remotely from Lansing, Michigan
Councilmember Brandon Betz remotely from Lansing, Michigan- absent
Councilmember Jeremy Garza remotely from Lansing, Michigan
Councilmember Brian T. Jackson remotely from Lansing, Michigan

**MEMBERS PRESENT- via audio/video**
Sherrie Boak, Council Staff
Mark Lawrence, Mayors Representative
Lisa Hagen, City Attorney
Jim Smiertka, City Attorney
Eric Brewer, Council Internal Auditor
Mayor Schor
Robert Widigan, City Finance Director
Steven Kirinovic, Maner Costerisan- Auditing Firm
Matthew Lantzy
Loretta Stanaway
Diamond Daniels
Eric Brewer, Council Internal Auditor
Tom Dickson, TMO
Mr. Naussman, TMO

**Minutes**
MOTION BY COUNCIL MEMBER HUSSAIN TO APPROVE THE MINUTES FROM JANUARY 25, 2021 AS PRESENTED. ROLL CALL VOTE, MOTION CARRIED 7-0.

**Public Comment**
Ms. Stanaway spoke on the lease agreement with the stadium, and inquired as to what the City would be impacted to the costs. Ms. Stanaway referenced the agreement phrase where their audit is confidential, and asked for it to be made public.
Ms. Daniels, reporter, asked for permission to record via ZOOM. Council President Spadafore clarified ZOOM Webinars do not have the same recoding rights as the ZOOM Meetings do, however she could records externally with her own means.

RESOLUTION – Reappointment; Matthew Lantzy; City Member to Capital Area Region Airport Authority Board; Term to Expire 9/30/2024
Mr. Lantzy spoke on his work experience and his desire to join the Airport Board because he believes it is an economic driver for the region.

MOTION BY COUNCIL HUSSAIN TO APPROVE THE RESOLUTION FOR THE APPOINTMENT OF MATTHEW LANTZY. ROLL CALL VOTE, MOTION CARRIED 7-0.

**Presentation**
External Auditors: City of Lansing Comprehensive Annual Financial Report (CAFR)
Mr. Brewer referenced an earlier email sent to Council and read his report. Council Member Wood asked Mr. Kirinovic to summarize their letter and any corrective actions, and then detail any comparisons to last year's audit. Mr. Kirinovic shared his screen of the audit letter and what the audit consists of. Details he highlighted were eight (8) comments, some of those being repeat comments from last year. Comments included material journal entries; bank reconciliations; Pension and OPEB activity with recommendations that all files are cleaned up and kept up to date. A comment on reconciliation of revenue transactions with focus on BWL revenue, and the auditor was unable to verify procedures performed by the City to reconcile. The recommendation is that it be looked at annually. Regarding reconciliation of asset and liability accounts, they reviewed the process and analysis and after the audit everything was satisfied. In the review of policies and procedures, there were recommendations whether best practice or under public act requirements. Comments on the payroll process were that there were recommendations on the approval process. Mr. Kirinovic referenced the prior year audit, but since they did not do that audit there was a just a summary comparison. Council Member Wood noted that previous auditors had continuous comments for years, and asked Mr. Kirinovic what their expectation was on their conditions and the timeline. Mr. Kirinovic noted they put comments that they hope the client addresses, and do not attempt to create comments that are overburdened or unattainable. Every year they will look at the previous comments, and evaluate them half way through the year. With eight (8) comments in the report, but hope that in the next year there would be 5-6. Council Member Wood then asked if there are any material reasons why, Council was told the City would end up in the reserves $6 million, but when the audit was completed the actual amount is $10 million. Mr. Kirinovic provided his screen with the actual audit, and went to page 120, which is the GF. When looking at the numbers $134,120,000 for amended total revenues, but on page 125, as provided with the budget, with the expectation if City would have been on with budget to actual. Mr. Widigan added that the main reason for staying flat, the increase of FB was $89,520, the department expenditures were down in parks, police and fire. When it came to estimating expenses, they estimated with caution. Council Member Wood stated Council was provided numbers in September, 2020 that the reserve/raining day fund, the City was down to $6.5 million, but now in December with this audit, that number is actually $10 million. She asked for the logic on how they were being told two (2) different numbers. Mr. Widigan stated at the time in September those were the best numbers they had. Mr. Brower, stated at the time discussion the retiree changes in September, they did not want to provide numbers they were sure of. Council Member Wood stated what she finds concerning, is that without any additional information, there is a change from $6 million to $10 million. Council Member

Spitzley did follow up with Council Member Wood question, when the decision to make retiree healthcare changes, those changes were made on unconfirmed numbers. Mr. Brower stated the decisions were made on the numbers and long term projections, and the available funds. Council Member Spitzley referenced earlier statements on "unconfirmed numbers". Mr. Brower said the decision was made on the best available numbers at the time, at the time in September the audit was not complete, so they could not make a confident statement until the audit was complete. Mr. Widigan noted that when presenting the budget use the best information at the time, then when the audit comes in there is a better understanding of the balance. Council Member Wood asked Mr. Widigan, based on Council Member Spitzley questions, and based on information "council passed", Council passes numbers based on the numbers provided to them by budget and finance. Council Member Spitzley asked what the savings were in fire, police and parks. Mr. Brower noted with police and fire there were vacancies, but he would have to look into the exact details. Council Member Spitzley then asked Mr. Kirinovic for the definition of "material weakness". Mr. Kirinovic explained there are two findings and "material weakness" is the higher level of issues found during the audit process. Council Member Spitzley then referenced a letter from Mr. Brewer, Internal Auditor dated 1/2020, which spoke to repeat comments from the last 5-6 years, and one thing that continues to be a material weakness according to other auditors and this new audit, is the OPEB activity and pension. She noted these weaknesses have been on the report since 2014. Mr. Widigan explained that when they initially got this report, they started working internally with staff to address the findings. In addition, their goal is to work with the administration, Council and Department Directors to eliminate the findings between now and the next audit and hope to have 2-3 of them off the list by next audit. Council Member Spitzley asked for an update on how they were going to address the material weaknesses. Mayor Schor noted with the retiree healthcare changes that were made, they have been able to address some of them, but will continue to have discussions on options. Council Member Wood asked the Finance Department to give the information to the actuarial in June. Council Member Jackson asked, based on the best information available, how long the City can survive financially, based on current projections. Council President Spadafore asked for long term projections. Mayor Schor stated his interest to come to Council early, with the forecast before they present the budget along with a revenue estimate. Council President Spadafore proposed the Committee of the Whole meeting on February 22, 2021 with a long term revenue outlook.

**Discussion/Action**

Place on File – City of Lansing 2021 Annual Report
Place on File- Comprehensive Annual Financial Report (CAFR), FY 2020
Place on File – Financial Statements; Lansing Building Authority , FY 2020
Place on File – Financial Statements; Lansing Brownfield Redevelopment Authority, FY 2020
Place on File – Financial Statements; Tax Increment Financial Authority (TIFA), FY 2020
Place on File – Financial Statements; Tri-County Metro Narcotics Squad, FY 2020
MOTION TO PLACE ON FILE BY COUNCIL MEMBER HUSSAIN. ROLL CALL VOTE, MOTION CARRIED 7-0.

RESOLUTION – 2nd Amendment to the Stadium License/Lease/Service Agreement with Take Me Out to the Ballgame, LLC.
Mayor Schor informed the Council that the administration has been working on this amendment for the last two (2) weeks, and numbers have been provided to the Internal Auditor. On Friday, 2/5/2021 Council Member Dunbar provided some questions and so the administration met again with TMO. After discussions a substitute resolution was proposed and this new one would provide revenue positive for the City. Council Member Wood asked why at 4 pm today Council received this document and was being asked to vote on it at Council tonight. Council President Spadafore confirmed it was the document they just

