



AGENDA
Committee on Ways and Means
Friday, February 22, 2019 @ 4:00 p.m.
City Council Conference Room, City Hall 10th Floor

Councilmember Spitzley, Chair
Councilmember Spadafore, Vice Chair
Council Member Dunbar, Member

1. Call to Order

2. Minutes

- January 18, 2019

3. Public Comment on Agenda Items

4. Discussion/Action:

- A.) **RESOLUTION** – Reappointment Kenneth Salzman as an At-Large member of the Income Tax Board of Review for a term to expire June 30, 2022
- B.) **RESOLUTION** - Grant Acceptance; Byrne Justice Assistance Grant (JAG), Lansing Police Department
- C.) **RESOLUTION** – Grant Acceptance; Michigan Office of Highway Safety Planning (OHSP) Grant, Lansing Police Underage Drinking Enforcement Program
- D.) **RESOLUTION** – Grant Acceptance; Byrne Justice Assistance Grant (JAG) for Technology, Lansing Police Department
- E.) **DISCUSSION** – FY19/20 City Council and Internal Auditor Budget

5. Other

6. Adjourn



DATE 2.22.2019.

[illegible]

DRAFT



MINUTES

**Committee on Ways and Means
Friday, January 18, 2019 @ 9:00 a.m.
10th Floor Conference Room, City Hall**

CALL TO ORDER

The meeting was called to order at 9:06 a.m.

ROLL CALL

Council Member Patricia Spitzley, Chair

Council Member Peter Spadafore, Vice Chairperson

Council Member Kathie Dunbar, Member – excused **Council Member Dunbar was on speaker phone only to decide dates/times for future 2019 Ways and Means meetings**

OTHERS PRESENT

LaSondra Crenshaw, Administrative Assistant

Eric Brewer, Council Internal Auditor

Joe Abood - Asst City Attorney

Brett Kaschinske – Parks & Recreation Director

Minutes

MOTION BY COUNCIL MEMBER SPADAFORE TO PLACE ON FILE THE MINUTES FROM NOVEMBER 8, 2018 AS PRESENTED. MOTION CARRIED 2-0.

Public Comment

No public comment at this time.

DISCUSSION – 2019 Committee Meeting Schedule

The committee decided to meet on 2nd and 4th Fridays at 8:30 a.m. Next meeting will take place Feb 8th, 2019

Discussion/Action

RESOLUTION – Reappointment; Michael DeMartelaere; At-Large Member; Income Tax Board of Review/ Term to Expire June 30, 2022

No discussion

MOTION BY COUNCIL MEMBER SPADAFORE TO APPROVE THE RESOLUTION FOR MICHAEL DEMARTELAERE. MOTION CARRIED 2-0

DRAFT

RESOLUTION – Donation Acceptance; June Knostman France Park Fund

Mr. Kaschinske stated that June Knostman donated \$200,000.00 when she was still alive. June Knostman was very interested in flowers, MSU, and Frances Park. She was previously a flower judge and had a large interest in the rose garden and all flowers. Upon her death the donation was listed in her Living Trust which Gordon Hall is the trustee. We have met with people in the neighborhood and put a lot of ideas out there including enhancing the rose garden area. We also talked to MSU, and Cottage Gardens for new plans with the Rose Garden. Work will begin in the spring and wrap up in 2019. We are looking to do work in the garden while keeping everything open, nothing would be shut down and events will still take place.

MOTION BY COUNCIL MEMBER SPADAFORE TO APPROVE THE RESOLUTION FOR DONATION ACCEPTANCE FOR FRANCES PARK FUND. MOTION CARRIED 2-0.

OTHER

No other topics of discussion

ADJOURN

Adjourn at 9:22 a.m.

Submitted by,

LaSondra Crenshaw, Administrative Assistant

Lansing City Council

Approved by the Committee on _____

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

WHEREAS, the Mayor made the follow reappointment as stated below:

Income Tax Board of Review

Kenneth L. Salzman as an At-Large Member for a term to expire June 30, 2022; and

WHEREAS, the Mayor's office has verified that the nominees has been vetted and meets the qualifications as required by the City Charter; and

WHEREAS, the Committee _____ took affirmative action;

NOW, THEREFORE, BE IT RESOLVED that the Lansing City Council, hereby, confirms the reappointment as stated below:

Income Tax Board of Review

Kenneth L. Salzman as an At-Large Member for a term to expire June 30, 2022.



LANSING CITY COUNCIL
GRANT INFORMATION FORM

(Required for all grant applications and acceptances)

REFERRAL DATE: 2/11/2019

GRANT NAME: MSP Byrne JAG – Tri-County Metro

DEPARTMENT: Police

CONTACT PERSON (INCLUDE EMAIL AND PHONE): Angie Bennett 483-4511

APPLICATION DATE 9/14/2018 AWARD DATE: 01/18/2019

GRANT CYCLE: 10/01/2018-09/30/2019 Check One: Annual One-Time

FUND AMOUNT: \$132,000.00 (Breakdown below should total this amount)

GOODS & SERVICES

PERSONNEL \$33,660.00

CONSTRUCTION \$0.00

LAND \$0.00

OTHER (Sub-recipient Personnel) \$98,340.00

CITY MATCH (IF APPLICABLE): \$

GRANT PAYS FOR: Narcotics Investigations

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

The purpose of the grant is to assist in defraying the participating agencies' costs of narcotics investigations. Allowable uses are personnel costs for City and its' partners that make up the staffing of the Tri-County Metro Narcotics squad.

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

WHEREAS, the Tri-County Metro Narcotics Squad has submitted application to the Michigan State Police (MSP) , Grants and Community Services Division for funding to be utilized for personnel costs; and

WHEREAS, the Tri-County Metro Narcotics Squad was informed that it has been selected to receive funding in the amount of \$132,000; and

WHEREAS, local match funds are not required; and

WHEREAS, the Tri-County Metro Narcotics Squad will be a sub recipient of MSP for this Byrne Justice Assistance Grant (JAG); and

NOW, THEREFORE, BE IT RESOLVED, the Lansing City Council approves acceptance of the State of Michigan Byrne JAG in the amount of \$132,000.00 for the program period (October 1, 2018 through September 30, 2019); and

BE IT FINALLY RESOLVED, that 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 awarded funds.



LANSING CITY COUNCIL

GRANT INFORMATION FORM

(Required for all grant applications and acceptances)

REFERRAL DATE: February 22nd, 2019

GRANT NAME: Office of Highway Safety Planning Underage Drinking Enforcement,

DEPARTMENT: Lansing Police Department

CONTACT PERSON (INCLUDE EMAIL AND PHONE): Lt. Rob Backus Robert.backus@lansingmi.gov, 483-4821

APPLICATION DATE November 2018

AWARD DATE: 1/10/2019

GRANT CYCLE: 10/1/18-9/30/2019_____

Check One: ____Annual ☒ One-Time

FUND AMOUNT: \$25,000_____

(Breakdown below should total this amount)

GOODS & SERVICES

PERSONNEL \$25,000

CONSTRUCTION \$0.00

LAND \$0.00

OTHER (Training)

CITY MATCH (IF APPLICABLE): \$0

GRANT PAYS FOR: Overtime for officers to address underage drinking enforcement

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

This grant will fund overtime costs for officers to work on undercover compliance checks for alcohol establishments, overtime for underage drinking enforcement at events where such activities are likely to occur and funding to pay decoys to assist in investigations. Overtime can fund uniformed and plain closed operations. Stipulations on what is and what is not allowed exist. The grant primarily forbids use of funds to cover event staffing in general.

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

WHEREAS, Lansing Police Department has submitted application to the Michigan Office of Highway Safety Planning (OHSP) for funding to be utilized for a Lansing Police Underage Drinking Enforcement program; and

WHEREAS, the Lansing Police Department was informed on January 10, 2019, that it has been selected to receive funding in the amount of \$24,999.00; and

WHEREAS, local match funds are not required; and

WHEREAS, from 2012 – 2016 in Lansing, there were 39 fatal and injury crashes involving drivers ages 16 – 20 who had been drinking; and

WHEREAS, the Lansing Police Underage Drinking Enforcement program will include such activities as party patrols, alcohol compliance checks, and enforcement at special events where minors may be consuming alcohol;

NOW, THEREFORE, BE IT RESOLVED, the Lansing City Council approves acceptance of the Office of High Safety Planning grant in the amount of \$24,999 for the program period (January 10, 2019 through September 30, 2019); and

BE IT FINALLY RESOLVED, that 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 awarded funds.



LANSING CITY COUNCIL
GRANT INFORMATION FORM

(Required for all grant applications and acceptances)

REFERRAL DATE: February 22nd, 2019

GRANT NAME: Bryne Justice Assistance Grant (JAG) LOCAL State of Michigan,

DEPARTMENT: Lansing Police Department

CONTACT PERSON (INCLUDE EMAIL AND PHONE): Lt. Rob Backus Robert.backus@lansingmi.gov, 483-4821

APPLIICATION DATE 9/14/18

AWARD DATE: 10/01/2018

GRANT CYCLE: 10/1/18-9/30/2019_____

Check One: ____Annual ☒ One-Time

FUND AMOUNT: \$55,855.00 (Breakdown below should total this amount)

GOODS & SERVICES 55,855.00

PERSONNEL

CONSTRUCTION \$0.00

LAND \$0.00

OTHER (Training)

CITY MATCH (IF APPLICABLE): \$0

GRANT PAYS FOR: Equipment-drug testing unit and finger print identification unit

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

This is a grant to assist with the cost of technology. The Lansing Police requested funds to use toward purchasing 2 Thermo Scientific drug identification units as well as one mobile finger print identification unit from DataWorks

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

WHEREAS, Lansing Police Department has submitted application to the Michigan State Police (MSP) , Grants and Community Services Division for funding to be utilized for Lansing Police Technology Enhancements; and

WHEREAS, the Lansing Police Department was informed on January 3, 2019, that it has been selected to receive funding in the amount of \$55,855.00; and

WHEREAS, local match funds are not required; and

WHEREAS, the Lansing Police Department (LPD) will be a sub recipient of MSP for this Byrne Justice Assistance Grant (JAG); and

WHEREAS, the designated Lansing Police Technology Enhancements will include Tru-Narc analyzers and a mobile fingerprint scanner, which will greatly increase LPD's ability to identify both illegal substances and detained individuals increasing officer safety and Department efficiency;

NOW, THEREFORE, BE IT RESOLVED, the Lansing City Council approves acceptance of the State of Michigan Byrne JAG in the amount of \$55,855.00 for the program period (October 1, 2018 through September 30, 2019); and

BE IT FINALLY RESOLVED, that 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 awarded funds.



Andy Schor, Mayor

CITY OF LANSING

INTERNAL AUDITOR

124 W MICHIGAN AVE FL 10

LANSING MI 48933-1605

(517) 483-4159

Fax (517) 483-7630

Disclaimer

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

MEMORANDUM

DATE:	2/12/2019
TO:	Ways and Means Committee
FROM:	Eric Brewer, Internal Auditor
RE:	Budget Proposal for City Council and Internal Audit for Fiscal Year 2020

City Council Budget Proposal

The City Council Budget for Fiscal Year 2020 currently proposed is for 856,681 dollars. This is an increase of 142,681 dollars from Fiscal Year 2019 of 714,000 dollars. This represents a 19.98% increase from the prior year fiscal year. The increase results from (\$12,797 or 1.79% Increase Normal Budget Process) + (\$122,957 or 17.22% Increase Requested New Position) + (\$6,927 or 0.97% Increase Requested Raise Staff Member). The City Council Actual has been under the Budgeted amounts for Fiscal Years 2016 thru 2018 and is on pace for Fiscal Year 2019.

City Council			
Fiscal Year	2016	2017	2018
Budget	\$706,400	\$675,800	\$709,828
Actual	\$671,835	\$639,021	\$677,783
Under Budget	(\$34,565)	(\$36,779)	(\$32,045)

Internal Audit Budget Proposal

The Internal Audit Budget Proposal for Fiscal Year 2020 currently proposed is for 196,001 dollars. This is an increase of 1,101 dollars from the Fiscal Year 2019 of 194,900 dollars. This represents an increase of 0.56% from the prior fiscal year. The Internal Audit Actual has been under the Budgeted amounts for Fiscal Years 2016 thru 2018 and is on pace to be at or under the budgeted amount for Fiscal Year 2019. This trend more than likely will occur in Fiscal Year 2020.

Internal Audit			
Fiscal Year	2016	2017	2018
Budget	\$189,200	\$172,200	\$183,700
Actual	\$173,010	\$153,220	\$181,964
Under Budget	(\$16,190)	(\$18,980)	(\$1,736)



Andy Schor, Mayor

CITY OF LANSING

INTERNAL AUDITOR

124 W MICHIGAN AVE FL 10

LANSING MI 48933-1605

(517) 483-4159

Fax (517) 483-7630

Disclaimer

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

MEMORANDUM

DATE:	2/12/2019
TO:	Ways and Means Committee
FROM:	Eric Brewer, Internal Auditor
RE:	Budget Proposal Modification (New Position – Legislative Analyst) for City Council for FY 2020

City Council Budget Proposal – New Position – Legislative Analyst

There has been a request by leadership that additional funds be included for a new position for the City Council for FY 2020. This position would be a **Legislative Analyst Position** that would support the City Council in Legislative activities that include Data Analysis and Technical Writing.

