



**AGENDA**  
**Committee on Personnel**  
**Wednesday, March 30, 2016 @ 4:00 p.m.**  
**10<sup>th</sup> Floor Conference Room, City Hall**

Councilmember, Jessica Yorke, Chair  
Councilmember Judi Brown Clarke, Vice Chair  
Councilmember Patricia Spitzley, Member  
Councilmember Jody Washington, Member

- 1. Call to Order**
- 2. Roll Call**
- 3. Approval of Minutes**
  - March 9, 2016
- 4. Public Comment on Agenda Items**
- 5. Discussion/Action:**
  - A. City Council Internal Auditor Position
- 6. Adjourn**



**MINUTES**  
**Committee on Personnel**  
**Wednesday, March 9, 2016 @ 4:00 p.m.**  
**10<sup>th</sup> Floor Conference Room, City Hall**

**CALL TO ORDER**

The meeting was called to order at 4:00p.m.

**ROLL CALL**

Council Member Jessica Yorke, Chairperson  
Council Member Judi Brown Clarke, Vice Chairperson- arrived at 4:04 p.m.  
Council Member Patricia Spitzley, Member  
Council Member Jody Washington, Member

**OTHERS PRESENT**

Sherrie Boak, Council Staff  
Joseph Abood, Deputy City Attorney  
Donna Black, Human Resources  
Ashley Banks, Human Resources

**MINUTES**

MOTION BY COUNCIL MEMBER WASHINGTON TO APPROVE THE MINUTES FROM FEBRUARY 3, 2016. MOTION CARRIED 3-0.

**PUBLIC COMMENT ON AGENDA ITEMS**

No public comment.

**DISCUSSION/ACTION**

Council Member Yorke started the conversation with an overview of the position of the Council Internal Auditor and the plan to review the functions of the position, making it balance with FHT on their form based budgeting and also the possibility of multiple positions.

Council Staff distributed samples of postings from Robert Half, Robert Half Salary and the City salary scale. Ms. Banks presented on optional resume's from Account Temps. Council Member Spitzley asked of Account Temps was part of Robert Half, and Ms. Black confirmed. Robert Half has been used for legal services, and the City use account temps for Finance. Council Staff confirmed that the City Internal Auditor recommended Robert Half also.

Council Member Washington asked what Mr. DeLine was currently doing under contract, and Ms. Boak distributed a copy of the contract and attachments. Council Member Yorke noted for the Committee that the contract is a transition of what he was doing and what they are

## DRAFT MINUTES

creating. Council Member Brown Clarke suggested using the Robert Half model and hiring a FTE at a lower salary than Mr. DeLine was making, and then take the additional dollars and hire a part time for 6-10 weeks. Council Staff distributed the current job description of Mr. DeLine. It was noted that when Mr. DeLine filled the position it was filled internally. Council Member Spitzley asked how Mr. DeLine obtained the position if the requirements and skill set did not match his resume, and Council Member Brown Clarke noted that could not be answered since the same Committee members do not sit on the Committee at this point.

Council Member Yorke suggested asking the FHT for their opinion on the refinement of the position, and stated she had spoken to Mr. Scorsone for his opinion. Council Member Washington clarified that Mr. Scorsone is a volunteer and Council should not be going to them for everything. Council Member Brown Clarke agreed that the FHT is not for leadership, and then informed the Committee that the BWL auditor does performance based budgeting and during the joint meeting on March 19<sup>th</sup>, there will be conversation on audit practices. Council Member Washington stated she would be more comfortable speaking to BWL auditor.

Council Member Spitzley voiced her concern with how long the process could take and the need to get it done right with the right person. She was not in favor of FHT and wants to move forward.

Council Member Yorke stated she will contact Mr. Scorsone for his opinion on best practices and no visit. Council Member Brown Clarke requested that be delayed until the Council hears what the BWL auditor practices are.

Ms. Banks reviewed the Account Temp applications.

Council Member Yorke asked HR to review the City salary scale and create an estimate with fringe benefits.

Council Member Spitzley noted that a CPA is important but the requisite experience is important also. Council Member Washington added that if they are looking for a contract until full time, then a CPA might not be important for the transition.