received and it is timely. Council Member Dunbar outlined her review from the weekend and the assumptions she was working from, based on the original proposal. Based on that, she said the City would be in the negative, because of the MLB agreement with the team, which requires $1.2 million of capital improvements which will fall on the City, because of the City's lease. Council Member Dunbar continued by stating that the draft from 2 weeks ago, one assumption was missing, one improvement in the $1.2 million is swapping out the lights in the stadium to LED lights. She contacted BWL and held discussions on savings with LED which could be up to 75%. This changed the position to the positive for the City and the team, because utilities are split, and everyone that has looked at all the numbers, and agree they are accurate based on past history. By the end of 2038 in a net positive position of $1,597,000. Mr. Widigan in 2032 sponsorship revenue comes back to the City. If the current naming rights expire, TMO will pay $150,000 annually or ½ of the gross revenue. Mr. Widigan then went through the substitute resolution bullet points. Mr. Smiertka outlined the original agreement and amendments. The DGR will remain, which consists of ticket sales, parking concessions and those are in the agreement now, but because of the change with MLB, some adjustments were requested by the Lugnuts. Once the resolution is approved the City Attorney will sign off on the final contract, and he guaranteed whatever is in resolution will be in the contract. Ms. Hagen then went through the resolution. The agreement started in 2014, along with amendments in 2014, because of stadium improvements which cost more than all parties thought. With the MLB there is an obligation to make improvements and OCA, Finance and Baird have gone through the agreement. Moving forward TMO will continue to pay 50% of the interest. The DGR is a number of things, but not parking as stated earlier, because parking is City revenue. They would get 5% of the DGR, unless TMO has more revenue than the City gets 7.5% of the DGR. Naming rights are in place with JNL, but this agreement would allow the City guarantee of $150,000, when JNL naming rights expired, the City will still get $150,000. For 2020, there is a minimum guarantee payment, but the City agrees to waive that based on the COVID. TMO has agreed to make that $125,000 payment, proposed to be spread over a 10 year period beginning of 2021 with interest of 2.35%. The agreement, currently does have the City Finance Director to obtain audit materials on the DGR, this agreement includes the Internal Auditor getting that audit also. Lastly, Ms. Hagen noted currently it ends 2034, but the OCA is proposing extending it four (4) years until 2038. Council President Spadafore asked why the urgency to meet the deadline if the current agreement goes to 2034. Council Member Spitzley asked why they agreed to offer a payment plan over 10 years for the 2020 $125,000. Ms. Hagen stated explains that there is a wavier for the minimum, and the license fee that TMO pays through the DGR. It is part of the $350,000 that the City gets every year, however there are two provisions in this agreement that were affected by COVID cancellations. The question is exactly what amount is owed and how to get to the agreement. The OCA determined that rather than go to courts, and litigate the amount in 2020 owed, it be wrapped into this agreement and they could make a concession and have other things that save money on other end. Mr. Smiertka stated that TMO sent notice in fall 2020 for claim of waiver of funds. Council Member Spitzley recognized that the OCA knew months ago, but noted that Council is just hearing about this. She then asked what concessions were given to other small business impacted by COVID. A lot of businesses are closing, and she wanted to make sure the City is consistent across the board. Council President Spadafore asked Mr. Naussmum on the deadline of February 10th and other teams invited to be licensed with MLB to sign document. Mr. Naussmum stated on January 12th they were provided the document with the February 10, 2021 deadline. At that point of January 12th, Council President Spadafore voiced concerns with the short notice, and asked if the document was addressed now if the City would then have to deal with MLB, and it was confirmed, but there would then be no guarantee with the negotiations with MLB. Council President Spadafore asked if all 100+ teams are negotiating in 2 weeks, and was informed not all of them. Council Member Jackson asked if they are going to address the homeless in the area of the stadium. He informed TMO that he could not agree to something that could cost the City when times are tough and people are sleeping outside. Council Member Dunbar stated that in the process of the negotiations they have negotiated the reduction in the mandatory $350,000 minimal capital investment over time. In the first 2 years, there was no City CIP needed, the minimum CIP was $100,000, saving $50,000 every year for 17 years. The $125,000 owed for 2020, will pay with interest, but financed. It was noted that Mr. Widigan, Mr. Brower, Mr. Brewer all reviewed the calculations she die, and Mr. Brewer went over the analysis with Mr. Lefler noting the recent proposal is better than the original 2nd amendment. Council Member Spitzley noted again that Council is asking to take action on items that have not been codified in any agreement before Council, this is short notice, and they have not had time to review. She reiterated her concerns with benefits for COVID offered to this organization but not other businesses. Council Member Wood asked Mr. Widigan if there is a reduction in the bond rating at which he stated there was, in June 2020 the S & P global did lower, also in March 2020 a review was done. The opinion in July, 2020 it was to lower, there was pressure on revenue taxes, State Revenue sharing, and in May 2020, the S & P lowered the State of Michigan rating as well. This reflects the finances at a particular part of time, and since that time some of those have been reversed. In the assumptions in the spreadsheet, the IPA funding is at 2.35%. Council Member Wood voiced her concern with the timing of the document and then asking for a decision with no written document and extending it to 2038. Mayor Schor briefly addressed comments on homeless assistance and business assistance. He continued by stating that the City is still responsible for $1.25 million and under the current contract the City has to provide infrastructure, and the Lugnuts have to contract with MLB. The $1.25 million is the infrastructure the City has put in to go to high A baseball. Council President Spadafore asked if TMO is paying for those in the 2nd Amendments, and was told it is all mixed in together, and City has to pay for that and rolled into the calculation. Ms. Hagen was asked to estimate when the agreement would be completed, and she stated it could be finalized the next day, then it needs to go to TMO, and the only changes they would make would be material changes and verbage, and the same terms agreed to in the resolution.

MOTION BY COUNCIL MEMBER SPITZLEY TO TABLE ACTION UNTIL A SPECIAL MEETING SO THE ACTUAL DOCUMENT CAN BE PRESENTED TO COUNCIL.

Council President Spadafore recommended action in Committee then tabling at Council, and setting a special Council Meeting.

MOTION BY COUNCIL MEMBER SPITZLEY TO TAKE ACTION ON THE RESOLUTION IN COMMITTEE AND TABLE AT COUNCIL UNTIL A SPECIAL COUNCIL MEETING TO REVIEW THE DOCUMENT.

Council Member Dunbar stated that TMO deadline with MLB was Wednesday. Mr. Dickson confirmed and stated he would hope not to wait until the end of the day on Wednesday.

Council Member Spitzley acknowledged that Council has gone above and beyond, but would not approve until Council see the document in its entirety. Council President Spadafore recommended a Special Council meeting February 10, 2021 at 4:30 p.m.

**Adjourn**

The meeting adjourned at 7:25 pm
Respectfully Submitted by,
Sherrie Boak, Recording Secretary
Lansing City Council
Approved by the Committee

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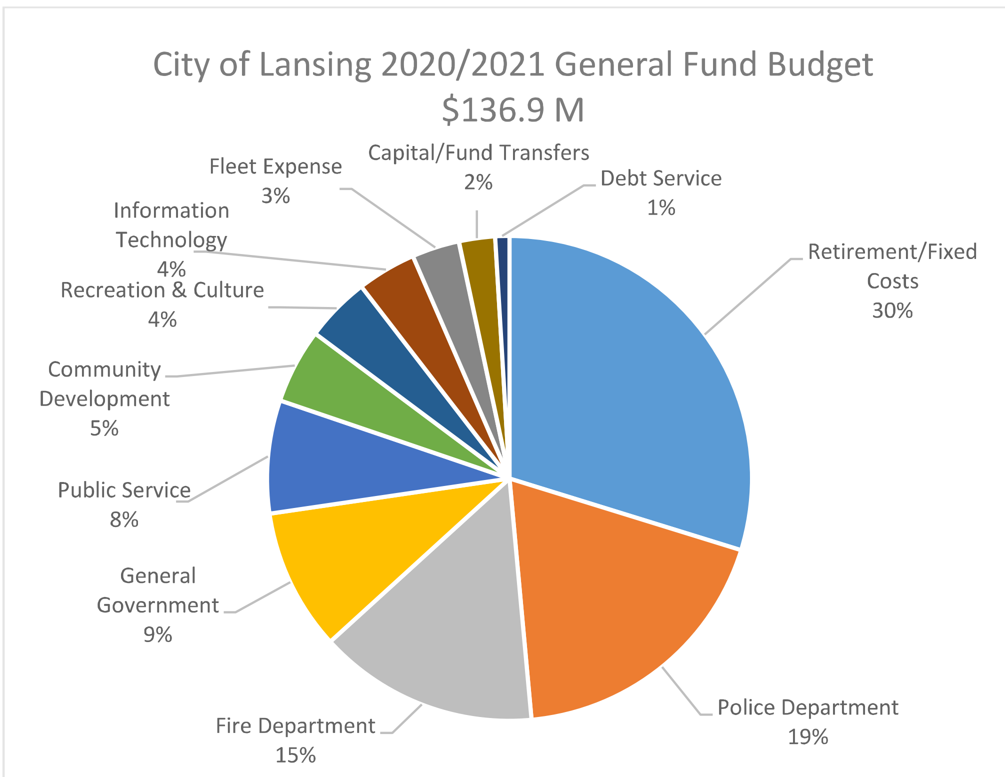
# General Fund Status Report – FY 2021 2nd Quarter

**Please see accompanying summary detail (pages 4-8)**

## General Fund Summary

The City ended FY 2020 with $10,121,010 in combined general fund reserves. For FY 2021 the City budgeted $132,289,569 in total revenues including transfers and $136,975,977 in total expenditures for an estimated ending fund balance of $5,434,602.

The City's fund balance policy recommends a fund balance between 12% and 15% of expenditures, a target threshold spanning $16.4M to $20.5M. The administration continues to explore options to restore fund balance and is preparing the FY 2022 Executive Budget Proposal.




(continued)

# Revenue Summary

General Fund revenues collected through the 2nd quarter of Fiscal Year 2021 (July – December) are on track overall with previous year collections.