Account Code	GL Key	Description	New Position
101.112101.702000.00000	1012101	SALARIES	\$ 49,424
101.112101.715300.00000	1012101	FRINGE BENEFITS - FIXED	\$ 48,017
101.112101.715400.00000	1012101	FRINGE BENEFITS - VARIABLE	\$ 23,016
101.112101.748000.00000	1012101	INSURANCE & BONDS	\$ 2,500
Estimated Increase if New Position Added – Legislative Analyst			\$ 122,957

The amounts above were calculated based on the average of Salaries, Fringe Benefits – Fixed, and Fringe Benefits Variable for the two City Council Support Positions of Office Manager and Administrative Secretary. The Insurance & Bonds amount was estimated to be \$2,500 based on the amounts used for City Council and Internal Audit proposed budgeted amounts provided by Finance.



Andy Schor, Mayor

CITY OF LANSING

INTERNAL AUDITOR

124 W MICHIGAN AVE FL 10

LANSING MI 48933-1605

(517) 483-4159

Fax (517) 483-7630

Disclaimer

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

MEMORANDUM

DATE:	2/12/2019
TO:	Ways and Means Committee
FROM:	Eric Brewer, Internal Auditor
RE:	Budget Proposal Modification (Office Manager Raise) for City Council for FY 2020

City Council Budget Proposal – Office Manager Raise

There has been a request by leadership that addition funds be included for a staff member raise for the Office Manager Position for the City Council for FY 2020.

Account Code	GL Key	Description	New Position
101.112101.702000.00000	1012101	SALARIES	\$ 4,666
101.112101.715300.00000	1012101	FRINGE BENEFITS - FIXED	\$ 1,904
101.112101.715400.00000	1012101	FRINGE BENEFITS - VARIABLE	\$ 357
Estimated Increase for Office Manager Raise			\$ 6,927

The amounts above were estimated based on the following:

- A) **Salaries Increase of \$4,666** = (\$2,333 One Step Increase Level 33 * 2)
- B) **Fringe Benefits – Fixed \$1,904** = (\$1,671 Pension Contribution + \$234 Retiree Health Care Pre-funding)
- C) **Fringe Benefits – Variable \$357** = (\$357 FICA/MED)

CITY OF LANSING

CITY COUNCIL

FISCAL YEAR 2020 BUDGET PROPOSAL



Andy Schor, Mayor

City Council Fiscal Year 2020 Budget Proposal

Table of Contents

	ITEM
FY 2019 Year-End Projection/FY 2020 Budget Line Item Worksheet	1
Fiscal Year Budget Expenditures by Line Item	2
Fiscal Year Actual Expenditures by Line Item	3
Monthly Actual Expenditures by Line Item	4
Line Item Detail - Salaries	5
Line Item Detail - Fringe Benefits - Variable	6
Line Item Detail - Miscellaneous Operating	7
Line Item Detail - Promotion	8
Line Item Detail - Annual Event Accounts	9
Line Item Detail - Community Funding	10
Line Item Detail - Temporary Help - Contractual	11
Line Item Detail - Utilities City Hall	12
Line Item Detail - Telephone	13
Line Item Detail - Training	14
Line Item Detail - Equipment	15
New Position Funding Request	16
Office Manager Raise Funding Request	17
Breakdown (Normal Budget Process) + (New Position) + (Office Manager Raise)	18

ITEM 1

FY 2019 Year-End Projection/FY 2020 Budget Line Item Worksheet - With Legislative Analyst

Department: City Council

NEW LINE ITEM

<u>Account Code</u>	<u>GL Key</u>	<u>Description</u>	<u>FY 2018 Budget</u>	<u>FY 2018 Actuals</u>	<u>FY 2019 Adopted Budget</u>	<u>FY 2019 Amended Budget</u>	<u>FY 2019 Actuals & Enc. Thru Sept. 30</u>	<u>FY 2019 Oct. - June Estimate</u>	<u>FY 2019 Year- End Projection</u>	<u>FY 2020 Dept. Submission</u>	<u>Percent Increase</u>
101.112101.702000.00000	1012101	SALARIES	296,934	298,145	294,800	294,800	68,040	225,680	293,720	350,158	18.78%
101.112101.708000.00000	1012101	OVERTIME - SALARY	-	142	-	-	-	-	-	NA	NA
101.112101.712000.00000	1012101	LONGEVITY	-	-	400	400	-	-	-	400	NA
101.112101.715300.00000	1012101	FRINGE BENEFITS - FIXED	128,062	128,062	129,872	129,872	29,970	99,902	129,872	176,326	35.77%
101.112101.715400.00000	1012101	FRINGE BENEFITS - VARIABLE	64,546	64,213	64,501	64,501	14,930	47,485	62,415	93,837	45.48%
101.112101.741000.00000	1012101	MISCELLANEOUS OPERATING	32,206	32,968	30,000	30,000	4,652	22,234	26,886	32,000	6.67%
101.112101.741200.00000	1012101	PROMOTION	7,500	6,839	7,500	7,500	3,117	5,973	9,090	8,000	6.67%
101.112101.741223.00000	1012101	COUNCILMEMBER WOOD	2,000	2,007	2,000	2,000	170	1,830	2,000	2,000	0.00%
101.112101.741229.00000	1012101	COUNCILMEMBER DUNBAR	2,000	1,823	2,000	2,000	126	1,874	2,000	2,000	0.00%
101.112101.741235.00000	1012101	COUNCILMEMBER YORKO	810	810	-	-	-	-	-	NA	NA
101.112101.741236.00000	1012101	COUNCILMEMBER HOUGHTON	1,130	1,130	-	-	-	-	-	NA	NA
101.112101.741237.00000	1012101	COUNCILMEMBER WASHINGTON	1,500	1,496	1,500	1,500	287	1,213	1,500	1,500	0.00%
101.112101.741238.00000	1012101	COUNCILMEMBER BROWN-CLARKE	982	981	-	-	-	-	-	NA	NA
101.112101.741240.00000	1012101	COUNCILMEMBER SPITZLEY	2,000	1,346	2,000	2,000	268	1,732	2,000	2,000	0.00%
101.112101.741241.00000	1012101	COUNCILMEMBER HUSSAIN	1,500	1,517	1,500	1,500	593	907	1,500	1,500	0.00%
101.112101.741242.00000	1012101	COUNCILMEMBER SPADAFORE	1,000	361	2,000	2,000	639	1,361	2,000	2,000	NA
101.112101.741243.00000	1012101	COUNCILMEMBER JACKSON	750	-	1,500	1,500	750	750	1,500	1,500	NA
101.112101.741244.00000	1012101	COUNCILMEMBER GARZA	750	730	1,500	1,500	72	1,428	1,500	1,500	NA
101.112101.741246.00000	1012101	MARTIN LUTHER KING JR DAY	1,000	-	1,000	1,000	-	1,000	1,000	1,000	0.00%
101.112101.741247.00000	1012101	CESAR CHAVEZ EVENT	1,500	1,612	1,500	1,500	-	1,500	1,500	1,500	0.00%
101.112101.741256.00000	1012101	BEA CRISTY AWARDS DINNER	-	-	500	500	-	-	-	500	NA
101.112101.741289.00000	1012101	COMMUNITY FUNDING	10,200	2,752	7,000	7,000	1,000	2,251	3,251	7,000	0.00%
101.112101.743050.00000	1012101	TEMPORARY HELP-CONTRACTUAL	-	-	5,000	5,000	-	-	-	5,000	0.00%
101.112101.743720.00000	1012101	INFORMATION TECHNOLOGY ALLOC	74,903	74,903	78,905	78,905	19,725	59,180	78,905	83,178	5.42%
101.112101.744110.00000	1012101	UTILITIES - CITY HALL	50,000	38,956	50,000	50,000	8,666	28,573	37,239	50,000	0.00%
101.112101.744200.00000	1012101	TELEPHONE	13,500	8,086	13,500	13,500	674	5,256	5,930	13,500	0.00%
101.112101.747000.00000	1012101	TRAINING	2,000	190	2,000	2,000	210	240	450	2,000	0.00%
101.112101.748000.00000	1012101	INSURANCE & BONDS	8,055	5,864	8,522	8,522	3,572	4,950	8,522	13,282	55.86%
101.112101.977000.00000	1012101	EQUIPMENT	5,000	-	5,000	5,000	-	-	-	5,000	0.00%
1012101 Total			709,828	674,932	714,000	714,000			672,781	856,681	19.98%

Color Key

Finance Provided Projection & New Position Totals & Office Manager Raise
FY 2020 Dept Submission
FY 2019 Finance Provided Actuals
FY 2020 Remaining Estimate
FY 2018 Finance Provide Actuals

ITEM 2

Fiscal Year Budget Expenditures by Line Item

COST CENTER DESCRIPTION CITY COUNCIL - GENERAL

Sum of BUDGET		FISCAL YEAR			
EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	2016	2017	2018	2019
702000	SALARIES	\$ 282,296	\$ 284,566	\$ 296,934	\$ 294,800
708000	OVERTIME - SALARY			\$ -	
712000	LONGEVITY				\$ 400
715300	FRINGE BENEFITS - FIXED	\$ 140,852	\$ 126,718	\$ 128,062	\$ 129,872
715400	FRINGE BENEFITS - VARIABLE	\$ 61,192	\$ 65,091	\$ 64,546	\$ 64,501
741000	MISCELLANEOUS OPERATING	\$ 30,000	\$ 30,000	\$ 32,206	\$ 30,000
741200	PROMOTION	\$ 6,000	\$ 6,000	\$ 7,500	\$ 7,500
741223	COUNCILMEMBER WOOD	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
741229	COUNCILMEMBER DUNBAR	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
741234	COUNCILMEMBER ROBINSON	\$ 1,500	\$ -		
741235	COUNCILMEMBER YORKO	\$ 1,500	\$ 1,500	\$ 810	
741236	COUNCILMEMBER HOUGHTON	\$ 1,500	\$ 1,500	\$ 1,130	
741237	COUNCILMEMBER WASHINGTON	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
741238	COUNCILMEMBER BROWN-CLARKE	\$ 2,000	\$ 2,000	\$ 982	
741239	COUNCILMEMBER DELGADO	\$ 2,000			
741240	COUNCILMEMBER SPITZLEY	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
741241	COUNCILMEMBER HUSSAIN		\$ 1,500	\$ 1,500	\$ 1,500
741242	COUNCILMEMBER SPADAFORE			\$ 1,000	\$ 2,000
741243	COUNCILMEMBER JACKSON			\$ 750	\$ 1,500
741244	COUNCILMEMBER GARZA			\$ 750	\$ 1,500
741246	MARTIN LUTHER KING JR DAY	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
741247	CESAR CHAVEZ EVENT	\$ 1,000	\$ 1,000	\$ 1,500	\$ 1,500
741256	BEA CRISTY AWARDS DINNER				\$ 500
741289	COMMUNITY FUNDING	\$ 7,000	\$ 7,000	\$ 10,200	\$ 7,000
743050	TEMPORARY HELP-CONTRACTUAL	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
743720	INFORMATION TECHNOLOGY ALLOC	\$ 83,000	\$ 59,320	\$ 74,903	\$ 78,905
744110	UTILITIES - CITY HALL	\$ 48,641	\$ 50,000	\$ 50,000	\$ 50,000
744200	TELEPHONE	\$ 12,300	\$ 11,050	\$ 13,500	\$ 13,500
747000	TRAINING	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
748000	INSURANCE & BONDS	\$ 7,119	\$ 8,055	\$ 8,055	\$ 8,522
977000	EQUIPMENT	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Grand Total		\$ 706,400	\$ 675,800	\$ 709,828	\$ 714,000