Council Member Brown Clarke referenced the resumes submitted by Ms. Banks where all three were not local, and therefore asked if they would work remotely or on site. Ms. Banks could not answer and stated she would check on the residency for access. Ms. Black added that Account Temps generally refer local or can commute. The resume for Ms. Schmidtman was reviewed and based on the vague information there was a consensus of no interest in her.

Council President Brown Clarke asked for a good turn around time since the contract for Mr. DeLine will expire the end of May. Ms. Black and Ms. Banks stated it could take 2-3 months once the Committee drafts the process. Council Member Spitzley requested that the temp contract overlap Mr. DeLines, and Council Member Washington asked for the same to occur with the transition from the temp to the FTE.

Council Member Brown Clarke recommend using the BWL auditor job description as a template. Council Member Washington asked HR if there were job specifications to begin with, and Ms. Black stated the earlier job posting was the only item. Ms. Banks referenced a description from Kalamazoo. Council staff will distribute to the Committee the information on the current Kalamazoo auditor. Ms. Black noted that if there are distinctions they can evaluate the salary. That is a 3<sup>rd</sup> party that can perform a desk audit, and Council Member Brown Clarke confirmed they will not bring someone in at the same rate, so the desk audit will

DRAFT MINUTES

be needed. Council Member Yorke suggested amending the job description before the desk audit is done, because of the duties are not similar with comparison, they might not need a study. Council Member Yorke asked HR to obtain the salary from BWL for the auditor.

The Committee agreed to meet again on March 30<sup>th</sup> at 4 p.m.

The Committee discussed the next steps and hiring of a temp employee starting in May going thru September. This will be discussed at the next meeting.

**ADJOURN**

The meeting was adjourned at 4:45 p.m.

Submitted by, Sherrie Boak, Recording Secretary

Lansing City Council

Approved by the Committee on \_\_\_\_\_.

*@cmty*



# Internal Audit Process

Originally Presented by: Phil Perkins  
Director of Internal Audit

# Process Events/Milestones

- Preliminary Risk Assessment/Scoping
  - Based on prior audit(s) if available, and current events that may change the risk profile.
  - If no prior audits were performed at BWL, review similar audits and/or audit programs from other companies, and/or have meetings with responsible personnel at BWL to help develop the scope and objectives for the audit.

# Process Events/Milestones, (2)

- Audit Announcement/Opening Conference
  - Purpose is to:
    - Announce the audit that will start as of the date of the opening conference.
    - State the tentative objectives of the audit.
    - Obtain management agreement with objectives as written, or agree upon whatever changes are suggested.
    - Inform the group that a draft audit program, detailing the steps to be performed in satisfying the audit objectives, will be available shortly.

# Process Events/Milestones (3)

- Fieldwork Phase
  - First event - Audit Program discussion meeting.
    - First purpose is to discuss the draft program steps and either agree or suggest changes.
    - Second purpose is to identify documentation needs, tests and observations that will need to be performed for each step to satisfy the audit objectives. **Sufficient documentation to support conclusions is key.**
  - Next event(s) – Perform the audit work needed to satisfy the objectives:
    - Analysis of documents, observations and tests.
    - Meetings as needed to discuss questions on preliminary results.
    - Draft preliminary issues and discuss informally with the responsible manager(s) and Internal Control.

# Process Events/Milestones (4)

- Pre-Closing Meeting
  - Purposes are to:
    - Discuss and agree upon the draft issues at the manager/supervisor level, i.e., validate the findings.
    - If there are disagreements, discuss them in terms of additional testing or observation that may be needed, re-wording the issue or recommendation, etc.
    - Resolve any open matters prior to the closing conference.

*Internal  
Controls*

# Process Events/Milestones (5)

- Closing Conference
  - Purpose is to present the issues and recommendations to the CFO and other senior staff as appropriate, and as modified during and after the pre-closing meeting.
  - Only minor (if any) changes should be needed at this point if the pre-closing meeting and aftermath accomplished the purposes intended.
  - Internal Auditor will notify the group that the next step is to issue the draft audit report for review and management responses.