- **Property Taxes** are 34.5% of the general fund budget and are largely collected at the beginning of the fiscal year. While revenue currently exceeds budgeted amounts, it remains subject to tax appeals and other adjustments throughout the year.

- **Income Tax** collections, 23.7% of the general fund budget, are underperforming expectations for the first half of the fiscal year, which may change as withholdings and other adjustments are recorded. The Finance and Treasury departments are carefully monitoring incoming revenues originally reducing the original income tax projection by 20% for the adopted budget.

- **Return on Equity** is received in December and June. The current contract includes a guaranteed $25M payment to the City and 3% of the Lansing Board of Water and Light's June 1 to May 31 revenue in excess of $409,836,066. Specifically revenue from retail and wholesale sales of chilled water, electric, steam, heat, and water utilities. This is 18.9% of the general fund budget with no anticipated risk for the current year.

- **State Revenues** are well above expectations with the fire reimbursement grant, PPT reimbursement, and initial revenue sharing payments coming in higher than budgeted. The Finance Department reduced the original state revenue projection by 15% for the adopted budget. State revenues make up 12% of the general fund budget.

- **Charges for Services** are closely underneath expectations for this time of year with public safety charges, reimbursements, and code compliance being the largest sources. This may be adjusted as cash receipts are accounted for.

- **Fines and Forfeitures** are below previous years to date. This is largely due to restrictions that have impacted the operation of courts and collections. This category makes up 1.4% of general fund revenues.

- **Licenses and Permits** are just under collection rates compared to previous years. Some of this variance is due to the timing of specific licenses, which may also be impacted by the Pandemic.

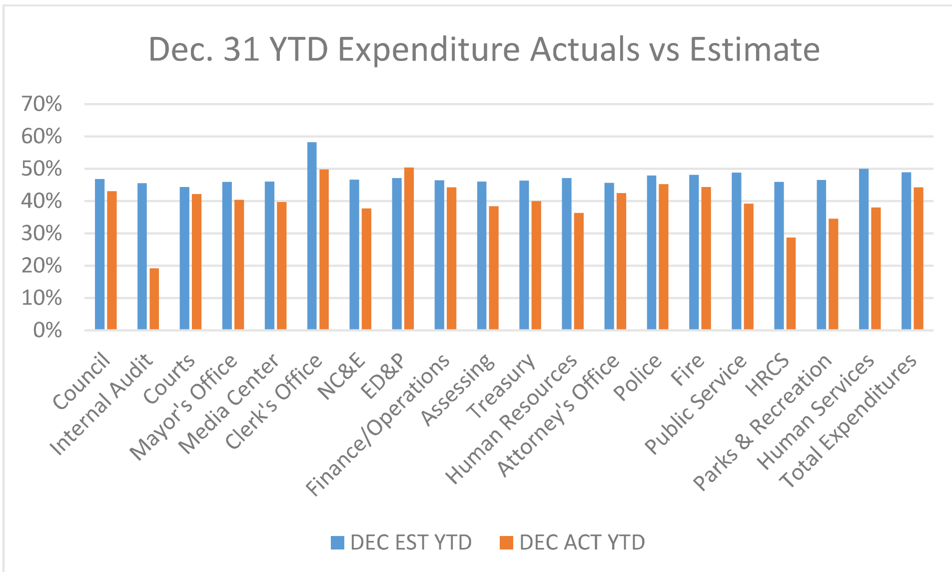
- **Interest and Rents** are less than a percent of the City's budget. Collections are currently below previous year collections. Some variance is due to the timing of interest revenue postings.

- **Other Revenues** are below previous year collections for this time of year. This category makes up only 0.3% of General Fund revenues.

(continued)

## Expenditure Summary

Departmental expenditures are below first quarter targets taking into account the timing of payroll and major contracts with only ED&P ahead of schedule. The city is participating again in the Work Share program allowing employees to receive the additional federal unemployment assistance while having working hours reduced by 20%. The City continues to monitor and respond to the many public health risks and financial challenges posed by COVID 19.




## Conclusion

The Administration continues to monitor expenditures and seek out necessary savings to maintain vital services to residents and visitors to the City of Lansing. With the annual financial audit completed, the Finance Department is focused on working between the Administration and Departments toward producing the FY 2022 Executive Budget Proposal.

The general fund budget report is presented in several formats for informational value as follows. After a separate revenue and expenditure summary, the City's general fund is presented as formally adopted in appropriation detail showing personnel vs. operating expenditures, then in governmental detail it is summarized by purpose. In this last view retirement, fleet expenses, and information technology costs are displayed separately from departments to better demonstrate their costs to the City's general fund.

## December 31, 2020 Revenue Summary

Fiscal Year July 1, 2019 - June 30, 2020

| **General Fund Revenues** | FY 2021 Adopted Budget | FY 2021 Amended Budget | FY 2021 Dec. 31 Actuals | Dec. 31 Percent YTD | 3 Year Dec. 31 Avg. |
|---|---|---|---|---|---|
| Property Taxes | | | | | |
| Non-Dedicated | 33,894,000 | 33,894,000 | 34,788,345 | | |
| Dedicated - Police | 3,521,250 | 3,521,250 | 3,521,250 | | |
| Dedicated - Fire | 3,521,250 | 3,521,250 | 3,521,250 | | |
| Dedicated - Roads | 2,347,500 | 2,347,500 | 2,347,500 | | |
| Dedicated - Parks | 2,347,500 | 2,347,500 | 2,347,500 | | |
| Total | 45,631,500 | 45,631,500 | 46,525,845 | 102.0% | 102.7% |
| Income Taxes | | | | | |
| City Income Tax | 31,380,800 | 31,380,800 | 9,749,147 | | |
| Total | 31,380,800 | 31,380,800 | 9,749,147 | 31.1% | 35.8% |
| Return on Equity | | | | | |
| Board of Water and Light | 25,000,000 | 25,000,000 | 12,500,000 | | |
| Total | 25,000,000 | 25,000,000 | 12,500,000 | 50.0% | 51.5% |
| State Revenues | | | | | |
| Revenue Sharing | 13,626,861 | 13,626,861 | 5,738,511 | | |
| Fire Reimbursement Grants | 2,581,972 | 2,581,972 | 2,926,705 | | |
| Personal Property Tax Reimbursement | 849,931 | 849,931 | 931,983 | | |
| Liquor License Fee | 68,003 | 68,003 | 70,733 | | |
| Total | 17,126,766 | 17,126,766 | 9,667,932 | 56.4% | 42.2% |
| Charges for Services | | | | | |
| Public Safety | 4,028,400 | 4,028,400 | 1,588,554 | | |
| Reimbursements | 2,398,773 | 2,398,773 | 1,298,696 | | |
| Code Compliance | 1,911,000 | 1,911,000 | 608,912 | | |
| Recreation Fees | 195,980 | 195,980 | 73,694 | | |
| Appeals & Petitions | 70,650 | 70,650 | 49,970 | | |
| Work for Others | 35,400 | 35,400 | 83,008 | | |
| Central Stores | 1,500 | 1,500 | 2,020 | | |
| Subscriptions and Information | 1,000 | 1,000 | 380 | | |
| Total | 8,642,703 | 8,642,703 | 3,705,235 | 42.9% | 43.6% |
| Fines and Forfeitures | | | | | |
| Fines and Forfeitures | 1,803,100 | 1,803,100 | 536,797 | | |
| Total | 1,803,100 | 1,803,100 | 536,797 | 29.8% | 48.7% |
| Licenses & Permits | | | | | |
| Cable Franchise Fees | 1,000,000 | 1,000,000 | 282,175 | | |
| Marihuana Licenses | 600,000 | 600,000 | 145,000 | | |
| Business Licenses | 90,800 | 90,800 | 31,890 | | |
| Non-Business Licenses | 49,700 | 49,700 | 22,127 | | |
| Building Licenses & Permits | 21,200 | 21,200 | 4,600 | | |
| Total | 1,761,700 | 1,761,700 | 485,791 | 27.6% | 28.4% |
| Interest & Rents | | | | | |
| Interest Income | 140,000 | 140,000 | 54,301 | | |
| Total | 140,000 | 140,000 | 54,301 | 38.8% | 70.1% |
| Other Revenues | | | | | |
| Miscellaneous | 152,000 | 252,000 | 69,056 | | |
| Sale of Fixed Assets | 105,000 | 105,000 | 2,823 | | |
| Donations & Contributions | 65,000 | 65,000 | 23,995 | | |
| Montgomery Drain Code | 31,000 | 31,000 | - | | |
| Total | 353,000 | 453,000 | 95,874 | 21.2% | 93.9% |
| Total General Fund | | | | | |
| Operating Revenue | 131,839,569 | 131,939,569 | 83,320,923 | 63.2% | 60.4% |
| Transfers from Other Funds | 350,000 | 350,000 | 350,000 | | |
| Total | 132,189,569 | 132,289,569 | 83,670,923 | 63.2% | 60.1% |

