



AGENDA
Committee on Ways and Means
Tuesday, February 14, 2017 @ 3:30 p.m.
Council Conference Room, City Hall

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

1. Call to Order

2. Roll Call

3. Minutes

- November 1, 2016
- November 16, 2016

4. Public Comment on Agenda Items

5. Discussion/Action:

- A.) RESOLUTION – Grant; Capital Region Community Foundation
- B.) RESOLUTION – Grant; 2016 Emergency Management Performance
- C.) RESOLUTION – Grant; Homeland Security
- D.) RESOLUTION – Grant; 2016 Justice Assistance
- E.) DISCUSSION – FY2017/2018 City Council & Internal Auditor Budget Proposal
(Internal Auditor)

6. Other

7. Adjourn

DRAFT



MINUTES

**Committee on Ways and Means
Tuesday, November 1, 2016 @ 8:15 a.m.
10th Floor Conference Room, City Hall**

CALL TO ORDER

The meeting was called to order at 8:15 a.m.

ROLL CALL

Councilmember Judi Brown Clarke, Chair
Councilmember Carol Wood, Vice Chair
Councilmember Tina Houghton, Member-arrived at 8:24 a.m.

OTHERS PRESENT

Sherrie Boak, Council Staff
Jim Smiertka, City Attorney
Angie Bennett, Finance Director
Denis Prisk, LPD
Eric Brewer, Council Internal Auditor
Anethia Brewer, District Court Administrator
Danielle Strouse, District Court

Minutes

MOTION BY COUNCIL MEMBER WOOD TO APPROVE THE MINUTES FROM OCTOBER 5, 2016 AS PRESENTED. MOTION CARRIED 2-0.

Public Comment on Agenda Items

No Public Comment.

Discussion/Action:

RESOLUTION – Grant Appropriation; FY2017 Sobriety Court Grant

Ms. Brewer briefly outlined the program which is in its 16th year, and 1 of 5 amongst the District Courts in the County, and one in a few Michigan. The program takes 3rd offense drunk driving offenses into the program if they meeting the criteria, and go through the provisions and oversight.

Ms. Strouse distributed a brochure on the program and highlighted some aspects of the program. The program consists of phases with phase 1-4 in the first year, and phase 5 in the 2nd year of the two (2) year program. The program has recently expanded to include Felony OWI offenses in program. Ms. Strouse then highlighted the financial aspect of the grant. The

DRAFT

revenue had not changed from the previous year, still at \$45,997.65. Ms. Strouse then broke down that amount into \$26,100 for temporary help and \$1,996.65 fringe benefits for the person that backs-up the court and probation officer. The amount for Contractual services of \$16,790.00 covers treatment and testing. Everyone starts with extensive outpatient services, there is \$400 for testing, and in Phase 1 there are 16 weeks, and one breathalyzer per day. Phase 1 also includes a weekly drug test. The supply item addresses just \$226 to supplement what the Court already contributes. Lastly the training item of \$885 addresses a Michigan Association of Treatment Core Professionals conference for the judge and probation. Lastly Ms. Strouse outlined the history of the program and the number of participants and graduates. The program started in 2005, since that time there have been 163 cases, 25 are currently active, there are 97 graduates, with the next potential graduation set for December 8th, 2016. Out of the 97 graduates there are 84 successful completions.

Council Member Brown Clarke asked what the second year, Phase 5 consists of. Ms. Strouse stated that requires probation visits once a-month, if they have "Interlock" they still have daily breathalyzer testing. If there is no "Interlock" they have random weekly and monthly testing, and they all meet with a judge every 8 weeks. Council Member Brown Clarke asked if they have leverage over the family environment. Ms. Strouse confirmed they do not, but they do provide them with a health living plan, require them to inform them of people they may be around that might cause them to have a problem with sobriety, and any health issues they ignored with the addiction. After a year they are asked what they have done to change that environment. If their behavior has not changed, then they have to leave the program.

Ms. Brewer informed the Committee of the success rate of 85% amongst the Courts in Ingham County.

Council Member Wood asked if they had statistics on repeat participants of those involved and those moved away. Ms. Strouse acknowledged they do follow up annually with the State data base, and that rate of repeat is 10.34%.

MOTION BY COUNCIL MEMBER WOOD TO APPROVE THE GRANT APPROPRIATION FOR THE FY2017 SOBRIETY COURT GRANT. MOTION CARRIED 3-0.

RESOLUTION- Grant Appropriation; FY2017 VOCA/CARE Grant

Mr. Prisk outlined the grant which was in its' 21st year. The grant is a service, risk assessment, education program for victims and addresses safety, advocacy needs and visits to residences and hospitals. The program runs under 3 staff and up to 42 volunteers. The fund amount is at \$190,000 with \$155,000 funds received in the grant. There are 35 hours of volunteer sessions per year, and every volunteer has 60 hours of probation. The grant cycle is 10/1/2016 – 9/30-2017 and is now run by the newly hired program director Kathleen Miller. Lastly, Mr. Prisk acknowledged that in the past that was a cash portion for the City %, but this time there is no funds out of pocket on the City side.

Council Member Houghton asked if criminal back ground checks are performed on the volunteers. Mr. Prisk was not aware of those checks, but would confirm and let the Committee know. If they are not being performed Mr. Prisk will also find out why not.

Council Member Brown Clarke asked if there is travel expenses for the volunteers, but Mr. Prisk assured them the travel expense are only paid for the full time employees.

DRAFT

Council Member Brown Clarke asked if they capture any trend data. Mr. Prisk stated it was not required for the grantor, but they do report general hours, volunteer hours, and informal reporting.

MOTION BY COUNCIL MEMBER HOUGHTON TO APPROVE THE GRANT APPROPRIATION FOR THE FY 2017 VOCA/CARE GRANT. MOTION CARRIED 3-0.

LEGAL OPINION – UNION CONTRACTS

Mr. Smiertka outlined his understanding of the request to Law that with the process of union contracts vested in the Mayor's office, and designee to negotiate. There is collective bargaining, and an agreement is ratified by Council. In the process, there are temporary agreements that have concepts and the principals that have been agreed upon between the union and the City. Council gets the tentative agreement, and then the tentative agreement ends up being formalized and finalized. Council Member Brown Clarke asked what the time frame on all that should be. Mr. Smiertka stated could not give a specific time, but reiterated that once Council approves the tentative agreement, then sometime after that the City and union will work out the language. At some point the union takes the same thing Council has seen and ratifies it. Ms. Bennett corrected it and stated that upon tentative agreement, the union 1st ratifies, and then the summary goes to Council to ratify. Mr. Smiertka acknowledged that where things fall off is if there is a dispute over the CBA.

Council Member Brown Clarke asked Mr. Smiertka for clarification on the Council role and what the expectations are. Currently Council approves the tentative agreement, which has been ratified by the union, and Council assumes and feels lead to believe that the union thinks it is in final form also.

Ms. Bennett outlined her understanding that after the tentative agreement is adopted by the union, then it goes to Council, then after Council ratifies it, the two parties discuss the final language, and that language effectuates the principals in the agreement. If there were to be some different than the understanding, then it will go back to Council. Council Member Brown Clarke asked Mr. Smiertka why Council would get it if the Union's legal advisors had not seen it yet. Once the Union ratifies it their legal advisors should review it before it goes to Council. Currently there is an assumption that the Union signed off, their legal signed off, and Council was the last stop. Ms. Bennett stated her belief that after Council approval it is just the final language that is being done. Mr. Smiertka answered that Council is looking at it as a contract, however what is happening and he was not able to confirm how long it had been going on, Administration is sending a temporary agreement to Council and Union, and working out the final document out later and that could cause problems. Council Member Brown Clarke added that when Council approves what is in front of them the resolution says "final" however it is tentative with no end date on the "final".

Committee asked Mr. Smiertka why Council is reviewing and approving what appears to be tentative and then never seeing the final, and having no role in negotiation on the final. Mr. Smiertka stated in the past when we was a former employee there was a designated person at the table the whole time from legal. Ms. Bennett stated they are working with HR to re-institute that practice make sure a City attorney is at the table from the beginning. Council Member Brown Clarke stated there should not be a gap if negotiations are still continuing, and the existing CBA should continue until it has been replaced. Ms. Bennett stated that under PA 54 they cannot do retro-active pay increases. Council Member Brown Clarke noted that the Union representatives have to address that.

Council Member Wood recapped her experience in the past with contracts, and the Council got bullet points of the changes, but they had already worked out all the language, and language

DRAFT

changes were part of the list. Within 30 days after written contract, then it came back to Council for ratification.

Council Member Brown Clarke acknowledged that she did not feel comfortable voting on something in the "perception" it is in the final form.

Council Member Wood asked of the contracts that Council has approved, how many have been signed. Mr. Smiertka admitted he too had asked for that information from HR and had not gotten an answer, and was working on figuring out why some aren't signed yet.

The Committee had Council Staff pull up the City INTRANET and reviewed the contracts on record that stating the last dates on them. FOP Non-Supervisory expired June 30, 2015; FOP Supervisory expired July 15, 2015; Fire expired June 30, 2016; UAW expired September 30, 2013; Teamsters 214 will expire December 31, 2018; and Teamsters 243 expired January 31, 2016.

Council Member Houghton asked why the most recent ones were not in the program, and Ms. Bennett stated they were still negotiating.

Council Member Brown Clarke stated that Council needs to be better, not better than the worst. The employees should be able to go into their contracts, even if they are retired, and see where the status is, if extended, if ratified or if tentative. Council is aware they do not negotiate however they do need to manage the role they do have.

Mr. Brewer outlined his experience in the State of Tennessee, outlined a time line tracking system that logged begin date and end date, so if no end date with procurement, there was also language to extend contract a contract for final language.

Mr. Smiertka outlined his legal principles that the Mayor handles the negotiations, and then HR directs the document to Council to ratify before it becomes effective. Council can state they want only the final form and want to see a summary. In practicality, with negotiations, the tentative agreement could come to Council and if Council desires, the can approve the final contract.

The Committee agreed that if they accept a tentative agreement that has been ratified they will now need to ask for time line on when Council will see the final. The timeline allotted can be 60 days, and that would be for the final and up on the Intranet.

Council Member Wood asked Ms. Bennett if there were any contracts planned to be addressed before the end of the year, and Ms. Bennett stated there is the potential.

ADJOURN

Adjourn at 9:23 a.m.

Submitted by,

Sherrie Boak, Recording Secretary Lansing City Council

Approved by the Committee on _____

DRAFT



MINUTES

**Committee on Ways and Means
Wednesday, November 16, 2016 @ 8:15 a.m.
10th Floor Conference Room, City Hall**

CALL TO ORDER

The meeting was called to order at 8:15 a.m.

ROLL CALL

Councilmember Judi Brown Clarke, Chair
Councilmember Carol Wood, Vice Chair
Councilmember Tina Houghton, Member-arrived at 8:20 a.m.

OTHERS PRESENT

Sherrie Boak, Council Staff
Jim Smiertka, City Attorney
Eric Brewer, Council Internal Auditor
Tony Baltimore, Lansing Housing Commission
Lynne Meade, Teamsters
Denise Estee, Retiree
Kathy Miles, Retiree
Robert Engle

Minutes

MOTION BY COUNCIL MEMBER WOOD TO APPROVE THE MINUTES FROM OCTOBER 19, 2016 AS PRESENTED. MOTION CARRIED 2-0.

Action on the November 1, 2016 minutes was moved to the next meeting.

Public Comment on Agenda Items

No Public Comment.

Discussion/Action:

Tie Bar Memo Update

Mr. Smiertka stated that the review involved a claim from Ms. Estee that address the years 2003-2007 retiree benefits and collective bargaining. This claim involved a language concern. Mr. Smiertka confirmed his office analyzed it he had met with Ms. Estee, Ms. Meade and is continuing to receive information and continued research. Part of his analyze included meeting with City staff including labor representatives and finance representatives. Mr. Smiertka did note that since this began there has been cases decided by the court of appeals, and Supreme

DRAFT

Court cases. In conclusion Mr. Smiertka hopes to have his answers to the claim within 30 days., and the Committee will receive a copy of the results and answers.

Council Member Wood asked Mr. Smiertka to have discussions with HR on clarifying the process and provide information to retirees when they walk out the door, in addition develop a policy that HR and the Retirement Office has to follow in the future. Council Member Brown Clarke also asked for the assurance the signed contracts will be uploaded and available for reference for the retirees, and make them a searchable document. Mr. Smiertka confirmed it could be possible and set up similar to the muni-code program for the ordinances. There was a meeting scheduled with HR he will follow up on.

Ms. Estee spoke on her past claims and reiterated the need for an answer within 30 days. Ms. Estee then submitted another claim to Mr. Smiertka and spoke about the recent open enrollment changes and potential for increases for options in the plans. Ms. Estee referenced the need for details on the contract to address her belief she was discriminated against along with 49 other retirees in her group who had their benefits changed.

Ms. Meade had questions on the Committee minutes from 11/1/2016 and was told to submit those questions to the Committee since those minutes were not approved at this meeting.

Council Member Wood reminded Mr. Smiertka of a letter from Clark Hill on behalf of their Retirement Board regarding issues with the current out of compliance practice with the ordinance. The Retirement Board is no getting support from the HR Department. Mr. Smiertka confirmed he saw the letter from Clark Hill and will make sure get things done.

Lansing Housing Commission

Financial Statements

Lansing Housing Commission Recovery Agreement with HUD & the City of Lansing

Council Member Brown Clarke acknowledged Mr. Baltimore for attending, and the LHC process on the candidate process for the Director position that will be filled when the current director retires. She then outlined the need for the request, which was to answer Committee questions on the information in the financial statements, update on the Recovery Agreement status and lastly to address why it appears that even though by Ordinance all LHC contracts should come to Council why they haven't been. Mr. Brewer was then introduced as the point person for the LHC auditor to work with, and Mr. Baltimore confirmed they have an auditing firm they will make aware of the offer to work with Mr. Brewer.

Mr. Baltimore outlined the financials stating that they are in the recovery agreement because of those financials and not because they did anything wrong, or lack of material, but because of late reporting. This lack of reporting was because of the lack of a finance person. The finance role at the time was filled by someone he believed did not have the necessary background. Once the Board was made aware of the late reporting, they took immediate action. This explains why 2014 and 2015 are being turned in late to HUD, and because of that HUD has now scored them lower because of that late reporting. Mr. Baltimore confirmed that the 2014 and 2015 are now complete, and the 2016 will be completed before March 31, 2017 with the hopes to have it turned in earlier, 12/31/2016. Another issue brought to the Board attention was that they, HUD, thought the LHC lacked knowledge of the finances, however they were assured that was not the case, HUD was just reviewing the Commission minutes, and based on the lack of information they were getting they assumed this was also a weakness in the recovery agreement. Mr. Baltimore assured the Committee that all Commission members go through a training, a Board management training, and HUD training. These trainings are attended as they

DRAFT

are offered throughout the state and country. For commissioners there is also training for HUD for new Board members. Mr. Baltimore concluded by assuring the Committee that currently Ms. Baines-Lake, Director, is meeting with the Detroit offices to clear up and outstanding accounts on the recovery agreement.

Council Member Brown Clarke asked if there was a process and recording to make sure they are in compliance in the future and address a timeline. Mr. Baltimore acknowledged it had been fixed and they have hired a group called BDO to address that. Addressing the issues they are good on now, however they are still working on the fiduciary process, and he has assembled a finance team to work on that.

