



AGENDA
Committee on Ways and Means
Thursday, February 22, 2018 @ 9:30 a.m. (NOTE TIME)
Council Conference Room, City Hall

Councilmember Jody Washington, Chair
Councilmember Kathie Dunbar, Vice Chair
Councilmember Carol Wood, Member

1. Call to Order

2. Minutes

- February 8, 2018

3. Public Comment on Agenda Items

4. Discussion/Action:

A.) RESOLUTION – Amended Adult Baseball Fees

B.) RESOLUTION – Grant; Baseball Tomorrow Fund

C.) RESOLUTION – Local Bridge Program Funding; Michigan Department of Transportation

D.) RESOLUTION – Grant Acceptance; Michigan Commission on Law Enforcement

E.) DISCUSSION - City Council FY 2018/2019 Budget Recommendations

5. Pending

- Report from Internal Auditor and City Attorney on Retiree Reimbursement
- Teamsters 580 Retiree Healthcare Coverage

6. Other

7. Adjourn



DATE Feb 22, 2018

[illegible]



MINUTES

**Committee on Ways and Means
Thursday, February 8, 2018 @ 8:00 a.m.
10th Floor Conference Room, City Hall**

CALL TO ORDER

The meeting was called to order at 8:04 a.m. by Vice Chairperson Dunbar

ROLL CALL

Council Member Jody Washington, Chair- excused
Council Member Kathie Dunbar, Vice Chairperson
Council Member Carol Wood, Member

OTHERS PRESENT

Sherrie Boak, Council Staff
Eric Brewer, Council Internal Auditor
Angie Bennett, Finance Director
Denis Prisk, LPD
Amber Paxton, Financial Empowerment
Brandon Waddell, Assistant City Attorney - arrived at 8:06 a.m.
Jim Smeirtka, City Attorney – arrived at 8:10 a.m.
Katrina Urista - HRCS

Minutes

Council Member Wood stated she received comments from Ms. Estee about the minutes of January 25, 2018 and therefore wanted to read those comments before she made any motion on the minutes. Minutes were moved to the next meeting for action.

Public Comment

No public comment.

Discussion/Action

Sole Source Purchase; Police Department request for MobilePD Inc. as the vendor for the purchase of MobilePD Software

Mr. Prisk outlined the item which is a app that is personalized specific to the LPD, with free download and real-time community communication to the LPD. This will send out alerts to the public when you sign up for the app such as weather, amber alerts, most wanted and links to other website.

Comparing the justification letter and at the ordinance, appears bob merit met the criteria in his research. He reached out to other communities on their experience. The program is free to public, co-producing police efforts.

Council Member Wood asked if the funding was from the IT Department of the Police Department. Mr. Prisk stated it was a one time set up fee and the first-year subscription came from the JAG 15 grant, and the annual cost of \$15,000 will be budgeted in future years, and the LPD will coordinate with IT. Council Member Wood asked if there was a downside to the app. Mr. Prisk state with confidence that it is tailored to the LPD and from the research they have done there are no down side. After speaking to other communities that use the system since 2013 they have not had any downsides. Council Member Wood asked if it would be integrated with 911. Mr. Prisk answered clarifying it would be a standalone, and is not for real time crime reporting, or an emergency platform. Resident still need to call 911. There was a discussion held on residents using the app to send videos and pictures to the LPD. Mr. Waddell made sure the Committee know that generally the person who took the picture will have to prove it, and it will up to the courts to determine if that evidence will hold up. The photos and videos download with the location, and the residents can even chat in real time through the app.

Council Member Wood asked Mr. Prisk to provide information on how any complaints through the application gets to 911, and which officer does the communication go to.

MOTION BY COUNCIL MEMBER WOOD TO PLACE THE SOLE SOURCE FOR MOBILEPD ON FILE. MOTION CARRIED 2-0.

RESOLUTION – Special Assessment for Floodplain Mapping Project

Mr. Smiertka updated the Committee from the last meeting, noting the resolution in front of them follows the ordinance and directs the Assessor to create the roll. Once the roll is set then they will set the hearing, do the mailing, and then hold the hearing. Council Member Dunbar was referred to the minutes from the last meeting for details on the project itself.

MOTION BY COUNCIL MEMBER WOOD TO APPROVE THE RESOLUTION FOR THE SPECIAL ASSESSMENT FOR FLOODPLAIN MAPPING PROJECT. MOTION CARRIED 2-0.

RESOLUTION – Grant; Jackson National Life Community Fund for LansingSAVE

Ms. Paxton noted that in the past she has presented to Council the grant the City received from National League of Cities and now the grant from Jackson National Life, which was given on GivingTuesday, allows for \$10,800. They will give \$5,400 to SaveDollars and the other \$4,600 supports the app from National League of Cities and the SHAPE app. Ms. Paxton noted that they have already used funds from the National League of Cities for unique reminders for the kids, and in December there were \$44 in deposits and with the unique reminders there was \$800+ deposited.

MOTION BY COUNCIL MEMBER WOOD TO APPROVE THE RESOLUTION FOR THE GRANT FOR JNL COMMUNITY FUNDING FOR LANSINGSAVE. MOTION CARRIED 2-0.

RESOLUTION – Grant; HRCS Collaborative Applicant for Continuum of Care for Lansing under the Emergency Solutions Grant Notice of Funding Availability (NOFA)

Ms. Urista confirmed for the Committee that this was a renewal grant for MSHDA funds received for emergency solutions grant. The bigger portion of grant goes towards a coordinate entrance agency, which they use the VOA. They are one of the primary access for those who become homeless, they then channel them to any agency who has openings, and they also fund the

shelters. All funds go through the HRCS department, and they get \$45,000 in administration funds. This is annual grant, so it continues and began in October. This year it was increased by \$88,000. The City is the lead agency in collecting homeless data and working with agencies to refine, and MSHDA recognized.

MOTION BY COUNCIL MEMBER WOOD TO APPROVE THE GRANT FOR HRCS CONTINUUM OF CARE UNDE THE EMERGENCY SOLUTIONS GRANT NOFA. MOTION CARRIED 2-0.

Council Member Wood asked if the new federal budget will impact the department. Ms. Urista admitted they were not sure, but nothing that is currently in place will be impacted.

Pending

Report from Internal Auditor and City Attorney on Retiree Reimbursement

Remains pending.

Teamster 580 Retiree Healthcare Coverage

Remains pending.

OTHER

ADJOURN

Adjourn at 8:26 a.m.

Submitted by,

Sherrie Boak, Recording Secretary

Lansing City Council

Approved by the Committee on _____

**BY THE COMMITTEE ON WAYS AND MEANS
RESOLVED BY THE CITY COUNCIL OF THE CITY OF LANSING**

WHEREAS, fees for services are to be approved by Lansing City Council; and

WHEREAS, administration is submitting fees for considered and approval prior to program implementation; and

WHEREAS, the Parks and Recreation Department desires to make a program of recreation services available to residents of Lansing and non-residents of Lansing; and

WHEREAS, the Parks and Recreation Department desires to offer these services at fees that recover the costs of providing these services;

WHEREAS, the new fees proposed are to compensate the Department of Parks and Recreation and help offset the costs involved in facilitating a Men's Adult Baseball League;

ADULT BASEBALL PROPOSED FEES:

	<u>Current fee</u>	<u>Proposed fee</u>
30+ Adult Baseball	\$ 907.00	\$1,007.00
40+ Adult Baseball	\$ 907.00	\$1,007.00
Adult Baseball City League	\$1,249.00	\$1,350.00

NOW, THEREFORE, BE IT RESOLVED the Lansing City Council approves the fee schedule as stated below in this resolution, effective on the date of passage of this resolution for Recreation Equipment and Services:

Approved for Placement on
City Council Agenda:

City Attorney

Date:



LANSING CITY COUNCIL

GRANT INFORMATION FORM

(Required for all grant applications and acceptances)

REFERRAL DATE:

GRANT NAME: Baseball Tomorrow Fund

DEPARTMENT: Parks and Recreation

CONTACT PERSON (INCLUDE EMAIL AND PHONE): Brett Kaschinske, brett.kaschinske@lansingmi.gov 517-483-4042

APPLICATION DATE: 9/29/17

AWARD DATE: 1/25/18

GRANT CYCLE: Check One: ☒ Annual ☐ One-Time

FUND AMOUNT: \$176,666 (Breakdown below should total this amount)

GOODS & SERVICES	24,000.00
------------------	-----------

PERSONNEL	0
-----------	---

CONSTRUCTION	<u>\$45,391</u>
--------------	-----------------

LAND	\$0.00
------	--------

OTHER (Training)	
------------------	--

CITY MATCH (IF APPLICABLE): \$ 107,275 (\$83,125 cash, \$24,000 in kind)

GRANT PAYS FOR: Regrading and adding fencing and dugouts to 2 baseball fields in Quentin Park

FUND ALLOCATIONS (Please describe the purpose of the grant and allowable uses):

To regrade Quentin Park baseball fields to create improved drainage. This will result in less cancelation of youth baseball games. We are also added fencing and dugouts to enhance the experience for the youth playing.

BY THE COMMITTEE ON WAYS AND MEANS
RESOLVED BY THE CITY COUNCIL OF THE CITY OF LANSING
RESOLUTION #

WHEREAS, the Baseball Tomorrow Fund has available funding for improving fields for youth baseball/softball; and

WHEREAS, the grant will be used to improve the baseball/softball fields at Quentin Park; and

WHEREAS, the grant will be carried through by Lansing Parks and Recreation; and

WHEREAS, the total for these activities is \$120,000.00; and

WHEREAS, the improvements provided will include improved drainage and the addition of fencing and dugouts to both fields at Quentin Park;

NOW, THEREFORE BE IT RESOLVED that the City Council approves the acceptance of the Grant from the Baseball Tomorrow Fund for \$60,000.00 for February 2018-June 2018; and

BE IT FINALLY RESOLVED, that, the Administration is authorized to create appropriate accounts and to make the necessary appropriations and transfers for the expenditure and control of the balance of the grant funds.

Approved for Placement on
City Council Agenda:

City Attorney

Date:

RESOLUTION #
BY THE COMMITTEE ON WAYS AND MEANS
RESOLVED BY THE CITY COUNCIL OF THE CITY OF LANSING
RESOLUTION APPROVING APPLICATION TO MICHIGAN DEPARTMENT OF
TRANSPORTATION FOR LOCAL BRIDGE PROGRAM FUNDING

WHEREAS the Michigan Department of Transportation (MDOT) is currently soliciting applications for candidate projects for the Local Bridge Program to be funded in the 2021 fiscal year; and

WHEREAS May 1, 2018 is the anticipated deadline for submitting the applications; and

WHEREAS up to five funding applications per agency for bridge projects can be submitted in accordance with the MDOT Call for Projects; and

WHEREAS the City of Lansing, Public Service Department, intends to submit Local Bridge Program funding applications to MDOT for the following five projects listed in the order of priority and funding category:

<u>Priority</u>	<u>Project</u>	<u>Funding Category</u>
1.	Aurelius Road over Pawlowski Creek	Rehabilitation
2.	E Elm Street over Red Cedar River	Replacement
3.	S Washington Avenue over Grand River	Preventative Maintenance
4.	N Grand River Avenue over Grand River	Rehabilitation
5.	N M.L. King Jr Boulevard over Grand River	Preventative Maintenance

WHEREAS, if successful, the City would receive state or federal funding to finance 95% of construction cost, and the City would fund 5% of the construction and 100% of the engineering costs for any bridge project selected; and

WHEREAS the estimated construction cost of the above listed projects and City's share of construction and engineering costs are tabulated below; and

#	Project	Estimated Construction Cost	City's Share		
			Match 5%	Engineering 25%	TOTAL
1	Aurelius Rd over Pawlowski Creek	\$396,000	\$19,800	\$99,000	\$118,800
2	E Elm St over Red Cedar River	\$2,965,000	\$148,250	\$741,250	\$889,500
3	S Washington over Grand River	\$330,000	\$16,500	\$82,500	\$99,000
4	N Grand River Ave over Grand River	\$1,501,000	\$75,050	\$375,250	\$450,300
5	N M.L. King Jr Blvd over Grand River	\$158,000	\$7,900	\$39,500	\$47,400

WHEREAS, any one or any combination of the above five projects could be approved for 2021 funding; and

NOW, THEREFORE, BE IT RESOLVED that the Lansing City Council approves the submittal of the FY 2021 funding applications for the MDOT's Local Bridge Program as listed in the priority above.

BE IT FURTHER RESOLVED that upon grant award, the Mayor is authorized through the Public Service Director to administratively appropriate the necessary accounts for City costs associated with any bridge project selected, which will be budgeted with Act 51 funds.

.

Approved for Placement on
the City Council Agenda:

James Smiertka
City Attorney

Date:



**LANSING CITY COUNCIL
GRANT INFORMATION FORM**
(Required for all grant applications and acceptances)

REFERRAL DATE:

GRANT NAME: Michigan Commission on Law Enforcement Standards - Surviving Verbal Conflict

DEPARTMENT: Police

CONTACT PERSON (INCLUDE EMAIL AND PHONE): Denis Prisk 4808

APPLICATION DATE December 2016

AWARD DATE: January 1, 2017

GRANT CYCLE: 1 years Check One: ____Annual __XX_One-Time

FUND AMOUNT: \$ 24,332.40 (Breakdown below should total this amount)

GOODS & SERVICES

PERSONNEL 15,800 contractual (instructor)

CONSTRUCTION \$0.00

LAND \$0.00

OTHER (Training)

CITY MATCH (IF APPLICABLE): \$8,532.40

\$4,032.40 in kind (LPD personnel)

\$4,500.00 student meals (LPD/Ingham County)

GRANT PAYS FOR: Speaker costs of \$15,800 while conducting Surviving Verbal Conflict: Verbal De-Escalation" Training.

FUND ALLOCATIONS (Please describe the purpose of the grant and allowable uses):

The Lansing Police Department will collect fees of \$60 per student from all municipalities that attend to help offset the \$4,500 student meals for city match/grant share.

BY THE COMMITTEE ON WAYS AND MEANS
RESOLVED BY THE CITY COUNCIL OF THE CITY OF LANSING

WHEREAS, The Lansing Police Department (LPD) submitted a 65% Michigan Justice Training Fund Grant to the Michigan Commission on Law Enforcement Standards (MCOLES); and

WHEREAS, The Michigan Commission on Law Enforcement Standards has awarded \$24,332.40 to the City of Lansing; and

WHEREAS, the award will pay for the speaker costs of \$15,800 while conducting “Surviving Verbal Conflict: Verbal De-Escalation” training; and

WHEREAS, the award of \$24,332.40 requires a 35% local match from the City totaling \$8,532.40 split into two categories – Travel (\$4,500) and Personnel Costs (\$4,032.40/In-Kind);

NOW, THEREFORE, BE IT RESOLVED, The Lansing City Council approves acceptance Michigan Commission on Law Enforcement Standards (MCOLES) grant total amount of \$24,332.40 for the grant period beginning October 1, 2016 and ending September 30, 2019; and

BE IT FINALLY RESOLVED, The Administration is authorized to create appropriate accounts and to make the necessary operating transfers for the expenditure and control of the balance of the grant funds.