## December 31, 2020 Departmental Summary

Fiscal Year July 1, 2019 - June 30, 2020

| General Fund Appropriations | FY 2021 Adopted Budget | FY 2021 Amended Budget | FY 2021 Dec. 31 Actuals | Dec. 31 Percent YTD | 3 Year Dec. 31 Target |
|---|---|---|---|---|---|
| **Beginning General Fund Balance** | 2,328,400 | 2,328,400 | 2,328,400 | | |
| **Beginning Budget Stab. Fund Balance** | 7,792,610 | 7,792,610 | 7,792,610 | | |
| **Total General Fund Reserves** | 10,121,010 | 10,121,010 | 10,121,010 | | |
| **Revenues (detail on previous page)** | 132,189,569 | 132,289,569 | 83,670,923 | 63.2% | 60.1% |
| Departmental Expenditures: | | | | | |
| Council | 668,682 | 668,682 | 287,591 | 43.0% | 46.8% |
| Internal Audit | 170,601 | 170,601 | 32,744 | 19.2% | 45.5% |
| Mayor's Office | 1,230,864 | 1,230,864 | 496,600 | 40.3% | 45.9% |
| Office of Community Media | 540,669 | 540,669 | 214,389 | 39.7% | 46.0% |
| District Court | 6,154,125 | 6,154,125 | 2,709,581 | 44.0% | 46.3% |
| Circuit Court Building Rental | 275,655 | 275,655 | 1,256 | 0.5% | 1.0% |
| City Clerk's Office | 1,502,908 | 1,502,908 | 748,195 | 49.8% | 58.2% |
| Neighborhood & Citizen Engagement | 1,053,914 | 1,053,914 | 396,914 | 37.7% | 46.7% |
| Economic Development & Planning | 4,778,684 | 4,878,684 | 2,457,004 | 50.4% | 47.1% |
| Finance Department | 2,106,317 | 2,106,317 | 931,543 | 44.2% | 46.4% |
| City Assessor | 1,737,056 | 1,737,056 | 666,597 | 38.4% | 46.0% |
| Treasury/Income Tax | 2,260,256 | 2,260,256 | 902,927 | 39.9% | 46.3% |
| Human Resources Department | 2,260,520 | 2,260,520 | 821,495 | 36.3% | 47.1% |
| City Attorney's Office | 2,265,661 | 2,265,661 | 962,921 | 42.5% | 45.7% |
| Police Department | 46,493,846 | 46,493,846 | 21,005,869 | 45.2% | 47.9% |
| Fire Department | 36,704,247 | 36,704,247 | 16,274,025 | 44.3% | 48.1% |
| Public Service | 11,843,878 | 11,843,878 | 4,638,193 | 39.2% | 48.8% |
| Human Relations & Community Services | 1,725,334 | 1,725,334 | 495,276 | 28.7% | 45.9% |
| Parks & Recreation Department | 8,094,706 | 8,094,706 | 2,798,209 | 34.6% | 46.5% |
| Human Service Agency Support | 1,560,400 | 1,560,400 | 592,599 | 38.0% | 50.0% |
| Non-Departmental Expenditures: | | | | | |
| Library Building Rental | 150,000 | 150,000 | 68,671 | 45.8% | 50.0% |
| Operating Subsidies to Other Funds | 862,450 | 862,450 | 831,450 | 96.4% | 98.2% |
| City Supported Agencies | 102,500 | 102,500 | 31,125 | 30.4% | 85.4% |
| Capital Improvements | 2,429,705 | 2,429,705 | 2,429,705 | 100.0% | 100.0% |
| Debt Service & Penalties | 1,303,000 | 1,303,000 | - | 0.0% | 2.2% |
| Vacancy Factor | (1,400,000) | (1,400,000) | - | | |
| **Expenditures** | 136,875,977 | 136,975,977 | 60,794,878 | 44.4% | 49.0% |
| **Net Impact on Fund Balance** | (4,686,408) | (4,686,408) | | | |
| **Ending General Fund Reserves** | 5,434,602 | 5,434,602 | | | |

## September 30, 2020 Budget Appropriation Summary

Fiscal Year July 1, 2019 - June 30, 2020

| **Estimated Revenues** | FY 2021 Adopted Budget | FY 2021 Amended Budget | FY 2021 Dec. 31 Actuals | Dec. 31 Percent YTD | 3 Year Dec. 31 Avg. |
|---|---|---|---|---|---|
| Property Taxes | 45,631,500 | 45,631,500 | 46,525,845 | | |
| Income Taxes | 31,380,800 | 31,380,800 | 9,749,147 | | |
| Return on Equity | 25,000,000 | 25,000,000 | 12,500,000 | | |
| State Revenues | 17,126,766 | 17,126,766 | 9,667,932 | | |
| Charges for Services | 8,642,703 | 8,642,703 | 3,705,235 | | |
| Fines & Forfeitures | 1,803,100 | 1,803,100 | 536,797 | | |
| Licenses & Permits | 1,761,700 | 1,761,700 | 485,791 | | |
| Interest & Rent | 140,000 | 140,000 | 54,301 | | |
| Other Revenue | 353,000 | 453,000 | 95,874 | | |
| Total Revenues | 131,839,569 | 131,939,569 | 83,320,923 | 63.2% | 60.4% |

| **Appropriations** | FY 2021 Adopted Budget | FY 2021 Amended Budget | FY 2021 Dec. 31 Actuals | Dec. 31 Percent YTD | Dec. 31 Target Exp. |
|---|---|---|---|---|---|
| Council | | | | | |
| Personnel | 454,438 | 454,438 | 207,192 | | |
| Operating | 214,244 | 214,244 | 80,399 | | |
| Total | 668,682 | 668,682 | 287,591 | 43.0% | 46.8% |
| Internal Audit | | | | | |
| Personnel | 159,234 | 159,234 | 28,633 | | |
| Operating | 11,367 | 11,367 | 4,111 | | |
| Total | 170,601 | 170,601 | 32,744 | 19.2% | 45.5% |
| Courts | | | | | |
| Personnel | 5,007,290 | 5,007,290 | 2,269,947 | | |
| Operating | 1,422,490 | 1,422,490 | 440,890 | | |
| Total | 6,429,780 | 6,429,780 | 2,710,837 | 42.2% | 44.4% |
| Mayor's Office | | | | | |
| Personnel | 1,030,996 | 1,030,996 | 440,769 | | |
| Operating | 199,868 | 199,868 | 55,831 | | |
| Total | 1,230,864 | 1,230,864 | 496,600 | 40.3% | 45.9% |
| Media Center | | | | | |
| Personnel | 472,760 | 472,760 | 186,532 | | |
| Operating | 67,909 | 67,909 | 27,857 | | |
| Total | 540,669 | 540,669 | 214,389 | 39.7% | 46.0% |
| Clerk's Office | | | | | |
| Personnel | 1,064,290 | 1,064,290 | 604,753 | | |
| Operating | 438,618 | 438,618 | 143,442 | | |
| Total | 1,502,908 | 1,502,908 | 748,195 | 49.8% | 58.2% |
| Neighborhood & Citizen Engagement | | | | | |
| Personnel | 726,750 | 726,750 | 280,452 | | |
| Operating | 327,164 | 327,164 | 116,462 | | |
| Total | 1,053,914 | 1,053,914 | 396,914 | 37.7% | 46.7% |
| Economic Development & Planning | | | | | |
| Personnel | 3,148,894 | 3,148,894 | 1,429,112 | | |
| Operating | 1,629,790 | 1,729,790 | 1,027,892 | | |
| Total | 4,778,684 | 4,878,684 | 2,457,004 | 50.4% | 47.1% |
| Finance/Operations | | | | | |
| Personnel | 1,619,825 | 1,619,825 | 694,167 | | |
| Operating | 486,492 | 486,492 | 237,376 | | |
| Total | 2,106,317 | 2,106,317 | 931,543 | 44.2% | 46.4% |