# Process Events/Milestones (6)

- Audit Reporting

- Draft Audit Report: Issued with a 30-day <sup>Calendar</sup> window to provide formal management responses.

- The time window should be used as needed for additional discussion regarding the reporting language and suggested changes if any.
    - Internal Audit appreciates being afforded a review of the draft responses before they are approved/signed by the General Manager.
    - Draft Audit Report is exempted from FOIA requests via Michigan law (MCL 15.243 (1) (y)).

# Process Events/Milestones (7)

- Audit Reporting, cont'd
  - Final Audit Report
    - Contains issues, recommendations and management responses.
    - Contains an Executive Summary and Detailed Report.
    - Is sent to the Board of Commissioners with limited internal distribution (CFO, Director or Executive Director of audited activity, Manager of audited activity, Corporate Secretary, Internal Control).
    - Final reports are subject to FOIA requests.

# Process Events/Milestones (8)

- Audit Follow-up
  - IA Open Issues Listing
    - Internal Auditor refreshes the listing with the most recent audit issues for which management responses have been provided, and for which tracking of open actions is needed.
    - Not all issues that will be followed up in a future audit merit continuous tracking on the list. Example: An issue for which the corrective action was completed during the audit.

**City of Lansing  
DEPARTMENT OF HUMAN RESOURCES  
EXEMPT JOB DESCRIPTIONS**

**Department: City Council**

**Job Title: Internal Auditor 42**

CPA

**Job Code: LEGISAUD**

**EDUCATION & EXPERIENCE REQUIREMENTS:** Bachelor's Degree, college level course work in accounting and auditing and six (6) years of experience as a governmental auditor; or an equivalent combination of training and experience. Master's Degree in Public Administration, Business or a related field preferred. Must possess and maintain a valid driver's license.

**REQUIRED KNOWLEDGE, SKILLS & ABILITIES:** Knowledge of auditing and accounting theory, principles and procedures. Working knowledge of personal computer systems. Skill in performing a wide range of professional accounting functions including auditing of general ledgers and accounts, analyzing, and interpreting financial records and communicating financial information. Skill in preparing a wide range of special studies and reports. Ability to evaluate internal control systems and make recommendations for improvement. Ability to maintain effective working relationships with City Council Members and staff, and other City department employees. Ability to communicate effectively both verbally and in writing.

**ESSENTIAL JOB FUNCTIONS:** (Reasonable accommodations will be provided, if necessary, for individuals with disabilities who can perform the essential job functions with or without reasonable accommodations. Should you need any disability related accommodation in the application and/or selection process, please contact the Department of Human Resources.)

-Assists the City Council in evaluating the planning and budgeting affairs of the city in order to develop and maintain unified City policies.

N/A — Audits financial transactions of all city agencies at least once every year or as otherwise directed by the City Council.

-Examines City department records such as accounts, contracts, and reports and interviews workers to ensure accurate recording of transactions and compliance with applicable laws and regulations.

-Reviews and evaluates the efficient and economical use of City resources in order to make recommendations for improvements.

-Inspects accounting systems to determine their efficiency and protective value.

-Reviews records pertaining to material assets, such as equipment and buildings, and staff to determine degree to which they are utilized.

-Issues an analysis of the financial position of the City as soon as possible after the close of each fiscal year.

-Analyzes data obtained from City department and agency records for evidence of deficiencies in controls, duplication of effort, extravagance, fraud, or lack of compliance with laws, government regulations, and management policies or procedures.

-Prepares reports of findings and recommendations for the City Council.

Examples of job functions listed do not include all tasks which may be found in this position. Duties and responsibilities may be added, deleted or modified at any time.

**PHYSICAL CAPACITY REQUIREMENTS:** This position requires the individual through assistance or on their own to sit, listen, hear, speak, finger dexterity and/or feel, and visual acuity.

**ENVIRONMENTAL CONDITIONS:** Office environment.

Revised 3/20/10 and 3/30/11

INTERNAL JOB APPLICATION

For Employees Only

NAME: JAMES DELINE (Please print legibly)

DAYTIME PHONE NUMBER: 483-4808

EMPLOYEE ID NUMBER: Leave this line blank; employee ID number will be issued at a later date.