ITEM 3

Fiscal Year Actual Expenditures by Line Item

COST CENTER DESCRIPTION CITY COUNCIL - GENERAL

**Run Date 9-30-
2018**

Sum of ACTUAL		FISCAL YEAR			
EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	2016	2017	2018	2019
702000	SALARIES	\$ 274,082.75	\$ 275,410.66	\$ 298,145.37	\$ 68,040.43
708000	OVERTIME - SALARY			\$ 141.93	
712000	LONGEVITY			\$ -	
715300	FRINGE BENEFITS - FIXED	\$ 140,850.00	\$ 126,718.00	\$ 128,062.00	\$ 29,970.00
715400	FRINGE BENEFITS - VARIABLE	\$ 52,204.54	\$ 55,453.84	\$ 64,212.61	\$ 14,929.70
741000	MISCELLANEOUS OPERATING	\$ 31,282.71	\$ 30,456.09	\$ 32,968.11	\$ 4,089.16
741200	PROMOTION	\$ 5,946.62	\$ 6,129.79	\$ 6,839.00	\$ 3,116.85
741223	COUNCILMEMBER WOOD	\$ 2,054.65	\$ 1,995.39	\$ 2,007.39	\$ 169.90
741229	COUNCILMEMBER DUNBAR	\$ 1,689.94	\$ 1,495.37	\$ 1,822.78	\$ 126.00
741234	COUNCILMEMBER ROBINSON	\$ 1,419.36	\$ -		
741235	COUNCILMEMBER YORKO	\$ 1,437.90	\$ 1,400.79	\$ 810.00	
741236	COUNCILMEMBER HOUGHTON	\$ 1,461.25	\$ 1,002.00	\$ 1,129.50	
741237	COUNCILMEMBER WASHINGTON	\$ 641.00	\$ 1,204.00	\$ 1,495.97	\$ 287.25
741238	COUNCILMEMBER BROWN-CLARKE	\$ 1,410.25	\$ 872.17	\$ 981.38	
741239	COUNCILMEMBER DELGADO	\$ 845.00			
741240	COUNCILMEMBER SPITZLEY	\$ 100.00	\$ 1,146.48	\$ 1,345.97	\$ 267.86
741241	COUNCILMEMBER HUSSAIN		\$ 1,358.40	\$ 1,516.65	\$ 592.90
741242	COUNCILMEMBER SPADAFORE			\$ 360.69	\$ 390.71
741243	COUNCILMEMBER JACKSON			\$ -	\$ 750.00
741244	COUNCILMEMBER GARZA			\$ 730.22	\$ 72.25
741246	MARTIN LUTHER KING JR DAY	\$ -	\$ -	\$ -	\$ -
741247	CESAR CHAVEZ EVENT	\$ 1,000.00	\$ 1,000.00	\$ 1,611.75	\$ -
741256	BEA CRISTY AWARDS DINNER				\$ -
741289	COMMUNITY FUNDING	\$ 5,650.00	\$ 3,800.00	\$ 2,751.88	\$ 1,000.00
743050	TEMPORARY HELP-CONTRACTUAL	\$ 11,733.76	\$ 8,415.00	\$ -	\$ -
743720	INFORMATION TECHNOLOGY ALLOC	\$ 83,000.00	\$ 59,320.00	\$ 74,903.00	\$ 19,725.00
744110	UTILITIES - CITY HALL	\$ 41,328.85	\$ 39,657.06	\$ 41,806.46	\$ 5,815.00
744200	TELEPHONE	\$ 13,696.55	\$ 14,218.63	\$ 8,085.67	\$ 673.67
747000	TRAINING		\$ 675.00	\$ 190.00	\$ 210.00
748000	INSURANCE & BONDS		\$ 5,787.99	\$ 5,864.31	\$ 3,572.26
977000	EQUIPMENT		\$ 1,504.79	\$ -	\$ -
Grand Total		\$ 671,835.13	\$ 639,021.45	\$ 677,782.64	\$ 153,798.94

ITEM 4

Monthly Actual Expenditures by Line Item

FISCAL YEAR (Multiple Items)

Sum of NET		Years POSTING DATE										
		2016		2017								
OBJECT	OBJECT DESCRIPTION	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	
273001	UNDISTRIBUTED RECEIPTS										\$	1,050.00
702000	SALARIES	\$ 10,684.72	\$ 19,532.00	\$ 27,753.02	\$ 20,484.39	\$ 21,836.78	\$ 21,836.78	\$ 21,709.86	\$ 22,090.62	\$ 32,755.17	\$	21,811.42
708000	OVERTIME - SALARY											
715300	FRINGE BENEFITS - FIXED	\$ 5,321.00	\$ 9,673.00	\$ 14,509.00	\$ 9,673.00	\$ 9,673.00	\$ 9,673.00	\$ 9,673.00	\$ 9,673.00	\$ 14,509.00	\$	9,673.00
715400	FRINGE BENEFITS - VARIABLE	\$ 1,800.59	\$ 3,178.98	\$ 4,650.28	\$ 3,251.84	\$ 4,637.44	\$ 4,710.58	\$ 4,715.36	\$ 4,766.95	\$ 7,115.34	\$	4,741.62
741000	MISCELLANEOUS OPERATING	\$ 2,014.59	\$ 2,152.83	\$ 3,081.04	\$ 1,587.09	\$ 2,534.34	\$ 1,961.97	\$ 1,318.06	\$ 2,877.30	\$ 4,122.93	\$	2,948.78
741200	PROMOTION	\$ 430.00	\$ 1,750.00	\$ 900.00	\$ 350.00	\$ 780.00	\$ 300.00	\$ 430.00	\$ 50.00	\$ 504.79	\$	375.00
741223	COUNCILMEMBER WOOD	\$ 55.00	\$ 342.00	\$ 255.00	\$ 145.20	\$ 44.50	\$ 50.00	\$ 60.00	\$ 70.00		\$	118.74
741229	COUNCILMEMBER DUNBAR		\$ 86.99	\$ 415.00	\$ 83.38	\$ 200.00	\$ 100.00	\$ 140.00			\$	320.00
741234	COUNCILMEMBER ROBINSON											
741235	COUNCILMEMBER YORKO			\$ 15.00	\$ 334.89		\$ 890.90	\$ 60.00		\$ 100.00		
741236	COUNCILMEMBER HOUGHTON			\$ 75.00	\$ 50.00	\$ 75.00		\$ 100.00				
741237	COUNCILMEMBER WASHINGTON	\$ 210.00		\$ 75.00	\$ 100.00		\$ 50.00					
741238	COUNCILMEMBER BROWN-CLARKE		\$ 52.00	\$ 169.74	\$ 161.69	\$ 175.00		\$ 180.00			\$	83.74
741240	COUNCILMEMBER SPITZLEY	\$ 124.74	\$ 43.00	\$ 100.00			\$ 50.00	\$ 40.00			\$	88.74
741241	COUNCILMEMBER HUSSAIN	\$ 150.00	\$ 47.00		\$ 79.20	\$ (5.50)	\$ 50.00				\$	100.00
741242	COUNCILMEMBER SPADAFORE											
741243	COUNCILMEMBER JACKSON											
741244	COUNCILMEMBER GARZA											
741247	CESAR CHAVEZ EVENT							\$ 1,000.00				
741289	COMMUNITY FUNDING	\$ 2,650.00	\$ 500.00							\$ 650.00		
743050	TEMPORARY HELP-CONTRACTUAL	\$ 1,185.00	\$ 3,555.00	\$ 2,280.00	\$ 1,395.00							
743720	INFORMATION TECHNOLOGY ALLOC	\$ 4,943.00	\$ 4,943.00	\$ 4,943.00	\$ 4,943.00	\$ 4,943.00	\$ 4,943.00	\$ 4,943.00	\$ 4,943.00	\$ 4,943.00	\$	4,943.00
744110	UTILITIES - CITY HALL	\$ (0.00)	\$ 2,517.22	\$ 2,511.14	\$ 2,718.23	\$ 2,786.01	\$ 2,791.12	\$ 4,385.26	\$ 5,088.13	\$ 2,682.65	\$	2,717.09
744200	TELEPHONE	\$ 1,360.99	\$ 1,905.74	\$ 765.48	\$ 764.94	\$ 599.62	\$ 599.73	\$ 605.05	\$ 4,438.64	\$ 513.55	\$	729.78
747000	TRAINING		\$ 165.00				\$ 125.00				\$	385.00
748000	INSURANCE & BONDS			\$ 2,708.07			\$ 1,567.44			\$ 813.81		
977000	EQUIPMENT	\$ 30.99								\$ 1,473.80		
Grand Total		\$ 30,960.62	\$ 50,443.76	\$ 65,205.77	\$ 46,121.85	\$ 48,279.19	\$ 49,699.52	\$ 49,359.59	\$ 53,997.64	\$ 70,184.04	\$	50,085.91

ITEM 4

Monthly Actual Expenditures by Line Item

FISCAL YEAR (Multiple Items)

Sum of NET		2017											2018	
OBJECT	OBJECT DESCRIPTION	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb			
273001	UNDISTRIBUTED RECEIPTS		\$ (1,050.00)											
702000	SALARIES	\$ 21,966.36	\$ 32,949.54	\$ 11,783.18	\$ 21,966.36	\$ 32,807.82	\$ 29,644.65	\$ 22,375.60	\$ 22,422.94	\$ 22,347.19	\$ 22,104.43			
708000	OVERTIME - SALARY					\$ 53.85					\$ 88.08			
715300	FRINGE BENEFITS - FIXED	\$ 9,673.00	\$ 14,995.00	\$ 4,926.00	\$ 9,852.00	\$ 14,776.00	\$ 9,852.00	\$ 9,852.00	\$ 9,852.00	\$ 9,852.00	\$ 9,852.00			
715400	FRINGE BENEFITS - VARIABLE	\$ 4,753.48	\$ 7,131.38	\$ 2,496.02	\$ 4,866.58	\$ 7,292.64	\$ 5,453.97	\$ 4,897.88	\$ 4,901.50	\$ 4,885.86	\$ 4,871.98			
741000	MISCELLANEOUS OPERATING	\$ 2,726.41	\$ 3,130.75	\$ 1,731.43	\$ 2,489.07	\$ 3,105.35	\$ 4,008.41	\$ 4,224.99	\$ 3,403.85	\$ 3,146.90	\$ 1,989.19			
741200	PROMOTION	\$ 110.00	\$ 150.00	\$ 1,625.00	\$ 325.00	\$ 200.00			\$ 710.00	\$ 400.00	\$ 375.00			
741223	COUNCILMEMBER WOOD	\$ 50.00	\$ 804.95	\$ 30.00	\$ 50.00	\$ 350.00	\$ 60.00	\$ 131.95	\$ 100.00	\$ 40.00				
741229	COUNCILMEMBER DUNBAR	\$ 150.00		\$ 25.00	\$ 550.00		\$ 200.00	\$ 200.00	\$ 260.00					
741234	COUNCILMEMBER ROBINSON		\$ -											
741235	COUNCILMEMBER YORKO					\$ 300.00	\$ 90.00		\$ 420.00					
741236	COUNCILMEMBER HOUGHTON	\$ 702.00			\$ 300.00	\$ 100.00	\$ 211.50	\$ 226.00	\$ 292.00					
741237	COUNCILMEMBER WASHINGTON	\$ 69.00	\$ 700.00	\$ 340.97	\$ 150.00	\$ 175.00	\$ 25.00		\$ 300.00					
741238	COUNCILMEMBER BROWN-CLARKE	\$ 50.00		\$ 25.00	\$ 230.00	\$ 226.38	\$ 200.00	\$ 100.00	\$ 200.00					
741240	COUNCILMEMBER SPITZLEY		\$ 700.00	\$ 25.00	\$ 50.00	\$ 175.00		\$ 50.00	\$ 65.00	\$ 70.97				
741241	COUNCILMEMBER HUSSAIN	\$ 101.05	\$ 836.65	\$ 440.00	\$ 50.00	\$ 330.00			\$ 45.00					
741242	COUNCILMEMBER SPADAFORE													
741243	COUNCILMEMBER JACKSON													
741244	COUNCILMEMBER GARZA													
741247	CESAR CHAVEZ EVENT									\$ 1,000.00				
741289	COMMUNITY FUNDING			\$ 551.88	\$ 1,500.00									
743050	TEMPORARY HELP-CONTRACTUAL													
743720	INFORMATION TECHNOLOGY ALLOC	\$ 4,943.00	\$ 4,947.00	\$ 6,242.00	\$ 6,242.00	\$ 6,242.00	\$ 6,242.00	\$ 6,242.00	\$ 6,242.00	\$ 6,242.00	\$ 6,242.00			
744110	UTILITIES - CITY HALL	\$ 1,639.73	\$ 9,820.48		\$ 2,664.90	\$ 2,644.61	\$ 2,445.54	\$ 2,344.66	\$ 3,529.32	\$ 4,405.13	\$ 5,620.17			
744200	TELEPHONE	\$ 676.82	\$ 1,258.29		\$ 611.75	\$ 571.69	\$ 602.26	\$ 598.96	\$ 1,453.69	\$ 564.88	\$ 535.58			
747000	TRAINING								\$ 190.00					
748000	INSURANCE & BONDS		\$ 698.67			\$ 2,829.76			\$ 1,469.50					
977000	EQUIPMENT													
Grand Total		\$ 47,610.85	\$ 77,072.71	\$ 30,241.48	\$ 51,897.66	\$ 72,180.10	\$ 59,035.33	\$ 51,244.04	\$ 55,856.80	\$ 52,954.93	\$ 51,678.43			

ITEM 4

Monthly Actual Expenditures by Line Item

FISCAL YEAR (Multiple Items)