| | | | | | |
|---|---|---|---|---|---|
| Assessing | | | | | |
| Personnel | 1,512,158 | 1,512,158 | 587,251 | | |
| Operating | 224,898 | 224,898 | 79,345 | | |
| Total | 1,737,056 | 1,737,056 | 666,597 | 38.4% | 46.0% |
| Treasury | | | | | |
| Personnel | 1,808,858 | 1,808,858 | 697,493 | | |
| Operating | 451,398 | 451,398 | 205,434 | | |
| Total | 2,260,256 | 2,260,256 | 902,927 | 39.9% | 46.3% |
| Human Resources | | | | | |
| Personnel | 1,372,671 | 1,372,671 | 585,702 | | |
| Operating | 887,849 | 887,849 | 235,793 | | |
| Total | 2,260,520 | 2,260,520 | 821,495 | 36.3% | 47.1% |
| Attorney's Office | | | | | |
| Personnel | 2,035,289 | 2,035,289 | 867,697 | | |
| Operating | 230,372 | 230,372 | 95,224 | | |
| Total | 2,265,661 | 2,265,661 | 962,921 | 42.5% | 45.7% |
| Police | | | | | |
| Personnel | 39,027,047 | 39,027,047 | 18,372,737 | | |
| Operating | 7,466,799 | 7,466,799 | 2,633,132 | | |
| Total | 46,493,846 | 46,493,846 | 21,005,869 | 45.2% | 47.9% |
| Fire | | | | | |
| Personnel | 31,566,076 | 31,566,076 | 14,662,522 | | |
| Operating | 5,138,171 | 5,138,171 | 1,611,503 | | |
| Total | 36,704,247 | 36,704,247 | 16,274,025 | 44.3% | 48.1% |
| Public Service | | | | | |
| Personnel | 2,937,224 | 2,937,224 | 1,076,240 | | |
| Operating | 8,906,654 | 8,906,654 | 3,561,953 | | |
| Total | 11,843,878 | 11,843,878 | 4,638,193 | 39.2% | 48.8% |
| Human Relations & Community Service | | | | | |
| Personnel | 1,536,239 | 1,536,239 | 426,150 | | |
| Operating | 189,095 | 189,095 | 69,126 | | |
| Total | 1,725,334 | 1,725,334 | 495,276 | 28.7% | 45.9% |
| Parks & Recreation | | | | | |
| Personnel | 4,981,182 | 4,981,182 | 1,912,885 | | |
| Operating | 3,113,524 | 3,113,524 | 885,324 | | |
| Total | 8,094,706 | 8,094,706 | 2,798,209 | 34.6% | 46.5% |
| Human Services | | | | | |
| Operating | 1,560,400 | 1,560,400 | 592,599 | | |
| Total | 1,560,400 | 1,560,400 | 592,599 | 38.0% | 50.0% |
| City Supported Agencies | | | | | |
| Operating | 102,500 | 102,500 | 31,125 | | |
| Total | 102,500 | 102,500 | 31,125 | 30.4% | 85.4% |
| Non-Departmental | | | | | |
| Vacancy Factor | (1,400,000) | (1,400,000) | - | | |
| Library Lease | 150,000 | 150,000 | 68,671 | | |
| Debt Service | 1,303,000 | 1,303,000 | - | | |
| Net Transfers | 2,942,155 | 2,942,155 | 2,911,155 | | |
| Penalties & Claims | - | - | - | | |
| Total | 2,995,155 | 2,995,155 | 2,979,826 | 99.5% | 101.2% |
| | | | | | |
| Total Expenditures | 136,525,977 | 136,625,977 | 60,444,878 | 44.2% | 48.9% |
| | | | | | |
| General Fund balance | 10,121,010 | 10,121,010 | | | |
| Change | (4,686,408) | (4,686,408) | | | |
| Ending Fund Balance | 5,434,602 | 5,434,602 | | | |

## September 30, 2020 Governmental Summary

Fiscal Year July 1, 2019 - June 30, 2020

| General Fund Appropriations | FY 2021 Adopted Budget | FY 2021 Amended Budget | FY 2021 Dec. 31 Actuals | Dec. 31 Percent YTD | 3 Year Dec. 31 Avg. |
|---|---|---|---|---|---|
| **Beginning General Fund Balance** | 2,328,400 | 2,328,400 | 2,328,400 | | |
| **Beginning Budget Stab. Fund Balance** | 7,792,610 | 7,792,610 | 7,792,610 | | |
| **Total General Fund Reserves** | 10,121,010 | 10,121,010 | 10,121,010 | | |
| **Revenues (detail on previous page)** | 132,189,569 | 132,289,569 | 83,670,923 | 63.2% | 60.1% |
| General Government | | | | | |
| Attorney's Office | 1,446,924 | 1,446,924 | 601,566 | | |
| City Clerk | 1,153,547 | 1,153,547 | 591,868 | | |
| Council | 501,445 | 501,445 | 209,101 | | |
| District Court | 3,837,592 | 3,837,592 | 1,610,733 | | |
| Circuit Court Building Rental | 275,655 | 275,655 | 1,256 | | |
| Internal Audit | 102,236 | 102,236 | 853 | | |
| Finance | 1,450,799 | 1,450,799 | 634,078 | | |
| City Assessor | 1,062,842 | 1,062,842 | 366,190 | | |
| Treasury/Income Tax | 1,430,019 | 1,430,019 | 533,784 | | |
| Human Resources | 1,673,492 | 1,673,492 | 563,255 | | |
| Mayor's Office | 846,515 | 846,515 | 335,906 | | |
| Office of Community Media | 382,823 | 382,823 | 142,094 | | |
| Library Building Rental | 150,000 | 150,000 | 68,671 | | |
| Vacancy Factor | (1,400,000) | (1,400,000) | - | | |
| Total General Government | 12,913,890 | 12,913,890 | 5,659,356 | 43.8% | 51.9% |
| Public Safety | | | | | |
| Police Department | 25,699,594 | 25,699,594 | 11,590,052 | | |
| Fire Department | 20,115,461 | 20,115,461 | 9,112,767 | | |
| Total Public Safety | 45,815,055 | 45,815,055 | 20,702,819 | 45.2% | 48.2% |
| Community Development | | | | | |
| Economic Development & Planning | 3,289,881 | 3,389,881 | 1,782,204 | | |
| Neighborhood & Citizen Engagement | 715,591 | 715,591 | 247,706 | | |
| Human Relations & Community Services | 1,065,748 | 1,065,748 | 213,448 | | |
| Human Service Agency Support | 1,560,400 | 1,560,400 | 592,599 | | |
| City Supported Agencies | 102,500 | 102,500 | 31,125 | | |
| Total Community Development | 6,734,120 | 6,834,120 | 2,867,081 | 42.0% | 48.4% |
| Public Service | | | | | |
| Public Service Department | 10,340,974 | 10,340,974 | 3,849,325 | 37.2% | 49.1% |
| Recreation & Culture | | | | | |
| Parks & Recreation Department | 5,938,282 | 5,938,282 | 1,942,839 | 32.7% | 46.4% |
| Internal Services | | | | | |
| Retirement/Fixed Benefits | 40,805,259 | 40,805,259 | 18,814,113 | | |
| Information Technology Expense | 5,379,656 | 5,379,656 | 2,689,830 | | |
| Fleet Expense | 4,353,586 | 4,353,586 | 1,008,361 | | |
| Total Internal Services | 50,538,501 | 50,538,501 | 22,512,303 | 44.5% | 47.3% |
| Non-Departmental Expenditures | | | | | |
| Operating Subsidies to Other Funds | 862,450 | 862,450 | 831,450 | | |
| Capital Improvements | 2,429,705 | 2,429,705 | 2,429,705 | | |
| Debt Service & Penalties | 1,303,000 | 1,303,000 | - | | |
| **Expenditures** | 136,875,977 | 136,975,977 | 60,794,878 | | |
| **Net Impact on Fund Balance** | (4,686,408) | (4,686,408) | | | |
| **Ending General Fund Reserves** | 5,434,602 | 5,434,602 | | | |