I am interested in this position: Internal Auditor 42 LEGISAUD (List Job Title, Job Code and Posting Number)

CITY OF LANSING EXPERIENCE \* List Streets, Surface, Sewer, Solid Waste, or Service Garage for O&M experience.

Current Job: Budget Control Supervisor in the Police Dept\* for 18 yrs 7 mos

Other City of Lansing Jobs I've Had: (blank lines for other jobs)

Other Experience: See Resume at (blank lines for other experience)

Special Licenses: Commercial Driver's License Expires (blank) Type (blank) Air Brakes (blank) Endorsements (blank) Other (blank)

Equipment I have operated: (checkboxes for bull dozer, grader, fork lift, lute, and other)

Other skills/training that I've completed: See Resume

Education Completed: (checkboxes for High School Diploma or GED, Some High School, College Course work in, Degree in MBA)

You may include additional sheets of paper if needed.

NOTE: You must return this form to the Personnel Department by the end of the posting period for this position to receive further consideration to fill this vacancy. Faxed forms are acceptable (Personnel Dept fax: 517-483-6064) as long as they are received in Personnel by the deadline. Only the information you submit on or with this form will be considered in determining whether you meet the minimum education and experience requirements for this vacancy. If you have any questions, please call (517)483-4004.

Please read before signing:

I certify that the information I have given on this form is true to the best of my knowledge. I understand and agree that any misrepresentation or falsehood will be grounds for discipline up to and including discharge, pursuant to and in accordance with Personnel Rules of the City of Lansing and/or any applicable labor agreement. I authorize the City of Lansing to verify any statement contained within this form and by signing below authorize the City to request the release of any information required.

Signature: [Handwritten Signature]

Date: 07/23/13

**JAMES RALPH DeLINE**  
2520 Harding Avenue  
Lansing, Michigan 48910-3649  
[jimdellne@jimdellne.com](mailto:jimdellne@jimdellne.com)  
<http://www.linkedin.com/in/jimdellne>  
517-487-8781

July 23, 2013

Selection Committee  
Internal Auditor 42  
Lansing City Council  
City of Lansing  
124 W Michigan Ave  
Lansing MI 48933

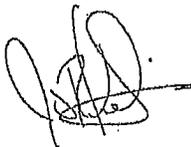
Dear Selection Committee:

In this application package, please find the internal job application and resume for consideration for the position of City Council Internal Auditor 42. Having worked for the City of Lansing in a financial capacity for over eighteen years, I would be eager to bring my experience and skills to this important position.

As Budget Control Supervisor for the Police Department, I am certainly prepared for this challenging position. I have worked with the City's accounting system and with a multitude of various City funds. I work well with both City Council and administration alike. I personally audit every piece of financial paperwork created by police personnel.

I know the importance of governmental balance of powers and of ensuring the integrity of financial information. I know the importance of safe guarding tax payer dollars and leveraging financial resources in a legitimate yet creative manner. My expertise in City of Lansing financial affairs is unparalleled. The experience and dillgence that I would bring to the position of Internal Auditor would greatly assist City Council in its role as a critical component of city government. I look forward to hearing from you.

Sincerely,



James R. DeLine

**JAMES RALPH DeLINE**  
2520 Harding Avenue  
Lansing, MI 48910-3649  
Office (Day): (517) 483-4808  
Home (Evening): (517) 487-8781  
[jimdelline@jimdelline.com](mailto:jimdelline@jimdelline.com)  
<http://www.linkedin.com/in/jimdelline>

## SUMMARY

Business Manager in both private sector (cable television) and in government (municipal police department) who maintains an efficient accounting office, works well with other (non-accounting) supervisors, and feeds management team members the critical information that helps the enterprise move forward.

## EXPERIENCE

1995 - Present

### LPD Budget Control Supervisor

Lansing Police Department  
City Of Lansing  
124 W Michigan Ave  
Lansing, Michigan 48933-1603

Responsible for Accounting Services Section of the Lansing Police Department. Develop, monitor and maintain \$34 million budget. Supervise and often perform payroll, timekeeping and accounts payable functions. Grant manager for over \$1 million in grants from Department of Justice. Create financial reports for Chief of Police and Mayor as needed.