Andy Schor, Mayor

CITY OF LANSING

INTERNAL AUDITOR

124 W MICHIGAN AVE FL 10

LANSING MI 48933-1605

(517) 483-4159

Fax (517) 483-7630

Disclaimer

This document is work product produced by the Internal Auditor and will in no way imply any explicit or implicit meaning on behalf of either the Administration or City Council. In addition, items addressed in this review are believed to be obtained from reliable sources by the Internal Auditor and all information contained in this review is provided "as is" with no guarantee of completeness, accuracy, timeliness or of the results obtained from the use of this information without warranty of any kind, express or implied.

MEMORANDUM

DATE:	2/12/2018
TO:	Ways and Means Committee
FROM:	Eric Brewer, Internal Auditor
RE:	Budget Proposal for City Council and Internal Audit for Fiscal Year 2019

City Council Budget Proposal

The City Council Budget for Fiscal Year 2019 currently proposed is for 718,447 dollars. This is an increase of 20,447 dollars from Fiscal Year 2018 of 698,000 dollars. This represents a 2.93% increase from the prior year fiscal year. Consequently, the City Council Actual has been under the Budgeted amounts for Fiscal Years 2015 thru 2017 and is on pace to be under the budgeted amount for Fiscal Year 2018. This trend more than likely will occur in Fiscal Year 2019.

City Council			
Fiscal Year	2015	2016	2017
Budget	\$666,400	\$706,400	\$675,800
Actual	\$631,897	\$690,723	\$639,021
Under Budget	(\$34,503)	(\$15,677)	(\$36,779)

Internal Audit Budget Proposal

The Internal Audit Budget Proposal for Fiscal Year 2019 currently proposed is for 197,364 dollars. This is an increase of 16,664 dollars from the Fiscal Year 2018 of 180,700 dollars. This represents an increase of 9.22% from the prior fiscal year. The Internal Audit Actual has been under the Budgeted amounts for Fiscal Years 2015 thru 2017 and is on pace to be at or under the budgeted amount for Fiscal Year 2018. This trend more than likely will occur in Fiscal Year 2019.

Internal Audit			
Fiscal Year	2015	2016	2017
Budget	\$204,650	\$189,200	\$172,200
Actual	\$202,336	\$173,010	\$153,220
Under Budget	(\$2,314)	(\$16,190)	(\$18,980)

CITY OF LANSING

CITY COUNCIL

FISCAL YEAR 2019 BUDGET PROPOSAL



Andy Schor, Mayor

City Council Fiscal Year 2019 Budget Proposal

Table of Contents

	ITEM
FY 2018 Year-End Projection/FY 2019 Budget Line Item Worksheet	1
Fiscal Year Budget Expenditures by Line Item	2
Fiscal Year Actual Expenditures by Line Item	3
Monthly Actual Expenditures by Line Item	4
Line Item Detail - Salaries	5
Line Item Detail - Fringe Benefits - Variable	6
Line Item Detail - Miscellaneous Operating	7
Line Item Detail - Promotion	8
Line Item Detail - Annual Event Accounts	9
Line Item Detail - Community Funding	10
Line Item Detail - Temporary Help - Contractual	11
Line Item Detail - Utilities City Hall	12
Line Item Detail - Telephone	13
Line Item Detail - Training	14
Line Item Detail - Equipment	15
FY 2018 Amended Budget Breakdown	16

ITEM 1

FY 2018 Year-End Projection/FY 2019 Budget Line Item Worksheet

Department: City Council

NEW LINE ITEM

<u>Account Code</u>	<u>Description</u>	<u>FY 2017 Budget</u>	<u>FY 2017 Actuals</u>	<u>FY 2018 Adopted Budget</u>	<u>FY 2018 Amended Budget</u>	<u>FY 2018 Actuals & Enc. Thru Sept. 30</u>	<u>FY 2018 Oct. - June Estimate</u>	<u>FY 2018 Year- End Projection</u>	<u>FY 2019 Dept. Submission</u>	<u>Percent Change Adopted</u>
101.112101.702000.00000	SALARIES	284,566	275,411	285,934	296,934	66,557	231,328	297,885	294,754	3.08%
101.112101.708000.00000	OVERTIME - SALARY	-	-	-	-	54	-	54	NA	NA
101.112101.712000.00000	LONGEVITY	-	-	-	-	-	-	-	400	NA
101.112101.715300.00000	FRINGE BENEFITS - FIXED	126,718	126,718	128,062	128,062	29,554	98,508	128,062	134,365	4.92%
101.112101.715400.00000	FRINGE BENEFITS - VARIABLE	65,091	55,454	64,546	64,546	14,655	42,065	56,720	64,501	-0.07%
101.112101.741000.00000	MISCELLANEOUS OPERATING	30,000	30,456	30,000	29,706	2,949	20,373	23,322	30,000	0.00%
101.112101.741200.00000	PROMOTION	6,000	6,130	7,500	7,500	2,150	4,968	7,118	7,500	0.00%
101.112101.741223.00000	COUNCILMEMBER WOOD	2,000	1,995	2,000	2,000	430	1,570	2,000	2,000	0.00%
101.112101.741229.00000	COUNCILMEMBER DUNBAR	2,000	1,495	2,000	2,000	575	1,425	2,000	2,000	0.00%
101.112101.741235.00000	COUNCILMEMBER YORKO	1,500	1,401	1,500	810	300	510	810	NA	NA
101.112101.741236.00000	COUNCILMEMBER HOUGHTON	1,500	1,002	1,500	1,130	400	730	1,130	NA	NA
101.112101.741237.00000	COUNCILMEMBER WASHINGTON	1,500	1,204	1,500	1,500	666	834	1,500	1,500	0.00%
101.112101.741238.00000	COUNCILMEMBER BROWN-CLARKE	2,000	872	2,000	982	481	501	982	NA	NA
101.112101.741240.00000	COUNCILMEMBER SPITZLEY	2,000	1,146	2,000	2,000	250	1,750	2,000	2,000	0.00%
101.112101.741241.00000	COUNCILMEMBER HUSSAIN	1,500	1,358	1,500	1,500	820	680	1,500	1,500	0.00%
101.112101.741242.00000	COUNCILMEMBER SPADAFORE	-	-	-	2,000	-	-	-	2,000	NA
101.112101.741243.00000	COUNCILMEMBER JACKSON	-	-	-	1,500	-	-	-	1,500	NA
101.112101.741244.00000	COUNCILMEMBER GARZA	-	-	-	1,500	-	-	-	1,500	NA
101.112101.741246.00000	MARTIN LUTHER KING JR DAY	1,000	-	1,000	1,000	-	1,000	1,000	1,000	0.00%
101.112101.741247.00000	CESAR CHAVEZ EVENT	1,000	1,000	1,500	1,500	-	1,500	1,500	1,500	0.00%
101.112101.741256.00000	BEA CRISTY AWARDS DINNER	-	-	-	-	-	-	-	500	NA
101.112101.741289.00000	COMMUNITY FUNDING	7,000	3,800	7,000	10,200	2,052	3,511	5,563	7,000	0.00%
101.112101.743050.00000	TEMPORARY HELP-CONTRACTUAL	5,000	8,415	5,000	-	-	5,049	5,049	5,000	NA
101.112101.743720.00000	INFORMATION TECHNOLOGY ALLOC	59,320	59,320	74,903	74,903	18,726	56,177	74,903	78,905	5.34%
101.112101.744110.00000	UTILITIES - CITY HALL	50,000	39,657	50,000	50,000	5,310	28,447	33,757	50,000	0.00%
101.112101.744200.00000	TELEPHONE	11,050	14,219	13,500	13,500	612	9,241	9,853	13,500	0.00%
101.112101.747000.00000	TRAINING	2,000	675	2,000	2,000	-	405	405	2,000	0.00%
101.112101.748000.00000	INSURANCE & BONDS	8,055	5,788	8,055	8,055	2,830	5,225	8,055	8,522	5.80%
101.112101.977000.00000	EQUIPMENT	5,000	1,505	5,000	5,000	-	903	903	5,000	0.00%
		675,800	639,021	698,000	709,828			666,072	718,447	2.93%

Color Key

Finance Provided Projection
FY 2019 Dept Submission
Finance Provided Actuals
FY 2018 Remaining Estimate
FY 2018 Amended Budget

ITEM 2

Fiscal Year Budget Expenditures by Line Item

COST CENTER DESCRIPTION CITY COUNCIL - GENERAL

Sum of BUDGET		FISCAL YEAR			
EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	2015	2016	2017	2018
702000	SALARIES	\$ 260,628	\$ 282,296	\$ 284,566	\$ 285,934
708000	OVERTIME - SALARY				\$ -
715300	FRINGE BENEFITS - FIXED	\$ 134,417	\$ 140,852	\$ 126,718	\$ 128,062
715400	FRINGE BENEFITS - VARIABLE	\$ 54,756	\$ 61,192	\$ 65,091	\$ 64,546
741000	MISCELLANEOUS OPERATING	\$ 35,000	\$ 30,000	\$ 30,000	\$ 30,000
741200	PROMOTION	\$ 6,000	\$ 6,000	\$ 6,000	\$ 7,500
741223	COUNCILMEMBER WOOD	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
741229	COUNCILMEMBER DUNBAR	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
741231	COUNCILMEMBER QUINNEY	\$ 2,000			
741234	COUNCILMEMBER ROBINSON	\$ 1,500	\$ 1,500	\$ -	
741235	COUNCILMEMBER YORKO	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
741236	COUNCILMEMBER HOUGHTON	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
741237	COUNCILMEMBER WASHINGTON	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
741238	COUNCILMEMBER BROWN-CLARKE	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
741239	COUNCILMEMBER DELGADO	\$ -	\$ 2,000		
741240	COUNCILMEMBER SPITZLEY		\$ -	\$ 2,000	\$ 2,000
741241	COUNCILMEMBER HUSSAIN			\$ 1,500	\$ 1,500
741246	MARTIN LUTHER KING JR DAY	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
741247	CESAR CHAVEZ EVENT	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,500
741256	BEA CRISTY AWARDS DINNER	\$ 1,000			
741289	COMMUNITY FUNDING	\$ 6,000	\$ 7,000	\$ 7,000	\$ 7,000
743050	TEMPORARY HELP-CONTRACTUAL	\$ 9,000	\$ 5,000	\$ 5,000	\$ 5,000
743720	INFORMATION TECHNOLOGY ALLOC	\$ 79,049	\$ 83,000	\$ 59,320	\$ 74,903
744110	UTILITIES - CITY HALL	\$ 39,424	\$ 48,641	\$ 50,000	\$ 50,000
744200	TELEPHONE	\$ 12,300	\$ 12,300	\$ 11,050	\$ 13,500
747000	TRAINING	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
748000	INSURANCE & BONDS	\$ 5,826	\$ 7,119	\$ 8,055	\$ 8,055
977000	EQUIPMENT	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Grand Total		\$ 666,400	\$ 706,400	\$ 675,800	\$ 698,000

ITEM 3

Fiscal Year Actual Expenditures by Line Item

COST CENTER DESCRIPTION CITY COUNCIL - GENERAL

**Run Date
1/18/2018**

Sum of ACTUAL		FISCAL YEAR			
EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	2015	2016	2017	2018
702000	SALARIES	\$ 241,987.10	\$ 274,082.75	\$ 275,410.66	\$ 163,347.74
715300	FRINGE BENEFITS - FIXED	\$ 129,315.36	\$ 140,850.00	\$ 126,718.00	\$ 68,962.00
715400	FRINGE BENEFITS - VARIABLE	\$ 46,195.88	\$ 52,204.54	\$ 55,453.84	\$ 34,794.45
741000	MISCELLANEOUS OPERATING	\$ 31,982.11	\$ 31,282.71	\$ 30,456.09	\$ 9,228.22
741200	PROMOTION	\$ 2,925.00	\$ 5,946.62	\$ 6,129.79	\$ 2,860.00
741223	COUNCILMEMBER WOOD	\$ 2,004.13	\$ 2,054.65	\$ 1,995.39	\$ 721.95
741229	COUNCILMEMBER DUNBAR	\$ 1,917.10	\$ 1,689.94	\$ 1,495.37	\$ 1,235.00
741231	COUNCILMEMBER QUINNEY	\$ 1,910.00			
741234	COUNCILMEMBER ROBINSON	\$ 1,356.98	\$ 1,419.36	\$ -	
741235	COUNCILMEMBER YORKO	\$ 1,592.12	\$ 1,437.90	\$ 1,400.79	\$ 810.00
741236	COUNCILMEMBER HOUGHTON	\$ 1,728.50	\$ 1,461.25	\$ 1,002.00	\$ 1,129.50
741237	COUNCILMEMBER WASHINGTON	\$ 1,240.00	\$ 641.00	\$ 1,204.00	\$ 790.97
741238	COUNCILMEMBER BROWN-CLARKE	\$ 1,911.71	\$ 1,410.25	\$ 872.17	\$ 981.38
741239	COUNCILMEMBER DELGADO	\$ -	\$ 845.00		
741240	COUNCILMEMBER SPITZLEY		\$ 100.00	\$ 1,146.48	\$ 365.00
741241	COUNCILMEMBER HUSSAIN			\$ 1,358.40	\$ 865.00
741246	MARTIN LUTHER KING JR DAY	\$ -	\$ -	\$ -	\$ -
741247	CESAR CHAVEZ EVENT	\$ 500.00	\$ 1,000.00	\$ 1,000.00	\$ -
741256	BEA CRISTY AWARDS DINNER	\$ 1,000.00			
741289	COMMUNITY FUNDING	\$ 8,750.00	\$ 5,650.00	\$ 3,800.00	\$ 2,051.88
743050	TEMPORARY HELP-CONTRACTUAL	\$ 10,935.76	\$ 11,733.76	\$ 8,415.00	\$ -
743720	INFORMATION TECHNOLOGY ALLOC	\$ 79,050.00	\$ 83,000.00	\$ 59,320.00	\$ 43,694.00
744110	UTILITIES - CITY HALL	\$ 45,467.31	\$ 41,328.85	\$ 39,657.06	\$ 9,786.07
744200	TELEPHONE	\$ 13,372.52	\$ 13,696.55	\$ 14,218.63	\$ 1,785.70
747000	TRAINING	\$ 53.90	\$ 1,221.95	\$ 675.00	\$ 190.00
748000	INSURANCE & BONDS	\$ 6,701.81	\$ 3,691.23	\$ 5,787.99	\$ 2,829.76
977000	EQUIPMENT	\$ -	\$ 13,975.07	\$ 1,504.79	\$ -
708000	OVERTIME - SALARY				\$ 53.85
Grand Total		\$ 631,897.29	\$ 690,723.38	\$ 639,021.45	\$ 346,482.47