Council Member Brown Clarke asked about the contracts and if the recent contracts mentioned have been filed with the City Clerk's office. Mr. Baltimore acknowledged he was not aware that Council had to approve contracts, and therefore he will look into it and will make sure what they need to do to comply with the law will be done. Council Member Wood confirmed there is a City Ordinance that requires Council approve their contracts other than day to day operations. A request was made that Mr. Baltimore forward all contract ASAP to the City Council, and a copy of the Ordinance would be forwarded to Mr. Baltimore.

Council Member Wood referred back to the financial report, and the notes of a long term debt and the purchase of the Davenport property. The question was asked of Mr. Baltimore as to how much did the LHC receive for Oliver Towers and how were they paid. Mr. Baltimore confirmed it was less than 1 million, roughly around \$950,000 and they were paid directly. There was still debt owed to HUD on Davenport but not Oliver Towers, but there were other associated debts that have to be rectified with HUD, related to COCC funds. Further details would have to be provided after Mr. Baltimore could confirm specifics. In regards to Oliver Towers, Mr. Baltimore admitted it was a gray area because some believe that since the City Charter establishes the Housing Commission the property is the City, however his opinion is that the building is owned by HUD and the land is owned by the City, given in –lieu of. Council Member Wood read from the report that stated Davenport was sold for \$950,000 and \$700,000 was an outstanding promissary note, so was there only \$250,000 used towards Davenport. Mr. Baltimore confirmed that and stated that it will be used to pay over time because the LHC did not want to get in a situation if one time the LHC did not get funds allocated from HUD, so did not want to be left in that situation and Davenport worked with LHC.

Council Member Wood then asked the status of the additional fees or funds due to HUD based on the audit and recovery plan. Mr. Baltimore confirmed those are being rectified and complied with as they move on. The LHC has many accounts that cannot co-mingle, and they are rectifying the accounts. Council Member Brown Clarke asked if they had future plans on rectifying those accounts. Mr. Baltimore acknowledged they have one person doing the accounts but utilizing two sets of eyes, and admitted that before they didn't have that. He reiterated that in this case HUD did not find any material issues with funds being missing, all funds was accounted for, it was just not handled per the appropriate process.

Mr. Brewer asked if the LHC plans to bring someone in so they can eliminate the outsourcing. Mr. Baltimore confirmed that was the plan and the current candidate for the Director position has the financial background.

Council Member Wood asked if the LHC was testing their sites for lead. Mr. Baltimore could not confirm or deny but stated that if they aren't he will pursue testing. Council Member Wood asked him to update the Committee on that specific in the future.

DRAFT

Council Member Brown Clarke asked if all LHC properties had Residential Councils. Mr. Baltimore stated they don't and it is not a requirement, however is encouraged. Council Member Brown Clarke encouraged Mr. Baltimore to have that as a goal of the new Director.

Mr. Baltimore concluded the discussion by apologizing for the lack of communications and attendance by the LHC at the Committee meetings. The current Director retires 1/12/2017 and is working diligently to complete the recovery agreement before that date. HUD gave them a year, and they plan to finish by the end of 2016.

Council Member Wood referenced and read City Ordinance 260.05 (b) *Deeds; contracts; leases; purchases – All deeds, contracts, leases or purchases entered into by the Commission shall be in the name of the City and shall be approved by Council before they have any force or effect. However, contracts for the purchase of necessary materials, leases with tenants and options need not be so approved.*

Mr. Smiertka added that there have been changes in the State Statue and he is currently working with Mr. Roberts in Law to see if that Ordinance has changed because of those statues. Council Member Brown Clarke informed Mr. Baltimore that once that has been reconciled they would make sure LHC has the appropriate ordinance. Mr. Baltimore stated that if Council believes it needs to be a policy at the LHC as part of their requirements it can be done and then there will be no questions.

Ms. Miles spoke in support of the interview process of the candidates for the LHC Director.

Council Member Brown Clarke concluded the discussion by reminding Mr. Baltimore that Council is available to assist the LHC if they inquire.

ADJOURN

Adjourn at 9:18 a.m.

Submitted by,

Sherrie Boak, Recording Secretary Lansing City Council

Approved by the Committee on _____



LANSING CITY COUNCIL

GRANT INFORMATION FORM

(Required for all grant applications and acceptances)

REFERRAL DATE: January 30, 2017

GRANT NAME: Capital Region Community Foundation - Financial Empowering Offenders by Avoiding Common Pitfalls

DEPARTMENT: Mayor's Office – Office of Financial Empowerment

CONTACT PERSON (INCLUDE EMAIL AND PHONE): Amber Paxton amber.paxton@lansingmi.gov 517.483.4530

APPLICATION DATE: 9/1/2016

AWARD DATE: 11/14/2016

GRANT CYCLE: 11/2016-11/2017

Check One: ☐ Annual ☒ One-Time

FUND AMOUNT: \$ 9,750 (Breakdown below should total this amount)

GOODS & SERVICES \$ _____

PERSONNEL \$ 9,750

CONSTRUCTION \$ _____

LAND \$ _____

OTHER (Travel) \$ 9,750

CITY MATCH (IF APPLICABLE): \$ N/A

GRANT PAYS FOR: Robert Engel's time

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

This grant will pay for Robert Engel's time at a rate of \$13/hour. Robert will work to assist offenders during the pre-sentencing phase with three methods of preparing their financial lives for impending incarceration: Child Support Modification Requests, freezing credit, and finding a safe place to keep their money while away.



Virg Bernero, Mayor

City of Lansing
Inter-Departmental
Memorandum



To: Virg Bernero, Mayor
From: Angie Bennett, Finance Director
Subject: Capital Region Community Foundation Grant
Date: 1-26-17

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

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

Attachments

“Equal Opportunity Employer”



Virg Bernero, Mayor

OFFICE OF THE MAYOR

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

TO: City Council President Patricia Spitzley and Councilmembers
FROM: Mayor Virg Bernero
DATE: 1-26-17
RE: Capital Region Community Foundation Grant

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

VB/rh
Attachment

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

WHEREAS, in January 2017 The City of Lansing received a Capital Region Community Foundation Grant for “Financially Empowering Offenders by Avoiding Common Pitfalls”; and

WHEREAS, the Capital Region Community Foundation grant was the result of a competitive proposal process, and a proposal was submitted by the Office of Financial Empowerment on September 1, 2016, approved on November 14, 2016, and was received on January 3, 2017; and

WHEREAS, The Capital Region Community Foundation grant supports assisting persons who are about to be incarcerated, by helping them freeze their credit with the three bureaus, request a child support modification, and determine where they will hold any cash or assets during their incarceration in order to avoid dormancy of accounts; and

WHEREAS, Capital Region Community Foundation awarded \$9,750.00 to the City of Lansing’s Office of Financial Empowerment; and

WHEREAS, the award for \$9,750.00 does not require a local match;

NOW, THEREFORE, BE IT RESOLVED, The Lansing City Council approves acceptance of the Capital Region Community Foundation grant in the total amount of \$9,750.00 for the grant period beginning November 1, 2016 and ending November 3, 2017 for the City of Lansing.

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.



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

REFERRAL DATE: January 30, 2017

GRANT NAME: 2016 Emergency Management Performance Grant

DEPARTMENT: Emergency Management (Fire Department)

CONTACT PERSON (INCLUDE EMAIL AND PHONE) Michael C. Tobin, Michael.Tobin@lansingmi.gov, (517)483-4186

APPLICATION DATE: May 31, 2016 AWARD DATE: May 31, 2016

FUND AMOUNT: \$60,311.00

CITY MATCH (IF APPLICABLE): 0%

GRANT CYCLE: October 1, 2015 through September 30, 2016 Check One: ☐ Annual
One-Time

GRANT PAYS FOR: Emergency Management Coordinator position (partial)

GOODS & SERVICES:

PERSONNEL \$59,347.00

CONSTRUCTION

LAND

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

This grant pays for approximately 35.7% of the Emergency Management Coordinators position.



Virg Bernero, Mayor

OFFICE OF THE MAYOR

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

TO: City Council President Patricia Spitzley and Councilmembers
FROM: Mayor Virg Bernero
DATE: 1-26-17
RE: 2016 Emergency Management Performance Grant

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

VB/rh
Attachment



City of Lansing
Inter-Departmental
Memorandum



To: Virg Bernero, Mayor
From: Angie Bennett, Finance Director
Subject: 2016 Emergency Management Performance Grant
Date: 1-26-17

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

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

Attachments

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

WHEREAS, the Lansing Office of Emergency Management receives Federally-funded grant dollars, Emergency Management Performance Grant (EMPG), to pay for 35.6931% of the program Coordinators Salary and Fringe benefits; and

WHEREAS, the EMPG grant is an annual hand down grant to the State of Michigan and is awarded to Emergency Management programs within the State of Michigan annually; and

WHEREAS, the EMPG grant is designed to provide federal EMPG funds to the sub grantee for the development and maintenance of an emergency management program capable of protecting life, property, and vital infrastructure in time of disaster or emergency; and

WHEREAS, the EMPG awards \$59,347.00 for the duration of twelve (12) months

WHEREAS, the State of Michigan award of \$59,347.00 requires no local match or additional funding; and

WHEREAS, the EMPG grant will fund a percentage of the compensation of the Emergency Management program coordinator's salary and fringe benefits;

NOW, THEREFORE, BE IT RESOLVED, the Lansing City Council approves acceptance of the EMPG grant in the total amount of \$59,347.00 for the grant period beginning October 1, 2015 and ending September 30, 2016 to fund 35.6931% of the Emergency Management program coordinators salary; 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.



LANSING CITY COUNCIL

GRANT INFORMATION FORM

(Required for all grant applications and acceptances)

REFERRAL DATE: January 30, 2017

GRANT NAME: FY2015 Homeland Security Grant Program (HSGP)

DEPARTMENT: Fire/ Emergency Management

CONTACT PERSON (INCLUDE EMAIL AND PHONE): Michael Tobin 517-483-4186 Michael.Tobin@lansingmi.gov

APPLICATION DATE: October 1, 2015

AWARD DATE: March 16, 2016

GRANT CYCLE: October 1, 2015 – May 31, 2017

Check One: ☐ Annual ☒ One-Time

FUND AMOUNT: \$ 164,102.63 (Breakdown below should total this amount)

GOODS & SERVICES \$ 64,102.63

PERSONNEL \$ 100,000.00

CONSTRUCTION \$ 0

LAND \$ 0

OTHER (Training) \$ 0

CITY MATCH (IF APPLICABLE): \$ \$0.00

GRANT PAYS FOR: Equipment for Urban Search and Rescue Team; Search Camera, Ropes, Soft wares, and Rescue Hard ware; Mass Communication System (CodeRED); Will purchase new K9 for LPD

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

This money was allocated from FEMA through the State of Michigan to support Emergency Management and Terrorism response within the City of Lansing/Region 1.



Virg Bernero, Mayor

OFFICE OF THE MAYOR

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

TO: City Council President Patricia Spitzley and Councilmembers
FROM: Mayor Virg Bernero
DATE: 1-26-17
RE: Homeland Security Grant

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

VB/rh
Attachment



Virg Bernero, Mayor

City of Lansing
Inter-Departmental
Memorandum



To: Virg Bernero, Mayor

From: Angie Bennett, Finance Director

Subject: CITY COUNCIL AGENDA ITEM - Homeland Security Grant

Date: 1-16-17

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

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

Attachments

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

WHEREAS, the Lansing Office of Emergency Management receives recurring Homeland Security Grant Program Grants (HSGP); and

WHEREAS, the HSGP grant is a pass through grant from the State of Michigan and is awarded to eight Emergency Management Regions with in the State of Michigan; and

WHEREAS, the HSGP grant is designed to provide federal funds to the sub grantee, the Lansing Office of Emergency Management, for the purpose of planning, exercising, training and purchasing equipment based on homeland security guidelines; and

WHEREAS, the HSGP awards \$102,883.45_for the duration of twenty (20) months

WHEREAS, the State of Michigan award of \$102,883.45_requires no local match or additional funding; and

WHEREAS, the HSGP grant will support Region one with funding for Planning, exercising, training, and equipment; and

NOW, THEREFORE, BE IT RESOLVED, the Lansing City Council approves acceptance of the HSGP grant in the total amount of \$102,883.45 for the grant period beginning October 1, 2015 and ending May 31, 2017 to fund Region One approved projects in accordance with federal grant guidelines.

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.

LANSING CITY COUNCIL

GRANT INFORMATION FORM

(Required for all grant applications and acceptances)

REFERRAL DATE: ____1/31/17____

GRANT NAME: JAG - 2016

DEPARTMENT: Lansing Police Department

CONTACT PERSON (INCLUDE EMAIL AND PHONE): Denis Prisk - Phone: 517-483-4808

Email: Denis.Prisk@lansingmi.gov

APPLICATION DATE: 06/17/17

AWARD DATE: 09/13/17

FUND AMOUNT: \$95,990.00

CITY MATCH (IF APPLICABLE): NONE

GRANT CYCLE: ____10/01/2016 TO 09/30/19____

Check One: Annual

☒

One-Time

☐

FUND AMOUNT: \$95.990 (breakdown below should total this amount)

GOODS & SERVICES ____95,990____

PERSONNEL ____

CONSTRUCTION ____

LAND ____

OTHER ____

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

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

Grant will fund items necessary to increase the law enforcement efficiencies and capabilities of the applicants. The grant will introduce new technology and equipment which is needed to advance the state of technology at LPD (\$87,990), technology/equipment for the City of East Lansing (\$4,000) and the technology/equipment for the Ingham County Sheriff Department (\$4,000)



Virg Bernero, Mayor

OFFICE OF THE MAYOR

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

TO: City Council President Patricia Spitzley and Councilmembers
FROM: Mayor Virg Bernero
DATE: 1-26-17
RE: 2016 Justice Assistance Grant

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

VB/rh
Attachment



Virg Bernero, Mayor

City of Lansing
Inter-Departmental
Memorandum



To: Virg Bernero, Mayor
From: Angie Bennett
Subject: 2016 Justice Assistance Grant
Date: 1-26-17

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

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

Attachments

RESOLVED BY THE CITY COUNCIL OF THE CITY OF LANSING

WHEREAS, The Lansing Police Department (LPD) submitted a 100% Federally-funded multi-jurisdiction grant application (#2016-H3633-MI-DJ) to the Office of Justice Programs, U.S. Bureau of Justice Assistance for a four-year Justice Assistance Grant (JAG); and

WHEREAS, The LPD JAG application was endorsed by the City of East Lansing and Ingham County, and was accepted by the Bureau of Justice Assistance (award # 2016-H3633-MI-DJ); and

WHEREAS, The JAG grant is a cooperative plan with the City of East Lansing and Ingham County; and

WHEREAS, The Bureau of Justice Assistance will award \$95,990.00 to be split \$87,990.00 to the City of Lansing, \$4,000 to the City of East Lansing, and \$4,000.00 to the County of Ingham; and

WHEREAS, The federal award of \$95,990.00 requires no local match from any of the local agencies; and

WHEREAS, The JAG grant will fund items necessary to increase the law enforcement efficiencies and capabilities of the applicants. The JAG grant will introduce new technology and equipment which is needed to advance the state of technology at the Lansing Police Department (\$87,990.00), technology / equipment for the City of East Lansing (\$4,000), and technology / equipment for the Ingham County Sheriff's Office (\$4,000);

NOW, THEREFORE, BE IT RESOLVED, The Lansing City Council approves acceptance of the multi-agency 2016 Justice Assistance Grant in the total amount of \$95,990.00 (requiring no local match) 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.