Sum of NET		2018							
OBJECT	OBJECT DESCRIPTION	Mar	Apr	May	Jun	Jul	Aug	Sep	
273001	UNDISTRIBUTED RECEIPTS								
702000	SALARIES	\$ 33,852.00	\$ 22,508.12	\$ 22,539.03	\$ 33,794.05	\$ 12,084.00	\$ 33,388.43	\$ 22,568.00	
708000	OVERTIME - SALARY								
715300	FRINGE BENEFITS - FIXED	\$ 14,776.00	\$ 9,852.00	\$ 9,852.00	\$ 14,768.00	\$ 4,994.00	\$ 14,985.00	\$ 9,991.00	
715400	FRINGE BENEFITS - VARIABLE	\$ 7,369.30	\$ 4,908.63	\$ 4,910.98	\$ 7,357.27	\$ 2,505.21	\$ 7,440.91	\$ 4,983.58	
741000	MISCELLANEOUS OPERATING	\$ 2,592.08	\$ 3,209.66	\$ 1,312.66	\$ 1,754.52	\$ 1,038.08	\$ 2,025.24	\$ 1,025.84	
741200	PROMOTION	\$ 2,275.00	\$ 550.00	\$ 379.00		\$ 666.85	\$ 1,500.00	\$ 950.00	
741223	COUNCILMEMBER WOOD	\$ 170.00	\$ 90.00	\$ 29.00	\$ 956.44	\$ 129.90	\$ 40.00		
741229	COUNCILMEMBER DUNBAR	\$ 175.00	\$ 173.90	\$ 60.00	\$ 178.88	\$ 126.00			
741234	COUNCILMEMBER ROBINSON								
741235	COUNCILMEMBER YORKO								
741236	COUNCILMEMBER HOUGHTON								
741237	COUNCILMEMBER WASHINGTON	\$ 25.00		\$ 5.00	\$ 475.00	\$ 210.00		\$ 77.25	
741238	COUNCILMEMBER BROWN-CLARKE								
741240	COUNCILMEMBER SPITZLEY	\$ 60.00	\$ 100.00	\$ 250.00	\$ 500.00	\$ 71.50	\$ 50.00	\$ 146.36	
741241	COUNCILMEMBER HUSSAIN			\$ 110.95	\$ 540.70	\$ 142.90		\$ 450.00	
741242	COUNCILMEMBER SPADAFORE	\$ 150.00	\$ 161.95	\$ 5.00	\$ 43.74	\$ 78.00	\$ 312.71		
741243	COUNCILMEMBER JACKSON					\$ 500.00		\$ 250.00	
741244	COUNCILMEMBER GARZA			\$ 5.00	\$ 725.22			\$ 72.25	
741247	CESAR CHAVEZ EVENT		\$ 200.00		\$ 411.75				
741289	COMMUNITY FUNDING				\$ 700.00		\$ 1,000.00		
743050	TEMPORARY HELP-CONTRACTUAL								
743720	INFORMATION TECHNOLOGY ALLOC	\$ 6,242.00	\$ 6,242.00	\$ 6,242.00	\$ 6,241.00	\$ 6,575.00	\$ 6,575.00	\$ 6,575.00	
744110	UTILITIES - CITY HALL	\$ 4,277.48	\$ 4,058.30	\$ 3,892.43	\$ 5,923.92	\$ 0.00	\$ 2,907.61	\$ 2,907.39	
744200	TELEPHONE	\$ 513.21	\$ 1,040.84	\$ 531.10	\$ 1,061.71		\$ 673.67		
747000	TRAINING					\$ 210.00			
748000	INSURANCE & BONDS	\$ 612.89			\$ 952.16			\$ 3,572.26	
977000	EQUIPMENT								
Grand Total		\$ 73,089.96	\$ 53,095.40	\$ 50,124.15	\$ 76,384.36	\$ 29,331.44	\$ 70,898.57	\$ 53,568.93	

ITEM 5

Line Item Detail - Salaries

101.112101.702000.00000

Last Prior Fiscal Years 2016-2019 as of 9/30/2018

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2016	FY 2017	FY 2018	FY 2019 FIN WB	FY 2019 Remaining	FY 2019	FY 2020 Projected
Actual	702000	SALARIES	\$ 274,082.75	\$ 275,410.66	\$ 298,145.37	\$ 68,040.00	\$ 225,680.00	\$ 293,720.00	\$ 291,498.22
Budget	702000	SALARIES	\$ 282,296.00	\$ 284,566.00	\$ 296,934.00			\$ 294,800.00	
Over/Under	702000	SALARIES	\$ (8,213.25)	\$ (9,155.34)	\$ 1,211.37			\$ (1,080.00)	

FY 2020 Dept. Submission
\$ 296,068.00
\$ 49,424.00
\$ 4,666.00
\$ 350,158.00

Finance Provided Number

New Position Total

Office Manager Raise

Fiscal Year 2018

POSTING DATE	SALARIES
7/7/2017	\$ -
7/21/2017	\$ 11,783.18
8/4/2017	\$ 10,983.18
8/18/2017	\$ 10,983.18
9/1/2017	\$ 10,983.18
9/15/2017	\$ 10,983.18
9/29/2017	\$ 10,841.46
10/13/2017	\$ 10,983.18
10/27/2017	\$ 18,661.47
11/10/2017	\$ 11,164.13
11/24/2017	\$ 11,211.47
12/8/2017	\$ 11,211.47
12/22/2017	\$ 11,211.47
1/5/2018	\$ 11,135.72
1/19/2018	\$ 11,211.47
2/2/2018	\$ 11,284.00
2/16/2018	\$ 10,820.43
3/2/2018	\$ 11,284.00
3/16/2018	\$ 11,284.00
3/30/2018	\$ 11,284.00
4/13/2018	\$ 11,284.00
4/27/2018	\$ 11,224.12
5/11/2018	\$ 11,284.00
5/25/2018	\$ 11,255.03
6/8/2018	\$ 11,284.00
6/22/2018	\$ 11,284.00
6/30/2018	\$ 11,226.05
	\$ 298,145.37

Fiscal Year 2019 Projected

POSTING DATE	SALARIES	
7/6/2018	\$ -	
7/20/2018	\$ 12,084.00	
8/3/2018	\$ 11,284.00	
8/17/2018	\$ 11,284.00	
8/31/2018	\$ 10,820.43	
9/14/2018	\$ 11,284.00	
9/28/2018	\$ 11,284.00	
10/12/2018	\$ 11,284.00	
10/26/2018	\$ 11,284.00	
11/9/2018	\$ 11,284.00	
11/23/2018	\$ 11,284.00	
12/7/2018	\$ 11,284.00	
12/21/2018	\$ 11,284.00	
1/4/2019	\$ 11,284.00	
1/18/2019	\$ 11,284.00	
2/1/2019	\$ 11,284.00	
2/15/2019	\$ 11,284.00	
3/1/2019	\$ 11,284.00	
3/15/2019	\$ 11,284.00	
3/29/2019	\$ 11,284.00	
4/12/2019	\$ 11,284.00	
4/26/2019	\$ 11,284.00	
5/10/2019	\$ 11,284.00	
5/24/2019	\$ 11,284.00	
6/7/2019	\$ 11,284.00	
6/21/2019	\$ 11,284.00	
7/5/2019	\$ 11,284.00	
	\$ 293,720.43	

Diff from Recon
Fin WB TotalFY 2019 Estimate
Remaining

Fiscal Year 2020 Projected

POSTING DATE	SALARIES	
7/19/2019	\$ 11,211.47	
8/2/2019	\$ 11,211.47	
8/16/2019	\$ 11,211.47	
8/30/2019	\$ 11,211.47	
9/13/2019	\$ 11,211.47	
9/27/2019	\$ 11,211.47	
10/11/2019	\$ 11,211.47	
10/25/2019	\$ 11,211.47	
11/8/2019	\$ 11,211.47	
11/22/2019	\$ 11,211.47	
12/6/2019	\$ 11,211.47	
12/20/2019	\$ 11,211.47	
1/3/2020	\$ 11,211.47	
1/17/2020	\$ 11,211.47	
1/31/2020	\$ 11,211.47	
2/14/2020	\$ 11,211.47	
2/28/2020	\$ 11,211.47	
3/13/2020	\$ 11,211.47	
3/27/2020	\$ 11,211.47	
4/10/2020	\$ 11,211.47	
4/24/2020	\$ 11,211.47	
5/8/2020	\$ 11,211.47	
5/22/2020	\$ 11,211.47	
6/5/2020	\$ 11,211.47	
6/19/2020	\$ 11,211.47	
7/3/2020	\$ 11,211.47	
	\$ 291,498.22	

FY 2020 Estimate

FY 2019 FIN WB	\$ 68,040.00
From IFAS Pivot	\$ 68,040.43
Diff from Recon Fin WB Total	\$ (0.43)

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

Finance provided a projection of \$296,068 for salaries for the upcoming Fiscal year. This amount was adjusted based on the New Position Request increase of \$49,424 and Office Manager Pay Request of \$4,666 for a requested total of \$350,158.

Line Item Detail - Fringe Benefits - Variable

101.112101.741000.00000

Last Prior Fiscal Years 2016-2019 as of 9-30-2018

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2016	FY 2017	FY 2018	FY 2019 FIN WB	FY 2019 Remaining	FY 2019	FY 2020 Projected
Actual	715400	FRINGE BENEFITS - VARIABLE	\$ 52,204.54	\$ 55,453.84	\$ 64,212.61	\$ 14,930.00	\$ 47,485.35	\$ 62,415.35	\$ 63,313.80
Budget	715400	FRINGE BENEFITS - VARIABLE	\$ 61,192.00	\$ 65,091.00	\$ 64,546.00			\$ 64,501.00	
Over/Under	715400	FRINGE BENEFITS - VARIABLE	\$ (8,987.46)	\$ (9,637.16)	\$ (333.39)			\$ (2,085.65)	

FY 2020 Dept. Submission	
\$ 70,464.00	Finance Provided Number
\$ 23,016.00	New Position Total
\$ 357.00	Office Manager Raise
\$ 93,837.00	

Fiscal Year 2018

MONTH	FRINGE BENEFITS - VARIABLE
Jul	\$ 2,496.02
Aug	\$ 4,866.58
Sep	\$ 7,292.64
Oct	\$ 5,453.97
Nov	\$ 4,897.88
Dec	\$ 4,901.50
Jan	\$ 4,885.86
Feb	\$ 4,871.98
Mar	\$ 7,369.30
Apr	\$ 4,908.63
May	\$ 4,910.98
Jun	\$ 7,357.27
	\$ 64,212.61

Fiscal Years 2019 Projected

MONTH	FRINGE BENEFITS - VARIABLE	
Jul	\$ 2,505.21	Diff from Recon Fin WB Total
Aug	\$ 7,440.91	
Sep	\$ 4,983.58	
Oct	\$ 5,276.15	
Nov	\$ 5,276.15	FY 2019 Estimate Remaining
Dec	\$ 5,276.15	
Jan	\$ 5,276.15	
Feb	\$ 5,276.15	
Mar	\$ 5,276.15	
Apr	\$ 5,276.15	
May	\$ 5,276.15	
Jun	\$ 5,276.15	
	\$ 62,415.05	

Fiscal Year 2020 Projected

MONTH	FRINGE BENEFITS - VARIABLE	
Jul	\$ 5,276.15	FY 2020 Estimate
Aug	\$ 5,276.15	
Sep	\$ 5,276.15	
Oct	\$ 5,276.15	
Nov	\$ 5,276.15	
Dec	\$ 5,276.15	
Jan	\$ 5,276.15	
Feb	\$ 5,276.15	
Mar	\$ 5,276.15	
Apr	\$ 5,276.15	
May	\$ 5,276.15	
Jun	\$ 5,276.15	
	\$ 63,313.80	

Calendar Jul 2017 to Sep 2018	
Monthly Average	\$ 5,276.15
FY 2019 FIN WB	\$ 14,930.00
From IFAS Pivot	\$ 14,929.70
Diff from Recon Fin WB Total	\$ 0.30

Explanation of Projection/Increase/Decrease of Budgeted Amounts

Finance provided a projection of \$70,464 for Fringe Benefits Variable. Amounts were added to this amount of \$23,016 for the New Position and \$357 for the Office Manager Raise.