ITEM 4

Monthly Actual Expenditures by Line Item

FISCAL YEAR (Multiple Items)

Sum of NET		Years POSTING DATE									
		2016		2017							
OBJECT	OBJECT DESCRIPTION	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb		
702000	SALARIES	\$ 10,684.72	\$ 19,532.00	\$ 27,753.02	\$ 20,484.39	\$ 21,836.78	\$ 21,836.78	\$ 21,709.86	\$ 22,090.62		
715300	FRINGE BENEFITS - FIXED	\$ 5,321.00	\$ 9,673.00	\$ 14,509.00	\$ 9,673.00	\$ 9,673.00	\$ 9,673.00	\$ 9,673.00	\$ 9,673.00		
715400	FRINGE BENEFITS - VARIABLE	\$ 1,800.59	\$ 3,178.98	\$ 4,650.28	\$ 3,251.84	\$ 4,637.44	\$ 4,710.58	\$ 4,715.36	\$ 4,766.95		
741000	MISCELLANEOUS OPERATING	\$ 2,014.59	\$ 2,152.83	\$ 3,081.04	\$ 1,587.09	\$ 2,534.34	\$ 1,961.97	\$ 1,318.06	\$ 2,877.30		
741200	PROMOTION	\$ 430.00	\$ 1,750.00	\$ 900.00	\$ 350.00	\$ 780.00	\$ 300.00	\$ 430.00	\$ 50.00		
741223	COUNCILMEMBER WOOD	\$ 55.00	\$ 342.00	\$ 255.00	\$ 145.20	\$ 44.50	\$ 50.00	\$ 60.00	\$ 70.00		
741229	COUNCILMEMBER DUNBAR		\$ 86.99	\$ 415.00	\$ 83.38	\$ 200.00	\$ 100.00	\$ 140.00			
741234	COUNCILMEMBER ROBINSON										
741235	COUNCILMEMBER YORKO			\$ 15.00	\$ 334.89		\$ 890.90	\$ 60.00			
741236	COUNCILMEMBER HOUGHTON			\$ 75.00	\$ 50.00	\$ 75.00		\$ 100.00			
741237	COUNCILMEMBER WASHINGTON	\$ 210.00		\$ 75.00	\$ 100.00		\$ 50.00				
741238	COUNCILMEMBER BROWN-CLARKE		\$ 52.00	\$ 169.74	\$ 161.69	\$ 175.00		\$ 180.00			
741240	COUNCILMEMBER SPITZLEY	\$ 124.74	\$ 43.00	\$ 100.00			\$ 50.00	\$ 40.00			
741241	COUNCILMEMBER HUSSAIN	\$ 150.00	\$ 47.00		\$ 79.20	\$ (5.50)	\$ 50.00				
741247	CESAR CHAVEZ EVENT							\$ 1,000.00			
741289	COMMUNITY FUNDING	\$ 2,650.00	\$ 500.00								
743050	TEMPORARY HELP-CONTRACTUAL	\$ 1,185.00	\$ 3,555.00	\$ 2,280.00	\$ 1,395.00						
743720	INFORMATION TECHNOLOGY ALLOC	\$ 4,943.00	\$ 4,943.00	\$ 4,943.00	\$ 4,943.00	\$ 4,943.00	\$ 4,943.00	\$ 4,943.00	\$ 4,943.00		
744110	UTILITIES - CITY HALL	\$ 0.00	\$ 2,517.22	\$ 2,511.14	\$ 2,718.23	\$ 2,786.01	\$ 2,791.12	\$ 4,385.26	\$ 5,088.13		
744200	TELEPHONE	\$ 1,360.99	\$ 1,905.74	\$ 765.48	\$ 764.94	\$ 599.62	\$ 599.73	\$ 605.05	\$ 4,438.64		
747000	TRAINING		\$ 165.00				\$ 125.00				
748000	INSURANCE & BONDS			\$ 2,708.07			\$ 1,567.44				
977000	EQUIPMENT	\$ 30.99									
708000	OVERTIME - SALARY										
273001	UNDISTRIBUTED RECEIPTS										
Grand Total		\$ 30,960.62	\$ 50,443.76	\$ 65,205.77	\$ 46,121.85	\$ 48,279.19	\$ 49,699.52	\$ 49,359.59	\$ 53,997.64		

ITEM 4

Monthly Actual Expenditures by Line Item

FISCAL YEAR (Multiple Items)

Sum of NET		2017									
OBJECT	OBJECT DESCRIPTION	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct		
702000	SALARIES	\$ 32,755.17	\$ 21,811.42	\$ 21,966.36	\$ 32,949.54	\$ 11,783.18	\$ 21,966.36	\$ 32,807.82	\$ 29,644.65		
715300	FRINGE BENEFITS - FIXED	\$ 14,509.00	\$ 9,673.00	\$ 9,673.00	\$ 14,995.00	\$ 4,926.00	\$ 9,852.00	\$ 14,776.00	\$ 9,852.00		
715400	FRINGE BENEFITS - VARIABLE	\$ 7,115.34	\$ 4,741.62	\$ 4,753.48	\$ 7,131.38	\$ 2,496.02	\$ 4,866.58	\$ 7,292.64	\$ 5,453.97		
741000	MISCELLANEOUS OPERATING	\$ 4,122.93	\$ 2,948.78	\$ 2,726.41	\$ 3,130.75	\$ 1,731.43	\$ 616.42	\$ 1,151.39	\$ 2,187.03		
741200	PROMOTION	\$ 504.79	\$ 375.00	\$ 110.00	\$ 150.00	\$ 1,625.00	\$ 325.00	\$ 200.00			
741223	COUNCILMEMBER WOOD		\$ 118.74	\$ 50.00	\$ 804.95	\$ 30.00	\$ 50.00	\$ 350.00	\$ 60.00		
741229	COUNCILMEMBER DUNBAR		\$ 320.00	\$ 150.00		\$ 25.00	\$ 550.00		\$ 200.00		
741234	COUNCILMEMBER ROBINSON				\$ -						
741235	COUNCILMEMBER YORKO	\$ 100.00						\$ 300.00	\$ 90.00		
741236	COUNCILMEMBER HOUGHTON			\$ 702.00			\$ 300.00	\$ 100.00	\$ 211.50		
741237	COUNCILMEMBER WASHINGTON			\$ 69.00	\$ 700.00	\$ 340.97	\$ 150.00	\$ 175.00	\$ 25.00		
741238	COUNCILMEMBER BROWN-CLARKE		\$ 83.74	\$ 50.00		\$ 25.00	\$ 230.00	\$ 226.38	\$ 200.00		
741240	COUNCILMEMBER SPITZLEY		\$ 88.74		\$ 700.00	\$ 25.00	\$ 50.00	\$ 175.00			
741241	COUNCILMEMBER HUSSAIN		\$ 100.00	\$ 101.05	\$ 836.65	\$ 440.00	\$ 50.00	\$ 330.00			
741247	CESAR CHAVEZ EVENT										
741289	COMMUNITY FUNDING	\$ 650.00				\$ 551.88	\$ 1,500.00				
743050	TEMPORARY HELP-CONTRACTUAL										
743720	INFORMATION TECHNOLOGY ALLOC	\$ 4,943.00	\$ 4,943.00	\$ 4,943.00	\$ 4,947.00	\$ 6,242.00	\$ 6,242.00	\$ 6,242.00	\$ 6,242.00		
744110	UTILITIES - CITY HALL	\$ 2,682.65	\$ 2,717.09	\$ 1,639.73	\$ 9,820.48		\$ 2,664.90	\$ 2,644.61	\$ 2,445.54		
744200	TELEPHONE	\$ 513.55	\$ 729.78	\$ 676.82	\$ 1,258.29		\$ 611.75	\$ 571.69	\$ 602.26		
747000	TRAINING		\$ 385.00								
748000	INSURANCE & BONDS	\$ 813.81			\$ 698.67			\$ 2,829.76			
977000	EQUIPMENT	\$ 1,473.80									
708000	OVERTIME - SALARY							\$ 53.85			
273001	UNDISTRIBUTED RECEIPTS		\$ 1,050.00		\$ (1,050.00)						
Grand Total		\$ 70,184.04	\$ 50,085.91	\$ 47,610.85	\$ 77,072.71	\$ 30,241.48	\$ 50,025.01	\$ 70,226.14	\$ 57,213.95		

ITEM 4

Monthly Actual Expenditures by Line Item

FISCAL YEAR (Multiple Items)

Sum of NET		2017		2018	
OBJECT	OBJECT DESCRIPTION	Nov	Dec	Jan	
702000	SALARIES	\$ 22,375.60	\$ 22,422.94	\$ 11,135.72	
715300	FRINGE BENEFITS - FIXED	\$ 9,852.00	\$ 9,852.00	\$ 9,852.00	
715400	FRINGE BENEFITS - VARIABLE	\$ 4,897.88	\$ 4,901.50	\$ 2,501.81	
741000	MISCELLANEOUS OPERATING	\$ 2,640.22	\$ 672.28	\$ 229.45	
741200	PROMOTION		\$ 710.00		
741223	COUNCILMEMBER WOOD	\$ 131.95	\$ 100.00		
741229	COUNCILMEMBER DUNBAR	\$ 200.00	\$ 260.00		
741234	COUNCILMEMBER ROBINSON				
741235	COUNCILMEMBER YORKO		\$ 420.00		
741236	COUNCILMEMBER HOUGHTON	\$ 226.00	\$ 292.00		
741237	COUNCILMEMBER WASHINGTON		\$ 100.00		
741238	COUNCILMEMBER BROWN-CLARKE	\$ 100.00	\$ 200.00		
741240	COUNCILMEMBER SPITZLEY	\$ 50.00	\$ 65.00		
741241	COUNCILMEMBER HUSSAIN		\$ 45.00		
741247	CESAR CHAVEZ EVENT				
741289	COMMUNITY FUNDING				
743050	TEMPORARY HELP-CONTRACTUAL				
743720	INFORMATION TECHNOLOGY ALLOC	\$ 6,242.00	\$ 6,242.00	\$ 6,242.00	
744110	UTILITIES - CITY HALL	\$ 2,031.02			
744200	TELEPHONE				
747000	TRAINING		\$ 190.00		
748000	INSURANCE & BONDS				
977000	EQUIPMENT				
708000	OVERTIME - SALARY				
273001	UNDISTRIBUTED RECEIPTS				
Grand Total		\$ 48,746.67	\$ 46,472.72	\$ 29,960.98	

ITEM 5

Line Item Detail - Salaries

101.112101.702000.00000

Last Prior Fiscal Years 2015-2018 as of 1/18/2018

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2015	FY 2016	FY 2017	FY 2018 FIN WB	FY 2018 Remaining	FY 2018	FY 2019 Projected
Actual	702000	SALARIES	\$ 241,987.10	\$ 274,082.75	\$ 275,410.66	\$ 66,557.00	\$ 231,328.02	\$ 297,885.02	\$ 291,498.22
Budget	702000	SALARIES	\$ 260,628.00	\$ 282,296.00	\$ 284,566.00			\$ 285,934.00	
Over/Under	702000	SALARIES	\$ (18,640.90)	\$ (8,213.25)	\$ (9,155.34)			\$ 11,951.02	

FY 2019 Dept. Submission
\$ 294,754.00

Fiscal Year 2017

POSTING DATE	SALARIES
7/8/2016	\$ 1,118.72
7/22/2016	\$ 9,566.00
8/5/2016	\$ 9,966.00
8/19/2016	\$ 9,566.00
9/2/2016	\$ 9,566.00
9/16/2016	\$ 9,566.00
9/30/2016	\$ 8,621.02
10/14/2016	\$ 9,566.00
10/28/2016	\$ 10,918.39
11/10/2016	\$ 10,918.39
11/25/2016	\$ 10,918.39
12/9/2016	\$ 10,918.39
12/23/2016	\$ 10,918.39
1/6/2017	\$ 10,918.39
1/20/2017	\$ 10,791.47
2/3/2017	\$ 11,172.23
2/17/2017	\$ 10,918.39
3/3/2017	\$ 10,918.39
3/17/2017	\$ 10,918.39
3/31/2017	\$ 10,918.39
4/13/2017	\$ 10,918.39
4/28/2017	\$ 10,893.03
5/12/2017	\$ 10,983.18
5/26/2017	\$ 10,983.18
6/9/2017	\$ 10,983.18
6/23/2017	\$ 10,983.18
6/30/2017	\$ 10,983.18
	\$ 275,410.66

Fiscal Year 2018 Projected

POSTING DATE	SALARIES	
7/7/2017	\$ -	Diff From Recon Fin WB Total
7/21/2017	\$ 11,783.18	
8/4/2017	\$ 10,983.18	
8/18/2017	\$ 10,983.18	
9/1/2017	\$ 10,983.18	
9/15/2017	\$ 10,983.18	
9/29/2017	\$ 10,841.46	FY 2018 Estimate Remaining
10/13/2017	\$ 10,983.18	
10/27/2017	\$ 18,661.47	
11/10/2017	\$ 11,164.13	
11/24/2017	\$ 11,211.47	
12/8/2017	\$ 11,211.47	
12/22/2017	\$ 11,211.47	
1/5/2018	\$ 11,135.72	
1/19/2018	\$ 11,211.47	
2/2/2018	\$ 11,211.47	
2/16/2018	\$ 11,211.47	
3/2/2018	\$ 11,211.47	
3/16/2018	\$ 11,211.47	
3/30/2018	\$ 11,211.47	
4/13/2018	\$ 11,211.47	
4/27/2018	\$ 11,211.47	
5/11/2018	\$ 11,211.47	
5/25/2018	\$ 11,211.47	
6/8/2018	\$ 11,211.47	
6/22/2018	\$ 11,211.47	
7/6/2018	\$ 11,211.47	
	\$ 297,885.38	

Fiscal Year 2019 Projected

POSTING DATE	SALARIES	
7/20/2018	\$ 11,211.47	FY 2019 Estimate
8/3/2018	\$ 11,211.47	
8/17/2018	\$ 11,211.47	
8/31/2018	\$ 11,211.47	
9/14/2018	\$ 11,211.47	
9/28/2018	\$ 11,211.47	
10/12/2018	\$ 11,211.47	
10/26/2018	\$ 11,211.47	
11/9/2018	\$ 11,211.47	
11/23/2018	\$ 11,211.47	
12/7/2018	\$ 11,211.47	
12/21/2018	\$ 11,211.47	
1/4/2019	\$ 11,211.47	
1/18/2019	\$ 11,211.47	
2/1/2019	\$ 11,211.47	
2/15/2019	\$ 11,211.47	
3/1/2019	\$ 11,211.47	
3/15/2019	\$ 11,211.47	
3/29/2019	\$ 11,211.47	
4/12/2019	\$ 11,211.47	
4/26/2019	\$ 11,211.47	
5/10/2019	\$ 11,211.47	
5/24/2019	\$ 11,211.47	
6/7/2019	\$ 11,211.47	
6/21/2019	\$ 11,211.47	
7/5/2019	\$ 11,211.47	
	\$ 291,498.22	

FY 2018 FIN WB	\$ 66,557.00
From IFAS Pivot	\$ 66,557.36
Diff from Recon Fin WB Total	\$ (0.36)

Explanation of Projection for Increase, Decrease, or remain of Budgeted Amounts

Finance provided a projection of \$294,754 for salaries for the upcoming Fiscal year. The projection above come in line with the estimate by Finance. It is foreseen that no major changes in staffing levels will occur in the upcoming Fiscal Year that would result for additional funding for salaries. Thus, the amount calculated by Finance seems reasonable in nature, so no additional monies are requested at this time.