Approved for Placement on City Council Agenda

F. Joseph Abood, Interim City Attorney

Date: _____



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:	1-30-2017
TO:	Ways and Means Committee
FROM:	Eric Brewer, Internal Auditor
RE:	Budget Proposal for City Council and Internal Audit for Fiscal Year 2018

City Council Budget Proposal

The City Council Budget for Fiscal Year 2018 currently proposed is for 686,556 dollars. This is an increase of 10,756 dollars from Fiscal Year 2017 of 675,800 dollars. This represents a 1.59% increase from the prior year fiscal year. Consequently, the City Council Actual has been under the Budgeted amounts for Fiscal Years 2014 thru 2016 and is on pace to be under the budgeted amount for Fiscal Year 2017. This trend more than likely will occur in Fiscal Year 2018.

City Council			
Fiscal Year	2014	2015	2016
Budget	\$634,589	\$666,400	\$706,400
Actual	\$613,971	\$631,897	\$690,723
Under Budget	(\$20,618)	(\$34,503)	(\$15,677)

Internal Audit Budget Proposal

The Internal Audit Budget Proposal for Fiscal Year 2018 currently proposed is for 179,606 dollars. This is a decrease of 22,594 dollars from the Fiscal Year 2017 of 202,200 dollars. This represents a decrease of 11.17% from the prior fiscal year. The Internal Audit Actual has been under the Budgeted amounts for Fiscal Years 2014 thru 2016 and is on pace to be under the budgeted amount for Fiscal Year 2017. This trend more than likely will occur in Fiscal Year 2018.

Internal Audit			
Fiscal Year	2014	2015	2016
Budget	\$186,694	\$204,650	\$189,200
Actual	\$175,995	\$202,336	\$173,010
Under Budget	(\$10,699)	(\$2,314)	(\$16,190)

CITY OF LANSING

CITY COUNCIL

FISCAL YEAR 2018 BUDGET PROPOSAL



City Council Fiscal Year 2018 Budget Proposal

Table of Contents

	ITEM
FY 2017 Year-End Projection/FY 2018 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 - Council Individual Accounts	9
Line Item Detail - Annual Event Accounts	10
Line Item Detail - Community Funding	11
Line Item Detail - Temporary Help - Contractual	12
Line Item Detail - Utilities City Hall	13
Line Item Detail - Telephone	14
Line Item Detail - Training	15
Line Item Detail - Equipment	16

ITEM 1

FY 2017 Year-End Projection/FY 2018 Budget Line Item Worksheet

Department: City Council

<u>Account Code</u>	<u>Description</u>	<u>FY 2016 Actuals</u>	<u>FY 2017 Adopted Budget</u>	<u>FY 2017 Amended Budget</u>	<u>FY 2017 Actuals & Enc. Thru Nov. 30</u>	<u>FY 2017 Jan. - June Estimate</u>	<u>FY 2017 Year- End Projection</u>	<u>FY 2018 Dept. Submission</u>
101.112101.702000.00000	SALARIES	274,083	284,566	284,566	100,291	174,694	274,985	285,934
101.112101.715300.00000	FRINGE BENEFITS - FIXED	140,850	126,718	126,718	48,849	77,869	126,718	129,396
101.112101.715400.00000	FRINGE BENEFITS - VARIABLE	52,205	65,091	65,091	17,519	25,944	43,463	64,501
101.112101.741000.00000	MISCELLANEOUS OPERATING	31,283	30,000	30,000	10,490	15,460	25,950	30,000
101.112101.741200.00000	PROMOTION	5,947	6,000	6,000	4,210	4,182	8,392	7,500
101.112101.741223.00000	COUNCILMEMBER WOOD	2,055	2,000	2,000	842	1,158	2,000	2,000
101.112101.741229.00000	COUNCILMEMBER DUNBAR	1,690	2,000	2,000	785	1,215	2,000	2,000
101.112101.741234.00000	COUNCILMEMBER ROBINSON	1,419	-	-	-	-	-	-
101.112101.741235.00000	COUNCILMEMBER YORKO	1,438	1,500	1,500	350	1,150	1,500	1,500
101.112101.741236.00000	COUNCILMEMBER HOUGHTON	1,461	1,500	1,500	200	1,300	1,500	1,500
101.112101.741237.00000	COUNCILMEMBER WASHINGTON	641	1,500	1,500	385	1,115	1,500	1,500
101.112101.741238.00000	COUNCILMEMBER BROWN-CLARKE	1,410	2,000	2,000	558	1,442	2,000	2,000
101.112101.741239.00000	COUNCILMEMBER DELGADO	845	-	-	-	-	-	-
101.112101.741240.00000	COUNCILMEMBER SPITZLEY	100	2,000	2,000	268	1,732	2,000	2,000
101.112101.741241.00000	COUNCILMEMBER HUSSAIN	-	1,500	1,500	271	1,229	1,500	1,500
101.112101.741246.00000	MARTIN LUTHER KING JR DAY	-	1,000	1,000	-	1,000	1,000	1,000
101.112101.741247.00000	CESAR CHAVEZ EVENT	1,000	1,000	1,000	-	1,000	1,000	1,000
NEW LINE ITEM	CITY COUNCIL - CESAR CHAVEZ EVENT	-	-	-	-	-	-	500
101.112101.741289.00000	COMMUNITY FUNDING	5,650	7,000	7,000	3,150	3,624	6,774	7,000
101.112101.743050.00000	TEMPORARY HELP-CONTRACTUAL	11,734	5,000	5,000	8,415	8,297	16,712	5,000
101.112101.743720.00000	INFORMATION TECHNOLOGY ALLOC	83,000	59,320	59,320	24,715	34,605	59,320	62,170
101.112101.744110.00000	UTILITIES - CITY HALL	41,329	50,000	50,000	10,533	21,355	31,888	50,000
101.112101.744200.00000	TELEPHONE	13,697	11,050	11,050	5,397	6,815	12,212	13,500
101.112101.747000.00000	TRAINING	1,222	2,000	2,000	165	571	736	2,000
101.112101.748000.00000	INSURANCE & BONDS	3,691	8,055	8,055	2,708	5,347	8,055	8,055
101.112101.977000.00000	EQUIPMENT	13,975	5,000	5,000	31	5,767	5,798	5,000
		690,725	675,800	675,800			637,002	686,556

ITEM 2

Fiscal Year Budget Expenditures by Line Item

COST CENTER DESCRIPTION CITY COUNCIL - GENERAL

Sum of BUDGET		FISCAL YEAR				FY 2018 Dept. Submission
EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	2014	2015	2016	2017	
702000	SALARIES	\$ 252,542	\$ 260,628	\$ 282,296	\$ 284,566	\$ 285,934.00
712000	LONGEVITY	\$ 500				\$ -
715300	FRINGE BENEFITS - FIXED	\$ 154,686	\$ 134,417	\$ 140,852	\$ 126,718	\$ 129,396.00
715400	FRINGE BENEFITS - VARIABLE	\$ 34,300	\$ 54,756	\$ 61,192	\$ 65,091	\$ 64,501.00
741000	MISCELLANEOUS OPERATING	\$ 38,000	\$ 35,000	\$ 30,000	\$ 30,000	\$ 30,000.00
741200	PROMOTION	\$ 3,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 7,500.00
741223	COUNCILMEMBER WOOD	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000.00
741227	COUNCIL MEMBER JEFFRIES	\$ 2,000				\$ -
741229	COUNCILMEMBER DUNBAR	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000.00
741231	COUNCILMEMBER QUINNEY	\$ 2,000	\$ 2,000			\$ -
741234	COUNCILMEMBER ROBINSON	\$ 1,500	\$ 1,500	\$ 1,500		\$ -
741235	COUNCILMEMBER YORKO	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500.00
741236	COUNCILMEMBER HOUGHTON	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500.00
741237	COUNCILMEMBER WASHINGTON	\$ 2,700	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500.00
741238	COUNCILMEMBER BROWN-CLARKE	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000.00
741239	COUNCILMEMBER DELGADO		\$ -	\$ 2,000		\$ -
741240	COUNCILMEMBER SPITZLEY			\$ -	\$ 2,000	\$ 2,000.00
741241	COUNCILMEMBER HUSSAIN				\$ 1,500	\$ 1,500.00
741246	MARTIN LUTHER KING JR DAY	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000.00
741247	CESAR CHAVEZ EVENT	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000.00
NEW LINE ITEM	CITY COUNCIL - CESAR CHAVEZ EVENT	\$ -	\$ -	\$ -	\$ -	\$ 500.00
741256	BEA CRISTY AWARDS DINNER	\$ 1,000	\$ 1,000			\$ -
741289	COMMUNITY FUNDING	\$ 7,500	\$ 6,000	\$ 7,000	\$ 7,000	\$ 7,000.00
743050	TEMPORARY HELP-CONTRACTUAL	\$ 13,000	\$ 9,000	\$ 5,000	\$ 5,000	\$ 5,000.00
743720	INFORMATION TECHNOLOGY ALLOC	\$ 58,550	\$ 79,049	\$ 83,000	\$ 59,320	\$ 62,170.00
744110	UTILITIES - CITY HALL	\$ 28,360	\$ 39,424	\$ 48,641	\$ 50,000	\$ 50,000.00
744200	TELEPHONE	\$ 12,300	\$ 12,300	\$ 12,300	\$ 11,050	\$ 13,500.00
747000	TRAINING	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000.00
748000	INSURANCE & BONDS	\$ 6,651	\$ 5,826	\$ 7,119	\$ 8,055	\$ 8,055.00
977000	EQUIPMENT	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000.00
Grand Total		\$ 634,589	\$ 666,400	\$ 706,400	\$ 675,800	\$ 685,556.00

ITEM 3

Fiscal Year Actual Expenditures by Line Item

COST CENTER DESCRIPTION CITY COUNCIL - GENERAL

**As of 12-31-
2016**

Sum of ACTUAL		FISCAL YEAR					
EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	2014	2015	2016	2017	Grand Total	
702000	SALARIES	\$ 246,583.01	\$ 241,987.10	\$ 274,082.75	\$ 122,127.69	\$	884,780.55
712000	LONGEVITY	\$ -				\$	-
715300	FRINGE BENEFITS - FIXED	\$ 150,103.45	\$ 129,315.36	\$ 140,850.00	\$ 58,522.00	\$	478,790.81
715400	FRINGE BENEFITS - VARIABLE	\$ 42,170.67	\$ 46,195.88	\$ 52,204.54	\$ 22,229.71	\$	162,800.80
741000	MISCELLANEOUS OPERATING	\$ 24,083.97	\$ 31,982.11	\$ 31,282.71	\$ 6,377.90	\$	93,726.69
741200	PROMOTION	\$ 2,611.44	\$ 2,925.00	\$ 5,946.62	\$ 4,510.00	\$	15,993.06
741223	COUNCILMEMBER WOOD	\$ 2,023.40	\$ 2,004.13	\$ 2,054.65	\$ 891.70	\$	6,973.88
741227	COUNCIL MEMBER JEFFRIES	\$ 863.33				\$	863.33
741229	COUNCILMEMBER DUNBAR	\$ 2,139.76	\$ 1,917.10	\$ 1,689.94	\$ 885.37	\$	6,632.17
741231	COUNCILMEMBER QUINNEY	\$ 2,138.33	\$ 1,910.00			\$	4,048.33
741234	COUNCILMEMBER ROBINSON	\$ 1,742.63	\$ 1,356.98	\$ 1,419.36		\$	4,518.97
741235	COUNCILMEMBER YORKO	\$ 1,643.18	\$ 1,592.12	\$ 1,437.90	\$ 349.89	\$	5,023.09
741236	COUNCILMEMBER HOUGHTON	\$ 1,685.41	\$ 1,728.50	\$ 1,461.25	\$ 200.00	\$	5,075.16
741237	COUNCILMEMBER WASHINGTON	\$ 1,805.00	\$ 1,240.00	\$ 641.00	\$ 435.00	\$	4,121.00
741238	COUNCILMEMBER BROWN-CLARKE	\$ 1,154.00	\$ 1,911.71	\$ 1,410.25	\$ 558.43	\$	5,034.39
741239	COUNCILMEMBER DELGADO		\$ -	\$ 845.00		\$	845.00
741240	COUNCILMEMBER SPITZLEY			\$ 100.00	\$ 317.74	\$	417.74
741241	COUNCILMEMBER HUSSAIN				\$ 320.70	\$	320.70
741246	MARTIN LUTHER KING JR DAY	\$ -	\$ -	\$ -	\$ -	\$	-
741247	CESAR CHAVEZ EVENT	\$ 500.00	\$ 500.00	\$ 1,000.00	\$ -	\$	2,000.00
741256	BEA CRISTY AWARDS DINNER	\$ 1,000.00	\$ 1,000.00			\$	2,000.00
741289	COMMUNITY FUNDING	\$ 4,700.00	\$ 8,750.00	\$ 5,650.00	\$ 3,150.00	\$	22,250.00
743050	TEMPORARY HELP-CONTRACTUAL	\$ 4,083.75	\$ 10,935.76	\$ 11,733.76	\$ 8,415.00	\$	35,168.27
743720	INFORMATION TECHNOLOGY ALLOC	\$ 58,550.00	\$ 79,050.00	\$ 83,000.00	\$ 29,658.00	\$	250,258.00
744110	UTILITIES - CITY HALL	\$ 45,856.56	\$ 45,467.31	\$ 41,328.85	\$ 10,532.60	\$	143,185.32
744200	TELEPHONE	\$ 11,531.34	\$ 13,372.52	\$ 13,696.55	\$ 2,852.89	\$	41,453.30
747000	TRAINING	\$ 1,061.37	\$ 53.90	\$ 1,221.95	\$ 290.00	\$	2,627.22
748000	INSURANCE & BONDS	\$ 5,940.78	\$ 6,701.81	\$ 3,691.23	\$ 2,708.07	\$	19,041.89
977000	EQUIPMENT	\$ -	\$ -	\$ 13,975.07	\$ 30.99	\$	14,006.06
Grand Total		\$ 613,971.38	\$ 631,897.29	\$ 690,723.38	\$ 275,363.68	\$ 2,211,955.73	

ITEM 4

Monthly Actual Expenditures by Line Item

FISCAL YEAR (Multiple Items)