ITEM 7

Line Item Detail - Miscellaneous Operating 101.112101.715400.00000

Last Prior Fiscal Years 2016-2019 as of 9-30-2018

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2016	FY 2017	FY 2018	FY 2019 FIN WB	FY 2019 Remaining	FY 2019	FY 2020 Projected	FY 2020 Dept. Submission
Actual	741000	MISCELLANEOUS OPERATING	\$ 31,282.71	\$ 30,456.09	\$ 32,968.11	\$ 4,652.00	\$ 22,234.32	\$ 26,886.32	\$ 29,645.76	\$ 32,000.00
Budget	741000	MISCELLANEOUS OPERATING	\$ 30,000.00	\$ 30,000.00	\$ 32,206.00			\$ 30,000.00		
Over/Under	741000	MISCELLANEOUS OPERATING	\$ 1,282.71	\$ 456.09	\$ 762.11			\$ (3,113.68)		

Fiscal Year 2018

MONTH	MISCELLANEOUS OPERATING
Jul	\$ 1,731.43
Aug	\$ 2,489.07
Sep	\$ 3,105.35
Oct	\$ 4,008.41
Nov	\$ 4,224.99
Dec	\$ 3,403.85
Jan	\$ 3,146.90
Feb	\$ 1,989.19
Mar	\$ 2,592.08
Apr	\$ 3,209.66
May	\$ 1,312.66
Jun	\$ 1,754.52
	<u>\$ 32,968.11</u>

Fiscal Years 2019 Projected

MONTH	MISCELLANEOUS OPERATING	
Jul	\$ 1,038.08	Diff from Recon Fin WB Total
Aug	\$ 2,025.24	
Sep	\$ 1,025.84	
Oct	\$ 2,470.48	
Nov	\$ 2,470.48	FY 2019 Estimate Remaining
Dec	\$ 2,470.48	
Jan	\$ 2,470.48	
Feb	\$ 2,470.48	
Mar	\$ 2,470.48	
Apr	\$ 2,470.48	
May	\$ 2,470.48	
Jun	\$ 2,470.48	
	<u>\$ 26,323.48</u>	

Fiscal Year 2020 Projected

MONTH	MISCELLANEOUS OPERATING	
Jul	\$ 2,470.48	FY 2020 Estimate
Aug	\$ 2,470.48	
Sep	\$ 2,470.48	
Oct	\$ 2,470.48	
Nov	\$ 2,470.48	
Dec	\$ 2,470.48	
Jan	\$ 2,470.48	
Feb	\$ 2,470.48	
Mar	\$ 2,470.48	
Apr	\$ 2,470.48	
May	\$ 2,470.48	
Jun	\$ 2,470.48	
	<u>\$ 29,645.76</u>	

Calendar Jul 2017 to Sep 2018	
Monthly Average	\$ 2,470.48
FY 2019 FIN WB	\$ 4,652.00
From IFAS Pivot	\$ 4,089.16
Diff from Recon Fin WB Total	\$ 562.84

Explanation of Projection/Increase/Decrease of Budgeted Amounts

Amount projected is in line with prior year budget of \$30,000 dollars. Consequently, because of the higher cost associated with FY2018 actual the budget request for FY2020 was increased by \$2,000 or \$32,000 for the line item. This is in line with the adjusted budget for FY2018 of \$32,206.

ITEM 8

Line Item Detail - Promotion

101.112101.741200.00000

Last Prior Fiscal Years 2016-2019 as of 9/30/2018

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2016	FY 2017	FY 2018	FY 2019 FIN WB	FY 2019 Remaining	FY 2019	FY 2020 Projected
Actual	741200	PROMOTION	\$ 5,946.62	\$ 6,129.79	\$ 6,839.00	\$ 3,117.00	\$ 5,973.48	\$ 9,090.48	\$ 7,964.64
Budget	741200	PROMOTION	\$ 6,000.00	\$ 6,000.00	\$ 7,500.00			\$ 7,500.00	
Over/Under	741200	PROMOTION	\$ (53.38)	\$ 129.79	\$ (661.00)			\$ 1,590.48	

FY 2020 Dept. Submission
\$ 8,000.00

Fiscal Year 2018

MONTH	PROMOTION
Jul	\$ 1,625.00
Aug	\$ 325.00
Sep	\$ 200.00
Oct	\$ -
Nov	\$ -
Dec	\$ 710.00
Jan	\$ 400.00
Feb	\$ 375.00
Mar	\$ 2,275.00
Apr	\$ 550.00
May	\$ 379.00
Jun	\$ -
	<u>\$ 6,839.00</u>

Fiscal Years 2019 Projected

MONTH	PROMOTION	
Jul	\$ 666.85	Diff from Recon Fin WB Total
Aug	\$ 1,500.00	
Sep	\$ 950.00	
Oct	\$ 663.72	FY 2019 Estimate Remaining
Nov	\$ 663.72	
Dec	\$ 663.72	
Jan	\$ 663.72	
Feb	\$ 663.72	
Mar	\$ 663.72	
Apr	\$ 663.72	
May	\$ 663.72	
Jun	\$ 663.72	
	<u>\$ 9,090.33</u>	

Fiscal Year 2020 Projected

MONTH	PROMOTION	
Jul	\$ 663.72	FY 2020 Estimate
Aug	\$ 663.72	
Sep	\$ 663.72	
Oct	\$ 663.72	
Nov	\$ 663.72	
Dec	\$ 663.72	
Jan	\$ 663.72	
Feb	\$ 663.72	
Mar	\$ 663.72	
Apr	\$ 663.72	
May	\$ 663.72	
Jun	\$ 663.72	
	<u>\$ 7,964.64</u>	

Calendar Jul 2017 to Sep 2018

Monthly Average	\$ 663.72
-----------------	-----------

FY 2019 FIN WB	\$ 3,117.00
From IFAS Pivot	\$ 3,116.85
Diff from Recon Fin WB Total	\$ 0.15

Explanation of Projection/Increase/Decrease of Budgeted Amounts

Using the monthly average of Calendar Jul 2017 to Sep 2018 would indicate that the amount of \$7,964.364 for FY 2020. This is slightly higher than the prior year budget amount of \$7,500 for FY2019. Thus, the requested amount for FY2020 is an increase by \$500 or \$8,000 for the line item.

ITEM 9

Line Item Detail - Annual Event Accounts

101.112101.741246.00000 And 101.112101.741247.00000

Last Prior Fiscal Years 2016-2019 as of 9/30/2018

EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2016	FY 2017	FY 2018	FY 2019 FIN WB	FY 2019 Remaining	FY 2020
741246	MARTIN LUTHER KING JR DAY	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
741247	CESAR CHAVEZ EVENT	\$ 1,000.00	\$ 1,000.00	\$ 1,611.75	\$ -	\$ 1,500.00	\$ 1,500.00

FY 2020 Dept. Submission
\$ 1,000.00
\$ 1,500.00

Fiscal Years 2018 Projected

EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2019 WB	FY 2019 Budgeted WB	FY 2019 Remaining	
741246	MARTIN LUTHER KING JR DAY	\$ -	\$ 1,000.00	\$ 1,000.00	FY 2019 Estimate Remaining
741247	CESAR CHAVEZ EVENT	\$ -	\$ 1,500.00	\$ 1,500.00	
			FY 2020 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 2019.

ITEM 10

Line Item Detail - Community Funding

101.112101.741289.00000

Last Prior Fiscal Years 2016-2019 as of 9/30/2018

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2016	FY 2017	FY 2018	FY 2019 FIN WB	FY 2019 Remaining	FY 2019	FY 2020 Projected	FY 2020 Dept. Submission
Actual	741289	COMMUNITY FUNDING	\$ 5,650.00	\$ 3,800.00	\$ 2,751.88	\$ 1,000.00	\$ 2,251.17	\$ 3,251.17	\$ 3,001.56	\$ 7,000.00
Budget	741289	COMMUNITY FUNDING	\$ 7,000.00	\$ 7,000.00	\$ 10,200.00			\$ 7,000.00		
Over/Under	741289	COMMUNITY FUNDING	\$ (1,350.00)	\$ (3,200.00)	\$ (7,448.12)			\$ (3,748.83)		

Fiscal Year 2018

MONTH	COMMUNITY FUNDING
Jul	\$ 551.88
Aug	\$ 1,500.00
Sep	\$ -
Oct	\$ -
Nov	\$ -
Dec	\$ -
Jan	\$ -
Feb	\$ -
Mar	\$ -
Apr	\$ -
May	\$ -
Jun	\$ 700.00
	<u>\$ 2,751.88</u>

Fiscal Years 2019 Projected

MONTH	COMMUNITY FUNDING	
Jul	\$ -	Diff from Recon Fin WB Total
Aug	\$ 1,000.00	
Sep	\$ -	
Oct	\$ 250.13	FY 2019 Estimate Remaining
Nov	\$ 250.13	
Dec	\$ 250.13	
Jan	\$ 250.13	
Feb	\$ 250.13	
Mar	\$ 250.13	
Apr	\$ 250.13	
May	\$ 250.13	
Jun	\$ 250.13	
	<u>\$ 3,251.17</u>	

Fiscal Year 2020 Projected

MONTH	COMMUNITY FUNDING	
Jul	\$ 250.13	FY 2020 Estimate
Aug	\$ 250.13	
Sep	\$ 250.13	
Oct	\$ 250.13	
Nov	\$ 250.13	
Dec	\$ 250.13	
Jan	\$ 250.13	
Feb	\$ 250.13	
Mar	\$ 250.13	
Apr	\$ 250.13	
May	\$ 250.13	
Jun	\$ 250.13	
	<u>\$ 3,001.56</u>	

Calendar Jul 2017 to Sep 2018	
Monthly Average	\$ 250.13

FY 2019 FIN WB	\$ 1,000.00
From IFAS Pivot	\$ 1,000.00
Diff from Recon Fin WB Total	\$ -

Explanation of Projection/Increase/Decrease of Budgeted Amounts

Amount requested is same as FY 2019 of \$7,000 dollars and appears to be in line with projections on past expenses. Thus, no additional monies are being requested at this time.

ITEM 11

Line Item Detail - Temporary Help - Contractual

101.112101.743050.00000

Last Prior Fiscal Years 2016-2019 as of 9/30/2018

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2016	FY 2017	FY 2018	FY 2019 FIN WB	FY 2019 Remaining	FY 2019	FY 2020 Projected	FY 2020 Dept. Submission
Actual	743050	TEMPORARY HELP-CONTRACTUAL	\$ 11,733.76	\$ 8,415.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
Budget	743050	TEMPORARY HELP-CONTRACTUAL	\$ 5,000.00	\$ 5,000.00	\$ -			\$ 5,000.00		
Over/Under	743050	TEMPORARY HELP-CONTRACTUAL	\$ 6,733.76	\$ 3,415.00	\$ -			\$ (5,000.00)		

Fiscal Year 2018

MONTH	TEMPORARY HELP-CONTRACTUAL
Jul	\$ -
Aug	\$ -
Sep	\$ -
Oct	\$ -
Nov	\$ -
Dec	\$ -
Jan	\$ -
Feb	\$ -
Mar	\$ -
Apr	\$ -
May	\$ -
Jun	\$ -
	\$ -

Fiscal Years 2019 Projected

MONTH	TEMPORARY HELP-CONTRACTUAL	
Jul	\$ -	
Aug	\$ -	Diff from Recon Fin WB Total
Sep	\$ -	
Oct	\$ -	
Nov	\$ -	
Dec	\$ -	
Jan	\$ -	
Feb	\$ -	
Mar	\$ -	
Apr	\$ -	
May	\$ -	
Jun	\$ -	
	\$ -	

Fiscal Year 2020 Projected

MONTH	TEMPORARY HELP-CONTRACTUAL	
Jul	\$ -	
Aug	\$ -	
Sep	\$ -	
Oct	\$ -	
Nov	\$ -	
Dec	\$ -	
Jan	\$ -	
Feb	\$ -	
Mar	\$ -	
Apr	\$ -	
May	\$ -	
Jun	\$ -	
	\$ -	

Calendar Jul 2017 to Sep 2018	
Monthly Average	\$ -

FY 2019 FIN WB	\$ -
From IFAS Pivot	\$ -
Diff from Recon Fin WB Total	\$ -

Explanation of Projection/Increase/Decrease of Budgeted Amounts

Amount requested is the same as FY 2019 of \$5,000 to allowing for unexpected events should they arise.

ITEM 12

Line Item Detail - Utilities City Hall

101.112101.744110.00000

Last Prior Fiscal Years 2016-2019 as of 9/30/2018

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2016	FY 2017	FY 2018	FY 2019 FIN WB	FY 2019 Remaining	FY 2019	FY 2020 Projected
Actual	744110	UTILITIES - CITY HALL	\$ 41,328.85	\$ 39,657.06	\$ 38,596.00	\$ 8,666.00	\$ 28,572.84	\$ 37,238.84	\$ 38,097.12
Budget	744110	UTILITIES - CITY HALL	\$ 48,641.00	\$ 50,000.00	\$ 50,000.00			\$ 50,000.00	
Over/Under	744110	UTILITIES - CITY HALL	\$ (7,312.15)	\$ (10,342.94)	\$ (11,404.00)			\$ (12,761.16)	

FY 2020 Dept. Submission
\$ 50,000.00

Fiscal Year 2018

MONTH	UTILITIES - CITY HALL
Jul	\$ 0.00
Aug	\$ 2,664.90
Sep	\$ 2,644.61
Oct	\$ 2,445.54
Nov	\$ 2,344.66
Dec	\$ 3,529.32
Jan	\$ 4,405.13
Feb	\$ 5,620.17
Mar	\$ 4,277.48
Apr	\$ 4,058.30
May	\$ 3,892.43
Jun	\$ 5,923.92
	\$ 41,806.46

Fiscal Years 2019 Projected

MONTH	UTILITIES - CITY HALL	
Jul	\$ -	Diff from Recon Fin WB Total
Aug	\$ 2,907.61	
Sep	\$ 2,907.39	
Oct	\$ 3,174.76	
Nov	\$ 3,174.76	FY 2019 Estimate Remaining
Dec	\$ 3,174.76	
Jan	\$ 3,174.76	
Feb	\$ 3,174.76	
Mar	\$ 3,174.76	
Apr	\$ 3,174.76	
May	\$ 3,174.76	
Jun	\$ 3,174.76	
	\$ 34,387.84	

Fiscal Year 2020 Projected

MONTH	UTILITIES - CITY HALL	
Jul	\$ 3,174.76	FY 2020 Estimate
Aug	\$ 3,174.76	
Sep	\$ 3,174.76	
Oct	\$ 3,174.76	
Nov	\$ 3,174.76	
Dec	\$ 3,174.76	
Jan	\$ 3,174.76	
Feb	\$ 3,174.76	
Mar	\$ 3,174.76	
Apr	\$ 3,174.76	
May	\$ 3,174.76	
Jun	\$ 3,174.76	
	\$ 38,097.12	

FY 2018 FIN WB	\$ 38,596.00
From IFAS Pivot	\$ 41,806.46
Diff from Recon Fin WB Total	\$ (3,210.46)

Calendar Jul 2017 to Sep 2018	
Monthly Average	\$ 3,174.76

FY 2019 FIN WB	\$ 8,666.00
From IFAS Pivot	\$ 5,815.00
Diff from Recon Fin WB Total	\$ 2,851.00

Explanation of Projection/Increase/Decrease of Budgeted Amounts

Amount requested is same as FY2019 of \$50,000 dollars is consent with prior budgeted amounts.