ITEM 6

Line Item Detail - Fringe Benefits - Variable

101.112101.741000.00000

Last Prior Fiscal Years 2015-2018 as of 1/18/2018

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2015	FY 2016	FY 2017	FY 2018 FIN WB	FY 2018 Remaining	FY 2018	FY 2019 Projected	FY 2019 Dept. Submission
Actual	715400	FRINGE BENEFITS - VARIABLE	\$ 46,195.88	\$ 52,204.54	\$ 55,453.84	\$ 14,655.00	\$ 42,065.46	\$ 56,720.46	\$ 56,087.28	\$ 64,501.00
Budget	715400	FRINGE BENEFITS - VARIABLE	\$ 54,756.00	\$ 61,192.00	\$ 65,091.00			\$ 64,546.00		
Over/Under	715400	FRINGE BENEFITS - VARIABLE	\$ (8,560.12)	\$ (8,987.46)	\$ (9,637.16)			\$ (7,825.54)		

Fiscal Year 2017

MONTH	FRINGE BENEFITS - VARIABLE
Jul	\$ 1,800.59
Aug	\$ 3,178.98
Sep	\$ 4,650.28
Oct	\$ 3,251.84
Nov	\$ 4,637.44
Dec	\$ 4,710.58
Jan	\$ 4,715.36
Feb	\$ 4,766.95
Mar	\$ 7,115.34
Apr	\$ 4,741.62
May	\$ 4,753.48
Jun	\$ 7,131.38
	<u>\$ 55,453.84</u>

Fiscal Years 2018 Projected

MONTH	FRINGE BENEFITS - VARIABLE	
Jul	\$ 2,496.02	Diff from Recon Fin WB Total
Aug	\$ 4,866.58	
Sep	\$ 7,292.64	
Oct	\$ 4,673.94	
Nov	\$ 4,673.94	FY 2017 Estimate Remaining
Dec	\$ 4,673.94	
Jan	\$ 4,673.94	
Feb	\$ 4,673.94	
Mar	\$ 4,673.94	
Apr	\$ 4,673.94	
May	\$ 4,673.94	
Jun	\$ 4,673.94	
	<u>\$ 56,720.70</u>	

Fiscal Year 2019 Projected

MONTH	FRINGE BENEFITS - VARIABLE	
Jul	\$ 4,673.94	FY 2019 Estimate
Aug	\$ 4,673.94	
Sep	\$ 4,673.94	
Oct	\$ 4,673.94	
Nov	\$ 4,673.94	
Dec	\$ 4,673.94	
Jan	\$ 4,673.94	
Feb	\$ 4,673.94	
Mar	\$ 4,673.94	
Apr	\$ 4,673.94	
May	\$ 4,673.94	
Jun	\$ 4,673.94	
	<u>\$ 56,087.28</u>	

Calendar Jul 2016 to Sep 2017

Monthly Average	\$ 4,673.94
-----------------	-------------

FY 2018 FIN WB	\$ 14,655.00
From IFAS Pivot	\$ 14,655.24
Diff from Recon Fin WB Total	\$ (0.24)

Explanation of Projection/Increase/Decrease of Budgeted Amounts

Finance provided a projection of \$64,501 for Fringe Benefits Variable. The projection is higher than the projection above. Consequently, Finance projection is in line with previous years budget and actual amount. Thus, amount by Finance seems reasonable, so no additional monies are being requested at this time.

ITEM 7

Line Item Detail - Miscellaneous Operating 101.112101.715400.00000

Last Prior Fiscal Years 2015-2018 as of 1/18/2018

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2015	FY 2016	FY 2017	FY 2018 FIN WB	FY 2018 Remaining	FY 2018	FY 2019 Projected	FY 2019 Dept. Submission
Actual	741000	MISCELLANEOUS OPERATING	\$ 31,982.11	\$ 31,282.71	\$ 30,456.09	\$ 2,949.00	\$ 20,373.21	\$ 23,322.21	\$ 27,164.28	\$ 30,000.00
Budget	741000	MISCELLANEOUS OPERATING	\$ 35,000.00	\$ 30,000.00	\$ 30,000.00			\$ 30,000.00		
Over/Under	741000	MISCELLANEOUS OPERATING	\$ (3,017.89)	\$ 1,282.71	\$ 456.09			\$ (6,677.79)		

Fiscal Year 2017

MONTH	MISCELLANEOUS OPERATING
Jul	\$ 2,014.59
Aug	\$ 2,152.83
Sep	\$ 3,081.04
Oct	\$ 1,587.09
Nov	\$ 2,534.34
Dec	\$ 1,961.97
Jan	\$ 1,318.06
Feb	\$ 2,877.30
Mar	\$ 4,122.93
Apr	\$ 2,948.78
May	\$ 2,726.41
Jun	\$ 3,130.75
	<u>\$ 30,456.09</u>

Fiscal Years 2018 Projected

MONTH	MISCELLANEOUS OPERATING	
Jul	\$ 1,731.43	Diff from Recon Fin WB Total
Aug	\$ 616.42	
Sep	\$ 1,151.39	
Oct	\$ 2,263.69	
Nov	\$ 2,263.69	FY 2018 Estimate Remaining
Dec	\$ 2,263.69	
Jan	\$ 2,263.69	
Feb	\$ 2,263.69	
Mar	\$ 2,263.69	
Apr	\$ 2,263.69	
May	\$ 2,263.69	
Jun	\$ 2,263.69	
	<u>\$ 23,872.45</u>	

Fiscal Year 2019 Projected

MONTH	MISCELLANEOUS OPERATING	
Jul	\$ 2,263.69	FY 2019 Estimate
Aug	\$ 2,263.69	
Sep	\$ 2,263.69	
Oct	\$ 2,263.69	
Nov	\$ 2,263.69	
Dec	\$ 2,263.69	
Jan	\$ 2,263.69	
Feb	\$ 2,263.69	
Mar	\$ 2,263.69	
Apr	\$ 2,263.69	
May	\$ 2,263.69	
Jun	\$ 2,263.69	
	<u>\$ 27,164.28</u>	

Calendar Jul 2016 to Sep 2017	
Monthly Average	\$ 2,263.69
FY 2018 FIN WB	
From IFAS Pivot	\$ 2,949.00
Diff from Recon Fin WB Total	\$ (550.24)

Explanation of Projection/Increase/Decrease of Budgeted Amounts

Amount projected is in line with prior year budget of \$30,000 dollars. No real increase is expected to occur and appears to be on pace for the budgeted amount of \$30,000 in the Fiscal Year. Thus, no increase from the prior year is warranted at this time.

ITEM 8

Line Item Detail - Promotion

101.112101.741200.00000

Last Prior Fiscal Years 2015-2018 as of 1/18/2018

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2015	FY 2016	FY 2017	FY 2018 FIN WB	FY 2018 Remaining	FY 2018	FY 2019 Projected
Actual	741200	PROMOTION	\$ 2,925.00	\$ 5,946.62	\$ 6,129.79	\$ 2,150.00	\$ 4,967.91	\$ 7,117.91	\$ 6,623.88
Budget	741200	PROMOTION	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00			\$ 7,500.00	
Over/Under	741200	PROMOTION	\$ (3,075.00)	\$ (53.38)	\$ 129.79			\$ (382.09)	

FY 2019 Dept. Submission
\$ 7,500.00

Fiscal Year 2017

MONTH	PROMOTION
Jul	\$ 430.00
Aug	\$ 1,750.00
Sep	\$ 900.00
Oct	\$ 350.00
Nov	\$ 780.00
Dec	\$ 300.00
Jan	\$ 430.00
Feb	\$ 50.00
Mar	\$ 504.79
Apr	\$ 375.00
May	\$ 110.00
Jun	\$ 150.00
	<u>\$ 6,129.79</u>

Fiscal Years 2018 Projected

MONTH	PROMOTION	
Jul	\$ 1,625.00	Diff from Recon Fin WB Total
Aug	\$ 325.00	
Sep	\$ 200.00	
Oct	\$ 551.99	
Nov	\$ 551.99	FY 2018 Estimate Remaining
Dec	\$ 551.99	
Jan	\$ 551.99	
Feb	\$ 551.99	
Mar	\$ 551.99	
Apr	\$ 551.99	
May	\$ 551.99	
Jun	\$ 551.99	
	<u>\$ 7,117.91</u>	

Fiscal Year 2019 Projected

MONTH	PROMOTION	
Jul	\$ 551.99	FY 2019 Estimate
Aug	\$ 551.99	
Sep	\$ 551.99	
Oct	\$ 551.99	
Nov	\$ 551.99	
Dec	\$ 551.99	
Jan	\$ 551.99	
Feb	\$ 551.99	
Mar	\$ 551.99	
Apr	\$ 551.99	
May	\$ 551.99	
Jun	\$ 551.99	
	<u>\$ 6,623.88</u>	

Calendar Jul 2016 to Sep 2017

Monthly Average	\$ 551.99
-----------------	-----------

FY 2018 FIN WB	\$ 2,150.00
From IFAS Pivot	\$ 2,150.00
Diff from Recon Fin WB Total	\$ -

Explanation of Projection/Increase/Decrease of Budgeted Amounts

Using the monthly average of Calendar Jul 2016 to Dec 2017 would indicate that the amount of FY 2018 would be under the budgeted amount of \$7,500. Thus, prior year budget amount is \$7,500 is being requested in the coming Fiscal Year.

ITEM 9

Line Item Detail - Annual Event Accounts

101.112101.741246.00000 And 101.112101.741247.00000

Last Prior Fiscal Years 2015-2018 as of 1/18/2018

EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2015	FY 2016	FY 2017	FY 2018 FIN WB	FY 2018 Remaining	FY 2019
741246	MARTIN LUTHER KING JR DAY	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
741247	CESAR CHAVEZ EVENT	\$ 500.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,500.00	\$ 1,500.00

FY 2019 Dept. Submission
\$ 1,000.00
\$ 1,500.00

Fiscal Years 2018 Projected

EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2018 WB	FY 2018 Budgeted WB	FY 2018 Remaining	
741246	MARTIN LUTHER KING JR DAY	\$ -	\$ 1,000.00	\$ 1,000.00	FY 2018 Estimate Remaining
741247	CESAR CHAVEZ EVENT	\$ -	\$ 1,500.00	\$ 1,500.00	
			FY 2019 Estimate		

Explanation of Projection/Increase/Decrease of Budgeted Amounts

Because of constancy of budgeted and actual amount spent in prior fiscal years, the expenses are based the previous budget amount from Fiscal Year 2018.

ITEM 10

Line Item Detail - Community Funding

101.112101.741289.00000

Last Prior Fiscal Years 2015-2018 as of 1/18/2018

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2015	FY 2016	FY 2017	FY 2018 FIN WB	FY 2018 Remaining	FY 2018	FY 2019 Projected	FY 2019 Dept. Submission
Actual	741289	COMMUNITY FUNDING	\$ 8,750.00	\$ 5,650.00	\$ 3,800.00	\$ 2,052.00	\$ 3,511.17	\$ 5,563.17	\$ 4,681.56	\$ 7,000.00
Budget	741289	COMMUNITY FUNDING	\$ 6,000.00	\$ 7,000.00	\$ 7,000.00			\$ 7,000.00		
Over/Under	741289	COMMUNITY FUNDING	\$ 2,750.00	\$ (1,350.00)	\$ (3,200.00)			\$ (1,436.83)		

Fiscal Year 2017

MONTH	COMMUNITY FUNDING
Jul	\$ 2,650.00
Aug	\$ 500.00
Sep	\$ -
Oct	\$ -
Nov	\$ -
Dec	\$ -
Jan	\$ -
Feb	\$ -
Mar	\$ 650.00
Apr	\$ -
May	\$ -
Jun	\$ -
	<u>\$ 3,800.00</u>

Fiscal Years 2018 Projected

MONTH	COMMUNITY FUNDING	
Jul	\$ 551.88	Diff from Recon Fin WB Total
Aug	\$ 1,500.00	
Sep	\$ -	FY 2018 Estimate Remaining
Oct	\$ 390.13	
Nov	\$ 390.13	
Dec	\$ 390.13	
Jan	\$ 390.13	
Feb	\$ 390.13	
Mar	\$ 390.13	
Apr	\$ 390.13	
May	\$ 390.13	
Jun	\$ 390.13	
	<u>\$ 5,563.05</u>	

Fiscal Year 2019 Projected

MONTH	COMMUNITY FUNDING	
Jul	\$ 390.13	FY 2019 Estimate
Aug	\$ 390.13	
Sep	\$ 390.13	
Oct	\$ 390.13	
Nov	\$ 390.13	
Dec	\$ 390.13	
Jan	\$ 390.13	
Feb	\$ 390.13	
Mar	\$ 390.13	
Apr	\$ 390.13	
May	\$ 390.13	
Jun	\$ 390.13	
	<u>\$ 4,681.56</u>	

Calendar Jul 2016 to Sep 2017	
Monthly Average	\$ 390.13

FY 2018 FIN WB	\$ 2,052.00
From IFAS Pivot	\$ 2,051.88
Diff from Recon Fin WB Total	\$ 0.12

Explanation of Projection/Increase/Decrease of Budgeted Amounts

Amount requested is same as FY 2018 of \$7,000 dollars and appears to be in line with projections on past expenses. Thus, no additional monies are being requested at this time.