Sum of NET		Years POSTINGDATE							
		2015	2015	2015	2015	2015	2015	2015	2016
OBJECT	OBJECT DESCRIPTION	Jul	Aug	Sep	Oct	Nov	Dec	Jan	
643100	ABANDONED AUTO AUCTION								\$ -
702000	SALARIES	\$ 12,570.31	\$ 19,132.00	\$ 19,132.00	\$ 28,698.00	\$ 21,583.11	\$ 21,583.11	\$ 21,712.12	
715300	FRINGE BENEFITS - FIXED	\$ 6,988.00	\$ 10,751.00	\$ 10,751.00	\$ 16,128.00	\$ 10,751.00	\$ 10,751.00	\$ 10,751.00	
715400	FRINGE BENEFITS - VARIABLE	\$ 2,040.13	\$ 3,137.76	\$ 3,137.76	\$ 4,706.64	\$ 4,385.36	\$ 4,456.99	\$ 4,355.00	
741000	MISCELLANEOUS OPERATING	\$ 3,872.72	\$ 2,301.00	\$ 1,689.91	\$ 1,680.58	\$ 1,945.88	\$ 2,021.13	\$ 2,862.45	
741200	PROMOTION	\$ 1,000.00	\$ 750.00	\$ 1,500.00	\$ 350.00	\$ 700.00		\$ 800.00	
741223	COUNCILMEMBER WOOD	\$ 458.00	\$ 70.00	\$ 150.00	\$ 270.00	\$ 104.54	\$ 52.00	\$ 80.00	
741229	COUNCILMEMBER DUNBAR	\$ 175.00		\$ 159.66	\$ 255.00	\$ 304.80	\$ 40.00	\$ 85.00	
741234	COUNCILMEMBER ROBINSON	\$ 467.08	\$ 493.55	\$ 173.73	\$ 185.00		\$ 100.00		
741235	COUNCILMEMBER YORKO	\$ 250.00		\$ 94.18	\$ 140.00	\$ 53.95	\$ 597.16	\$ 64.00	
741236	COUNCILMEMBER HOUGHTON	\$ 25.00			\$ 95.00		\$ 75.25	\$ 270.00	
741237	COUNCILMEMBER WASHINGTON	\$ 210.00		\$ 185.00	\$ 145.00		\$ 52.00		
741238	COUNCILMEMBER BROWN-CLARKE	\$ 25.00		\$ 355.00	\$ 525.00	\$ 175.00	\$ 155.25	\$ 50.00	
741239	COUNCILMEMBER DELGADO	\$ 125.00		\$ 120.00	\$ 250.00		\$ 350.00		
741240	COUNCILMEMBER SPITZLEY								
741241	COUNCILMEMBER HUSSAIN								
741247	CESAR CHAVEZ EVENT							\$ 1,000.00	
741289	COMMUNITY FUNDING	\$ 500.00		\$ 500.00				\$ 500.00	
743050	TEMPORARY HELP-CONTRACTUAL	\$ 1,754.40	\$ 1,052.64	\$ 4,480.56	\$ 2,309.96		\$ 261.00		
743720	INFORMATION TECHNOLOGY ALLOC	\$ 6,917.00	\$ 6,917.00	\$ 6,917.00	\$ 6,917.00	\$ 6,917.00	\$ 6,917.00	\$ 6,917.00	
744110	UTILITIES - CITY HALL	\$ -	\$ 2,613.00	\$ 2,394.84	\$ 2,722.05	\$ 2,663.03	\$ 3,047.72	\$ 4,247.01	
744200	TELEPHONE	\$ 111.13	\$ 996.37	\$ 1,067.49	\$ 729.99	\$ 748.30	\$ 812.89	\$ 1,169.83	
747000	TRAINING		\$ 105.80						
748000	INSURANCE & BONDS			\$ 2,092.72			\$ 294.01		
977000	EQUIPMENT		\$ 1,447.00	\$ 104.99					
Grand Total		\$ 37,488.77	\$ 49,767.12	\$ 55,005.84	\$ 66,107.22	\$ 50,331.97	\$ 51,566.51	\$ 54,863.41	

ITEM 4

Monthly Actual Expenditures by Line Item

FISCAL YEAR (Multiple Items)

Sum of NET																						
		2016		2016		2016		2016		2016		2016										
OBJECT	OBJECT DESCRIPTION	Feb	Mar	Apr	May	Jun	Jul	Aug														
643100	ABANDONED AUTO AUCTION																					
702000	SALARIES	\$	21,712.12	\$	21,712.12	\$	32,568.18	\$	21,774.45	\$	31,905.23	\$	10,684.72	\$	19,532.00							
715300	FRINGE BENEFITS - FIXED	\$	10,751.00	\$	10,751.00	\$	16,128.00	\$	10,751.00	\$	15,598.00	\$	5,321.00	\$	9,673.00							
715400	FRINGE BENEFITS - VARIABLE	\$	4,355.00	\$	4,355.00	\$	6,528.50	\$	4,368.28	\$	6,378.12	\$	1,800.59	\$	3,178.98							
741000	MISCELLANEOUS OPERATING	\$	1,710.68	\$	2,489.18	\$	3,033.71	\$	5,237.89	\$	2,437.58	\$	2,001.06	\$	824.48							
741200	PROMOTION	\$	600.00			\$	246.62					\$	430.00	\$	1,750.00							
741223	COUNCILMEMBER WOOD	\$	90.00			\$	125.00	\$	400.11	\$	255.00	\$	55.00	\$	342.00							
741229	COUNCILMEMBER DUNBAR			\$	275.00	\$	200.00	\$	195.48					\$	86.99							
741234	COUNCILMEMBER ROBINSON																					
741235	COUNCILMEMBER YORKO				\$	200.69	\$	37.92														
741236	COUNCILMEMBER HOUGHTON		\$	533.50	\$	50.00	\$	412.50														
741237	COUNCILMEMBER WASHINGTON	\$	49.00											\$	210.00							
741238	COUNCILMEMBER BROWN-CLARKE		\$	125.00											\$	52.00						
741239	COUNCILMEMBER DELGADO																					
741240	COUNCILMEMBER SPITZLEY											\$	100.00	\$	124.74	\$	43.00					
741241	COUNCILMEMBER HUSSAIN												\$	150.00	\$	47.00						
741247	CESAR CHAVEZ EVENT																					
741289	COMMUNITY FUNDING											\$	3,150.00	\$	1,000.00	\$	2,650.00	\$	500.00			
743050	TEMPORARY HELP-CONTRACTUAL		\$	270.00	\$	855.20											\$	750.00	\$	1,185.00	\$	3,555.00
743720	INFORMATION TECHNOLOGY ALLOC	\$	6,917.00	\$	6,917.00	\$	6,917.00	\$	6,917.00	\$	6,913.00	\$	4,943.00	\$	4,943.00							
744110	UTILITIES - CITY HALL	\$	3,586.47	\$	6,346.57	\$	3,596.18	\$	4,195.66	\$	5,916.32	\$	(0.00)	\$	2,517.22							
744200	TELEPHONE	\$	1,116.71	\$	3,736.40	\$	796.50	\$	708.25	\$	1,702.69	\$	(0.00)	\$	1,053.03							
747000	TRAINING	\$	592.50	\$	523.65													\$	165.00			
748000	INSURANCE & BONDS													\$	(52.82)							
977000	EQUIPMENT											\$	4,299.24	\$	8,123.84	\$	30.99					
Grand Total		\$	51,480.48	\$	59,391.74	\$	71,245.58	\$	62,447.78	\$	81,026.96	\$	29,586.10	\$	48,262.70							

ITEM 4

Monthly Actual Expenditures by Line Item

FISCAL YEAR (Multiple Items)

Sum of NET						Grand Total
OBJECT	OBJECT DESCRIPTION	2016 Sep	2016 Oct	2016 Nov	2016 Dec	
643100	ABANDONED AUTO AUCTION					\$ -
702000	SALARIES	\$ 27,753.02	\$ 20,484.39	\$ 21,836.78	\$ 21,836.78	\$ 396,210.44
715300	FRINGE BENEFITS - FIXED	\$ 14,509.00	\$ 9,673.00	\$ 9,673.00	\$ 9,673.00	\$ 199,372.00
715400	FRINGE BENEFITS - VARIABLE	\$ 4,650.28	\$ 3,251.84	\$ 4,637.44	\$ 4,710.58	\$ 74,434.25
741000	MISCELLANEOUS OPERATING	\$ 1,087.71	\$ 728.28	\$ 1,622.37	\$ 114.00	\$ 37,660.61
741200	PROMOTION	\$ 900.00	\$ 350.00	\$ 780.00	\$ 300.00	\$ 10,456.62
741223	COUNCILMEMBER WOOD	\$ 255.00	\$ 145.20	\$ 44.50	\$ 50.00	\$ 2,946.35
741229	COUNCILMEMBER DUNBAR	\$ 415.00	\$ 83.38	\$ 200.00	\$ 100.00	\$ 2,575.31
741234	COUNCILMEMBER ROBINSON					\$ 1,419.36
741235	COUNCILMEMBER YORKO	\$ 15.00	\$ 334.89			\$ 1,787.79
741236	COUNCILMEMBER HOUGHTON	\$ 75.00	\$ 50.00	\$ 75.00		\$ 1,661.25
741237	COUNCILMEMBER WASHINGTON	\$ 75.00	\$ 100.00		\$ 50.00	\$ 1,076.00
741238	COUNCILMEMBER BROWN-CLARKE	\$ 169.74	\$ 161.69	\$ 175.00		\$ 1,968.68
741239	COUNCILMEMBER DELGADO					\$ 845.00
741240	COUNCILMEMBER SPITZLEY	\$ 100.00			\$ 50.00	\$ 417.74
741241	COUNCILMEMBER HUSSAIN		\$ 79.20	\$ (5.50)	\$ 50.00	\$ 320.70
741247	CESAR CHAVEZ EVENT					\$ 1,000.00
741289	COMMUNITY FUNDING					\$ 8,800.00
743050	TEMPORARY HELP-CONTRACTUAL	\$ 2,280.00	\$ 1,395.00			\$ 20,148.76
743720	INFORMATION TECHNOLOGY ALLOC	\$ 4,943.00	\$ 4,943.00	\$ 4,943.00	\$ 4,943.00	\$ 112,658.00
744110	UTILITIES - CITY HALL	\$ 2,511.14	\$ 2,718.23	\$ 2,786.01		\$ 51,861.45
744200	TELEPHONE	\$ 600.62	\$ 599.62	\$ 599.62		\$ 16,549.44
747000	TRAINING				\$ 125.00	\$ 1,511.95
748000	INSURANCE & BONDS	\$ 2,708.07				\$ 6,399.30
977000	EQUIPMENT					\$ 14,006.06
Grand Total		\$ 63,047.58	\$ 45,097.72	\$ 47,367.22	\$ 42,002.36	\$ 966,087.06

ITEM 5

Line Item Detail - Salaries

101.112101.702000.00000

Last Prior Fiscal Years 2014-2017 as of 12-31-2016

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2014	FY 2015	FY 2016	FY 2017 FIN WB	FY 2017 Remaining	FY 2017	FY 2018 Projected	FY 2018 Dept. Submission
Actual	702000	SALARIES	\$ 246,583.01	\$ 241,987.10	\$ 274,082.75	\$ 100,291.00	\$ 174,694.24	\$ 274,985.24	\$ 283,878.14	\$ 285,934.00
Budget	702000	SALARIES	\$ 252,542.00	\$ 260,628.00	\$ 282,296.00			\$ 284,566.00		
Over/Under	702000	SALARIES	\$ (5,958.99)	\$ (18,640.90)	\$ (8,213.25)			\$ (9,580.76)		

Fiscal Years 2016-2017 Projected

POSTING DATE	SALARIES
7/10/2015	\$ 2,604.31
7/24/2015	\$ 9,966.00
8/7/2015	\$ 9,566.00
8/21/2015	\$ 9,566.00
9/4/2015	\$ 9,566.00
9/18/2015	\$ 9,566.00
10/2/2015	\$ 9,566.00
10/16/2015	\$ 9,566.00
10/30/2015	\$ 9,566.00
11/13/2015	\$ 10,727.05
11/27/2015	\$ 10,856.06
12/11/2015	\$ 10,856.06
12/24/2015	\$ 10,727.05
1/8/2016	\$ 10,856.06
1/22/2016	\$ 10,856.06
2/5/2016	\$ 10,856.06
2/19/2016	\$ 10,856.06
3/4/2016	\$ 10,856.06
3/18/2016	\$ 10,856.06
4/1/2016	\$ 10,856.06
4/15/2016	\$ 10,856.06
4/29/2016	\$ 10,856.06
5/13/2016	\$ 10,856.06
5/27/2016	\$ 10,918.39
6/10/2016	\$ 10,918.39
6/24/2016	\$ 10,918.39
6/30/2016	\$ 10,068.45

Fiscal Years 2016-2017 Projected Continued

POSTING DATE	SALARIES	
7/8/2016	\$ 1,118.72	Recon Fin WB Total
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	FY 2017 Estimate Remaining
12/9/2016	\$ 10,918.39	
12/23/2016	\$ 10,918.39	
1/6/2017	\$ 10,918.39	
1/20/2017	\$ 10,918.39	
2/3/2017	\$ 10,918.39	
2/17/2017	\$ 10,918.39	
3/3/2017	\$ 10,918.39	
3/17/2017	\$ 10,918.39	
3/31/2017	\$ 10,918.39	
4/14/2017	\$ 10,918.39	
4/28/2017	\$ 10,918.39	
5/12/2017	\$ 10,918.39	
5/26/2017	\$ 10,918.39	
6/9/2017	\$ 10,918.39	
6/23/2017	\$ 10,918.39	
7/7/2017	\$ 10,918.39	

Fiscal Year 2018 Projected

POSTING DATE	SALARIES	
7/21/2017	\$ 10,918.39	FY 2018 Estimate
8/4/2017	\$ 10,918.39	
8/18/2017	\$ 10,918.39	
9/1/2017	\$ 10,918.39	
9/15/2017	\$ 10,918.39	
9/29/2017	\$ 10,918.39	
10/13/2017	\$ 10,918.39	
10/27/2017	\$ 10,918.39	
11/10/2017	\$ 10,918.39	
11/24/2017	\$ 10,918.39	
12/8/2017	\$ 10,918.39	
12/22/2017	\$ 10,918.39	
1/5/2018	\$ 10,918.39	
1/19/2018	\$ 10,918.39	
2/2/2018	\$ 10,918.39	
2/16/2018	\$ 10,918.39	
3/2/2018	\$ 10,918.39	
3/16/2018	\$ 10,918.39	
3/30/2018	\$ 10,918.39	
4/13/2018	\$ 10,918.39	
4/27/2018	\$ 10,918.39	
5/11/2018	\$ 10,918.39	
5/25/2018	\$ 10,918.39	
6/8/2018	\$ 10,918.39	
6/22/2018	\$ 10,918.39	
7/6/2018	\$ 10,918.39	

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

Finance provided a projection of \$285,934 for salaries for the upcoming Fiscal year. The projection above comes in line with the 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 - Fringe Benefits - Variable

101.112101.741000.00000

Last Prior Fiscal Years 2014-2017 as of 12-31-2016

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2014	FY 2015	FY 2016	FY 2017 FIN WB	FY 2017 Remaining	FY 2017	FY 2018
Actual	715400	FRINGE BENEFITS - VARIABLE	\$ 42,170.67	\$ 46,195.88	\$ 52,204.54	\$ 17,519.00	\$ 25,943.68	\$ 43,462.68	\$ 42,158.48
Budget	715400	FRINGE BENEFITS - VARIABLE	\$ 34,300.00	\$ 54,756.00	\$ 61,192.00			\$ 65,091.00	
Over/Under	715400	FRINGE BENEFITS - VARIABLE	\$ 7,870.67	\$ (8,560.12)	\$ (8,987.46)			\$ (21,628.32)	