ITEM 13

Line Item Detail - Telephone

101.112101.744200.00000

Last Prior Fiscal Years 2016-2019 as of 9/30/2018

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2016	FY 2017	FY 2019	FY 2019 FIN WB	FY 2019 Remaining	FY 2019	FY 2020 Projected	FY 2020 Dept. Submission
Actual	744200	TELEPHONE	\$ 13,696.55	\$ 14,218.63	\$ 8,085.67	\$ 674.00	\$ 5,255.64	\$ 5,929.64	\$ 7,007.52	\$ 13,500.00
Budget	744200	TELEPHONE	\$ 12,300.00	\$ 11,050.00	\$ 13,500.00			\$ 13,500.00		
Over/Under	744200	TELEPHONE	\$ 1,396.55	\$ 3,168.63	\$ (5,414.33)			\$ (7,570.36)		

Fiscal Year 2018

MONTH	TELEPHONE
Jul	\$ -
Aug	\$ 611.75
Sep	\$ 571.69
Oct	\$ 602.26
Nov	\$ 598.96
Dec	\$ 1,453.69
Jan	\$ 564.88
Feb	\$ 535.58
Mar	\$ 513.21
Apr	\$ 1,040.84
May	\$ 531.10
Jun	\$ 1,061.71
	<u>\$ 8,085.67</u>

Fiscal Years 2019 Projected

MONTH	TELEPHONE	
Jul	\$ -	Diff from Recon Fin WB Total
Aug	\$ 673.67	
Sep	\$ -	
Oct	\$ 583.96	FY 2019 Estimate Remaining
Nov	\$ 583.96	
Dec	\$ 583.96	
Jan	\$ 583.96	
Feb	\$ 583.96	
Mar	\$ 583.96	
Apr	\$ 583.96	
May	\$ 583.96	
Jun	\$ 583.96	
	<u>\$ 5,929.31</u>	

Fiscal Year 2020 Projected

MONTH	TELEPHONE	
Jul	\$ 583.96	FY 2020 Estimate
Aug	\$ 583.96	
Sep	\$ 583.96	
Oct	\$ 583.96	
Nov	\$ 583.96	
Dec	\$ 583.96	
Jan	\$ 583.96	
Feb	\$ 583.96	
Mar	\$ 583.96	
Apr	\$ 583.96	
May	\$ 583.96	
Jun	\$ 583.96	
	<u>\$ 7,007.52</u>	

Calendar Jul 2017 to Sep 2018

Monthly Average	\$ 583.96
FY 2019 FIN WB	\$ 674.00
From IFAS Pivot	\$ 673.67
Diff from Recon Fin WB Total	\$ 0.33

Explanation of Projection/Increase/Decrease of Budgeted Amounts

Amount requested is same as FY2019 of \$13,500 dollars is consent with prior budget amounts.

ITEM 14

Line Item Detail - Training

101.112101.747000.00000

Last Prior Fiscal Years 2016-2019 as of 9/30/2018

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2016	FY 2017	FY 2018	FY 2019 FIN WB	FY 2019 Remaining	FY 2019	FY 2020 Projected	FY 2020 Dept. Submission
Actual	747000	TRAINING	\$ -	\$ 675.00	\$ 190.00	\$ 210.00	\$ 240.03	\$ 450.03	\$ 320.04	\$ 2,000.00
Budget	747000	TRAINING	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00			\$ 2,000.00		
Over/Under	747000	TRAINING	\$ (2,000.00)	\$ (1,325.00)	\$ (1,810.00)			\$ (1,549.97)		

Fiscal Year 2018

MONTH	TRAINING
Jul	\$ -
Aug	\$ -
Sep	\$ -
Oct	\$ -
Nov	\$ -
Dec	\$ 190.00
Jan	\$ -
Feb	\$ -
Mar	\$ -
Apr	\$ -
May	\$ -
Jun	\$ -
	<u>\$ 190.00</u>

Fiscal Years 2019 Projected

MONTH	TRAINING	
Jul	\$ 210.00	Diff from Recon Fin WB Total
Aug	\$ -	
Sep	\$ -	
Oct	\$ 26.67	FY 2019 Estimate Remaining
Nov	\$ 26.67	
Dec	\$ 26.67	
Jan	\$ 26.67	
Feb	\$ 26.67	
Mar	\$ 26.67	
Apr	\$ 26.67	
May	\$ 26.67	
Jun	\$ 26.67	
	<u>\$ 450.03</u>	

Fiscal Year 2020 Projected

MONTH	TRAINING	
Jul	\$ 26.67	FY 2020 Estimate
Aug	\$ 26.67	
Sep	\$ 26.67	
Oct	\$ 26.67	
Nov	\$ 26.67	
Dec	\$ 26.67	
Jan	\$ 26.67	
Feb	\$ 26.67	
Mar	\$ 26.67	
Apr	\$ 26.67	
May	\$ 26.67	
Jun	\$ 26.67	
	<u>\$ 320.04</u>	

Calendar Jul 2017 to Sep 2018	
Monthly Average	\$ 26.67
FY 2019 FIN WB	\$ 210.00
From IFAS Pivot	\$ 210.00
Diff from Recon Fin WB Total	\$ -

Explanation of Projection/Increase/Decrease of Budgeted Amounts

Amount requested is same as FY2019 of \$2,000 dollars is consent with prior budget amounts.

ITEM 15

Line Item Detail - Equipment

101.112101.977000.00000

Last Prior Fiscal Years 2016-2019 as of 9/30/2018

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2016	FY 2017	FY 2018	FY 2019 FIN WB	FY 2019 Remaining	FY 2019	FY 2020 Projected	FY 2020 Dept. Submission
Actual	977000	EQUIPMENT	\$ -	\$ 1,504.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 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)	\$ (3,495.21)	\$ (5,000.00)			\$ (5,000.00)		

Fiscal Year 2018

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

Fiscal Years 2019 Projected

MONTH	EQUIPMENT	
Jul	\$ -	Diff from Recon Fin WB Total
Aug	\$ -	
Sep	\$ -	
Oct	\$ -	FY 2019 Estimate Remaining
Nov	\$ -	
Dec	\$ -	
Jan	\$ -	
Feb	\$ -	
Mar	\$ -	
Apr	\$ -	
May	\$ -	
Jun	\$ -	
	\$ -	

Fiscal Year 2020 Projected

MONTH	EQUIPMENT	
Jul	\$ -	FY 2020 Estimate
Aug	\$ -	
Sep	\$ -	
Oct	\$ -	
Nov	\$ -	
Dec	\$ -	
Jan	\$ -	
Feb	\$ -	
Mar	\$ -	
Apr	\$ -	
May	\$ -	
Jun	\$ -	
	\$ -	

Calendar Jul 2017 to Sep 2018	
Monthly Average	\$ -
FY 2019 FIN WB	\$ -
From IFAS Pivot	\$ -
Diff from Recon Fin WB Total	\$ -

Explanation of Projection/Increase/Decrease of Budgeted Amounts

Amount requested is same as FY2019 of \$5,000 dollars is consent with prior budget amounts.

New Position Funding Request - Legislative Analyst - Breakdown

Account Code	GL Key	Description	New Position
101.112101.702000.00000	1012101	SALARIES	\$ 49,424
101.112101.715300.00000	1012101	FRINGE BENEFITS - FIXED	\$ 48,017
101.112101.715400.00000	1012101	FRINGE BENEFITS - VARIABLE	\$ 23,016
101.112101.748000.00000	1012101	INSURANCE & BONDS	\$ 2,500
Estimated Increase if New Position Added			\$ 122,957

Previous - Position Level 33

Step 1	\$41,990	Around Amount Estimated
Step 2	44,323	
Step 3	46,656	
Step 4	48,958	
Step 5	51,373	
Step 6	53,988	
Step 7	56,693	
Step 8	59,555	
Step 9	62,573	

Explanation of Projection/Increase/Decrease of Budgeted Amounts

The amounts above were calculated based on the average of Salaries, Fringe Benefits – Fixed, and Fringe Benefits Variable for the two City Council Support Positions of Office Manager and Administrative Secretary. The Insurance & Bonds amount was estimated to be \$2,500 based on the amounts used for City Council and Internal Audit proposed budgeted amounts provided by Finance.

ITEM 17

Office Manager Raise Funding Request - Breakdown

Account Code	GL Key	Description	New Position	Ref
101.112101.702000.00000	1012101	SALARIES	\$ 4,666	A
101.112101.715300.00000	1012101	FRINGE BENEFITS - FIXED	\$ 1,904	B
101.112101.715400.00000	1012101	FRINGE BENEFITS - VARIABLE	\$ 357	C
Estimated Increase for Office Manager Raise			\$ 6,927	

A) SALARY INCREASE - BASED ON LEVEL 33 - PER LEVEL

One Step Increase	Steps	Total Increase
\$ 2,333.00	2	\$ 4,666.00 A

B) FRINGE BENEFITS FIXED INCREASE

Fringe Benefits - Fixed Category	Provided Amt Fin	Factor Used - Increased Amt Salary	Increase Amt
Pension Contribution	\$ 20,193.38	Based on 35.80% Increase Salary Amt	\$ 1,670.43
Retiree Health/Dental	\$ 25,255.21	No Change	\$ -
Workers Comp.	\$ 472.78	No Change	\$ -
Misc Benefits	\$ 2,127.29	No Change	\$ -
Retiree Health Care Pre-funding	\$ 2,820.90	Based on 5% Increase Salary Amt	\$ 233.30
Total Fixed Fringes	\$ 50,869.56		\$ 1,903.73 B

C) FRINGE BENEFITS VARIABLE INCREASE

Fringe Benefits - Variable Category	Provided Amt Fin	Factor Used - Increased Amt Salary	Increase Amt
FICA/MED	\$ 4,347.00	Based on 7.65% Increase Salary Amt	356.95
HC Cost	\$ 19,283.47	No Change	-
Dental Cost	\$ 810.84	No Change	-
Disability Insurance	\$ -	No Change	-
Life Insurance	\$ 296.13	No Change	-
Defined Contribution - Elected	\$ -	No Change	-
Defined Contribution - Non-Elected	\$ -	No Change	-
Employer Contribution- HC Savings Account	\$ -	No Change	-
Total Variable Fringes	\$ 24,737.44		356.95 C

Explanation of Projection/Increase/Decrease of Budgeted Amounts

There has been a request for a raise in the Office Manager salary within the City Council Staff. This is estimated to increase the total budget for an increase of \$6,927 dollars.