ITEM 11

Line Item Detail - Temporary Help - Contractual

101.112101.743050.00000

Last Prior Fiscal Years 2015-2018 as of 1/18/2018

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2015	FY 2016	FY 2017	FY 2018 FIN WB	FY 2018 Remaining	FY 2018	FY 2019 Projected	FY 2019 Dept. Submission
Actual	743050	TEMPORARY HELP-CONTRACTUAL	\$ 10,935.76	\$ 11,733.76	\$ 8,415.00	\$ -	\$ 5,049.00	\$ 5,049.00	\$ 6,732.00	\$ 5,000.00
Budget	743050	TEMPORARY HELP-CONTRACTUAL	\$ 9,000.00	\$ 5,000.00	\$ 5,000.00			\$ 5,000.00		
Over/Under	743050	TEMPORARY HELP-CONTRACTUAL	\$ 1,935.76	\$ 6,733.76	\$ 3,415.00			\$ 49.00		

Fiscal Year 2017

MONTH	TEMPORARY HELP-CONTRACTUAL
Jul	\$ 1,185.00
Aug	\$ 3,555.00
Sep	\$ 2,280.00
Oct	\$ 1,395.00
Nov	\$ -
Dec	\$ -
Jan	\$ -
Feb	\$ -
Mar	\$ -
Apr	\$ -
May	\$ -
Jun	\$ -
	\$ 8,415.00

Fiscal Years 2018 Projected

MONTH	TEMPORARY HELP-CONTRACTUAL	
Jul	\$ -	Diff from Recon Fin WB Total
Aug	\$ -	
Sep	\$ -	
Oct	\$ 561.00	
Nov	\$ 561.00	FY 2018 Estimate Remaining
Dec	\$ 561.00	
Jan	\$ 561.00	
Feb	\$ 561.00	
Mar	\$ 561.00	
Apr	\$ 561.00	
May	\$ 561.00	
Jun	\$ 561.00	
	\$ 5,049.00	

Fiscal Year 2019 Projected

MONTH	TEMPORARY HELP-CONTRACTUAL	
Jul	\$ 561.00	FY 2019 Estimate
Aug	\$ 561.00	
Sep	\$ 561.00	
Oct	\$ 561.00	
Nov	\$ 561.00	
Dec	\$ 561.00	
Jan	\$ 561.00	
Feb	\$ 561.00	
Mar	\$ 561.00	
Apr	\$ 561.00	
May	\$ 561.00	
Jun	\$ 561.00	
	\$ 6,732.00	

Calendar Jul 2016 to Sept 2017	
Monthly Average	\$ 561.00

FY 2018 FIN WB	\$ -
From IFAS Pivot	\$ -
Diff from Recon Fin WB Total	\$ -

Explanation of Projection/Increase/Decrease of Budgeted Amounts

Amount requested is the same as FY 2018 of \$5,000 because council staff is currently fully staffed. Consequently, requesting \$5,000 allowing for unexpected events should they arise.

ITEM 12

Line Item Detail - Utilities City Hall

101.112101.744110.00000

Last Prior Fiscal Years 2015-2018 as of 1/18/2018

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2015	FY 2016	FY 2017	FY 2018 FIN WB	FY 2018 Remaining	FY 2018	FY 2019 Projected
Actual	744110	UTILITIES - CITY HALL	\$ 45,467.31	\$ 41,328.85	\$ 39,657.06	\$ 5,310.00	\$ 28,447.29	\$ 33,757.29	\$ 37,929.72
Budget	744110	UTILITIES - CITY HALL	\$ 39,424.00	\$ 48,641.00	\$ 50,000.00			\$ 50,000.00	
Over/Under	744110	UTILITIES - CITY HALL	\$ 6,043.31	\$ (7,312.15)	\$ (10,342.94)			\$ (16,242.71)	

FY 2019 Dept. Submission
\$ 50,000.00

Fiscal Year 2017

MONTH	UTILITIES - CITY HALL
Jul	\$ 0.00
Aug	\$ 2,517.22
Sep	\$ 2,511.14
Oct	\$ 2,718.23
Nov	\$ 2,786.01
Dec	\$ 2,791.12
Jan	\$ 4,385.26
Feb	\$ 5,088.13
Mar	\$ 2,682.65
Apr	\$ 2,717.09
May	\$ 1,639.73
Jun	\$ 9,820.48
	\$ 39,657.06

Fiscal Years 2018 Projected

MONTH	UTILITIES - CITY HALL	
Jul	\$ 2,664.90	Diff from Recon Fin WB Total
Aug	\$ 2,644.61	
Sep	\$ 2,445.54	
Oct	\$ 3,160.81	FY 2018 Estimate Remaining
Nov	\$ 3,160.81	
Dec	\$ 3,160.81	
Jan	\$ 3,160.81	
Feb	\$ 3,160.81	
Mar	\$ 3,160.81	
Apr	\$ 3,160.81	
May	\$ 3,160.81	
Jun	\$ 3,160.81	
	\$ 36,202.34	

Fiscal Year 2019 Projected

MONTH	UTILITIES - CITY HALL	
Jul	\$ 3,160.81	FY 2019 Estimate
Aug	\$ 3,160.81	
Sep	\$ 3,160.81	
Oct	\$ 3,160.81	
Nov	\$ 3,160.81	
Dec	\$ 3,160.81	
Jan	\$ 3,160.81	
Feb	\$ 3,160.81	
Mar	\$ 3,160.81	
Apr	\$ 3,160.81	
May	\$ 3,160.81	
Jun	\$ 3,160.81	
	\$ 37,929.72	

Calendar Jul 2016 to Sep 2017	
Monthly Average	\$ 3,160.81
FY 2018 FIN WB	\$ 5,310.00
From IFAS Pivot	\$ 7,755.05
Diff from Recon Fin WB Total	\$ (2,445.05)

Explanation of Projection/Increase/Decrease of Budgeted Amounts

Amount requested is same as FY 2018 of \$50,000 dollars is consent with past expenditures.

ITEM 13

Line Item Detail - Telephone

101.112101.744200.00000

Last Prior Fiscal Years 2015-2018 as of 1/18/2018

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2015	FY 2016	FY 2017	FY 2018 FIN WB	FY 2018 Remaining	FY 2018	FY 2019 Projected	FY 2019 Dept. Submission
Actual	744200	TELEPHONE	\$ 13,372.52	\$ 13,696.55	\$ 14,218.63	\$ 612.00	\$ 9,241.20	\$ 9,853.20	\$ 12,321.60	\$ 13,500.00
Budget	744200	TELEPHONE	\$ 12,300.00	\$ 12,300.00	\$ 11,050.00			\$ 13,500.00		
Over/Under	744200	TELEPHONE	\$ 1,072.52	\$ 1,396.55	\$ 3,168.63			\$ (3,646.80)		

Fiscal Year 2017

MONTH	TELEPHONE
Jul	\$ 1,360.99
Aug	\$ 1,905.74
Sep	\$ 765.48
Oct	\$ 764.94
Nov	\$ 599.62
Dec	\$ 599.73
Jan	\$ 605.05
Feb	\$ 4,438.64
Mar	\$ 513.55
Apr	\$ 729.78
May	\$ 676.82
Jun	\$ 1,258.29
	<u>\$ 14,218.63</u>

Fiscal Years 2018 Projected

MONTH	TELEPHONE	
Jul	\$ -	Diff from Recon Fin WB Total
Aug	\$ 611.75	
Sep	\$ 571.69	
Oct	\$ 1,026.80	
Nov	\$ 1,026.80	FY 2018 Estimate Remaining
Dec	\$ 1,026.80	
Jan	\$ 1,026.80	
Feb	\$ 1,026.80	
Mar	\$ 1,026.80	
Apr	\$ 1,026.80	
May	\$ 1,026.80	
Jun	\$ 1,026.80	
	<u>\$ 10,424.64</u>	

Fiscal Year 2019 Projected

MONTH	TELEPHONE	
Jul	\$ 1,026.80	FY 2019 Estimate
Aug	\$ 1,026.80	
Sep	\$ 1,026.80	
Oct	\$ 1,026.80	
Nov	\$ 1,026.80	
Dec	\$ 1,026.80	
Jan	\$ 1,026.80	
Feb	\$ 1,026.80	
Mar	\$ 1,026.80	
Apr	\$ 1,026.80	
May	\$ 1,026.80	
Jun	\$ 1,026.80	
	<u>\$ 12,321.60</u>	

Calendar Jul 2016 to Sep 2017

Monthly Average	\$ 1,026.80
FY 2018 FIN WB	\$ 612.00
From IFAS Pivot	\$ 1,183.44
Diff from Recon Fin WB Total	\$ (571.44)

Explanation of Projection/Increase/Decrease of Budgeted Amounts

Amount requested is same as FY 2018 of \$13,500 dollars is consent with past expenditures.

ITEM 14

Line Item Detail - Training

101.112101.747000.00000

Last Prior Fiscal Years 2015-2018 as of 1/18/2018

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2015	FY 2016	FY 2017	FY 2018 FIN WB	FY 2018 Remaining	FY 2018	FY 2019 Projected	FY 2019 Dept. Submission
Actual	747000	TRAINING	\$ 53.90	\$ 1,221.95	\$ 675.00	\$ -	\$ 405.00	\$ 405.00	\$ 540.00	\$ 2,000.00
Budget	747000	TRAINING	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00			\$ 2,000.00		
Over/Under	747000	TRAINING	\$ (1,946.10)	\$ (778.05)	\$ (1,325.00)			\$ (1,595.00)		

Fiscal Year 2017

MONTH	TRAINING
Jul	\$ -
Aug	\$ 165.00
Sep	\$ -
Oct	\$ -
Nov	\$ -
Dec	\$ 125.00
Jan	\$ -
Feb	\$ -
Mar	\$ -
Apr	\$ 385.00
May	\$ -
Jun	\$ -
	<u>\$ 675.00</u>

Fiscal Years 2018 Projected

MONTH	TRAINING	
Jul	\$ -	Diff from Recon Fin WB Total
Aug	\$ -	
Sep	\$ -	
Oct	\$ 45.00	FY 2018 Estimate Remaining
Nov	\$ 45.00	
Dec	\$ 45.00	
Jan	\$ 45.00	
Feb	\$ 45.00	
Mar	\$ 45.00	
Apr	\$ 45.00	
May	\$ 45.00	
Jun	\$ 45.00	
	<u>\$ 405.00</u>	

Fiscal Year 2019 Projected

MONTH	TRAINING	
Jul	\$ 45.00	FY 2019 Estimate
Aug	\$ 45.00	
Sep	\$ 45.00	
Oct	\$ 45.00	
Nov	\$ 45.00	
Dec	\$ 45.00	
Jan	\$ 45.00	
Feb	\$ 45.00	
Mar	\$ 45.00	
Apr	\$ 45.00	
May	\$ 45.00	
Jun	\$ 45.00	
	<u>\$ 540.00</u>	

Calendar Jul 2016 to Sep 2017	
Monthly Average	\$ 45.00
FY 2018 FIN WB	\$ -
From IFAS Pivot	\$ -
Diff from Recon Fin WB Total	\$ -

Explanation of Projection/Increase/Decrease of Budgeted Amounts

The training budget amount being requested to remain the same as the prior fiscal year of \$2,000.

ITEM 15

Line Item Detail - Equipment

101.112101.977000.00000

Last Prior Fiscal Years 2015-2018 as of 1/18/2018

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2015	FY 2016	FY 2017	FY 2018 FIN WB	FY 2018 Remaining	FY 2018	FY 2019 Projected	FY 2019 Dept. Submission
Actual	977000	EQUIPMENT	\$ -	\$ 13,975.07	\$ 1,504.79	\$ -	\$ 902.88	\$ 902.88	\$ 1,203.84	\$ 5,000.00
Budget	977000	EQUIPMENT	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00			\$ 5,000.00		
Over/Under	977000	EQUIPMENT	\$ (5,000.00)	\$ 8,975.07	\$ (3,495.21)			\$ (4,097.12)		

Fiscal Year 2017

MONTH	EQUIPMENT
Jul	\$ 30.99
Aug	\$ -
Sep	\$ -
Oct	\$ -
Nov	\$ -
Dec	\$ -
Jan	\$ -
Feb	\$ -
Mar	\$ 1,473.80
Apr	\$ -
May	\$ -
Jun	\$ -
	<u>\$ 1,504.79</u>

Fiscal Years 2018 Projected

MONTH	EQUIPMENT	
Jul	\$ -	Diff from Recon Fin WB Total
Aug	\$ -	
Sep	\$ -	
Oct	\$ 100.32	FY 2018 Estimate Remaining
Nov	\$ 100.32	
Dec	\$ 100.32	
Jan	\$ 100.32	
Feb	\$ 100.32	
Mar	\$ 100.32	
Apr	\$ 100.32	
May	\$ 100.32	
Jun	\$ 100.32	
	<u>\$ 902.88</u>	

Fiscal Year 2019 Projected

MONTH	EQUIPMENT	
Jul	\$ 100.32	FY 2019 Estimate
Aug	\$ 100.32	
Sep	\$ 100.32	
Oct	\$ 100.32	
Nov	\$ 100.32	
Dec	\$ 100.32	
Jan	\$ 100.32	
Feb	\$ 100.32	
Mar	\$ 100.32	
Apr	\$ 100.32	
May	\$ 100.32	
Jun	\$ 100.32	
	<u>\$ 1,203.84</u>	

Calendar Jul 2016 to Sep 2017

Monthly Average	\$ 100.32
-----------------	-----------

FY 2018 FIN WB	\$ -
From IFAS Pivot	\$ -
Diff from Recon Fin WB Total	\$ -

Explanation of Projection/Increase/Decrease of Budgeted Amounts

The prior year budgeted amount was used of \$5,000.