FY 2018 Dept. Submission
\$ 64,501.00

Fiscal Years 2016-2017 Projected

POSTING DATE	FRINGE BENEFITS - VARIABLE
7/10/2015	\$ 440.65
7/24/2015	\$ 1,599.48
8/7/2015	\$ 1,568.88
8/21/2015	\$ 1,568.88
9/4/2015	\$ 1,568.88
9/18/2015	\$ 1,568.88
10/2/2015	\$ 1,568.88
10/16/2015	\$ 1,568.88
10/30/2015	\$ 1,568.88
11/13/2015	\$ 2,188.50
11/27/2015	\$ 2,196.86
12/11/2015	\$ 2,233.43
12/24/2015	\$ 2,223.56
1/8/2016	\$ 2,177.50
1/22/2016	\$ 2,177.50
2/5/2016	\$ 2,177.50
2/19/2016	\$ 2,177.50
3/4/2016	\$ 2,177.50
3/18/2016	\$ 2,177.50
4/1/2016	\$ 2,177.50
4/15/2016	\$ 2,175.50
4/29/2016	\$ 2,175.50
5/13/2016	\$ 2,175.50
5/27/2016	\$ 2,192.78
6/10/2016	\$ 2,192.78
6/24/2016	\$ 2,192.78
6/30/2016	\$ 1,992.56

Fiscal Years 2016-2017 Projected Continued

POSTING DATE	FRINGE BENEFITS - VARIABLE	
7/1/2016	\$ 55.00	Recon Fin WB Total
7/8/2016	\$ 221.40	
7/22/2016	\$ 1,524.19	
8/1/2016	\$ 100.00	
8/5/2016	\$ 1,554.79	
8/19/2016	\$ 1,524.19	
9/1/2016	\$ 150.00	
9/2/2016	\$ 1,524.19	
9/16/2016	\$ 1,524.19	
9/30/2016	\$ 1,451.90	
10/1/2016	\$ 100.00	FY 2017 Estimate Remaining
10/14/2016	\$ 1,524.19	
10/28/2016	\$ 1,627.65	
11/1/2016	\$ 100.00	
11/10/2016	\$ 2,268.72	
11/25/2016	\$ 2,268.72	
12/1/2016	\$ 1,621.48	
12/9/2016	\$ 1,621.48	
12/23/2016	\$ 1,621.48	
1/6/2017	\$ 1,621.48	
1/20/2017	\$ 1,621.48	
2/3/2017	\$ 1,621.48	
2/17/2017	\$ 1,621.48	
3/3/2017	\$ 1,621.48	
3/17/2017	\$ 1,621.48	
3/31/2017	\$ 1,621.48	
4/14/2017	\$ 1,621.48	
4/28/2017	\$ 1,621.48	
5/12/2017	\$ 1,621.48	
5/26/2017	\$ 1,621.48	
6/9/2017	\$ 1,621.48	
6/23/2017	\$ 1,621.48	

Fiscal Year 2018 Projected

POSTING DATE	FRINGE BENEFITS - VARIABLE	
7/7/2017	\$ 1,621.48	FY 2018 Estimate
7/21/2017	\$ 1,621.48	
8/4/2017	\$ 1,621.48	
8/18/2017	\$ 1,621.48	
9/1/2017	\$ 1,621.48	
9/15/2017	\$ 1,621.48	
9/29/2017	\$ 1,621.48	
10/13/2017	\$ 1,621.48	
10/27/2017	\$ 1,621.48	
11/10/2017	\$ 1,621.48	
11/24/2017	\$ 1,621.48	
12/8/2017	\$ 1,621.48	
12/22/2017	\$ 1,621.48	
1/5/2018	\$ 1,621.48	
1/19/2018	\$ 1,621.48	
2/2/2018	\$ 1,621.48	
2/16/2018	\$ 1,621.48	
3/2/2018	\$ 1,621.48	
3/16/2018	\$ 1,621.48	
3/30/2018	\$ 1,621.48	
4/13/2018	\$ 1,621.48	
4/27/2018	\$ 1,621.48	
5/11/2018	\$ 1,621.48	
5/25/2018	\$ 1,621.48	
6/8/2018	\$ 1,621.48	
6/22/2018	\$ 1,621.48	

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 2014-2017 as of 12-31-2016

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2014	FY 2015	FY 2016	FY 2017 FIN WB	FY 2017 Remaining	FY 2017	FY 2018	FY 2018 Dept. Submission
Actual	741000	MISCELLANEOUS OPERATING	\$ 24,083.97	\$ 31,982.11	\$ 31,282.71	\$ 10,490.00	\$ 15,460.34	\$ 25,950.34	\$ 26,503.44	\$ 30,000.00
Budget	741000	MISCELLANEOUS OPERATING	\$ 38,000.00	\$ 35,000.00	\$ 30,000.00			\$ 30,000.00		
Over/Under	741000	MISCELLANEOUS OPERATING	\$ (13,916.03)	\$ (3,017.89)	\$ 1,282.71			\$ (4,049.66)		

Fiscal Years 2016-2017 Projected

CALENDAR YEAR	MONTH	MISCELLANEOUS OPERATING	
2015	Jul	\$ 3,872.72	
2015	Aug	\$ 2,301.00	
2015	Sep	\$ 1,689.91	
2015	Oct	\$ 1,680.58	
2015	Nov	\$ 1,945.88	
2015	Dec	\$ 2,021.13	
2016	Jan	\$ 2,862.45	
2016	Feb	\$ 1,710.68	
2016	Mar	\$ 2,489.18	
2016	Apr	\$ 3,033.71	
2016	May	\$ 5,237.89	
2016	Jun	\$ 2,437.58	
2016	Jul	\$ 2,001.06	
2016	Aug	\$ 824.48	
2016	Sep	\$ 1,087.71	
2016	Oct	\$ 728.28	
2016	Nov	\$ 1,622.37	
2016	Dec	\$ 2,208.62	
2017	Jan	\$ 2,208.62	
2017	Feb	\$ 2,208.62	
2017	Mar	\$ 2,208.62	
2017	Apr	\$ 2,208.62	
2017	May	\$ 2,208.62	
2017	Jun	\$ 2,208.62	

Diff from Recon Fin WB Total

FY 2017 Estimate Remaining

Fiscal Year 2018 Projected

CALENDAR YEAR	MONTH	MISCELLANEOUS OPERATING	
2017	Jul	\$ 2,208.62	
2017	Aug	\$ 2,208.62	
2017	Sep	\$ 2,208.62	
2017	Oct	\$ 2,208.62	
2017	Nov	\$ 2,208.62	
2017	Dec	\$ 2,208.62	
2018	Jan	\$ 2,208.62	
2018	Feb	\$ 2,208.62	
2018	Mar	\$ 2,208.62	
2018	Apr	\$ 2,208.62	
2018	May	\$ 2,208.62	
2018	Jun	\$ 2,208.62	

FY 2018 Estimate

Fiscal Year 2016 to 11-30-2016

Monthly Average	\$ 2,208.62
-----------------	-------------

FY 2017 FIN WB	\$ 10,490.00
From IFAS Pivot	\$ 6,263.90
Diff from Recon Fin WB Total	\$ 4,226.10

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 Fiscal Year 2017. Thus, the 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 2014-2017 as of 12-31-2016

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2014	FY 2015	FY 2016	FY 2017 FIN WB	FY 2017 Remaining	FY 2017	FY 2018
Actual	741200	PROMOTION	\$ 2,611.44	\$ 2,925.00	\$ 5,946.62	\$ 4,210.00	\$ 4,182.15	\$ 8,392.15	\$ 7,169.40
Budget	741200	PROMOTION	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00			\$ 6,000.00	
Over/Under	741200	PROMOTION	\$ (388.56)	\$ (3,075.00)	\$ (53.38)			\$ 2,392.15	

FY 2018 Dept. Submission
\$ 7,500.00

Fiscal Years 2016-2017 Projected

CALENDAR YEAR	MONTH	PROMOTION	
2015	Jul	\$ 1,000.00	
2015	Aug	\$ 750.00	
2015	Sep	\$ 1,500.00	
2015	Oct	\$ 350.00	
2015	Nov	\$ 700.00	
2015	Dec	\$ -	
2016	Jan	\$ 800.00	
2016	Feb	\$ 600.00	
2016	Mar	\$ -	
2016	Apr	\$ 246.62	
2016	May	\$ -	
2016	Jun	\$ -	
2016	Jul	\$ 430.00	Recon Fin WB Total
2016	Aug	\$ 1,750.00	
2016	Sep	\$ 900.00	
2016	Oct	\$ 350.00	
2016	Nov	\$ 780.00	
2016	Dec	\$ 597.45	FY 2017 Estimate Remaining
2017	Jan	\$ 597.45	
2017	Feb	\$ 597.45	
2017	Mar	\$ 597.45	
2017	Apr	\$ 597.45	
2017	May	\$ 597.45	
2017	Jun	\$ 597.45	

Fiscal Year 2018 Projected

CALENDAR YEAR	MONTH	PROMOTION	
2017	Jul	\$ 597.45	FY 2018 Estimate
2017	Aug	\$ 597.45	
2017	Sep	\$ 597.45	
2017	Oct	\$ 597.45	
2017	Nov	\$ 597.45	
2017	Dec	\$ 597.45	
2018	Jan	\$ 597.45	
2018	Feb	\$ 597.45	
2018	Mar	\$ 597.45	
2018	Apr	\$ 597.45	
2018	May	\$ 597.45	
2018	Jun	\$ 597.45	

Fiscal Year 2016 to 11-30-2016

Monthly Average	\$ 597.45
-----------------	-----------

Explanation of Projection/Increase/Decrease of Budgeted Amounts

Using the monthly average of Fiscal Year 2016 to 11-30-2016 would indicate that more expenses then in previous years. Thus, the amount of \$7,500 is being requested for the FY 2018.

ITEM 9

Line Item Detail - Council Individual Accounts

101.112101.741223.00000 To 101.112101.741241.00000

Last Prior Fiscal Years 2014-2017 as of 12-31-2016

EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2014	FY 2015	FY 2016	FY 2017 FIN WB	FY 2017 Remaining	FY 2018
741223	COUNCILMEMBER WOOD	\$ 2,023.40	\$ 2,004.13	\$ 2,054.65	\$ 842.00	\$ 1,158.00	\$ 2,000.00
741227	COUNCIL MEMBER JEFFRIES	\$ 863.33					
741229	COUNCILMEMBER DUNBAR	\$ 2,139.76	\$ 1,917.10	\$ 1,689.94	\$ 785.00	\$ 1,215.00	\$ 2,000.00
741231	COUNCILMEMBER QUINNEY	\$ 2,138.33	\$ 1,910.00				
741234	COUNCILMEMBER ROBINSON	\$ 1,742.63	\$ 1,356.98	\$ 1,419.36	\$ -	\$ -	\$ -
741235	COUNCILMEMBER YORKO	\$ 1,643.18	\$ 1,592.12	\$ 1,437.90	\$ 350.00	\$ 1,150.00	\$ 1,500.00
741236	COUNCILMEMBER HOUGHTON	\$ 1,685.41	\$ 1,728.50	\$ 1,461.25	\$ 200.00	\$ 1,300.00	\$ 1,500.00
741237	COUNCILMEMBER WASHINGTON	\$ 1,805.00	\$ 1,240.00	\$ 641.00	\$ 385.00	\$ 1,115.00	\$ 1,500.00
741238	COUNCILMEMBER BROWN-CLARKE	\$ 1,154.00	\$ 1,911.71	\$ 1,410.25	\$ 558.00	\$ 1,442.00	\$ 2,000.00
741239	COUNCILMEMBER DELGADO		\$ -	\$ 845.00	\$ -	\$ -	\$ -
741240	COUNCILMEMBER SPITZLEY			\$ 100.00	\$ 268.00	\$ 1,732.00	\$ 2,000.00
741241	COUNCILMEMBER HUSSAIN				\$ 271.00	\$ 1,229.00	\$ 1,500.00

FY 2018 Dept. Submission
\$ 2,000.00
\$ 2,000.00
\$ -
\$ 1,500.00
\$ 1,500.00
\$ 1,500.00
\$ 2,000.00
\$ -
\$ 2,000.00
\$ 1,500.00

Fiscal Years 2017 Projected

EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2017 WB	FY 2017 Budgeted WB	FY 2017 Remaining	FY 2017 Estimate Remaining
741223	COUNCILMEMBER WOOD	\$ 842.00	\$ 2,000.00	\$ 1,158.00	
741229	COUNCILMEMBER DUNBAR	\$ 785.00	\$ 2,000.00	\$ 1,215.00	
741234	COUNCILMEMBER ROBINSON	\$ -	\$ -	\$ -	
741235	COUNCILMEMBER YORKO	\$ 350.00	\$ 1,500.00	\$ 1,150.00	
741236	COUNCILMEMBER HOUGHTON	\$ 200.00	\$ 1,500.00	\$ 1,300.00	
741237	COUNCILMEMBER WASHINGTON	\$ 385.00	\$ 1,500.00	\$ 1,115.00	
741238	COUNCILMEMBER BROWN-CLARKE	\$ 558.00	\$ 2,000.00	\$ 1,442.00	
741239	COUNCILMEMBER DELGADO	\$ -	\$ -	\$ -	
741240	COUNCILMEMBER SPITZLEY	\$ 268.00	\$ 2,000.00	\$ 1,732.00	
741241	COUNCILMEMBER HUSSAIN	\$ 271.00	\$ 1,500.00	\$ 1,229.00	
				FY 2018 Estimate	

Explanation of Projection/Increase/Decrease of Budgeted Amounts

Councilmember individual accounts established amounts are 1)At large members get \$2,000 2) Ward Councilmember get \$1,500. Thus, the amount from the prior budgeted fiscal year was used.

ITEM 10

Line Item Detail - Annual Event Accounts

101.112101.741246.00000 And 101.112101.741247.00000

Last Prior Fiscal Years 2014-2017 as of 12-31-2016

EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2014	FY 2015	FY 2016	FY 2017 FIN WB	FY 2017 Remaining	FY 2018
741246	MARTIN LUTHER KING JR DAY	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
741247	CESAR CHAVEZ EVENT	\$ 500.00	\$ 500.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00
New Line Item	CITY COUNCIL - CESAR CHAVEZ EVENT	NA	NA	NA	NA	NA	NA

FY 2018 Dept. Submission
\$ 1,000.00
\$ 1,000.00
\$ 500.00

Fiscal Years 2017 Projected

EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2017 WB	FY 2017 Budgeted WB	FY 2017 Remaining	
741246	MARTIN LUTHER KING JR DAY	\$ -	\$ 1,000.00	\$ 1,000.00	FY 2017 Estimate Remaining
741247	CESAR CHAVEZ EVENT	\$ -	\$ 1,000.00	\$ 1,000.00	
			FY 2018 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 2017. In addition, a new item line item is being requested for individual expenses that are different in nature than the Cesar Chavez Event account.