ITEM 18

BREAKDOWN OF (NORMAL BUDGET PROCESS) + (NEW POSITION TOTALS) + (OFFICE MANAGER RAISE)

Account Code	GL Key	Description	NORMAL BUDGET PROCESS	NEW POSITION REQUEST	OFFICE MANAGER RAISE REQUEST	REQUESTED TOTAL
101.112101.702000.00000	1012101	SALARIES	296,068	49,424	4,666	350,158
101.112101.708000.00000	1012101	OVERTIME - SALARY	NA			-
101.112101.712000.00000	1012101	LONGEVITY	400			400
101.112101.715300.00000	1012101	FRINGE BENEFITS - FIXED	126,405	48,017	1,904	176,326
101.112101.715400.00000	1012101	FRINGE BENEFITS - VARIABLE	70,464	23,016	357	93,837
101.112101.741000.00000	1012101	MISCELLANEOUS OPERATING	32,000			32,000
101.112101.741200.00000	1012101	PROMOTION	8,000			8,000
101.112101.741223.00000	1012101	COUNCILMEMBER WOOD	2,000			2,000
101.112101.741229.00000	1012101	COUNCILMEMBER DUNBAR	2,000			2,000
101.112101.741235.00000	1012101	COUNCILMEMBER YORKO	NA			-
101.112101.741236.00000	1012101	COUNCILMEMBER HOUGHTON	NA			-
101.112101.741237.00000	1012101	COUNCILMEMBER WASHINGTON	1,500			1,500
101.112101.741238.00000	1012101	COUNCILMEMBER BROWN-CLARKE	NA			-
101.112101.741240.00000	1012101	COUNCILMEMBER SPITZLEY	2,000			2,000
101.112101.741241.00000	1012101	COUNCILMEMBER HUSSAIN	1,500			1,500
101.112101.741242.00000	1012101	COUNCILMEMBER SPADAFORE	2,000			2,000
101.112101.741243.00000	1012101	COUNCILMEMBER JACKSON	1,500			1,500
101.112101.741244.00000	1012101	COUNCILMEMBER GARZA	1,500			1,500
101.112101.741246.00000	1012101	MARTIN LUTHER KING JR DAY	1,000			1,000
101.112101.741247.00000	1012101	CESAR CHAVEZ EVENT	1,500			1,500
101.112101.741256.00000	1012101	BEA CRISTY AWARDS DINNER	500			500
101.112101.741289.00000	1012101	COMMUNITY FUNDING	7,000			7,000
101.112101.743050.00000	1012101	TEMPORARY HELP-CONTRACTUAL	5,000			5,000
101.112101.743720.00000	1012101	INFORMATION TECHNOLOGY ALLOC	83,178			83,178
101.112101.744110.00000	1012101	UTILITIES - CITY HALL	50,000			50,000
101.112101.744200.00000	1012101	TELEPHONE	13,500			13,500
101.112101.747000.00000	1012101	TRAINING	2,000			2,000
101.112101.748000.00000	1012101	INSURANCE & BONDS	10,782	2,500		13,282
101.112101.977000.00000	1012101	EQUIPMENT	5,000			5,000
TOTALS			726,797	122,957	6,927	856,681



Andy Schor, Mayor

CITY OF LANSING

INTERNAL AUDITOR

124 W MICHIGAN AVE FL 10

LANSING MI 48933-1605

(517) 483-4159

Fax (517) 483-7630

Disclaimer

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

MEMORANDUM

DATE:	2/12/2019
TO:	Ways and Means Committee
FROM:	Eric Brewer, Internal Auditor
RE:	Performance Measures – Internal Auditor – Fiscal Year 2020

Performance Measures for Internal Auditor – Fiscal Year 2020

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/or review of the Funding Status Report that is provided by Finance on a quarterly basis.

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

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

Conduct Reviews – as Required and/or Determined

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

Audits – as Required and/or Determined

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

CITY OF LANSING

INTERNAL AUDIT

FISCAL YEAR 2020 BUDGET PROPOSAL



Andy Schor, Mayor

Internal Audit Fiscal Year 2020 Budget Proposal

Table of Contents

	ITEM
FY 2019 Year-End Projection/FY 2020 Budget Line Item Worksheet	1
Fiscal Year Budget Expenditures by Line Item	2
Fiscal Year Actual Expenditures by Line Item	3
Monthly Actual Expenditures by Line Item	4
Line Item Detail - Salaries	5
Line Item Detail - Temporary Help	6
Line Item Detail - Fringe Benefits - Variable	7
Line Item Detail - Miscellaneous Operating	8
Line Item Detail - Telephone	9

ITEM 1

FY 2019 Year-End Projection/FY 2020 Budget Line Item Worksheet

Department/Division: Internal Audit

<u>Account Code</u>	<u>GL Key</u>	<u>Description</u>	<u>FY 2018 Budget</u>	<u>FY 2018 Actuals</u>	<u>FY 2019 Adopted Budget</u>	<u>FY 2019 Amended Budget</u>	<u>FY 2019 Actuals & Enc. Thru Sept. 30</u>	<u>FY 2019 Oct. - June Estimate</u>	<u>FY 2019 Year- End Projection</u>	<u>FY 2020 Dept. Submission</u>	<u>Percent Increase</u>
101.112120.702000.00000	1012120	SALARIES	88,806	90,584	95,540	95,540	21,282	70,940	92,222	97,626	2.18%
101.112120.707000.00000	1012120	TEMPORARY HELP	-	-	500	500	-	-	-	500	0.00%
101.112120.715300.00000	1012120	FRINGE BENEFITS - FIXED	66,889	66,888	69,988	69,988	16,150	51,454	67,604	67,679	-3.30%
101.112120.715400.00000	1012120	FRINGE BENEFITS - VARIABLE	15,393	15,556	16,233	16,233	3,576	11,479	15,055	16,311	0.48%
101.112120.741000.00000	1012120	MISCELLANEOUS OPERATING	1,500	-	1,500	1,500	-	-	-	1,500	0.00%
101.112120.743720.00000	1012120	INFORMATION TECHNOLOGY ALLOC	6,494	6,494	6,840	6,840	1,710	5,130	6,840	7,211	5.42%
101.112120.744200.00000	1012120	TELEPHONE	1,500	248	1,000	1,000	-	149	149	1,000	0.00%
101.112120.748000.00000	1012120	INSURANCE & BONDS	3,118	2,194	3,299	3,299	1,337	1,962	3,299	4,174	26.52%
1012120 Total			183,700	181,964	194,900	194,900			185,168	196,001	0.56%

Color Key

Finance Provided Projection
FY 2020 Dept Submission
Finance Provided Actuals
FY 2019 Remaining Estimate

ITEM 2

Fiscal Year Budget Expenditures by Line Item

COST CENTER DESCRIPTION INTERNAL AUDIT

Sum of BUDGET		FISCAL YEAR			
EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	2016	2017	2018	2019
702000	SALARIES	\$ 73,817	\$ 63,477	\$ 88,806	\$ 95,540
707000	TEMPORARY HELP	\$ -	\$ -	\$ -	\$ 500
712000	LONGEVITY	\$ 1,600			
715300	FRINGE BENEFITS - FIXED	\$ 77,521	\$ 71,902	\$ 66,889	\$ 69,988
715400	FRINGE BENEFITS - VARIABLE	\$ 23,456	\$ 24,961	\$ 15,393	\$ 16,233
741000	MISCELLANEOUS OPERATING	\$ 1,500	\$ 2,600	\$ 1,500	\$ 1,500
743720	INFORMATION TECHNOLOGY ALLOC	\$ 7,550	\$ 5,142	\$ 6,494	\$ 6,840
744200	TELEPHONE	\$ 1,000	\$ 1,000	\$ 1,500	\$ 1,000
748000	INSURANCE & BONDS	\$ 2,756	\$ 3,118	\$ 3,118	\$ 3,299
Grand Total		\$ 189,200	\$ 172,200	\$ 183,700	\$ 194,900

ITEM 3

Fiscal Year Actual Expenditures by Line Item

COST CENTER DESCRIPTION INTERNAL AUDIT

Run Date 9-
30-2018

Sum of ACTUAL		FISCAL YEAR			
EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	2016	2017	2018	2019
702000	SALARIES	\$ 54,796.80	\$ 54,683.49	\$ 90,584.12	\$ 21,281.94
707000	TEMPORARY HELP	\$ 13,831.71	\$ 9,292.01	\$ -	\$ -
712000	LONGEVITY	\$ 2,000.00			
715300	FRINGE BENEFITS - FIXED	\$ 77,480.00	\$ 71,901.00	\$ 66,888.00	\$ 16,150.00
715400	FRINGE BENEFITS - VARIABLE	\$ 14,257.73	\$ 9,391.93	\$ 15,555.61	\$ 3,575.74
741000	MISCELLANEOUS OPERATING	\$ 758.00	\$ -	\$ -	\$ -
743720	INFORMATION TECHNOLOGY ALLOC	\$ 7,550.00	\$ 5,142.00	\$ 6,494.00	\$ 1,710.00
744200	TELEPHONE	\$ 955.05	\$ 643.88	\$ 248.14	\$ -
748000	INSURANCE & BONDS	\$ 1,381.04	\$ 2,165.53	\$ 2,194.09	\$ 1,336.54
Grand Total		\$ 173,010.33	\$ 153,219.84	\$ 181,963.96	\$ 44,054.22

ITEM 4

FISCAL YEAR (Multiple Items)

[illegible]

ITEM 4

Monthly Actual Expenditures by Line Item

FISCAL YEAR (Multiple Items)

Sum of NET													
OBJECT	OBJECT DESCRIPTION	2017						2018					
		May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb		
702000	SALARIES	\$ 6,335.47	\$ 9,740.64	\$ 3,246.88	\$ 6,493.76	\$ 9,740.64	\$ 7,674.32	\$ 6,954.88	\$ 6,954.88	\$ 6,954.88	\$ 7,093.98		
707000	TEMPORARY HELP												
715300	FRINGE BENEFITS - FIXED	\$ 5,489.00	\$ 8,505.00	\$ 2,572.00	\$ 5,145.00	\$ 7,718.00	\$ 5,145.00	\$ 5,145.00	\$ 5,145.00	\$ 5,145.00	\$ 5,145.00	\$ 5,145.00	
715400	FRINGE BENEFITS - VARIABLE	\$ 1,021.48	\$ 1,550.40	\$ 579.82	\$ 1,160.64	\$ 1,740.46	\$ 1,250.95	\$ 1,195.92	\$ 1,195.92	\$ 1,195.92	\$ 1,195.92	\$ 1,206.58	
743720	INFORMATION TECHNOLOGY ALLOC	\$ 429.00	\$ 423.00	\$ 541.00	\$ 541.00	\$ 541.00	\$ 541.00	\$ 541.00	\$ 541.00	\$ 541.00	\$ 541.00	\$ 541.00	
744200	TELEPHONE	\$ 47.08	\$ 94.18		\$ 47.10	\$ 47.10	\$ 47.15	\$ 47.26	\$ 47.15	\$ 47.19	\$ 47.19	\$ (34.81)	
748000	INSURANCE & BONDS		\$ 261.40			\$ 1,058.74			\$ 549.80				
Grand Total		\$ 13,322.03	\$ 20,574.62	\$ 6,939.70	\$ 13,387.50	\$ 20,845.94	\$ 14,658.42	\$ 13,884.06	\$ 14,433.75	\$ 13,883.99	\$ 13,951.75		

ITEM 4

Monthly Actual Expenditures by Line Item

FISCAL YEAR (Multiple Items)

Sum of NET		2018							
OBJECT	OBJECT DESCRIPTION	Mar	Apr	May	Jun	Jul	Aug	Sep	
702000	SALARIES	\$ 10,640.97	\$ 7,093.98	\$ 7,093.98	\$ 10,640.97	\$ 3,546.99	\$ 10,640.97	\$ 7,093.98	
707000	TEMPORARY HELP								
715300	FRINGE BENEFITS - FIXED	\$ 7,718.00	\$ 5,145.00	\$ 5,145.00	\$ 7,720.00	\$ 2,692.00	\$ 8,075.00	\$ 5,383.00	
715400	FRINGE BENEFITS - VARIABLE	\$ 1,809.37	\$ 1,206.58	\$ 1,206.58	\$ 1,806.87	\$ 595.79	\$ 1,788.37	\$ 1,191.58	
743720	INFORMATION TECHNOLOGY ALLOC	\$ 541.00	\$ 541.00	\$ 541.00	\$ 543.00	\$ 570.00	\$ 570.00	\$ 570.00	
744200	TELEPHONE								
748000	INSURANCE & BONDS	\$ 229.31			\$ 356.24			\$ 1,336.54	
Grand Total		\$ 20,938.65	\$ 13,986.56	\$ 13,986.56	\$ 21,067.08	\$ 7,404.78	\$ 21,074.34	\$ 15,575.10	

ITEM 5

Line Item Detail - Salaries

101.112120.702000.00000

Last Prior Fiscal Years 2016-2019 as of 9/30/2018

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2016	FY 2017	FY 2018	FY 2019 FIN WB	FY 2019 Remaining	FY 2019	FY 2020 Projected	FY 2020 Dept. Submission
Actual	702000	SALARIES	\$ 54,796.80	\$ 54,683.49	\$ 90,584.12	\$ 21,282.00	\$ 70,939.80	\$ 92,221.80	\$ 92,221.74	\$ 97,626.00
Budget	702000	SALARIES	\$ 73,817.00	\$ 63,477.00	\$ 88,806.00			\$ 95,540.00		
Over/Under	702000	SALARIES	\$ (19,020.20)	\$ (8,793.51)	\$ 1,778.12			\$ (3,318.20)		

Fiscal Year 2018

POSTING DATE	SALARIES
7/7/2017	\$ -
7/21/2017	\$ 3,246.88
8/4/2017	\$ 3,246.88
8/18/2017	\$ 3,246.88
9/1/2017	\$ 3,246.88
9/15/2017	\$ 3,246.88
9/29/2017	\$ 3,246.88
10/13/2017	\$ 3,246.88
10/27/2017	\$ 4,427.44
11/10/2017	\$ 3,477.44
11/24/2017	\$ 3,477.44
12/8/2017	\$ 3,477.44
12/22/2017	\$ 3,477.44
1/5/2018	\$ 3,477.44
1/19/2018	\$ 3,477.44
2/2/2018	\$ 3,546.99
2/16/2018	\$ 3,546.99
3/2/2018	\$ 3,546.99
3/16/2018	\$ 3,546.99
3/30/2018	\$ 3,546.99
4/13/2018	\$ 3,546.99
4/27/2018	\$ 3,546.99
5/11/2018	\$ 3,546.99
5/25/2018	\$ 3,546.99
6/8/2018	\$ 3,546.99
6/22/2018	\$ 3,546.99
6/30/2018	\$ 3,546.99
	\$ 90,584.12