ITEM 16

FY 2018 Amended Budget Breakdown - Adjustments During FY 2018

Department: City Council

<u>Account Code</u>	<u>Description</u>	<u>FY 2018 Adopted</u>	<u>FY 2018 Adjustments New Council Members</u>	<u>FY 2018 Adjustment Staff Resolution</u>	<u>FY 2018 Adjustments Carry Forwards</u>	<u>FY 2018 Amended Budget</u>	<u>New Council Member Ref</u>	<u>Staff Resoluti on Ref</u>	<u>Carry Forward Ref</u>
101.112101.702000.00000	SALARIES	285,934		11,000		296,934		(3)	
101.112101.715300.00000	FRINGE BENEFITS - FIXED	128,062				128,062			
101.112101.715400.00000	FRINGE BENEFITS - VARIABLE	64,546				64,546			
101.112101.741000.00000	MISCELLANEOUS OPERATING	30,000	(2,922)	(9,000)	11,628	29,706		(1)	(1)
101.112101.741200.00000	PROMOTION	7,500				7,500			
101.112101.741223.00000	COUNCILMEMBER WOOD	2,000				2,000			
101.112101.741229.00000	COUNCILMEMBER DUNBAR	2,000				2,000			
101.112101.741234.00000	COUNCILMEMBER ROBINSON	-				-			
101.112101.741235.00000	COUNCILMEMBER YORKO	1,500	(690)			810	(3)		
101.112101.741236.00000	COUNCILMEMBER HOUGHTON	1,500	(370)			1,130	(4)		
101.112101.741237.00000	COUNCILMEMBER WASHINGTON	1,500				1,500			
101.112101.741238.00000	COUNCILMEMBER BROWN-CLARKE	2,000	(1,018)			982	(5)		
101.112101.741239.00000	COUNCILMEMBER DELGADO	-				-			
101.112101.741240.00000	COUNCILMEMBER SPITZLEY	2,000				2,000			
101.112101.741241.00000	COUNCILMEMBER HUSSAIN	1,500				1,500			
101.112101.741242.00000	COUNCILMEMBER SPADAFORÉ	-	2,000			2,000	(1)		
101.112101.741243.00000	COUNCILMEMBER JACKSON	-	1,500			1,500	(2)		
101.112101.741244.00000	COUNCILMEMBER GARZA	-	1,500			1,500	(2)		
101.112101.741246.00000	MARTIN LUTHER KING JR DAY	1,000				1,000			
101.112101.741247.00000	CESAR CHAVEZ EVENT	1,500				1,500			
101.112101.741289.00000	COMMUNITY FUNDING	7,000			3,200	10,200			(1)
101.112101.743050.00000	TEMPORARY HELP-CONTRACTUAL	5,000		(5,000)		-		(2)	
101.112101.743720.00000	INFORMATION TECHNOLOGY ALLOC	74,903				74,903			
101.112101.744110.00000	UTILITIES - CITY HALL	50,000				50,000			
101.112101.744200.00000	TELEPHONE	13,500				13,500			
101.112101.747000.00000	TRAINING	2,000				2,000			
101.112101.748000.00000	INSURANCE & BONDS	8,055				8,055			
101.112101.977000.00000	EQUIPMENT	5,000				5,000			
		698,000	-	(3,000)	14,828	709,828			

Adjustment New Council Members

- 1) New Council Member At Large - Allocated \$2,000
- 2) New Council Member Ward - Allocated \$1,500
- 3) Council Member Yorko Left - Residual Amount of \$690 Allocated New Members from Budgeted \$1,500 Spent \$810
- 4) Council Member Houghton Left - Residual Amount \$370.50 Allocated New Members from Budgeted \$1,500 Spent \$1,129.50
- 5) Council Member Brown-Clarke Left - Residual Amount \$1,018.62 Allocated New Members from Budgeted \$2,000 Spent \$981.38

Adjustment Staff Resolution

- 1) Reduce Miscellaneous Operating by \$9,000
- 2) Reduce Temporary Help-Contractual \$5,000
- 3) Salaries Increase by \$11,000

Note - 3,000 transferred to Internal Audit Cost Center 112120 Salaries

Adjustment Carry Forwards from FY2017

- 1) Carry Forward FY2017 to FY2018 of \$14,828 allocated \$3,200 to Community Funding and \$11,628 to Miscellaneous Operating



Andy Schor, Mayor

CITY OF LANSING

INTERNAL AUDITOR

124 W MICHIGAN AVE FL 10

LANSING MI 48933-1605

(517) 483-4159

Fax (517) 483-7630

Disclaimer

This document is work product produced by the Internal Auditor and will in no way imply any explicit or implicit meaning on behalf of either the Administration or City Council. In addition, items addressed in this review are believed to be obtained from reliable sources by the Internal Auditor and all information contained in this review is provided "as is" with no guarantee of completeness, accuracy, timeliness or of the results obtained from the use of this information without warranty of any kind, express or implied.

MEMORANDUM

DATE:	2/12/2018
TO:	Ways and Means Committee
FROM:	Eric Brewer, Internal Auditor
RE:	Performance Measures – Internal Auditor – Fiscal Year 2019

Performance Measures for Internal Auditor – Fiscal Year 2019

Committee on Ways and Means – Attend as Required

The Internal Auditor shall assist and work with the Chair of the Committee on Ways and Means in researching items referred to the Committee and attends all meetings of the Committee but have no direct reporting requirement to the Committee Chair, as required and necessary.

Committee of the Whole – Attend as Required

The Internal Auditor shall attend the Committee of the Whole in pre-meeting and during the public hearing, as required and necessary.

Claims Review Committee – Attend as Required

The Internal Auditor shall serve on the three-member panel that hears from citizens filing a claim against charges imposed upon them by the City, primarily by the Office of Code Compliance.

LEPFA Board of Commissioners – Attend as Required

The Internal Auditor shall serve as an ex-officio member of the Lansing Entertainment and Public Facilities Authority Board of Commissioners.

Compile Analysis of the Financial Status of the City Report – Annual Report

The Internal Auditor shall compile an analysis of the Financial Status of the City Report, as soon as possible after the submission to the State of Michigan of the City's Comprehensive Annual Financial Report (CAFR).

Compile Analysis on City's Long Term Debt Outlook – Annual Report

The Internal Auditor shall compile an analysis on City's Long Term Debt Outlook, as soon as possible after the submission of the Financial Status of the City Report is complied.

Compile Analysis of the Capital Improvement Plan – Annual Report

The Internal Auditor shall compile and analysis of the Capital Improvement Plan in conjunction with the budget process.

Tracking of Council Expenses in Whole and Individually – Monthly Report

The Internal Auditor shall provide monthly reports to individual Councilmember on a year-to-date expenditures on all line items in the Council budget. In addition the Office of Internal Audit shall provide each Councilmember a monthly report detailing the expenditures in their individual officeholder account.

Compile Analysis for City Council Budget Proposal for upcoming Fiscal Year – Annual Report

The Internal Auditor shall provide an annual budget proposal for the upcoming year for review and submission to approval. The budget covers the business expenses items, such as Salary and Fringe Accounts, Miscellaneous Accounts, etc.

Compile Analysis for City Council for Funding Status Report submitted by Finance – Quarterly Report

The Internal Auditor shall provide an analysis and review of the Funding Status Report that is provided by Finance on a quarterly basis.

Public Information Request on Office of Internal Audit Work Product – as Required

The Internal Auditor will publically address questions and provide presentations upon request referencing only work product of the Office of the Internal Audit and will in no way imply that he / she is speaking on behalf of either the Administration or City Council.

Conduct Reviews – as Required and/or Determined

The Office of Internal Audit shall utilize different types of reviews that are less systematic in nature to gather, evaluate, and communicate information about the activity or process being examined. These reviews can be done for information seeking purposes, increasing institutional knowledge, provide a basis for a more in-depth audit, and/or general assurance the process being examined is working as intended. These tend to smaller in scope and require less field work.

Audits – as Required and/or Determined

The Office of Internal Audit shall utilize different types of audits that are more systematic in nature to gather, evaluate, and communicate information about the activity or process being examined. These tend to be larger in scope and require more field work.

CITY OF LANSING

INTERNAL AUDIT

FISCAL YEAR 2019 BUDGET PROPOSAL



Andy Schor, Mayor

Internal Audit Fiscal Year 2019 Budget Proposal

Table of Contents

	ITEM
FY 2018 Year-End Projection/FY 2019 Budget Line Item Worksheet	1
Fiscal Year Budget Expenditures by Line Item	2
Fiscal Year Actual Expenditures by Line Item	3
Monthly Actual Expenditures by Line Item	4
Line Item Detail - Salaries	5
Line Item Detail - Temporary Help	6
Line Item Detail - Fringe Benefits - Variable	7
Line Item Detail - Miscellaneous Operating	8
Line Item Detail - Telephone	9
FY 2018 Amended Budget Breakdown	10

ITEM 1

FY 2018 Year-End Projection/FY 2019 Budget Line Item Worksheet

Department/Division: Internal Audit

<u>Account Code</u>	<u>Description</u>	<u>FY 2017 Budget</u>	<u>FY 2017 Actuals</u>	<u>FY 2018 Adopted Budget</u>	<u>FY 2018 Amended Budget</u>	<u>FY 2018 Actuals & Enc. Thru Sept. 30</u>	<u>FY 2018 Oct. - June Estimate</u>	<u>FY 2018 Year- End Projection</u>	<u>FY 2019 Dept. Submission</u>	<u>Percent Change Adopted</u>
101.112120.702000.00000	SALARIES	63,477	54,683	85,306	88,806	19,481	72,630	92,111	95,530	11.99%
101.112120.707000.00000	TEMPORARY HELP	-	9,292	500	-	-	-	-	500	0.00%
101.112120.715300.00000	FRINGE BENEFITS - FIXED	71,902	71,901	66,889	66,889	15,435	51,454	66,889	72,462	8.33%
101.112120.715400.00000	FRINGE BENEFITS - VARIABLE	24,961	9,392	15,393	15,393	3,481	11,360	14,841	16,233	5.46%
101.112120.741000.00000	MISCELLANEOUS OPERATING	2,600	-	1,500	1,500	-	-	-	1,500	0.00%
101.112120.743720.00000	INFORMATION TECHNOLOGY ALLOC	5,142	5,142	6,494	6,494	1,623	4,871	6,494	6,840	5.33%
101.112120.744200.00000	TELEPHONE	1,000	644	1,500	1,500	47	471	518	1,000	-33.33%
101.112120.748000.00000	INSURANCE & BONDS	3,118	2,166	3,118	3,118	1,059	2,059	3,118	3,299	5.81%
		172,200	153,220	180,700	183,700			183,971	197,364	9.22%

Color Key

Finance Provided Projection
FY 2019 Dept Submission
Finance Provided Actuals
FY 2018 Remaining Estimate
FY 2018 Amended Budget

ITEM 2

Fiscal Year Budget Expenditures by Line Item

COST CENTER DESCRIPTION INTERNAL AUDIT

Sum of BUDGET		FISCAL YEAR			
EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	2015	2016	2017	2018
702000	SALARIES	\$ 94,616	\$ 73,817	\$ 63,477	\$ 85,306
707000	TEMPORARY HELP		\$ -	\$ -	\$ 500
712000	LONGEVITY	\$ 1,200	\$ 1,600		
715300	FRINGE BENEFITS - FIXED	\$ 74,689	\$ 77,521	\$ 71,902	\$ 66,889
715400	FRINGE BENEFITS - VARIABLE	\$ 23,206	\$ 23,456	\$ 24,961	\$ 15,393
741000	MISCELLANEOUS OPERATING	\$ 1,500	\$ 1,500	\$ 2,600	\$ 1,500
743720	INFORMATION TECHNOLOGY ALLOC	\$ 7,183	\$ 7,550	\$ 5,142	\$ 6,494
744200	TELEPHONE	\$ -	\$ 1,000	\$ 1,000	\$ 1,500
748000	INSURANCE & BONDS	\$ 2,256	\$ 2,756	\$ 3,118	\$ 3,118
Grand Total		\$ 204,650	\$ 189,200	\$ 172,200	\$ 180,700

ITEM 3

Fiscal Year Actual Expenditures by Line Item

COST CENTER DESCRIPTION INTERNAL AUDIT

Run Date 1-18-
2018

Sum of ACTUAL		FISCAL YEAR			
EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	2015	2016	2017	2018
702000	SALARIES	\$ 92,340.16	\$ 54,796.80	\$ 54,683.49	\$ 48,020.24
707000	TEMPORARY HELP		\$ 13,831.71	\$ 9,292.01	\$ -
712000	LONGEVITY	\$ 1,500.00	\$ 2,000.00		
715300	FRINGE BENEFITS - FIXED	\$ 74,689.78	\$ 77,480.00	\$ 71,901.00	\$ 36,015.00
715400	FRINGE BENEFITS - VARIABLE	\$ 22,774.70	\$ 14,257.73	\$ 9,391.93	\$ 8,319.63
741000	MISCELLANEOUS OPERATING	\$ 646.78	\$ 758.00	\$ -	\$ -
743720	INFORMATION TECHNOLOGY ALLOC	\$ 7,183.00	\$ 7,550.00	\$ 5,142.00	\$ 3,787.00
744200	TELEPHONE	\$ 693.73	\$ 955.05	\$ 643.88	\$ 141.35
748000	INSURANCE & BONDS	\$ 2,507.44	\$ 1,381.04	\$ 2,165.53	\$ 1,058.74
Grand Total		\$ 202,335.59	\$ 173,010.33	\$ 153,219.84	\$ 97,341.96

ITEM 4

Monthly Actual Expenditures by Line Item

FISCAL YEAR (Multiple Items)

Sum of NET		Years POSTING DATE									
		2016		2017							
OBJECT	OBJECT DESCRIPTION	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb		
702000	SALARIES					\$ 4,632.89	\$ 6,177.18	\$ 6,177.18	\$ 6,177.18		
707000	TEMPORARY HELP	\$ 1,515.46	\$ 2,865.28	\$ 4,280.01	\$ 631.26						
715300	FRINGE BENEFITS - FIXED	\$ 3,020.00	\$ 5,489.00	\$ 8,232.00	\$ 5,489.00	\$ 5,489.00	\$ 5,489.00	\$ 5,489.00	\$ 5,489.00	\$ 5,489.00	
715400	FRINGE BENEFITS - VARIABLE	\$ 115.93	\$ 219.18	\$ 327.40	\$ 48.29	\$ 579.13	\$ 995.12	\$ 1,002.24	\$ 1,009.36		
743720	INFORMATION TECHNOLOGY ALLOC	\$ 429.00	\$ 429.00	\$ 429.00	\$ 429.00	\$ 429.00	\$ 429.00	\$ 429.00	\$ 429.00	\$ 429.00	
744200	TELEPHONE	\$ -	\$ 58.00	\$ 58.00	\$ 57.96	\$ 57.96	\$ 57.96	\$ 57.92	\$ 70.27		
748000	INSURANCE & BONDS			\$ 1,013.20			\$ 586.45				
Grand Total		\$ 5,080.39	\$ 9,060.46	\$ 14,339.61	\$ 6,655.51	\$ 11,187.98	\$ 13,734.71	\$ 13,155.34	\$ 13,174.81		

ITEM 4

Monthly Actual Expenditures by Line Item

FISCAL YEAR (Multiple Items)