ITEM 11

Line Item Detail - Community Funding

101.112101.741289.00000

Last Prior Fiscal Years 2014-2017 as of 12-31-2016

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2014	FY 2015	FY 2016	FY 2017 FIN WB	FY 2017 Remaining	FY 2017	FY 2018
Actual	741289	COMMUNITY FUNDING	\$ 4,700.00	\$ 8,750.00	\$ 5,650.00	\$ 3,150.00	\$ 3,623.55	\$ 6,773.55	\$ 6,211.80
Budget	741289	COMMUNITY FUNDING	\$ 7,500.00	\$ 6,000.00	\$ 7,000.00			\$ 7,000.00	
Over/Under	741289	COMMUNITY FUNDING	\$ (2,800.00)	\$ 2,750.00	\$ (1,350.00)			\$ (226.45)	

FY 2018 Dept. Submission
\$ 7,000.00

Fiscal Years 2016-2017 Projected

CALENDAR YEAR	MONTH	COMMUNITY FUNDING	
2015	Jul	\$ 500.00	
2015	Aug	\$ -	
2015	Sep	\$ 500.00	
2015	Oct	\$ -	
2015	Nov	\$ -	
2015	Dec	\$ -	
2016	Jan	\$ 500.00	
2016	Feb	\$ -	
2016	Mar	\$ -	
2016	Apr	\$ -	
2016	May	\$ 3,150.00	
2016	Jun	\$ 1,000.00	
2016	Jul	\$ 2,650.00	
2016	Aug	\$ 500.00	
2016	Sep	\$ -	
2016	Oct	\$ -	
2016	Nov	\$ -	
2016	Dec	\$ 517.65	
2017	Jan	\$ 517.65	
2017	Feb	\$ 517.65	
2017	Mar	\$ 517.65	
2017	Apr	\$ 517.65	
2017	May	\$ 517.65	
2017	Jun	\$ 517.65	

Recon Fin WB
TotalFY 2017
Estimate
Remaining

Fiscal Year 2018 Projected

CALENDAR YEAR	MONTH	COMMUNITY FUNDING	
2017	Jul	\$ 517.65	
2017	Aug	\$ 517.65	
2017	Sep	\$ 517.65	
2017	Oct	\$ 517.65	
2017	Nov	\$ 517.65	
2017	Dec	\$ 517.65	
2018	Jan	\$ 517.65	
2018	Feb	\$ 517.65	
2018	Mar	\$ 517.65	
2018	Apr	\$ 517.65	
2018	May	\$ 517.65	
2018	Jun	\$ 517.65	

FY 2018
Estimate

Fiscal Year 2016 to 11-30-2016

Monthly Average	\$ 517.65
-----------------	-----------

Explanation of Projection/Increase/Decrease of Budgeted Amounts

Amount requested is same as FY 2017 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 12

Line Item Detail - Temporary Help - Contractual

101.112101.743050.00000

Last Prior Fiscal Years 2014-2017 as of 12-31-2016

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2014	FY 2015	FY 2016	FY 2017 FIN WB	FY 2017 Remaining	FY 2017	FY 2018
Actual	743050	TEMPORARY HELP-CONTRACTUAL	\$ 4,083.75	\$ 10,935.76	\$ 11,733.76	\$ 8,415.00	\$ 8,296.54	\$ 16,711.54	\$ 14,222.64
Budget	743050	TEMPORARY HELP-CONTRACTUAL	\$ 13,000.00	\$ 9,000.00	\$ 5,000.00			\$ 5,000.00	
Over/Under	743050	TEMPORARY HELP-CONTRACTUAL	\$ (8,916.25)	\$ 1,935.76	\$ 6,733.76			\$ 11,711.54	

FY 2018 Dept. Submission
\$ 5,000.00

Fiscal Years 2016-2017 Projected

CALENDAR YEAR	MONTH	TEMPORARY HELP-CONTRACTUAL	
2015	Jul	\$ 1,754.40	
2015	Aug	\$ 1,052.64	
2015	Sep	\$ 4,480.56	
2015	Oct	\$ 2,309.96	
2015	Nov	\$ -	
2015	Dec	\$ 261.00	
2016	Jan	\$ -	
2016	Feb	\$ -	
2016	Mar	\$ 270.00	
2016	Apr	\$ 855.20	
2016	May	\$ -	
2016	Jun	\$ 750.00	
2016	Jul	\$ 1,185.00	Recon Fin WB Total
2016	Aug	\$ 3,555.00	
2016	Sep	\$ 2,280.00	
2016	Oct	\$ 1,395.00	
2016	Nov	\$ -	FY 2017 Estimate Remaining
2016	Dec	\$ 1,185.22	
2017	Jan	\$ 1,185.22	
2017	Feb	\$ 1,185.22	
2017	Mar	\$ 1,185.22	
2017	Apr	\$ 1,185.22	
2017	May	\$ 1,185.22	
2017	Jun	\$ 1,185.22	

Fiscal Year 2018 Projected

CALENDAR YEAR	MONTH	TEMPORARY HELP-CONTRACTUAL	
2017	Jul	\$ 1,185.22	FY 2018 Estimate
2017	Aug	\$ 1,185.22	
2017	Sep	\$ 1,185.22	
2017	Oct	\$ 1,185.22	
2017	Nov	\$ 1,185.22	
2017	Dec	\$ 1,185.22	
2018	Jan	\$ 1,185.22	
2018	Feb	\$ 1,185.22	
2018	Mar	\$ 1,185.22	
2018	Apr	\$ 1,185.22	
2018	May	\$ 1,185.22	
2018	Jun	\$ 1,185.22	

Fiscal Year 2016 to 11-30-2016

Monthly Average	\$ 1,185.22
-----------------	-------------

Explanation of Projection/Increase/Decrease of Budgeted Amounts

Amount requested is same as FY 2017 of \$5,000 dollars because council staff is current fully staffed. Consequently, requesting \$5,000 allowing for unexpected events should they arise. The projection using the Monthly Average from Fiscal Year 2016 to 11-30-2016 would indicate a higher amount. Consequently, the additional staff was hired in October of 2016 and would have reduced the monthly average in total if additional months were used. Thus, no additional monies are being requested at this time.

ITEM 13

Line Item Detail - Utilities City Hall

101.112101.744110.00000

Last Prior Fiscal Years 2014-2017 as of 12-31-2016

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2014	FY 2015	FY 2016	FY 2017 FIN WB	FY 2017 Remaining	FY 2017	FY 2018
Actual	744110	UTILITIES - CITY HALL	\$ 45,856.56	\$ 45,467.31	\$ 41,328.85	\$ 10,533.00	\$ 21,354.69	\$ 31,887.69	\$ 36,608.04
Budget	744110	UTILITIES - CITY HALL	\$ 28,360.00	\$ 39,424.00	\$ 48,641.00			\$ 50,000.00	
Over/Under	744110	UTILITIES - CITY HALL	\$ 17,496.56	\$ 6,043.31	\$ (7,312.15)			\$ (18,112.31)	

FY 2018 Dept. Submission
\$ 50,000.00

Fiscal Years 2016-2017 Projected

CALENDAR YEAR	MONTH	UTILITIES - CITY HALL	
2015	Jul	\$ -	
2015	Aug	\$ 2,613.00	
2015	Sep	\$ 2,394.84	
2015	Oct	\$ 2,722.05	
2015	Nov	\$ 2,663.03	
2015	Dec	\$ 3,047.72	
2016	Jan	\$ 4,247.01	
2016	Feb	\$ 3,586.47	
2016	Mar	\$ 6,346.57	
2016	Apr	\$ 3,596.18	
2016	May	\$ 4,195.66	
2016	Jun	\$ 5,916.32	
2016	Jul	\$ -	Recon Fin WB Total
2016	Aug	\$ 2,517.22	
2016	Sep	\$ 2,511.14	
2016	Oct	\$ 2,718.23	
2016	Nov	\$ 2,786.01	
2016	Dec	\$ 3,050.67	FY 2017 Estimate Remaining
2017	Jan	\$ 3,050.67	
2017	Feb	\$ 3,050.67	
2017	Mar	\$ 3,050.67	
2017	Apr	\$ 3,050.67	
2017	May	\$ 3,050.67	
2017	Jun	\$ 3,050.67	

Fiscal Year 2018 Projected

CALENDAR YEAR	MONTH	UTILITIES - CITY HALL	
2017	Jul	\$ 3,050.67	FY 2018 Estimate
2017	Aug	\$ 3,050.67	
2017	Sep	\$ 3,050.67	
2017	Oct	\$ 3,050.67	
2017	Nov	\$ 3,050.67	
2017	Dec	\$ 3,050.67	
2018	Jan	\$ 3,050.67	
2018	Feb	\$ 3,050.67	
2018	Mar	\$ 3,050.67	
2018	Apr	\$ 3,050.67	
2018	May	\$ 3,050.67	
2018	Jun	\$ 3,050.67	

Fiscal Year 2016 to 11-30-2016

Monthly Average	\$ 3,050.67
-----------------	-------------

Explanation of Projection/Increase/Decrease of Budgeted Amounts

Amount requested is same as FY 2017 of \$50,000 dollars because is consent with past actual expenditures. The projection using the Monthly Average from Fiscal Year 2016 to 11-30-2016 would indicate a lower amount. Consequently, if used would not be consistent with the overall amount expensed in previous years. Thus, no additional monies are being requested at this time.

ITEM 14

Line Item Detail - Telephone

101.112101.744200.00000

Last Prior Fiscal Years 2014-2017 as of 12-31-2016

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2014	FY 2015	FY 2016	FY 2017 FIN WB	FY 2017 Remaining	FY 2017	FY 2018
Actual	744200	TELEPHONE	\$ 11,531.34	\$ 13,372.52	\$ 13,696.55	\$ 5,397.00	\$ 6,814.50	\$ 12,211.50	\$ 11,682.00
Budget	744200	TELEPHONE	\$ 12,300.00	\$ 12,300.00	\$ 12,300.00			\$ 11,050.00	
Over/Under	744200	TELEPHONE	\$ (768.66)	\$ 1,072.52	\$ 1,396.55			\$ 1,161.50	

FY 2018 Dept. Submission
\$ 13,500.00

Fiscal Years 2016-2017 Projected

CALENDAR YEAR	MONTH	TELEPHONE	
2015	Jul	\$ 111.13	
2015	Aug	\$ 996.37	
2015	Sep	\$ 1,067.49	
2015	Oct	\$ 729.99	
2015	Nov	\$ 748.30	
2015	Dec	\$ 812.89	
2016	Jan	\$ 1,169.83	
2016	Feb	\$ 1,116.71	
2016	Mar	\$ 3,736.40	
2016	Apr	\$ 796.50	
2016	May	\$ 708.25	
2016	Jun	\$ 1,702.69	
2016	Jul	\$ (0.00)	
2016	Aug	\$ 1,053.03	
2016	Sep	\$ 600.62	
2016	Oct	\$ 599.62	
2016	Nov	\$ 599.62	
2016	Dec	\$ 973.50	
2017	Jan	\$ 973.50	
2017	Feb	\$ 973.50	
2017	Mar	\$ 973.50	
2017	Apr	\$ 973.50	
2017	May	\$ 973.50	
2017	Jun	\$ 973.50	

Diff from Recon
Fin WB TotalFY 2017
Estimate
Remaining

Fiscal Year 2018 Projected

CALENDAR YEAR	MONTH	TELEPHONE	
2017	Jul	\$ 973.50	
2017	Aug	\$ 973.50	
2017	Sep	\$ 973.50	
2017	Oct	\$ 973.50	
2017	Nov	\$ 973.50	
2017	Dec	\$ 973.50	
2018	Jan	\$ 973.50	
2018	Feb	\$ 973.50	
2018	Mar	\$ 973.50	
2018	Apr	\$ 973.50	
2018	May	\$ 973.50	
2018	Jun	\$ 973.50	

FY 2018 Estimate

Fiscal Year 2016 to 11-30-2016

Monthly Average	\$ 973.50
-----------------	-----------

FY 2017 FIN WB	\$ 5,397.00
From IFAS Pivot	\$ 2,852.89
Diff from Recon Fin WB Total	\$ 2,544.11

Explanation of Projection/Increase/Decrease of Budgeted Amounts

The amount projected using the Fiscal Year 2016 to 11-30-2016 would indicate that would be over budget, as with prior years of FY 2014, 2015, and 2016. Thus, additional monies are being requested because of the nature of actual expenditures being over budget.

ITEM 15

Line Item Detail - Training

101.112101.747000.00000

Last Prior Fiscal Years 2014-2017 as of 12-31-2016

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2014	FY 2015	FY 2016	FY 2017 FIN WB	FY 2017 Remaining	FY 2017	FY 2018
Actual	747000	TRAINING	\$ 1,061.37	\$ 53.90	\$ 1,221.95	\$ 165.00	\$ 571.13	\$ 736.13	\$ 979.08
Budget	747000	TRAINING	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00			\$ 2,000.00	
Over/Under	747000	TRAINING	\$ (938.63)	\$ (1,946.10)	\$ (778.05)			\$ (1,263.87)	

FY 2018 Dept. Submission
\$ 2,000.00

Fiscal Years 2016-2017 Projected

CALENDAR YEAR	MONTH	TRAINING	
2015	Jul	\$ -	
2015	Aug	\$ 105.80	
2015	Sep	\$ -	
2015	Oct	\$ -	
2015	Nov	\$ -	
2015	Dec	\$ -	
2016	Jan	\$ -	
2016	Feb	\$ 592.50	
2016	Mar	\$ 523.65	
2016	Apr	\$ -	
2016	May	\$ -	
2016	Jun	\$ -	
2016	Jul	\$ -	Recon Fin WB Total
2016	Aug	\$ 165.00	
2016	Sep	\$ -	
2016	Oct	\$ -	
2016	Nov	\$ -	FY 2017 Estimate Remaining
2016	Dec	\$ 81.59	
2017	Jan	\$ 81.59	
2017	Feb	\$ 81.59	
2017	Mar	\$ 81.59	
2017	Apr	\$ 81.59	
2017	May	\$ 81.59	
2017	Jun	\$ 81.59	

Fiscal Year 2018 Projected

CALENDAR YEAR	MONTH	TRAINING	
2017	Jul	\$ 81.59	FY 2018 Estimate
2017	Aug	\$ 81.59	
2017	Sep	\$ 81.59	
2017	Oct	\$ 81.59	
2017	Nov	\$ 81.59	
2017	Dec	\$ 81.59	
2018	Jan	\$ 81.59	
2018	Feb	\$ 81.59	
2018	Mar	\$ 81.59	
2018	Apr	\$ 81.59	
2018	May	\$ 81.59	
2018	Jun	\$ 81.59	

Fiscal Year 2016 to 11-30-2016

Monthly Average	\$ 81.59
-----------------	----------

Explanation of Projection/Increase/Decrease of Budgeted Amounts

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

ITEM 16

Line Item Detail - Equipment

101.112101.977000.00000

Last Prior Fiscal Years 2014-2017 as of 12-31-2016

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2014	FY 2015	FY 2016	FY 2017 FIN WB	FY 2017 Remaining	FY 2017	FY 2018	FY 2018 Dept. Submission
Actual	977000	EQUIPMENT	\$ -	\$ -	\$ 13,975.07	\$ 31.00	\$ 5,767.23	\$ 5,798.23	\$ 9,886.68	\$ 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)	\$ (5,000.00)	\$ 8,975.07			\$ 798.23		

Fiscal Years 2016-2017 Projected

CALENDAR YEAR	MONTH	EQUIPMENT	
2015	Jul	\$ -	
2015	Aug	\$ 1,447.00	
2015	Sep	\$ 104.99	
2015	Oct	\$ -	
2015	Nov	\$ -	
2015	Dec	\$ -	
2016	Jan	\$ -	
2016	Feb	\$ -	
2016	Mar	\$ -	
2016	Apr	\$ -	
2016	May	\$ 4,299.24	
2016	Jun	\$ 8,123.84	
2016	Jul	\$ 30.99	Recon Fin WB Total
2016	Aug	\$ -	
2016	Sep	\$ -	
2016	Oct	\$ -	
2016	Nov	\$ -	
2016	Dec	\$ 823.89	FY 2017 Estimate Remaining
2017	Jan	\$ 823.89	
2017	Feb	\$ 823.89	
2017	Mar	\$ 823.89	
2017	Apr	\$ 823.89	
2017	May	\$ 823.89	
2017	Jun	\$ 823.89	

Fiscal Year 2018 Projected

CALENDAR YEAR	MONTH	EQUIPMENT	
2017	Jul	\$ 823.89	FY 2018 Estimate
2017	Aug	\$ 823.89	
2017	Sep	\$ 823.89	
2017	Oct	\$ 823.89	
2017	Nov	\$ 823.89	
2017	Dec	\$ 823.89	
2018	Jan	\$ 823.89	
2018	Feb	\$ 823.89	
2018	Mar	\$ 823.89	
2018	Apr	\$ 823.89	
2018	May	\$ 823.89	
2018	Jun	\$ 823.89	

Fiscal Year 2016 to 11-30-2016

Monthly Average	\$ 823.89
-----------------	-----------

Explanation of Projection/Increase/Decrease of Budgeted Amounts

The projection using the Fiscal Year 2016 to 11-30-2016 average result in a number that appears to be to large. They are no major equipment expenditures of such that happened in May and June of 2016. The the prior year budgeted amount of \$5,000 dollars was used.