# Vacancy Factor Report

**FY2021**

**December 31, 2020**

| Department | Key | PCN | Position Description | Bargaining Unit | FTE | Vacancy | Vacancy Factor |
|---|---|---|---|---|---|---|---|
| **Vacancies Counted toward General Fund Vacancy Factor** | | | | | | | |
| COUNCIL/INTERNAL AUDIT | 1012120 | LEGISAUD | LEGISLATIVE AUDITOR | COUNCIL | 1.00 | 2/20/2020 | 42,801 |
| MAYOR | 1012300 | PTMYRSTF | PT MAYORAL STAFF ASSISTANT | PT MAYOR | 1.00 | 6/30/2020 | 27,917 |
| CITY CLERK | 1012400 | ELNLICLK | ELECTION AND LICENSING CLERK | T243CTP | 1.00 | 6/19/2020 | CONTRACT |
| HR AND CS | 1012500 | COMMINVT | COMMISSION INVESTIGATOR | T214 SUPV | 1.00 | 6/22/2020 | 34,117 |
| HR AND CS | 1012500 | SECRTY26 | SECRETARY 26 | T243CTP | 1.00 | 8/24/2019 | 20,049 |
| ED&P/CODE COMPLIANCE | 1012610 | CCOFICER | CODE ENFORCEMENT WORKER | T243CTP | 1.00 | 4/3/2020 | OVERTIME |
| ED&P/PLANNING | 1012620 | ASTPLMGR | ASSISTANT PLANNING MANAGER | T214 SUPV | 1.00 | 3/20/2020 | CONTRACT |
| FINANCE/OPERATIONS | 1012710 | ADMSPC30 | ADMINISTRATIVE SPECIALIST 30 | T243CTP | 1.00 | 11/28/2011 | 24,210 |
| FINANCE/OPERATIONS | 1012710 | SRBUYER0 | BUYER 32 | T243CTP | 1.00 | 11/30/2020 | CONTRACT |
| ASSESSOR | 1012720 | RESAPPLD | RESIDENTIAL APPRAISER LEAD | T243CTP | 1.00 | 10/18/2019 | 34,020 |
| ASSESSOR | 1012720 | RESAPPTR | RESIDENTIAL APPRAISER APPRENTICE | T243CTP | 1.00 | 5/24/2019 | 27,917 |
| ASSESSOR | 1012720 | RESIDAPP | RESIDENTIAL APPRAISER | T243CTP | 1.00 | 10/5/2017 | CONTRACT |
| TREASURY | 1012730 | INTAXTEC | INCOME TAX EXAMINER TECHNICIAN | T243CTP | 1.00 | 3/7/2020 | 22,016 |
| TREASURY | 1012730 | INTAXTEC | INCOME TAX EXAMINER TECHNICIAN | T243CTP | 1.00 | 9/4/2018 | 22,016 |
| TREASURY | 1012730 | PTCUSTRP | PT CUSTOMER SERVICE REP | T243PT | 1.00 | 2/22/2020 | 18,246 |
| TREASURY | 1012730 | TRESYINV | TREASURERY INVESTIGATOR | T243CTP | 1.00 | 8/24/2019 | 26,606 |
| HUMAN RESOURCES | 1012800 | EMBEPAAD | EMPLOYEE BENEFITS/PAYROLL ADM | T243CTP | 0.70 | 1/3/2020 | CONTRACT |
| HUMAN RESOURCES | 1012800 | PRNCRECR | PRINCIPAL RECRUITER | T243CTP | 1.00 | 4/18/2017 | CONTRACT |
| CITY ATTORNEY | 1012900 | LGLADVSR | LEGAL ADVISOR | T214 NS | 1.00 | 4/6/2018 | 34,117 |
| PUBLIC SERVICE/BUILDINGS | 1013140 | ADMAST29 | ADMINISTRATIVE ASSISTANT 29 | T243CTP | 1.00 | 12/27/2018 | 23,075 |
| PUBLIC SERVICE/BUILDINGS | 1013140 | BLDSERSU | BUILDING SERVICES SUPERVISOR | T243CTP | 1.00 | 10/16/2020 | 15,367 |
| PUBLIC SERVICE/BUILDINGS | 1013140 | ELCTRICN | ELECTRICIAN | T243SUP | 1.00 | 12/30/2018 | 27,917 |
| PUBLIC SERVICE/BUILDINGS | 1013140 | ELECFACW | ELECTRICAL FACILITY CTRL WKR | T243SUP | 1.00 | 11/2/2018 | 22,533 |
| PUBLIC SERVICE/BUILDINGS | 1013140 | FACMTWKR | SKILLED TRADES WORKER | UAW | 1.00 | 3/2/2015 | 22,533 |
| PUBLIC SERVICE/BUILDINGS | 1013140 | PLUMBSUP | PLUMBING SUPERVISOR | UAW | 1.00 | 6/10/2018 | 37,563 |
| PUBLIC SERVICE/BUILDINGS | 1013140 | PUBWKSUP | PUBLIC SERVICE SUPERVISOR | T243SUP | 1.00 | 7/1/2017 | 29,354 |
| POLICE/ADMIN | 1013201 | ADMSPC31 | ADMINISTRATIVE SPECIALIST 31 | T243SUP | 1.00 | 12/28/2011 | CONTRACT |
| POLICE/CENTRAL SERVICES | 1013221 | POLCADET | POLICE CADET | FOP NON REP | 1.00 | 12/11/2020 | 1,223 |
| POLICE/CENTRAL SERVICES | 1013221 | POLTEC26 | LPD FOIA ANALYST | T243CTP | 1.00 | 10/29/2020 | CONTRACT |
| POLICE/RADIO LAB | 1013222 | RADTEC32 | RADIO TECHNICIAN 32 | T243CTP | 1.00 | 10/11/2019 | CONTRACT |
| POLICE/DETENTION | 1013224 | DETENOFF | DETENTION OFFICER | T243CTP | 1.00 | 12/5/2020 | CONTRACT |
| POLICE/DETENTION | 1013224 | POLOFFCR | POLICE OFFICER 1 | FOP NS | 1.00 | 7/18/2020 | 22,732 |
| POLICE/INVESTIGATIONS | 1013224 | DETECT2B | DETECTIVE IIB | FOP NS | 1.00 | 7/1/2017 | 38,796 |
| POLICE/PATROL | 1013251 | POLOFFCR | POLICE OFFICER 1 | FOP NS | 1.00 | 7/1/2020 | 25,024 |
| POLICE/PATROL | 1013251 | POLOFFCR | POLICE OFFICER 1 | FOP NS | 1.00 | 7/1/2020 | 25,024 |
| POLICE/PATROL | 1013251 | POLOFFCR | POLICE OFFICER 1 | FOP NS | 1.00 | 7/1/2020 | 25,024 |
| POLICE/PATROL | 1013251 | POLOFFCR | POLICE OFFICER 1 | FOP NS | 1.00 | 9/19/2020 | 14,136 |
| FIRE/ADMIN | 1013501 | ADMAST05 | ADMIN ASSISTANT V/DEPT FINANCE | T243CTP | 1.00 | 12/21/2019 | 24,210 |
| FIRE/ADMIN | 1013501 | FIRCHIEF | FIRE CHIEF | EXEC | 1.00 | 9/4/2020 | CONTRACT |
| FIRE/ADMIN | 1013501 | PTCLRK25 | PT CLERK 25 | T243PT | 1.00 | 7/1/2019 | 19,116 |
| FIRE/OPERATIONS | 1013520 | CAPTAIN4 | CAPTAIN IV | IAFF | 1.00 | 9/30/2020 | 26,521 |
| FIRE/OPERATIONS | 1013520 | FIRFIGTR | FIREFIGHTER | IAFF | 1.00 | 1/18/2020 | 24,266 |
| FIRE/OPERATIONS | 1013520 | FIRFIGTR | FIREFIGHTER | IAFF | 1.00 | 1/22/2020 | 24,266 |
| FIRE/OPERATIONS | 1013520 | FIRFIGTR | FIREFIGHTER | IAFF | 1.00 | 2/15/2020 | 24,266 |
| FIRE/OPERATIONS | 1013520 | FIRFIGTR | FIREFIGHTER | IAFF | 1.00 | 6/6/2020 | 24,266 |
| FIRE/OPERATIONS | 1013520 | FIRFIGTR | FIREFIGHTER | IAFF | 1.00 | 6/6/2020 | 24,266 |
| FIRE/OPERATIONS | 1013520 | FIRFIGTR | FIREFIGHTER | IAFF | 1.00 | 7/18/2020 | 21,876 |
| FIRE/OPERATIONS | 1013520 | FIRFIGTR | FIREFIGHTER | IAFF | 1.00 | 9/28/2020 | 12,500 |
| FIRE/OPERATIONS | 1013520 | FIRFIGTR | FIREFIGHTER | IAFF | 1.00 | 10/29/2020 | 8,272 |
| FIRE/OPERATIONS | 1013520 | FIRFIGTR | FIREFIGHTER | IAFF | 1.00 | 12/22/2020 | 1,287 |
| FIRE/PREVENTION | 1013520 | INSPECT4 | INSPECTOR IV | IAFF | 1.00 | 2/15/2020 | 39,516 |
| FIRE/PREVENTION | 1013530 | INSPECT4 | INSPECTOR IV | IAFF | 1.00 | 5/14/2020 | 39,516 |
| FIRE/PREVENTION | 1013530 | SECRTY26 | SECRETARY 26 | T243CTP | 1.00 | 7/1/2019 | 20,049 |
| PARKS/MANAGEMENT | 1013831 | PTCTRPRG | PT COMMUNITY CENTER PROGRMMR | T243PT | 0.50 | 8/21/2020 | 9,473 |
| PARKS/MANAGEMENT | 1013831 | PTCTRPRG | PT COMMUNITY CENTER PROGRMMR | T243PT | 0.50 | 8/8/2020 | 10,481 |
| | | | | | 54.70 | | 1,018,477 |