Sum of NET		2017									
OBJECT	OBJECT DESCRIPTION	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct		
702000	SALARIES	\$ 9,265.77	\$ 6,177.18	\$ 6,335.47	\$ 9,740.64	\$ 3,246.88	\$ 6,493.76	\$ 9,740.64	\$ 7,674.32		
707000	TEMPORARY HELP										
715300	FRINGE BENEFITS - FIXED	\$ 8,232.00	\$ 5,489.00	\$ 5,489.00	\$ 8,505.00	\$ 2,572.00	\$ 5,145.00	\$ 7,718.00	\$ 5,145.00		
715400	FRINGE BENEFITS - VARIABLE	\$ 1,514.04	\$ 1,009.36	\$ 1,021.48	\$ 1,550.40	\$ 579.82	\$ 1,160.64	\$ 1,740.46	\$ 1,250.95		
743720	INFORMATION TECHNOLOGY ALLOC	\$ 429.00	\$ 429.00	\$ 429.00	\$ 423.00	\$ 541.00	\$ 541.00	\$ 541.00	\$ 541.00		
744200	TELEPHONE	\$ 37.47	\$ 47.08	\$ 47.08	\$ 94.18		\$ 47.10	\$ 47.10	\$ 47.15		
748000	INSURANCE & BONDS	\$ 304.48			\$ 261.40			\$ 1,058.74			
Grand Total		\$ 19,782.76	\$ 13,151.62	\$ 13,322.03	\$ 20,574.62	\$ 6,939.70	\$ 13,387.50	\$ 20,845.94	\$ 14,658.42		

ITEM 4

Monthly Actual Expenditures by Line Item

FISCAL YEAR (Multiple Items)

Sum of NET		2017		2018	
OBJECT	OBJECT DESCRIPTION	Nov	Dec	Jan	
702000	SALARIES	\$ 6,954.88	\$ 6,954.88	\$ 3,477.44	
707000	TEMPORARY HELP				
715300	FRINGE BENEFITS - FIXED	\$ 5,145.00	\$ 5,145.00	\$ 5,145.00	
715400	FRINGE BENEFITS - VARIABLE	\$ 1,195.92	\$ 1,195.92	\$ 652.46	
743720	INFORMATION TECHNOLOGY ALLOC	\$ 541.00	\$ 541.00	\$ 541.00	
744200	TELEPHONE				
748000	INSURANCE & BONDS				
Grand Total		\$ 13,836.80	\$ 13,836.80	\$ 9,815.90	

ITEM 5

Line Item Detail - Salaries

101.112120.702000.00000

Last Prior Fiscal Years 2015-2018 as of 1/18/2018

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2015	FY 2016	FY 2017	FY 2018 FIN WB	FY 2018 Remaining	FY 2018	FY 2019 Projected	FY 2019 Dept. Submission
Actual	702000	SALARIES	\$ 92,340.16	\$ 54,796.80	\$ 54,683.49	\$ 19,481.00	\$ 72,629.72	\$ 92,110.72	\$ 95,529.98	\$ 95,530.00
Budget	702000	SALARIES	\$ 94,616.00	\$ 73,817.00	\$ 63,477.00			\$ 85,306.00		
Over/Under	702000	SALARIES	\$ (2,275.84)	\$ (19,020.20)	\$ (8,793.51)			\$ 6,804.72		

Fiscal Year 2017

POSTING DATE	SALARIES
11/10/2016	\$ 1,544.30
11/25/2016	\$ 3,088.59
12/9/2016	\$ 3,088.59
12/23/2016	\$ 3,088.59
1/6/2017	\$ 3,088.59
1/20/2017	\$ 3,088.59
2/3/2017	\$ 3,088.59
2/17/2017	\$ 3,088.59
3/3/2017	\$ 3,088.59
3/17/2017	\$ 3,088.59
3/31/2017	\$ 3,088.59
4/13/2017	\$ 3,088.59
4/28/2017	\$ 3,088.59
5/12/2017	\$ 3,088.59
5/26/2017	\$ 3,246.88
6/9/2017	\$ 3,246.88
6/23/2017	\$ 3,246.88
6/30/2017	\$ 3,246.88
	\$ 54,683.49

Fiscal Year 2018 Projected

POSTING DATE	SALARIES	
7/7/2017	\$ -	Diff From Recon Fin WB Total
7/21/2017	\$ 3,246.88	
8/4/2017	\$ 3,246.88	
8/18/2017	\$ 3,246.88	
9/1/2017	\$ 3,246.88	
9/15/2017	\$ 3,246.88	
9/29/2017	\$ 3,246.88	
10/13/2017	\$ 3,246.88	FY 2018 Estimate Remaining
10/27/2017	\$ 4,427.44	
11/10/2017	\$ 3,477.44	
11/24/2017	\$ 3,477.44	
12/8/2017	\$ 3,477.44	
12/22/2017	\$ 3,477.44	
1/5/2018	\$ 3,477.44	
1/19/2018	\$ 3,477.44	
2/2/2018	\$ 3,674.23	
2/16/2018	\$ 3,674.23	
3/2/2018	\$ 3,674.23	
3/16/2018	\$ 3,674.23	
3/30/2018	\$ 3,674.23	
4/13/2018	\$ 3,674.23	
4/27/2018	\$ 3,674.23	
5/11/2018	\$ 3,674.23	
5/25/2018	\$ 3,674.23	
6/8/2018	\$ 3,674.23	
6/22/2018	\$ 3,674.23	
7/6/2018	\$ 3,674.23	
	\$ 92,111.00	

FY 2018 FIN WB	\$ 19,481.00
From IFAS Pivot	\$ 19,481.28
Diff from Recon Fin WB Total	\$ (0.28)

Fiscal Year 2019 Projected

POSTING DATE	SALARIES	
7/20/2018	\$ 3,674.23	FY 2019 Estimate
8/3/2018	\$ 3,674.23	
8/17/2018	\$ 3,674.23	
8/31/2018	\$ 3,674.23	
9/14/2018	\$ 3,674.23	
9/28/2018	\$ 3,674.23	
10/12/2018	\$ 3,674.23	
10/26/2018	\$ 3,674.23	
11/9/2018	\$ 3,674.23	
11/23/2018	\$ 3,674.23	
12/7/2018	\$ 3,674.23	
12/21/2018	\$ 3,674.23	
1/4/2019	\$ 3,674.23	
1/18/2019	\$ 3,674.23	
2/1/2019	\$ 3,674.23	
2/15/2019	\$ 3,674.23	
3/1/2019	\$ 3,674.23	
3/15/2019	\$ 3,674.23	
3/29/2019	\$ 3,674.23	
4/12/2019	\$ 3,674.23	
4/26/2019	\$ 3,674.23	
5/10/2019	\$ 3,674.23	
5/24/2019	\$ 3,674.23	
6/7/2019	\$ 3,674.23	
6/21/2019	\$ 3,674.23	
7/5/2019	\$ 3,674.23	
	\$ 95,529.98	

Explanation of Projection for Increase, Decrease, or remain of Budgeted Amounts

Finance provided a projection of \$95,530 for salaries for the upcoming Fiscal year. The projection above comes in line with estimate created by Finance. It is foreseen that no major changes in staffing levels will occur in the upcoming Fiscal Year that would result in a request for additional funding for salaries. Thus, the amount calculated by Finance seems reasonable in nature, so no additional monies are requested at this time.

ITEM 6

Line Item Detail - Temporary Help

101.112120.707000.00000

Last Prior Fiscal Years 2015-2018 as of 1/18/2018

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2015	FY 2016	FY 2017	FY 2018 FIN WB	FY 2018 Remaining	FY 2018	FY 2019 Projected	FY 2019 Dept. Submission
Actual	707000	TEMPORARY HELP		\$ 13,831.71	\$ 9,292.01	\$ -	\$ -	\$ -	\$ -	\$ 500.00
Budget	707000	TEMPORARY HELP	\$ -	\$ -	\$ -			\$ 500.00		
Over/Under	707000	TEMPORARY HELP	\$ -	\$ 13,831.71	\$ 9,292.01			\$ (500.00)		

Fiscal Year 2017

MONTH	TEMPORARY HELP
Jul	\$ 1,515.46
Aug	\$ 2,865.28
Sep	\$ 4,280.01
Oct	\$ 631.26
Nov	\$ -
Dec	\$ -
Jan	\$ -
Feb	\$ -
Mar	\$ -
Apr	\$ -
May	\$ -
Jun	\$ -
	<u>\$ 9,292.01</u>

Fiscal Years 2018 Projected

MONTH	TEMPORARY HELP	
Jul	\$ -	Diff from Recon Fin WB Total
Aug	\$ -	
Sep	\$ -	
Oct	\$ -	
Nov	\$ -	FY 2018 Estimate Remaining
Dec	\$ -	
Jan	\$ -	
Feb	\$ -	
Mar	\$ -	
Apr	\$ -	
May	\$ -	
Jun	\$ -	
	<u>\$ -</u>	

Fiscal Year 2019 Projected

MONTH	TEMPORARY HELP	
Jul	\$ -	FY 2019 Estimate
Aug	\$ -	
Sep	\$ -	
Oct	\$ -	
Nov	\$ -	
Dec	\$ -	
Jan	\$ -	
Feb	\$ -	
Mar	\$ -	
Apr	\$ -	
May	\$ -	
Jun	\$ -	
	<u>\$ -</u>	

Calendar Jul 2016 to Sept 2017

Monthly Average	\$ 619.47
-----------------	-----------

FY 2018 FIN WB	\$ -
From IFAS Pivot	\$ -
Diff from Recon Fin WB Total	\$ -

Explanation of Projection/Increase/Decrease of Budgeted Amounts

The previous year expense for Temporary help was for the previous Internal Auditor until a replacement was found. Since the Internal Auditor position is filled, the expenses for this account should not occur in the upcoming year. Consequently, a minimal amount is being budgeted for unforeseen items should they arise.

ITEM 7

Line Item Detail - Fringe Benefits - Variable

101.112120.741000.00000

Last Prior Fiscal Years 2015-2018 as of 1/18/2018

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2015	FY 2016	FY 2017	FY 2018 FIN WB	FY 2018 Remaining	FY 2018	FY 2019 Projected	FY 2019 Dept. Submission
Actual	715400	FRINGE BENEFITS - VARIABLE	\$ 22,774.70	\$ 14,257.73	\$ 9,391.93	\$ 3,481.00	\$ 11,360.23	\$ 14,841.23	\$ 14,129.96	\$ 16,233.00
Budget	715400	FRINGE BENEFITS - VARIABLE	\$ 23,206.00	\$ 23,456.00	\$ 24,961.00			\$ 15,405.00		
Over/Under	715400	FRINGE BENEFITS - VARIABLE	\$ (431.30)	\$ (9,198.27)	\$ (15,569.07)			\$ (563.77)		

Fiscal Year 2017

POSTING DATE	FRINGE BENEFITS - VARIABLE
7/8/2016	\$ 6.34
7/22/2016	\$ 109.59
8/5/2016	\$ 109.59
8/19/2016	\$ 109.59
9/2/2016	\$ 109.59
9/16/2016	\$ 109.59
9/30/2016	\$ 108.22
10/14/2016	\$ 48.29
11/10/2016	\$ 118.14
11/25/2016	\$ 460.99
12/9/2016	\$ 497.56
12/23/2016	\$ 497.56
1/6/2017	\$ 497.56
1/20/2017	\$ 504.68
2/3/2017	\$ 504.68
2/17/2017	\$ 504.68
3/3/2017	\$ 504.68
3/17/2017	\$ 504.68
3/31/2017	\$ 504.68
4/13/2017	\$ 504.68
4/28/2017	\$ 504.68
5/12/2017	\$ 504.68
5/26/2017	\$ 516.80
6/9/2017	\$ 516.80
6/23/2017	\$ 516.80
6/30/2017	\$ 516.80
\$	9,391.93

Fiscal Year 2018 Projected

POSTING DATE	FRINGE BENEFITS - VARIABLE	
7/1/2017	\$ 54.00	Diff From Recon Fin WB Total
7/7/2017	\$ -	
7/21/2017	\$ 525.82	
8/1/2017	\$ 109.00	
8/4/2017	\$ 525.82	
8/18/2017	\$ 525.82	
9/1/2017	\$ 688.82	
9/15/2017	\$ 525.82	
9/29/2017	\$ 525.82	
10/1/2017	\$ 109.00	
10/13/2017	\$ 525.82	FY 2018 Estimate Remaining
10/27/2017	\$ 616.13	
11/1/2017	\$ 109.00	
11/10/2017	\$ 543.46	
11/24/2017	\$ 543.46	
12/1/2017	\$ 109.00	
12/8/2017	\$ 543.46	
12/22/2017	\$ 543.46	
1/1/2018	\$ 109.00	
1/5/2018	\$ 543.46	
1/19/2018	\$ 543.46	
2/2/2018	\$ 543.46	
2/16/2018	\$ 543.46	
3/2/2018	\$ 543.46	
3/16/2018	\$ 543.46	
3/30/2018	\$ 543.46	
4/13/2018	\$ 543.46	
4/27/2018	\$ 543.46	
5/11/2018	\$ 543.46	
5/25/2018	\$ 543.46	
6/8/2018	\$ 543.46	
6/22/2018	\$ 543.46	
7/6/2018	\$ 543.46	
\$	14,841.15	

FY 2018 FIN WB	\$ 3,481.00
From IFAS Pivot	\$ 3,480.92
Diff from Recon Fin WB Total	\$ 0.08

Fiscal Year 2019 Projected

POSTING DATE	FRINGE BENEFITS - VARIABLE	
7/20/2018	\$ 543.46	FY 2019 Estimate
8/3/2018	\$ 543.46	
8/17/2018	\$ 543.46	
8/31/2018	\$ 543.46	
9/14/2018	\$ 543.46	
9/28/2018	\$ 543.46	
10/12/2018	\$ 543.46	
10/26/2018	\$ 543.46	
11/9/2018	\$ 543.46	
11/23/2018	\$ 543.46	
12/7/2018	\$ 543.46	
12/21/2018	\$ 543.46	
1/4/2019	\$ 543.46	
1/18/2019	\$ 543.46	
2/1/2019	\$ 543.46	
2/15/2019	\$ 543.46	
3/1/2019	\$ 543.46	
3/15/2019	\$ 543.46	
3/29/2019	\$ 543.46	
4/12/2019	\$ 543.46	
4/26/2019	\$ 543.46	
5/10/2019	\$ 543.46	
5/24/2019	\$ 543.46	
6/7/2019	\$ 543.46	
6/21/2019	\$ 543.46	
7/5/2019	\$ 543.46	
\$	14,129.96	

Explanation of Projection/Increase/Decrease of Budgeted Amounts

Finance provided a projection of \$16,233 for Fringe Benefits Variable. The projection is higher than the projection above. Consequently, Finance projection is in line with previous years budget and actual amounts. Thus, amount by Finance seems reasonable, no additional monies are being requested at this time.