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:	1-30-2017
TO:	Ways and Means Committee
FROM:	Eric Brewer, Internal Auditor
RE:	Performance Measures – Internal Auditor – Fiscal Year 2018

Performance Measures for Internal Auditor – Fiscal Year 2018

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 compiled.

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 Counsel.

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 2018 BUDGET PROPOSAL



Internal Audit Fiscal Year 2018 Budget Proposal

Table of Contents

	ITEM
FY 2017 Year-End Projection/FY 2018 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 - Longevity	7
Line Item Detail - Fringe Benefits - Variable	8
Line Item Detail - Miscellaneous Operating	9
Line Item Detail - Telephone	10

ITEM 1

FY 2017 Year-End Projection/FY 2018 Budget Line Item Worksheet

Department: City Council - Internal Audit

<u>Account Code</u>	<u>Description</u>	<u>FY 2016 Actuals</u>	<u>FY 2017 Adopted Budget</u>	<u>FY 2017 Amended Budget</u>	<u>FY 2017 Actuals & Enc. Thru Nov. 30</u>	<u>FY 2017 Jan. - June Estimate</u>	<u>FY 2017 Year- End Projection</u>	<u>FY 2018 Dept. Submission</u>
101.112120.702000.00000	SALARIES	54,797	93,477	93,477	4,633	49,417	54,050	85,306
101.112120.707000.00000	TEMPORARY HELP	13,832	-	-	9,292	-	9,292	500
101.112120.712000.00000	LONGEVITY	2,000	-	-	-	-	-	-
101.112120.715300.00000	FRINGE BENEFITS - FIXED	77,480	71,902	71,902	27,719	44,183	71,902	66,887
101.112120.715400.00000	FRINGE BENEFITS - VARIABLE	14,258	24,961	24,961	1,290	7,376	8,666	15,405
101.112120.741000.00000	MISCELLANEOUS OPERATING	758	2,600	2,600	-	312	312	1,500
101.112120.743720.00000	INFORMATION TECHNOLOGY ALLOC	7,550	5,142	5,142	2,145	2,997	5,142	5,390
101.112120.744200.00000	TELEPHONE	955	1,000	1,000	232	489	721	1,500
101.112120.748000.00000	INSURANCE & BONDS	1,381	3,118	3,118	1,013	2,105	3,118	3,118
		173,011	202,200	202,200			153,203	179,606

ITEM 2

Fiscal Year Budget Expenditures by Line Item

COST CENTER DESCRIPTION INTERNAL AUDIT

Sum of BUDGET		FISCAL YEAR				FY 2018
EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	2014	2015	2016	2017	Dept. Submission
702000	SALARIES	\$ 93,200	\$ 94,616	\$ 73,817	\$ 93,477	\$ 85,306
707000	TEMPORARY HELP			\$ -	\$ -	\$ 500
712000	LONGEVITY	\$ 1,500	\$ 1,200	\$ 1,600		\$ -
715300	FRINGE BENEFITS - FIXED	\$ 72,344	\$ 74,689	\$ 77,521	\$ 71,902	\$ 66,887
715400	FRINGE BENEFITS - VARIABLE	\$ 10,255	\$ 23,206	\$ 23,456	\$ 24,961	\$ 15,405
741000	MISCELLANEOUS OPERATING	\$ 1,500	\$ 1,500	\$ 1,500	\$ 2,600	\$ 1,500
743720	INFORMATION TECHNOLOGY ALLOC	\$ 5,320	\$ 7,183	\$ 7,550	\$ 5,142	\$ 5,390
744200	TELEPHONE	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,500
748000	INSURANCE & BONDS	\$ 2,575	\$ 2,256	\$ 2,756	\$ 3,118	\$ 3,118
Grand Total		\$ 186,694	\$ 204,650	\$ 189,200	\$ 202,200	\$ 179,606

ITEM 3

Fiscal Year Actual Expenditures by Line Item

COST CENTER DESCRIPTION INTERNAL AUDIT

As of
12-31-2016

Sum of ACTUAL		FISCAL YEAR					
EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	2014	2015	2016	2017	Grand Total	
702000	SALARIES	\$ 78,161.30	\$ 92,340.16	\$ 54,796.80	\$ 10,810.07	\$ 236,108.33	
707000	TEMPORARY HELP			\$ 13,831.71	\$ 9,292.01	\$ 23,123.72	
712000	LONGEVITY	\$ 1,200.00	\$ 1,500.00	\$ 2,000.00		\$ 4,700.00	
715300	FRINGE BENEFITS - FIXED	\$ 69,355.25	\$ 74,689.78	\$ 77,480.00	\$ 33,208.00	\$ 254,733.03	
715400	FRINGE BENEFITS - VARIABLE	\$ 18,367.52	\$ 22,774.70	\$ 14,257.73	\$ 2,285.05	\$ 57,685.00	
741000	MISCELLANEOUS OPERATING	\$ 640.99	\$ 646.78	\$ 758.00	\$ -	\$ 2,045.77	
743720	INFORMATION TECHNOLOGY ALLOC	\$ 5,320.00	\$ 7,183.00	\$ 7,550.00	\$ 2,574.00	\$ 22,627.00	
744200	TELEPHONE	\$ 783.56	\$ 693.73	\$ 955.05	\$ 231.92	\$ 2,664.26	
748000	INSURANCE & BONDS	\$ 2,166.58	\$ 2,507.44	\$ 1,381.04	\$ 1,013.20	\$ 7,068.26	
Grand Total		\$ 175,995.20	\$ 202,335.59	\$ 173,010.33	\$ 59,414.25	\$ 610,755.37	

ITEM 4

Monthly Actual Expenditures by Line Item

FISCAL YEAR (Multiple Items)

Sum of NET		Years POSTINGDATE								
		2015		2016						
OBJECT	OBJECT DESCRIPTION	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
702000	SALARIES	\$ 4,655.94	\$ 7,162.98	\$ 7,162.98	\$ 10,744.47	\$ 7,162.98	\$ 7,162.98	\$ 7,162.98	\$ 3,581.49	
707000	TEMPORARY HELP								\$ 393.98	
712000	LONGEVITY					\$ 2,000.00				
715300	FRINGE BENEFITS - FIXED	\$ 3,844.00	\$ 5,913.00	\$ 5,913.00	\$ 8,871.00	\$ 5,913.00	\$ 5,913.00	\$ 5,913.00	\$ 5,913.00	
715400	FRINGE BENEFITS - VARIABLE	\$ 1,114.00	\$ 1,704.66	\$ 1,704.66	\$ 2,556.99	\$ 1,857.66	\$ 1,704.66	\$ 1,704.66	\$ 882.48	
741000	MISCELLANEOUS OPERATING		\$ 329.00	\$ 100.00		\$ 329.00				
743720	INFORMATION TECHNOLOGY ALLOC	\$ 629.00	\$ 629.00	\$ 629.00	\$ 629.00	\$ 629.00	\$ 629.00	\$ 629.00	\$ 629.00	
744200	TELEPHONE	\$ -	\$ 57.81	\$ 57.85	\$ 57.82	\$ 57.82	\$ 57.82	\$ 58.05	\$ 57.94	
748000	INSURANCE & BONDS			\$ 782.97			\$ 110.00			
Grand Total		\$ 10,242.94	\$ 15,796.45	\$ 16,350.46	\$ 22,859.28	\$ 17,949.46	\$ 15,577.46	\$ 15,467.69	\$ 11,457.89	

ITEM 4

Monthly Actual Expenditures by Line Item

FISCAL YEAR (Multiple Items)

Sum of NET		2016								
OBJECT	OBJECT DESCRIPTION	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	
702000	SALARIES									
707000	TEMPORARY HELP	\$ 2,717.54	\$ 4,468.05	\$ 2,860.80	\$ 3,391.34	\$ 1,515.46	\$ 2,865.28	\$ 4,280.01	\$ 631.26	
712000	LONGEVITY									
715300	FRINGE BENEFITS - FIXED	\$ 5,913.00	\$ 8,871.00	\$ 5,913.00	\$ 8,590.00	\$ 3,020.00	\$ 5,489.00	\$ 8,232.00	\$ 5,489.00	
715400	FRINGE BENEFITS - VARIABLE	\$ 207.88	\$ 341.79	\$ 218.85	\$ 259.44	\$ 115.93	\$ 219.18	\$ 327.40	\$ 48.29	
741000	MISCELLANEOUS OPERATING									
743720	INFORMATION TECHNOLOGY ALLOC	\$ 629.00	\$ 629.00	\$ 629.00	\$ 631.00	\$ 429.00	\$ 429.00	\$ 429.00	\$ 429.00	
744200	TELEPHONE	\$ 57.94	\$ 58.01	\$ 58.01	\$ 375.98	\$ -	\$ 58.00	\$ 58.00	\$ 57.96	
748000	INSURANCE & BONDS	\$ 507.83			\$ (19.76)			\$ 1,013.20		
Grand Total		\$ 10,033.19	\$ 14,367.85	\$ 9,679.66	\$ 13,228.00	\$ 5,080.39	\$ 9,060.46	\$ 14,339.61	\$ 6,655.51	

ITEM 4

Monthly Actual Expenditures by Line Item

FISCAL YEAR (Multiple Items)

Sum of NET		2016		Grand Total
OBJECT	OBJECT DESCRIPTION	Nov	Dec	
702000	SALARIES	\$ 4,632.89	\$ 6,177.18	\$ 65,606.87
707000	TEMPORARY HELP			\$ 23,123.72
712000	LONGEVITY			\$ 2,000.00
715300	FRINGE BENEFITS - FIXED	\$ 5,489.00	\$ 5,489.00	\$ 110,688.00
715400	FRINGE BENEFITS - VARIABLE	\$ 579.13	\$ 995.12	\$ 16,542.78
741000	MISCELLANEOUS OPERATING			\$ 758.00
743720	INFORMATION TECHNOLOGY ALLOC	\$ 429.00	\$ 429.00	\$ 10,124.00
744200	TELEPHONE	\$ 57.96		\$ 1,186.97
748000	INSURANCE & BONDS			\$ 2,394.24
Grand Total		\$ 11,187.98	\$ 13,090.30	\$ 232,424.58

ITEM 5

Line Item Detail - Salaries

101.112120.702000.00000

Last Prior Fiscal Years 2014-2017 as of 12-31-2016

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2014	FY 2015	FY 2016	FY 2017 FIN WB	FY 2017 Remaining	FY 2017	FY 2018 Projected
Actual	702000	SALARIES	\$ 78,161.30	\$ 92,340.16	\$ 54,796.80	\$ 4,633.00	\$ 49,417.44	\$ 54,050.44	\$ 80,303.34
Budget	702000	SALARIES	\$ 93,200.00	\$ 94,616.00	\$ 73,817.00			\$ 93,477.00	
Over/Under	702000	SALARIES	\$ (15,038.70)	\$ (2,275.84)	\$ (19,020.20)			\$ (39,426.56)	

FY 2018 Dept. Submission
\$ 85,306.00

Fiscal Years 2016-2017 Projected

POSTING DATE	SALARIES
7/10/2015	\$ 1,074.45
7/24/2015	\$ 3,581.49
8/7/2015	\$ 3,581.49
8/21/2015	\$ 3,581.49
9/4/2015	\$ 3,581.49
9/18/2015	\$ 3,581.49
10/2/2015	\$ 3,581.49
10/16/2015	\$ 3,581.49
10/30/2015	\$ 3,581.49
11/13/2015	\$ 3,581.49
11/27/2015	\$ 3,581.49
12/11/2015	\$ 3,581.49
12/24/2015	\$ 3,581.49
1/8/2016	\$ 3,581.49
1/22/2016	\$ 3,581.49
2/5/2016	\$ 29,205.01
2/19/2016	\$ (25,623.52)
3/4/2016	\$ -
3/18/2016	\$ -
4/1/2016	\$ -
4/15/2016	\$ -
4/29/2016	\$ -
5/13/2016	\$ -
5/27/2016	\$ -
6/10/2016	\$ -
6/24/2016	\$ -
6/30/2016	\$ -

Fiscal Years 2016-2017 Projected Continued

POSTING DATE	SALARIES	
7/8/2016	\$ -	Recon Fin WB Total
7/22/2016	\$ -	
8/5/2016	\$ -	
8/19/2016	\$ -	
9/2/2016	\$ -	
9/16/2016	\$ -	
9/30/2016	\$ -	
10/14/2016	\$ -	
10/28/2016	\$ -	
11/10/2016	\$ 1,544.30	
11/25/2016	\$ 3,088.59	FY 2017 Estimate Remaining
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	
4/14/2017	\$ 3,088.59	
4/28/2017	\$ 3,088.59	
5/12/2017	\$ 3,088.59	
5/26/2017	\$ 3,088.59	
6/9/2017	\$ 3,088.59	
6/23/2017	\$ 3,088.59	
7/7/2017	\$ 3,088.59	

Fiscal Year 2018 Projected

POSTING DATE	SALARIES	
7/21/2017	\$ 3,088.59	FY 2018 Estimate
8/4/2017	\$ 3,088.59	
8/18/2017	\$ 3,088.59	
9/1/2017	\$ 3,088.59	
9/15/2017	\$ 3,088.59	
9/29/2017	\$ 3,088.59	
10/13/2017	\$ 3,088.59	
10/27/2017	\$ 3,088.59	
11/10/2017	\$ 3,088.59	
11/24/2017	\$ 3,088.59	
12/8/2017	\$ 3,088.59	
12/22/2017	\$ 3,088.59	
1/5/2018	\$ 3,088.59	
1/19/2018	\$ 3,088.59	
2/2/2018	\$ 3,088.59	
2/16/2018	\$ 3,088.59	
3/2/2018	\$ 3,088.59	
3/16/2018	\$ 3,088.59	
3/30/2018	\$ 3,088.59	
4/13/2018	\$ 3,088.59	
4/27/2018	\$ 3,088.59	
5/11/2018	\$ 3,088.59	
5/25/2018	\$ 3,088.59	
6/8/2018	\$ 3,088.59	
6/22/2018	\$ 3,088.59	
7/6/2018	\$ 3,088.59	