Fiscal Year 2019 Projected

POSTING DATE	SALARIES	
7/6/2018	\$ -	Diff From Recon Fin WB Total
7/20/2018	\$ 3,546.99	
8/3/2018	\$ 3,546.99	
8/17/2018	\$ 3,546.99	
8/31/2018	\$ 3,546.99	
9/14/2018	\$ 3,546.99	
9/28/2018	\$ 3,546.99	
10/12/2018	\$ 3,546.99	FY 2019 Estimate Remaining
10/26/2018	\$ 3,546.99	
11/9/2018	\$ 3,546.99	
11/23/2018	\$ 3,546.99	
12/7/2018	\$ 3,546.99	
12/21/2018	\$ 3,546.99	
1/4/2019	\$ 3,546.99	
1/18/2019	\$ 3,546.99	
2/1/2019	\$ 3,546.99	
2/15/2019	\$ 3,546.99	
3/1/2019	\$ 3,546.99	
3/15/2019	\$ 3,546.99	
3/29/2019	\$ 3,546.99	
4/12/2019	\$ 3,546.99	
4/26/2019	\$ 3,546.99	
5/10/2019	\$ 3,546.99	
5/24/2019	\$ 3,546.99	
6/7/2019	\$ 3,546.99	
6/21/2019	\$ 3,546.99	
7/5/2019	\$ 3,546.99	
	\$ 92,221.74	

Fiscal Year 2020 Projected

POSTING DATE	SALARIES	
7/19/2019	\$ 3,546.99	FY 2020 Estimate
8/2/2019	\$ 3,546.99	
8/16/2019	\$ 3,546.99	
8/30/2019	\$ 3,546.99	
9/13/2019	\$ 3,546.99	
9/27/2019	\$ 3,546.99	
10/11/2019	\$ 3,546.99	
10/25/2019	\$ 3,546.99	
11/8/2019	\$ 3,546.99	
11/22/2019	\$ 3,546.99	
12/6/2019	\$ 3,546.99	
12/20/2019	\$ 3,546.99	
1/3/2020	\$ 3,546.99	
1/17/2020	\$ 3,546.99	
1/31/2020	\$ 3,546.99	
2/14/2020	\$ 3,546.99	
2/28/2020	\$ 3,546.99	
3/13/2020	\$ 3,546.99	
3/27/2020	\$ 3,546.99	
4/10/2020	\$ 3,546.99	
4/24/2020	\$ 3,546.99	
5/8/2020	\$ 3,546.99	
5/22/2020	\$ 3,546.99	
6/5/2020	\$ 3,546.99	
6/19/2020	\$ 3,546.99	
7/3/2020	\$ 3,546.99	
	\$ 92,221.74	

FY 2019 FIN WB	\$ 21,282.00
From IFAS Pivot	\$ 21,281.94
Diff from Recon Fin WB Total	\$ 0.06

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

Finance provided a projection of \$97,626 for salaries for the upcoming Fiscal year. The projection above comes in line with estimate created by Finance. It is foreseen that no major changes in staffing levels will occur in the upcoming Fiscal Year that would result in a request for additional funding for salaries. Thus, the amount calculated by Finance seems reasonable in nature, so no additional monies are requested at this time.

ITEM 6

Line Item Detail - Temporary Help

101.112120.707000.00000

Last Prior Fiscal Years 2016-2019 as of 9/30/2018

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2016	FY 2017	FY 2018	FY 2019 FIN WB	FY 2019 Remaining	FY 2019	FY 2020 Projected	FY 2020 Dept. Submission
Actual	707000	TEMPORARY HELP	\$ 13,831.71	\$ 9,292.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00
Budget	707000	TEMPORARY HELP	\$ -	\$ -	\$ -			\$ 500.00		
Over/Under	707000	TEMPORARY HELP	\$ 13,831.71	\$ 9,292.01	\$ -			\$ (500.00)		

Fiscal Year 2018

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

Fiscal Years 2019 Projected

MONTH	TEMPORARY HELP	
Jul	\$ -	Diff from Recon Fin WB Total
Aug	\$ -	
Sep	\$ -	
Oct	\$ -	
Nov	\$ -	FY 2019 Estimate Remaining
Dec	\$ -	
Jan	\$ -	
Feb	\$ -	
Mar	\$ -	
Apr	\$ -	
May	\$ -	
Jun	\$ -	
	\$ -	

Fiscal Year 2020 Projected

MONTH	TEMPORARY HELP	
Jul	\$ -	FY 2020 Estimate
Aug	\$ -	
Sep	\$ -	
Oct	\$ -	
Nov	\$ -	
Dec	\$ -	
Jan	\$ -	
Feb	\$ -	
Mar	\$ -	
Apr	\$ -	
May	\$ -	
Jun	\$ -	
	\$ -	

Calendar Jul 2017 to Sept 2018

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

FY 2019 FIN WB	\$ -
From IFAS Pivot	\$ -
Diff from Recon Fin WB Total	\$ -

Explanation of Projection/Increase/Decrease of Budgeted Amounts

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

ITEM 7

Line Item Detail - Fringe Benefits - Variable

101.112120.741000.00000

Last Prior Fiscal Years 2016-2019 as of 9/30/2018

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2016	FY 2017	FY 2018	FY 2019 FIN WB	FY 2019 Remaining	FY 2019	FY 2020 Projected	FY 2020 Dept. Submission
Actual	715400	FRINGE BENEFITS - VARIABLE	\$ 14,257.73	\$ 9,391.93	\$ 15,555.61	\$ 3,576.00	\$ 11,478.78	\$ 15,054.78	\$ 15,305.04	\$ 16,311.00
Budget	715400	FRINGE BENEFITS - VARIABLE	\$ 23,456.00	\$ 24,961.00	\$ 15,393.00			\$ 16,233.00		
Over/Under	715400	FRINGE BENEFITS - VARIABLE	\$ (9,198.27)	\$ (15,569.07)	\$ 162.61			\$ (1,178.22)		

Fiscal Year 2018

MONTH	FRINGE BENEFITS - VARIABLE
Jul	\$ 579.82
Aug	\$ 1,160.64
Sep	\$ 1,740.46
Oct	\$ 1,250.95
Nov	\$ 1,195.92
Dec	\$ 1,195.92
Jan	\$ 1,195.92
Feb	\$ 1,206.58
Mar	\$ 1,809.37
Apr	\$ 1,206.58
May	\$ 1,206.58
Jun	\$ 1,806.87
	<u>\$ 15,555.61</u>

Fiscal Years 2019 Projected

MONTH	FRINGE BENEFITS - VARIABLE	
Jul	\$ 595.79	Diff from Recon Fin WB Total
Aug	\$ 1,788.37	
Sep	\$ 1,191.58	
Oct	\$ 1,275.42	FY 2019 Estimate Remaining
Nov	\$ 1,275.42	
Dec	\$ 1,275.42	
Jan	\$ 1,275.42	
Feb	\$ 1,275.42	
Mar	\$ 1,275.42	
Apr	\$ 1,275.42	
May	\$ 1,275.42	
Jun	\$ 1,275.42	
	<u>\$ 15,054.52</u>	

Calendar Jul 2017 to Sept 2018	
Monthly Average	\$ 1,275.42

FY 2019 FIN WB	\$ 3,576.00
From IFAS Pivot	\$ 3,575.74
Diff from Recon Fin WB Total	\$ 0.26

Fiscal Year 2020 Projected

MONTH	FRINGE BENEFITS - VARIABLE	
Jul	\$ 1,275.42	FY 2020 Estimate
Aug	\$ 1,275.42	
Sep	\$ 1,275.42	
Oct	\$ 1,275.42	
Nov	\$ 1,275.42	
Dec	\$ 1,275.42	
Jan	\$ 1,275.42	
Feb	\$ 1,275.42	
Mar	\$ 1,275.42	
Apr	\$ 1,275.42	
May	\$ 1,275.42	
Jun	\$ 1,275.42	
	<u>\$ 15,305.04</u>	

Explanation of Projection/Increase/Decrease of Budgeted Amounts

Finance provided a projection of \$16,311 for Fringe Benefits Variable. The projection is higher than the projection above. Consequently, Finance projection is in line with previous years budget and actual amounts. Thus, amount by Finance seems reasonable, no additional monies are being requested at this time.

ITEM 8

Line Item Detail - Miscellaneous Operating

101.112120.715400.00000

Last Prior Fiscal Years 2016-2019 as of 9/30/2018

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2016	FY 2017	FY 2018	FY 2019 FIN WB	FY 2019 Remaining	FY 2019	FY 2020 Projected	FY 2020 Dept. Submission
Actual	741000	MISCELLANEOUS OPERATING	\$ 758.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00
Budget	741000	MISCELLANEOUS OPERATING	\$ 1,500.00	\$ 2,600.00	\$ 1,500.00			\$ 1,500.00		
Over/Under	741000	MISCELLANEOUS OPERATING	\$ (742.00)	\$ (2,600.00)	\$ (1,500.00)			\$ (1,500.00)		

Fiscal Year 2018

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

Fiscal Years 2019 Projected

MONTH	MISCELLANEOUS OPERATING	
Jul	\$ -	Diff from Recon Fin WB Total
Aug	\$ -	
Sep	\$ -	
Oct	\$ -	
Nov	\$ -	FY 2019 Estimate Remaining
Dec	\$ -	
Jan	\$ -	
Feb	\$ -	
Mar	\$ -	
Apr	\$ -	
May	\$ -	
Jun	\$ -	
	\$ -	

Calendar Jul 2017 to Sept 2018	
Monthly Average	\$ -

FY 2019 FIN WB	\$ -
From IFAS Pivot	\$ -
Diff from Recon Fin WB Total	\$ -

Fiscal Year 2020 Projected

MONTH	MISCELLANEOUS OPERATING	
Jul	\$ -	FY 2020 Estimate
Aug	\$ -	
Sep	\$ -	
Oct	\$ -	
Nov	\$ -	
Dec	\$ -	
Jan	\$ -	
Feb	\$ -	
Mar	\$ -	
Apr	\$ -	
May	\$ -	
Jun	\$ -	
	\$ -	

Explanation of Projection/Increase/Decrease of Budgeted Amounts

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

ITEM 9

Line Item Detail - Telephone

101.112120.744200.00000

Last Prior Fiscal Years 2016-2019 as of 9/30/2018

ITEM TYPE	EXPENDITURE ACCOUNT	EXPENDITURE DESCRIPTION	FY 2016	FY 2017	FY 2018	FY 2019 FIN WB	FY 2019 Remaining	FY 2019	FY 2020 Projected	FY 2020 Dept. Submission
Actual	744200	TELEPHONE	\$ 955.05	\$ 643.88	\$ 248.14	\$ -	\$ 148.86	\$ -	\$ 198.48	\$ 1,000.00
Budget	744200	TELEPHONE	\$ 1,000.00	\$ 1,000.00	\$ 1,500.00			\$ 1,000.00		
Over/Under	744200	TELEPHONE	\$ (44.95)	\$ (356.12)	\$ (1,251.86)			\$ (1,000.00)		

Fiscal Year 2018

MONTH	TELEPHONE
Jul	\$ -
Aug	\$ 47.10
Sep	\$ 47.10
Oct	\$ 47.15
Nov	\$ 47.26
Dec	\$ 47.15
Jan	\$ 47.19
Feb	\$ (34.81)
Mar	\$ -
Apr	\$ -
May	\$ -
Jun	\$ -
	<u>\$ 248.14</u>

Fiscal Years 2019 Projected

MONTH	TELEPHONE	
Jul	\$ -	Diff from Recon Fin WB Total
Aug	\$ -	
Sep	\$ -	
Oct	\$ 16.54	FY 2019 Estimate Remaining
Nov	\$ 16.54	
Dec	\$ 16.54	
Jan	\$ 16.54	
Feb	\$ 16.54	
Mar	\$ 16.54	
Apr	\$ 16.54	
May	\$ 16.54	
Jun	\$ 16.54	
	<u>\$ 148.86</u>	

Fiscal Year 2020 Projected

MONTH	TELEPHONE	
Jul	\$ 16.54	FY 2020 Estimate
Aug	\$ 16.54	
Sep	\$ 16.54	
Oct	\$ 16.54	
Nov	\$ 16.54	
Dec	\$ 16.54	
Jan	\$ 16.54	
Feb	\$ 16.54	
Mar	\$ 16.54	
Apr	\$ 16.54	
May	\$ 16.54	
Jun	\$ 16.54	
	<u>\$ 198.48</u>	

Calendar Jul 2017 to Sept 2018	
Monthly Average	\$ 16.54
FY 2019 FIN WB	\$ -
From IFAS Pivot	\$ -
Diff from Recon Fin WB Total	\$ -

Explanation of Projection/Increase/Decrease of Budgeted Amounts

Using the monthly average for Calendar Jul 2017 to Sep 2018 of \$16.54 for actual expenses. The projected total of \$198.48 for Fiscal Year 2020. Consequently, used prior budgeted amount of \$1,000.