ITEM 8

Line Item Detail - Miscellaneous Operating

101.112120.715400.00000

Last Prior Fiscal Years 2015-2018 as of 1/18/2018

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2015	FY 2016	FY 2017	FY 2018 FIN WB	FY 2018 Remaining	FY 2018	FY 2019 Projected	FY 2019 Dept. Submission
Actual	741000	MISCELLANEOUS OPERATING	\$ 646.78	\$ 758.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00
Budget	741000	MISCELLANEOUS OPERATING	\$ 1,500.00	\$ 1,500.00	\$ 2,600.00			\$ 1,500.00		
Over/Under	741000	MISCELLANEOUS OPERATING	\$ (853.22)	\$ (742.00)	\$ (2,600.00)			\$ (1,500.00)		

Fiscal Year 2017

MONTH	MISCELLANEOUS OPERATING
Jul	\$ -
Aug	\$ -
Sep	\$ -
Oct	\$ -
Nov	\$ -
Dec	\$ -
Jan	\$ -
Feb	\$ -
Mar	\$ -
Apr	\$ -
May	\$ -
Jun	\$ -
	\$ -

Fiscal Years 2018 Projected

MONTH	MISCELLANEOUS OPERATING	
Jul	\$ -	Diff from Recon Fin WB Total
Aug	\$ -	
Sep	\$ -	
Oct	\$ -	
Nov	\$ -	FY 2018 Estimate Remaining
Dec	\$ -	
Jan	\$ -	
Feb	\$ -	
Mar	\$ -	
Apr	\$ -	
May	\$ -	
Jun	\$ -	
	\$ -	

Calendar Jul 2016 to Sept 2017	
Monthly Average	\$ -

FY 2018 FIN WB	\$ -
From IFAS Pivot	\$ -
Diff from Recon Fin WB Total	\$ -

Fiscal Year 2019 Projected

MONTH	MISCELLANEOUS OPERATING	
Jul	\$ -	FY 2019 Estimate
Aug	\$ -	
Sep	\$ -	
Oct	\$ -	
Nov	\$ -	
Dec	\$ -	
Jan	\$ -	
Feb	\$ -	
Mar	\$ -	
Apr	\$ -	
May	\$ -	
Jun	\$ -	
	\$ -	

Explanation of Projection/Increase/Decrease of Budgeted Amounts

Currently, no expenses used in the current Fiscal Year. Consequently, expenses could arise that are unexpected in nature. Thus, the same amount requested from the prior year was used of \$1,500.

ITEM 9

Line Item Detail - Telephone

101.112120.744200.00000

Last Prior Fiscal Years 2015-2018 as of 1/18/2018

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2015	FY 2016	FY 2017	FY 2018 FIN WB	FY 2018 Remaining	FY 2018	FY 2019 Projected	FY 2019 Dept. Submission
Actual	744200	TELEPHONE	\$ 693.73	\$ 955.05	\$ 643.88	\$ 47.00	\$ 471.15	\$ 518.15	\$ 628.20	\$ 1,000.00
Budget	744200	TELEPHONE	\$ -	\$ 1,000.00	\$ 1,000.00			\$ 1,500.00		
Over/Under	744200	TELEPHONE	\$ 693.73	\$ (44.95)	\$ (356.12)			\$ (981.85)		

Fiscal Year 2017

MONTH	TELEPHONE
Jul	\$ -
Aug	\$ 58.00
Sep	\$ 58.00
Oct	\$ 57.96
Nov	\$ 57.96
Dec	\$ 57.96
Jan	\$ 57.92
Feb	\$ 70.27
Mar	\$ 37.47
Apr	\$ 47.08
May	\$ 47.08
Jun	\$ 94.18
	\$ 643.88

Fiscal Years 2018 Projected

MONTH	TELEPHONE	
Jul	\$ 47.10	Diff from Recon Fin WB Total
Aug	\$ 47.10	
Sep	\$ 47.15	
Oct	\$ 52.35	FY 2018 Estimate Remaining
Nov	\$ 52.35	
Dec	\$ 52.35	
Jan	\$ 52.35	
Feb	\$ 52.35	
Mar	\$ 52.35	
Apr	\$ 52.35	
May	\$ 52.35	
Jun	\$ 52.35	
	\$ 612.50	

Fiscal Year 2019 Projected

MONTH	TELEPHONE	
Jul	\$ 52.35	FY 2019 Estimate
Aug	\$ 52.35	
Sep	\$ 52.35	
Oct	\$ 52.35	
Nov	\$ 52.35	
Dec	\$ 52.35	
Jan	\$ 52.35	
Feb	\$ 52.35	
Mar	\$ 52.35	
Apr	\$ 52.35	
May	\$ 52.35	
Jun	\$ 52.35	
	\$ 628.20	

Calendar Jul 2016 to Sept 2017	
Monthly Average	\$ 52.35
FY 2018 FIN WB	\$ 47.00
From IFAS Pivot	\$ 141.35
Diff from Recon Fin WB Total	\$ (94.35)

Explanation of Projection/Increase/Decrease of Budgeted Amounts

Using the monthly average for Calendar Jul 2016 to Sep 2017 of \$52.35 for actual expenses. The projected total of \$628.20 for Fiscal Year 2019. Thus, adjusted down the prior year budget of \$1,500 dollars down to \$1,000 for the FY 2019 Request.

ITEM 10

FY 2018 Budget Line Item Worksheet - Adjustments During FY 2018

Department: Internal Audit

<u>Account Code</u>	<u>Description</u>	<u>FY 2018 Adopted</u>	<u>FY 2018 Adjustment Staff Resolution</u>	<u>FY 2018 Amended Budget</u>	<u>Staff Resolution Ref</u>
101.112120.702000.00000	SALARIES	85,306	3,500	88,806	(2)
101.112120.707000.00000	TEMPORARY HELP	500	(500)	-	(1)
101.112120.715300.00000	FRINGE BENEFITS - FIXED	66,889		66,889	
101.112120.715400.00000	FRINGE BENEFITS - VARIABLE	15,393		15,393	
101.112120.741000.00000	MISCELLANEOUS OPERATING	1,500		1,500	
101.112120.743720.00000	INFORMATION TECHNOLOGY ALLOC	6,494		6,494	
101.112120.744200.00000	TELEPHONE	1,500		1,500	
101.112120.748000.00000	INSURANCE & BONDS	3,118		3,118	
		180,700	3,000	183,700	

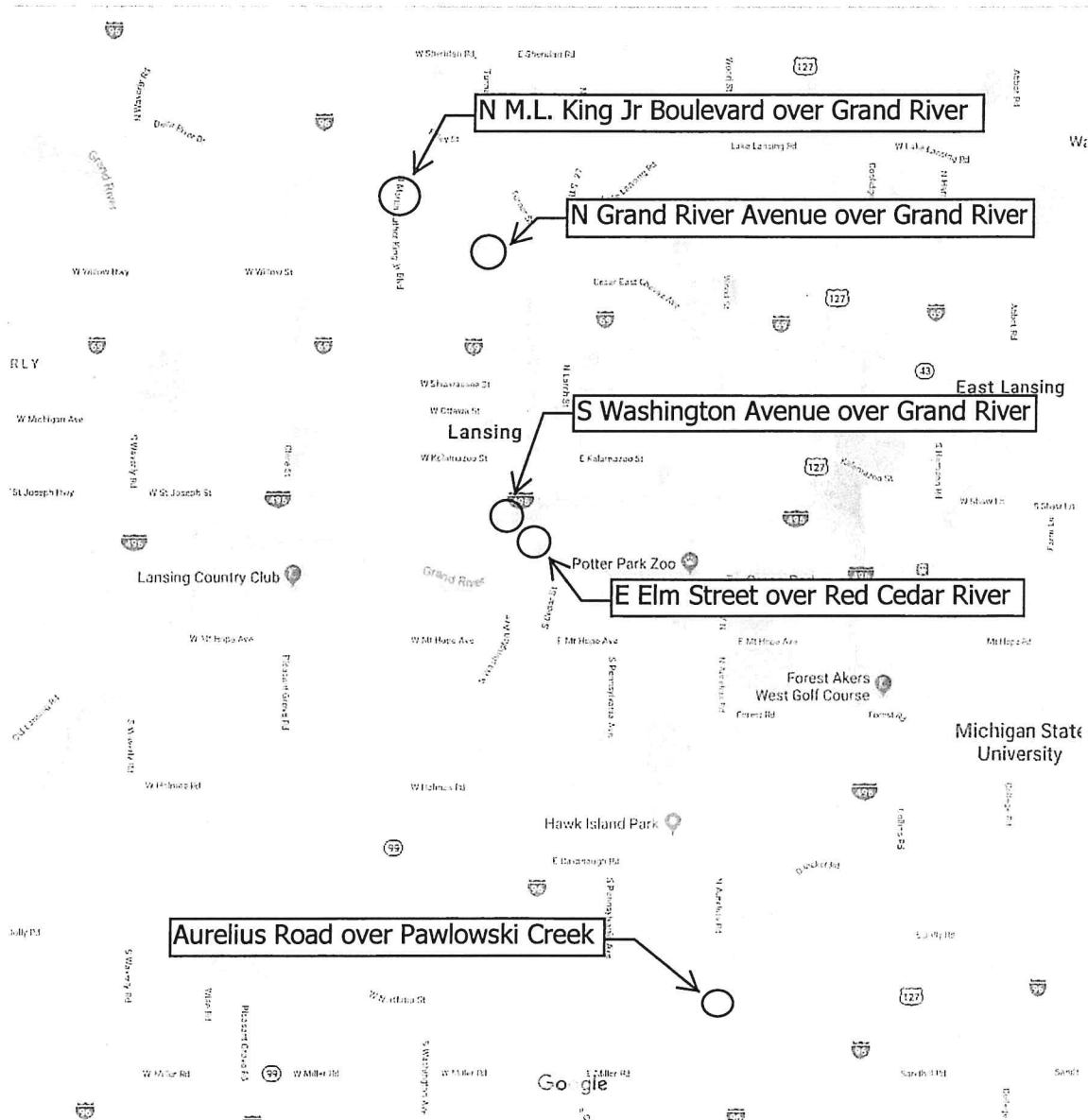
Adjustment Staff Resolution

1) Reduce Temporary Help by \$500 moved to Salaries

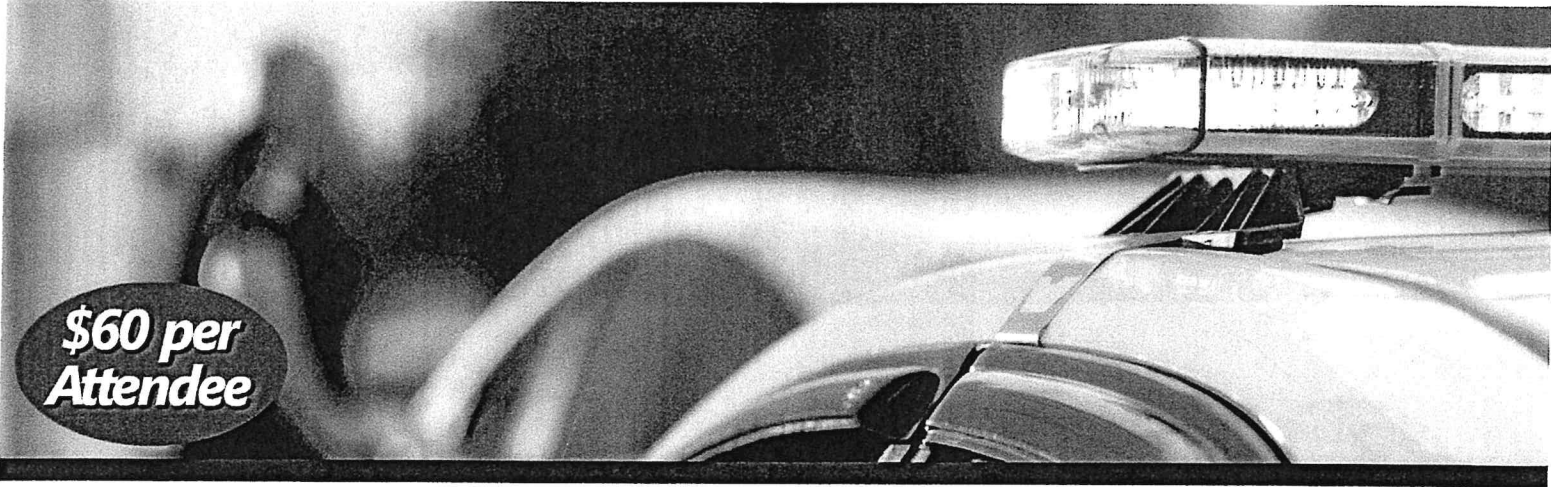
2) \$3,000 from City Council Budget increased to Salaries and \$500 from Temporary Help Increased to Salaries

Note - \$3,000 transferred from City Council Cost Center 112101 to Salaries

Proposed FY 2021 Local Bridge Program Application – Bridge Locations



Submitted @ meeting 2/27/18



**\$60 per
Attendee**

Surviving Verbal Conflict®

Verbal De-Escalation Training

Today's increased service demands and the scrutiny placed upon public safety professionals have resulted in **a growing need to master verbal conflict management skills**. When negative verbal encounters escalate to the point where physical intervention is used, criticism often results when it is later discovered that there is little evidence of verbal de-escalation techniques employed by officers.

Verbal De-escalation training provides public safety professionals with **time-tested communication skills proven to help de-escalate volatile situations**, safeguard fellow officers' emotional and professional well-being, and significantly enhance the agency's professional image. The course also provides opportunities for the participants to participate in **practical skill building** so that when they complete the training they are well on their way to becoming more effective professionals in communication.

FOUR "1-DAY SESSIONS" AVAILABLE:

October 16 or October 17
Lansing Police Dept.
5815 Wise Rd
Lansing, MI 48911

November 1 or November 2
Ingham County Sheriff's Office
630 N. Cedar St
Mason, 48854

Submitted @ meeting 5/22/18

TO REGISTER, EMAIL SGT. BRENT SORG AT
brent.sorg@lansingmi.gov

Surviving Verbal Conflict®

"What every public safety professional needs to know about Verbal De-Escalation"



Harry P. Dolan

Item

Chief of Police, Raleigh Police Department (Ret.)

Chief Dolan is a 32-year police veteran who served as a Chief of Police since 1987. As one of the nation's most experienced police chiefs, he brings 25 years of public safety executive experience to his training. Chief Dolan has lectured throughout the United States and has trained thousands of public safety professionals in the fields of Leadership & Management, Communications Skills, and Community Policing. Past participants have consistently described Chief Dolan's presentations as career changing, characterized by his sense of humor and unique ability to maintain participants' interest throughout his training sessions.



Dolan
Consulting Group



**TO REGISTER, EMAIL SGT. BRENT SORG AT
brent.sorg@lansingmi.gov**