# Vacancy Factor Report

**FY2021**

**December 31, 2020**

| Department | Key | PCN | Position Description | Bargaining Unit | FTE | Vacancy | Vacancy Factor |
|---|---|---|---|---|---|---|---|
| **Non-Vacancy Factor (non-General Fund) Vacancies** | | | | | | | |
| PUBLIC SERVICE/O&M | 1013611 | ACTOPRSP | ACCOUNTING AND OPERATIONS SPEC | T243CTP | 1.00 | 11/30/2020 | 4,003 |
| PUBLIC SERVICE/O&M | 1013611 | CEMATWK2 | CEMETERY MAINTANCE WORKER 200 | UAW | 1.00 | 5/31/2019 | 17,508 |
| PUBLIC SERVICE/O&M | 1013611 | EQPOPWK5 | EQUIPMENT OPERATOR WORKER 500 | UAW | 1.00 | 10/24/2020 | 8,365 |
| PUBLIC SERVICE/O&M | 1013611 | FRSTWKR5 | ARBORIST 500 | UAW | 1.00 | 7/31/2020 | 18,778 |
| PUBLIC SERVICE/O&M | 1013611 | FRSTWKR6 | ARBORIST 600 | UAW | 1.00 | 8/13/2020 | 18,644 |
| PUBLIC SERVICE/O&M | 1013611 | FRSTWKR6 | ARBORIST 600 | UAW | 1.00 | 9/29/2020 | 12,553 |
| PUBLIC SERVICE/O&M | 1013611 | MANTWKR2 | MAINTENANCE WORKER 200 | UAW | 1.00 | 8/31/2019 | 17,508 |
| PUBLIC SERVICE/O&M | 1013611 | MANTWKR4 | MAINTENANCE WORKER 400 | UAW | 1.00 | 4/25/2020 | 20,740 |
| PUBLIC SERVICE/O&M | 1013611 | MANTWKR4 | MAINTENANCE WORKER 400 | UAW | 1.00 | 3/30/2019 | 20,740 |
| PUBLIC SERVICE/O&M | 1013611 | MANTWKR4 | MAINTENANCE WORKER 400 | UAW | 1.00 | 1/1/2020 | 20,740 |
| PUBLIC SERVICE/O&M | 1013611 | MANTWKR4 | MAINTENANCE WORKER 400 | UAW | 1.00 | 2/1/2020 | 20,740 |
| PUBLIC SERVICE/O&M | 1013611 | MANTWKR5 | MAINTENANCE WORKER 500 | UAW | 1.00 | 2/29/2020 | 22,533 |
| PUBLIC SERVICE/O&M | 1013611 | PUBWKSUP | PUBLIC SERVICE SUPERVISOR | T243SUP | 1.00 | 11/22/2019 | 29,354 |
| PUBLIC SERVICE/O&M | 1013611 | PUBWKSUP | PUBLIC SERVICE SUPERVISOR | T243SUP | 1.00 | 8/15/2020 | 22,016 |
| PUBLIC SERVICE/O&M | 1013611 | SOLWASUP | SOLID WASTE SUPERVISOR | T243SUP | 1.00 | 8/15/2020 | 23,113 |
| ED&P/BUILDING SAFETY | 2492610 | BLDINSPC | BUILDING INSPECTOR | T243CTP | 1.00 | 11/16/2019 | CONTRACT |
| ED&P/PARKING | 5853641 | ACCTGCLK | ACCOUNTING CLERK | T243CTP | 1.00 | 1/22/2018 | 24,210 |
| ED&P/PARKING | 5853641 | ACCTGCLK | ACCOUNTING CLERK | T243CTP | 1.00 | 5/18/2019 | 24,210 |
| ED&P/PARKING | 5853642 | LDPKTECH | LEAD PARKING TECHNICIAN | UAW | 1.00 | 1/3/2020 | 20,740 |
| ED&P/PARKING | 5853642 | PKGENWKR | PARKING ENFORCEMENT WORKER 300 | UAW | 1.00 | 1/21/2020 | CONTRACT |
| ED&P/PARKING | 5853642 | PKGRVCOL | PARKING REVENUE COLLECTORS | UAW | 1.00 | 9/14/2019 | 15,973 |
| ED&P/PARKING | 5853642 | PKGRVCOL | PARKING REVENUE COLLECTORS | UAW | 1.00 | 1/24/2020 | 15,973 |
| PUBLIC SERVICE/WWTP | 5903670 | ASPLSUPT | ASSIST PLANT SUPERINTENDENT | NB SUPV | 1.00 | 7/31/2020 | 33,718 |
| PUBLIC SERVICE/WWTP | 5903670 | ELECTECH | ELECTRICAL TECHNICIAN | T243CTP | 1.00 | 10/5/2006 | 29,354 |
| PUBLIC SERVICE/WWTP | 5903670 | PLNTSUPT | PLANT SUPERINTENDENT | NB SUPV | 1.00 | 8/14/2020 | 37,378 |
| PUBLIC SERVICE/WWTP | 5903670 | TECH-TBD | LAB/IPP TECHNICIAN | T243CTP | 0.50 | 7/1/2017 | 12,691 |
| PUBLIC SERVICE/WWTP | 5903670 | SUP-TBD | LAB/IPP SUPERVISOR | T243SUP | 0.50 | 7/1/2015 | 13,959 |
| PUBLIC SERVICE/WWTP | 5903670 | UTLELWKR | UTILITY ELECTRICAL WORKER | T243CTP | 1.00 | 5/31/2013 | 25,383 |
| PUBLIC SERVICE/WWTP | 5903670 | WWMATWK6 | WASTEWATER MAINTENANCE WKR 600 | UAW | 1.00 | 5/27/2020 | 24,367 |
| PUBLIC SERVICE/WWTP | 5903670 | WWPLTLBR | WASTE WATER PLANT LABORER | UAW | 1.00 | 7/12/2019 | 18,961 |
| PUBLIC SERVICE/WWTP | 5903670 | WWSYSANL | WASTEWATER SYSTEMS ANALYST | T243CTP | 1.00 | 10/23/2015 | 30,817 |
| PUBLIC SERVICE/WWTP | 5903679 | TECH-TBD | LAB/IPP TECHNICIAN | T243SUP | 0.50 | 7/1/2017 | 12,691 |
| PUBLIC SERVICE/WWTP | 5903679 | SUP-TBD | LAB/IPP SUPERVISOR | T243SUP | 0.50 | 7/1/2015 | 13,959 |
| INFO TECH | 6303130 | DATANLST | DATA ANALYST | T243CTP | 1.00 | 2/16/2018 | CONTRACT |
| INFO TECH | 6303130 | GISADMIN | GIS TECHNICIAN | T243SUP | 1.00 | 8/9/2014 | CONTRACT |
| INFO TECH | 6303130 | HLPDSKTN | HELP DESK TECHNICIAN | T243CTP | 1.00 | 11/2/2018 | CONTRACT |
| INFO TECH | 6303130 | HLPDSKTN | HELP DESK TECHNICIAN | T243CTP | 1.00 | 2/29/2020 | CONTRACT |
| PUBLIC SERVICE/FLEET | 6433623 | ATGARSUP | ASSIST SHIFT GARAGE SUPERVISOR | T243SUP | 1.00 | 7/1/2017 | 27,917 |
| PUBLIC SERVICE/FLEET | 6433623 | ATGARSUP | ASSIST SHIFT GARAGE SUPERVISOR | T243SUP | 1.00 | 7/12/2019 | 27,917 |
| PUBLIC SERVICE/FLEET | 6433623 | MECHANIC | MECHANIC | UAW | 1.00 | 3/29/2019 | 22,533 |
| PUBLIC SERVICE/FLEET | 6433623 | MECHANIC | MECHANIC | UAW | 1.00 | 5/13/2019 | 22,533 |
| PUBLIC SERVICE/FLEET | 6433623 | MECHANIC | MECHANIC | UAW | 1.00 | 8/17/2019 | 22,533 |
| PUBLIC SERVICE/FLEET | 6433623 | SRVCSPEC | SERVICE SPECIALIST | T243CTP | 1.00 | 9/20/2019 | 22,016 |
| PUBLIC SERVICE/FLEET | 6433623 | VEHWKR04 | VEHICLE MAINTENANCE WORKER 400 | UAW | 1.00 | 11/1/2020 | 6,913 |
| PUBLIC SERVICE/ENGINEERING | 6453603 | BPTMANGR | BUSINESS PERMITS TECH MANAGER | T243SUP | 1.00 | 11/22/2004 | CONTRACT |
| PUBLIC SERVICE/ENGINEERING | 6453603 | CTYENGNR | CITY ENGINEER | T243SUP | 1.00 | 8/16/2019 | 45,772 |
| PUBLIC SERVICE/ENGINEERING | 6453603 | DPPBSDIR | DEPUTY PUBLIC SERVICE DIRECTOR | NB SUPV | 1.00 | 7/1/2017 | 54,473 |
| PUBLIC SERVICE/ENGINEERING | 6453603 | ENGINR38 | ENGINEER 38 | T214 NS | 1.00 | 6/6/2019 | 35,854 |
| PUBLIC SERVICE/ENGINEERING | 6453603 | ENGTEC34 | ENGINEERING TECHNICIAN SUPV | T243SUP | 1.00 | 6/13/2020 | 29,354 |
| PUBLIC SERVICE/ENGINEERING | 6453603 | PLMINSPC | PLUMBING INSPECTOR | T243CTP | 1.00 | 10/1/2018 | 27,917 |
| PUBLIC SERVICE/ENGINEERING | 6453603 | TRANSENG | TRANSPORTATION ENGINEER | NB SUPV | 1.00 | 1/1/2020 | 51,854 |
| HUMAN RESOURCES | 6503911 | EMBEPAAD | EMPLOYEE BENEFITS/PAYROLL ADM | T243CTP | 0.30 | 1/3/2020 | CONTRACT |
| DISTRICT COURT | 7602201 | CTOFLCLK | COURT OFFICER/LAW CLERK | DCT NON REPR | 1.00 | 11/4/2020 | 5,344 |
| DISTRICT COURT | 7602201 | CTOFLCLK | COURT OFFICER/LAW CLERK | DCT NON REPR | 1.00 | 12/1/2020 | 2,927 |
| DISTRICT COURT | 7602201 | DPCLERK2 | DEPUTY CLERK 2 | T243 DCT | 1.00 | 10/2/2020 | 7,724 |
| DISTRICT COURT | 7602201 | MAGISCLK | MAGISTRATE'S CLERK | DCT NON REPR | 1.00 | 7/12/2019 | 16,486 |
| DISTRICT COURT | 7602201 | PTCOLOFC | PT COLLECTIONS OFFICER | T243 DCT | 1.00 | 4/14/2014 | CONTRACT |
| | | | | | 54.30 | | 1,061,783.37 |