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

Finance provided a projection of \$85,306 for salaries for the upcoming Fiscal year. The projection above comes in line with the 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 2014-2017 as of 12-31-2016

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2014	FY 2015	FY 2016	FY 2017 FIN WB	FY 2017 Remaining	FY 2017	FY 2018
Actual	707000	TEMPORARY HELP			\$ 13,831.71	\$ 9,292.00	\$ -	\$ 9,292.00	\$ -
Budget	707000	TEMPORARY HELP	\$ -	\$ -	\$ -				
Over/Under	707000	TEMPORARY HELP	\$ -	\$ -	\$ 13,831.71			\$ 9,292.00	

FY 2018 Dept. Submission
\$ 500.00

Fiscal Years 2016-2017 Projected

CALENDAR YEAR	MONTH	TEMPORARY HELP	
2015	Jul	\$ -	
2015	Aug	\$ -	
2015	Sep	\$ -	
2015	Oct	\$ -	
2015	Nov	\$ -	
2015	Dec	\$ -	
2016	Jan	\$ -	
2016	Feb	\$ 393.98	
2016	Mar	\$ 2,717.54	
2016	Apr	\$ 4,468.05	
2016	May	\$ 2,860.80	
2016	Jun	\$ 3,391.34	
2016	Jul	\$ 1,515.46	
2016	Aug	\$ 2,865.28	
2016	Sep	\$ 4,280.01	
2016	Oct	\$ 631.26	
2016	Nov	\$ -	
2016	Dec	\$ -	
2017	Jan	\$ -	
2017	Feb	\$ -	
2017	Mar	\$ -	
2017	Apr	\$ -	
2017	May	\$ -	
2017	Jun	\$ -	

Recon Fin WB
TotalFY 2017
Estimate
Remaining

Fiscal Year 2018 Projected

CALENDAR YEAR	MONTH	TEMPORARY HELP	
2017	Jul	\$ -	
2017	Aug	\$ -	
2017	Sep	\$ -	
2017	Oct	\$ -	
2017	Nov	\$ -	
2017	Dec	\$ -	
2018	Jan	\$ -	
2018	Feb	\$ -	
2018	Mar	\$ -	
2018	Apr	\$ -	
2018	May	\$ -	
2018	Jun	\$ -	

FY 2018
Estimate

Fiscal Year 2016 to 11-30-2016

Monthly Average	\$ 1,360.22
-----------------	-------------

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 - Longevity

101.112120.712000.00000

Last Prior Fiscal Years 2014-2017 as of 12-31-2016

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2014	FY 2015	FY 2016	FY 2017 FIN WB	FY 2017 Remaining	FY 2017	FY 2018	FY 2018 Dept. Submission
Actual	712000	LONGEVITY	\$ 1,200.00	\$ 1,500.00	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Budget	712000	LONGEVITY	\$ 1,500.00	\$ 1,200.00	\$ 1,600.00			\$ -		
Over/Under	712000	LONGEVITY	\$ (300.00)	\$ 300.00	\$ 400.00			\$ -		

Fiscal Years 2016-2017 Projected

CALENDAR YEAR	MONTH	LONGEVITY	
2015	Jul	\$ -	
2015	Aug	\$ -	
2015	Sep	\$ -	
2015	Oct	\$ -	
2015	Nov	\$ 2,000.00	
2015	Dec	\$ -	
2016	Jan	\$ -	
2016	Feb	\$ -	
2016	Mar	\$ -	
2016	Apr	\$ -	
2016	May	\$ -	
2016	Jun	\$ -	
2016	Jul	\$ -	Recon Fin WB Total
2016	Aug	\$ -	
2016	Sep	\$ -	
2016	Oct	\$ -	
2016	Nov	\$ -	
2016	Dec	\$ -	FY 2017 Estimate Remaining
2017	Jan	\$ -	
2017	Feb	\$ -	
2017	Mar	\$ -	
2017	Apr	\$ -	
2017	May	\$ -	
2017	Jun	\$ -	

Fiscal Year 2018 Projected

CALENDAR YEAR	MONTH	LONGEVITY	
2017	Jul	\$ -	FY 2018 Estimate
2017	Aug	\$ -	
2017	Sep	\$ -	
2017	Oct	\$ -	
2017	Nov	\$ -	
2017	Dec	\$ -	
2018	Jan	\$ -	
2018	Feb	\$ -	
2018	Mar	\$ -	
2018	Apr	\$ -	
2018	May	\$ -	
2018	Jun	\$ -	

Fiscal Year 2016 to 11-30-2016

Monthly Average	\$ 117.65
-----------------	-----------

Explanation of Projection/Increase/Decrease of Budgeted Amounts

The former Internal Auditor was with the City of Lansing to have accrued Longevity for the previous fiscal year because of his length of service within the organization. This is not the case with the new Internal Auditor. Thus, no monies are being budgeted for this expense at this time.

ITEM 8

Line Item Detail - Fringe Benefits - Variable

101.112120.741000.00000

Last Prior Fiscal Years 2014-2017 as of 12-31-2016

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2014	FY 2015	FY 2016	FY 2017 FIN WB	FY 2017 Remaining	FY 2017	FY 2018
Actual	715400	FRINGE BENEFITS - VARIABLE	\$ 18,367.52	\$ 22,774.70	\$ 14,257.73	\$ 1,290.00	\$ 7,375.84	\$ 8,665.84	\$ 11,985.74
Budget	715400	FRINGE BENEFITS - VARIABLE	\$ 10,255.00	\$ 23,206.00	\$ 23,456.00			\$ 24,961.00	
Over/Under	715400	FRINGE BENEFITS - VARIABLE	\$ 8,112.52	\$ (431.30)	\$ (9,198.27)			\$ (16,295.16)	

FY 2018 Dept. Submission
\$ 15,405.00

Fiscal Years 2016-2017 Projected

POSTING DATE	FRINGE BENEFITS - VARIABLE
7/10/2015	\$ 261.67
7/24/2015	\$ 852.33
8/7/2015	\$ 852.33
8/21/2015	\$ 852.33
9/4/2015	\$ 852.33
9/18/2015	\$ 852.33
10/2/2015	\$ 852.33
10/16/2015	\$ 852.33
10/30/2015	\$ 852.33
11/13/2015	\$ 852.33
11/25/2015	\$ 153.00
11/27/2015	\$ 852.33
12/11/2015	\$ 852.33
12/24/2015	\$ 852.33
1/8/2016	\$ 852.33
1/22/2016	\$ 852.33
2/5/2016	\$ 2,812.54
2/19/2016	\$ 30.14
2/29/2016	\$ (1,960.20)
3/4/2016	\$ 105.48
3/18/2016	\$ 102.40
4/1/2016	\$ 109.59
4/15/2016	\$ 109.59
4/29/2016	\$ 122.61
5/13/2016	\$ 121.93
5/27/2016	\$ 96.92
6/10/2016	\$ 95.90
6/24/2016	\$ 106.52
6/30/2016	\$ 57.02

Fiscal Years 2016-2017 Projected Continued

POSTING DATE	FRINGE BENEFITS - VARIABLE	
7/1/2016	\$ -	Recon Fin WB Total
7/8/2016	\$ 6.34	
7/22/2016	\$ 109.59	
8/1/2016	\$ -	
8/5/2016	\$ 109.59	
8/19/2016	\$ 109.59	
9/1/2016	\$ -	
9/2/2016	\$ 109.59	
9/16/2016	\$ 109.59	
9/30/2016	\$ 108.22	
10/1/2016	\$ -	
10/14/2016	\$ 48.29	
10/28/2016	\$ -	
11/1/2016	\$ -	
11/10/2016	\$ 118.14	FY 2017 Estimate Remaining
11/25/2016	\$ 460.99	
12/1/2016	\$ 460.99	
12/9/2016	\$ 460.99	
12/23/2016	\$ 460.99	
1/6/2017	\$ 460.99	
1/20/2017	\$ 460.99	
2/3/2017	\$ 460.99	
2/17/2017	\$ 460.99	
3/3/2017	\$ 460.99	
3/17/2017	\$ 460.99	
3/31/2017	\$ 460.99	
4/14/2017	\$ 460.99	
4/28/2017	\$ 460.99	
5/12/2017	\$ 460.99	
5/26/2017	\$ 460.99	
6/9/2017	\$ 460.99	
6/23/2017	\$ 460.99	

Fiscal Year 2018 Projected

POSTING DATE	FRINGE BENEFITS - VARIABLE	
7/7/2017	\$ 460.99	FY 2018 Estimate
7/21/2017	\$ 460.99	
8/4/2017	\$ 460.99	
8/18/2017	\$ 460.99	
9/1/2017	\$ 460.99	
9/15/2017	\$ 460.99	
9/29/2017	\$ 460.99	
10/13/2017	\$ 460.99	
10/27/2017	\$ 460.99	
11/10/2017	\$ 460.99	
11/24/2017	\$ 460.99	
12/8/2017	\$ 460.99	
12/22/2017	\$ 460.99	
1/5/2018	\$ 460.99	
1/19/2018	\$ 460.99	
2/2/2018	\$ 460.99	FY 2018 Estimate
2/16/2018	\$ 460.99	
3/2/2018	\$ 460.99	
3/16/2018	\$ 460.99	
3/30/2018	\$ 460.99	
4/13/2018	\$ 460.99	
4/27/2018	\$ 460.99	
5/11/2018	\$ 460.99	
5/25/2018	\$ 460.99	
6/8/2018	\$ 460.99	
6/22/2018	\$ 460.99	

Explanation of Projection/Increase/Decrease of Budgeted Amounts

Finance provided a projection of \$15,405 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, so no additional monies are being requested at this time.

ITEM 9

Line Item Detail - Miscellaneous Operating 101.112120.715400.00000

Last Prior Fiscal Years 2014-2017 as of 12-31-2016

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2014	FY 2015	FY 2016	FY 2017 FIN WB	FY 2017 Remaining	FY 2017	FY 2018
Actual	741000	MISCELLANEOUS OPERATING	\$ 640.99	\$ 646.78	\$ 758.00	\$ -	\$ 312.13	\$ 312.13	\$ 535.08
Budget	741000	MISCELLANEOUS OPERATING	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00			\$ 2,600.00	
Over/Under	741000	MISCELLANEOUS OPERATING	\$ (859.01)	\$ (853.22)	\$ (742.00)			\$ (2,287.87)	

FY 2018 Dept. Submission
\$ 1,500.00

Fiscal Years 2016-2017 Projected

CALENDAR YEAR	MONTH	MISCELLANEOUS OPERATING	
2015	Jul	\$ -	
2015	Aug	\$ 329.00	
2015	Sep	\$ 100.00	
2015	Oct	\$ -	
2015	Nov	\$ 329.00	
2015	Dec	\$ -	
2016	Jan	\$ -	
2016	Feb	\$ -	
2016	Mar	\$ -	
2016	Apr	\$ -	
2016	May	\$ -	
2016	Jun	\$ -	
2016	Jul	\$ -	Recon Fin WB Total
2016	Aug	\$ -	
2016	Sep	\$ -	
2016	Oct	\$ -	
2016	Nov	\$ -	FY 2017 Estimate Remaining
2016	Dec	\$ 44.59	
2017	Jan	\$ 44.59	
2017	Feb	\$ 44.59	
2017	Mar	\$ 44.59	
2017	Apr	\$ 44.59	
2017	May	\$ 44.59	
2017	Jun	\$ 44.59	

Fiscal Year 2018 Projected

CALENDAR YEAR	MONTH	MISCELLANEOUS OPERATING	
2017	Jul	\$ 44.59	FY 2018 Estimate
2017	Aug	\$ 44.59	
2017	Sep	\$ 44.59	
2017	Oct	\$ 44.59	
2017	Nov	\$ 44.59	
2017	Dec	\$ 44.59	
2018	Jan	\$ 44.59	
2018	Feb	\$ 44.59	
2018	Mar	\$ 44.59	
2018	Apr	\$ 44.59	
2018	May	\$ 44.59	
2018	Jun	\$ 44.59	

Fiscal Year 2016 to 11-30-2016

Monthly Average	\$ 44.59
-----------------	----------

Explanation of Projection/Increase/Decrease of Budgeted Amounts

Amount projected using the Fiscal Year 2016 to 11-30-2016 monthly average appears that actual will be under the budget amount. In previous budgeted years this was the case. Thus, a reduction in line item seems to be warranted.

ITEM 10

Line Item Detail - Telephone

101.112120.744200.00000

Last Prior Fiscal Years 2014-2017 as of 12-31-2016

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2014	FY 2015	FY 2016	FY 2017 FIN WB	FY 2017 Remaining	FY 2017	FY 2018
Actual	744200	TELEPHONE	\$ 783.56	\$ 693.73	\$ 955.05	\$ 232.00	\$ 488.74	\$ 720.74	\$ 837.84
Budget	744200	TELEPHONE	\$ -	\$ -	\$ 1,000.00			\$ 1,000.00	
Over/Under	744200	TELEPHONE	\$ 783.56	\$ 693.73	\$ (44.95)			\$ (279.26)	

FY 2018 Dept. Submission
\$ 1,500.00

Fiscal Years 2016-2017 Projected

CALENDAR YEAR	MONTH	TELEPHONE	
2015	Jul	\$ -	
2015	Aug	\$ 57.81	
2015	Sep	\$ 57.85	
2015	Oct	\$ 57.82	
2015	Nov	\$ 57.82	
2015	Dec	\$ 57.82	
2016	Jan	\$ 58.05	
2016	Feb	\$ 57.94	
2016	Mar	\$ 57.94	
2016	Apr	\$ 58.01	
2016	May	\$ 58.01	
2016	Jun	\$ 375.98	
2016	Jul	\$ -	
2016	Aug	\$ 58.00	
2016	Sep	\$ 58.00	
2016	Oct	\$ 57.96	
2016	Nov	\$ 57.96	
2016	Dec	\$ 69.82	
2017	Jan	\$ 69.82	
2017	Feb	\$ 69.82	
2017	Mar	\$ 69.82	
2017	Apr	\$ 69.82	
2017	May	\$ 69.82	
2017	Jun	\$ 69.82	

Recon Fin WB
Total

FY 2017
Estimate
Remaining

Fiscal Year 2018 Projected

CALENDAR YEAR	MONTH	TELEPHONE	
2017	Jul	\$ 69.82	
2017	Aug	\$ 69.82	
2017	Sep	\$ 69.82	
2017	Oct	\$ 69.82	
2017	Nov	\$ 69.82	
2017	Dec	\$ 69.82	
2018	Jan	\$ 69.82	
2018	Feb	\$ 69.82	
2018	Mar	\$ 69.82	
2018	Apr	\$ 69.82	
2018	May	\$ 69.82	
2018	Jun	\$ 69.82	

FY 2018 Estimate

Fiscal Year 2016 to 11-30-2016

Monthly Average	\$ 69.82
-----------------	----------

Explanation of Projection/Increase/Decrease of Budgeted Amounts

The prior year budget of \$1,000 dollars is being increased because of the addition of a city issued cell phone for the internal auditor position.