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**<u>AS ADOPTED UNDER RESOLUTION 2020-082</u>**
**<u>FY 2020/2021 Budget Policies</u>**

In accordance with the State Uniform Budget and Accounting Act (Public Act 2 of 1968), the City of Lansing's annual appropriations, as set forth in the annual budget resolution, shall be made in accordance with Generally Accepted Accounting Principles (GAAP) and shall apply to all funds except internal service funds, debt service funds, permanent funds, and trust and agency funds.

The City's fiscal year is July 1 through June 30. In accordance with the City Charter, on or before the fourth Monday in March, the Mayor submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1. No later than the third Monday in May, the Council adopts the budget and sets the property tax rates for the ensuing fiscal year.

Appropriations are set forth in the annual budget resolution. Authority to transfer between appropriations is dictated by City Charter; however, additional administrative budget transfer authority is granted for the following instances. The Administration is requested to submit to Council quarterly reports of such transfers.

> <u>Wastewater Funds</u> – the transfer residual State Revolving Fund (SRF) loan and/or bond proceeds between projects and project segments.
>
> <u>Flood Control</u> – the transfer of funds for flood control and/or storm sewer purposes to address flooding or unanticipated storm sewer maintenance needs.
>
> <u>Major and Local Street (Act 51) Funding</u> – Transfer authority is not limited by departmental allocation, and administrative authority is included for appropriation of MDOT special authorization funding.
>
> <u>Parking System</u> – the transfer of capital project accounts from operating accounts is permitted to meet bid or unforeseen capital needs.
>
> <u>Debt Service Funds</u> – the transfer of residual balances between general obligation bond debt service accounts.

<u>Vacancy Factor/funded and unfilled Positions -</u> The budget includes an attrition vacancy allowance of $1,400,000. The Administration is requested to provide Council on July 1, 2020 and on a quarterly basis, thereafter, a list of vacant positions by department. The Administration is also requested to provide, on a quarterly basis, a detailed list by Department of <u>all</u> positions by title, FTE, wages and fringes, and impact on programs

and/or services which are included within this allowance. The personnel wages and fringes associated with all positions identified above as of July 1, 2019 and any such position vacated, thereafter, shall be placed in a budget control account, and will require City Council approval for expenditure.

In addition, administrative authority is granted for the transfer of wage and fringe benefit reserves to departmental budgets upon settlement of a collective bargaining agreement.

Carryforwards

Authority is granted to reappropriate available capital project balances as of June 30, 2019 into the FY 2020 budget. All non-capital balances require City Council approval to carryforward, except for encumbered (purchase order) obligations less than $5,000 and not more than 8 months old.

- Human Services and Community Supported Agencies Funding
  The plan for funding Agencies submitted to Council designate particular Agencies. If any agency does not apply for or use their funding, all funds will remain in their respective account(s) for additional appropriation and approval by Council for Human Services and Community Supported Agencies use pursuant to the Charter transfer authority. The Administration/Human Relations Community Services Department is requested to submit to Council a quarterly report on the status of the Human Services and Community Supported Agencies' funding. This report should include the accounting level detail appropriation; amount spent, balance, and a notation as to whether the balance of funds is expected to be spent by the end of the Fiscal Year; if not, why.

General Fund Reserve Policy

The City's General Fund reserves consist of the General Fund balance and the Budget Stabilization Fund. Use of and contributions to the Budget Stabilization Fund are dictated by Ordinance section 218.05.

The targeted unrestricted balance for the combination of the General Fund balance and the Budget Stabilization Fund is a minimum of 12% of General Fund expenditures and a maximum of 15% of General Fund expenditures. Except when projected revenues (excluding transfers) are projected to decrease more than 0% in a given year, if events necessitate that the combined balances drop below 12% of General Fund expenditures, annual appropriations of a minimum of $500,000 will be made until the 12% target is reached. In the event that combined reserves are projected to exceed 15% of General Fund revenues, the excess amount will be used to supplement pension and/or retiree healthcare prefunding.

Debt Management

Appropriations are made to adequately fund annual debt service obligations. Adherence will be made to required debt service reserves, where applicable, as well as to the provision of annual disclosures as required by outstanding bond obligations.

Investment Policy

Management of cash investments is governed by the City's investment policy and in accordance to State statute, with the objective being the maximization of return on the City's governmental funds through pooling of funds where appropriate and permitted, monitoring of interest rates and fee structures. Investments of the Employee Retirement System, the Police and Fire Retirement System, and the VEBA, are governed those respective boards and dictated by their respective investment policies.

Strategic Planning and Budget Development

In working toward the goal of the incorporation of strategic planning into the budget process, this next year, Administration is encouraged to work towards developing a multi-year budgeting process. This process should align the City's master plan, strategic goals, and performance metrics to short-term and long-term budget priority-setting by Council in accordance with Financial Health Team recommendations.

Civil Actions, Claims, and Damages

Whenever a claim is made or any civil action is commenced against the Mayor, a City Council member, a non-bargaining unit employee, or a Lansing retirement board trustee (collectively in this provision "the Employee") for damages caused by an act or acts of the Employee within the scope of his or her authority and while in the course of his or her employment with the City or his or her duties on behalf of the retirement board, the City will pay for, engage, or furnish the services of an attorney to advise the Employee as to the claim and to appear for and represent the Employees in the action. If the City Attorney does not provide the attorney services, the attorney selection shall be made by the City Attorney in the manner the City Charter requires. The City may compromise, settle, and pay a claim before or after the commencement of any civil action. Whenever any judgment for damages caused by the act or acts of the Employee covered under this provision is awarded against the Employee as the result of a civil action, the City will indemnify the Employee or will pay, settle, or compromise the judgment. The City's obligations under this provision, however, is contingent upon the Employee giving prompt notice of the commencement of the action and upon the Employee cooperating in the preparation, defense, and settlement of the action. The term "scope of authority" under this provision does not include any act or acts of Employee (i) fraud, (ii) dishonesty, (iii) willful, intentional, or deliberate violation of the law or breach of fiduciary duty, (iv) criminal act, or (v) traffic violation; nor does this provision abrogate or diminish governmental immunity.

Grants
In order to receive timely Council consideration of the approval of any grant award, every application for any grant requiring legislative approval shall be submitted to Council, and, upon notification of the award of such a grant, the acceptance shall be submitted to Council. Once accepted administrative authority is granted to create necessary accounts and transfers in accordance with the requirements of the grantor. Any grant that can be applied for administratively should be submitted for Council review within 10 days of the application.

Transparency and Accountability in Government
Council will review, and when necessary, pass policies, procedures and ordinances to achieve improved transparency and accountability with respect to economic incentives, outsourcing of service and contracting within City government.

Non-Motorized Vehicle Safety
Public Service is encouraged to develop a strategy and program to protect bike lanes at busy intersections to increase rider safety and educate motorists on proper interaction with bike lanes at intersections. If possible, the barriers should be removable to facilitate street sweeping and snow plowing.

Environmental Stewardship
The City of Lansing is concerned about its environment and strives to be a good steward of such. The City recognizes the importance of sustainability and supports the Paris Agreement. The City recognizes to reduce the City's net emissions output, increase its energy efficiency and improve its wastewater treatment and waste management programs.

Lansing Home Ownership Program for Employees (L-Hope)
L-Hope shall cover these groups, all full time and part time year round employees, whose bargaining units have agreed to participate in the program, and the following non-bargaining employee groups: Executive Management Group, Non-Bargaining Group, Mayoral Staff, District Court employees, and the City Council Staff employees, and shall continue as funded.