- Coordinate multi-jurisdictional grants with County government and three neighboring municipalities.
- Created a mechanism for tracking officer overtime spent in court without testifying, thus aiding in its reduction and saving hundreds of thousands of dollars in wasted overtime.
- Train new supervisory personnel on City of Lansing financial procedures. Audit their resulting work.

Supervisor: Mike Yankowski, Interim Chief of Police

1990 - 1995

Various Accounting / Supervisory and Public Relations Positions  
Accepted Accountemps assignments for Lansing Community College and Lansing Police Department as well as performed duties of Production Manager at WILX-TV and Project Coordinator for Peckham Vocational Industries.

1985 - 1990

**Business Manager** - United Artists Cable Television. East Lansing, Michigan  
Responsible for budgeting, payroll, accounts payable and warehouse supervision. Prepared various financial reports for corporate headquarters.

## AREAS OF EXPERTISE

Expert proficiency in Excel, Word and Outlook. Working knowledge of MicroSoft Access and PowerPoint. Extensive experience in BITech IFAS governmental finance software.

## EDUCATION

- 1982 - 1984 M.B.A., Human Resources Management  
Michigan State University Eli Broad School of Management  
East Lansing, Michigan 48824
- 1971 - 1975 B.A., Television and Radio  
Michigan State University College of Communication Arts & Sciences  
East Lansing, Michigan 48824
- 1967 - 1971 H.S. Diploma  
Quincy High School  
Quincy, Michigan 49082

## VOLUNTEER

- 2005 - Present **Advisory Board Member** - Lansing Area Teen Court. Lansing, Michigan  
Instrumental in advancing the organization's merger with Child and Family Services of Mid-Michigan
- 2006 - Present **Board of Directors** - Lansing Police Historical Preservation Association. Lansing, Michigan  
Instrumental in the creation of this 501(c)3 organization, past membership chair and current treasurer
- 05/2008 -- 05/2009  
02/2011 -- Present **Treasurer** -- Plymouth Congregational Church. Lansing, Michigan
- 2012 - Present **Moderator Elect** -- National Association of Congregational Christian Churches  
Serve on Board of Directors, coordinate workshops for annual national meeting, act as liaison to investment committee.

APPENDIX A

Teamsters Local 214 Salary Schedule Step Report  
As of 1/21/2015

(CONTINUED)

Range: 42

RANGE 41

Step	Step Description	Index Key Value	Amount	Bi-Weekly	Annual	Overtime @ 1.52
01	STEP 01	T214/42/01	29.95999	2,396.79920	62,316.77920	45.53918
02	STEP 02	T214/42/02	31.62443	2,529.95440	65,778.81440	48.06913
03	STEP 03	T214/42/03	33.28887	2,663.10960	69,240.84960	50.59908
04	STEP 04	T214/42/04	34.99114	2,799.29120	72,781.57120	53.18653
05	STEP 05	T214/42/05	36.75647	2,940.51760	76,453.45760	55.86983
06	STEP 06	T214/42/06	38.62686	3,090.14880	80,343.86880	58.71283
07	STEP 07	T214/42/07	40.59183	3,247.34640	84,431.00640	61.69958
08	STEP 08	T214/42/08	42.66187	3,412.94960	88,736.68960	64.84604
09	STEP 09	T214/42/09	44.81599	3,585.27920	93,217.25920	68.12030

Range: 43

Step	Step Description	Index Key Value	Amount	Bi-Weekly	Annual	Overtime @ 1.52
01	STEP 01	T214/43/01	31.49204	2,519.36320	65,503.44320	47.86790
02	STEP 02	T214/43/02	33.24159	2,659.32720	69,142.50720	50.52722
03	STEP 03	T214/43/03	34.99114	2,799.29120	72,781.57120	53.18653
04	STEP 04	T214/43/04	36.75647	2,940.51760	76,453.45760	55.86983
05	STEP 05	T214/43/05	38.62686	3,090.14880	80,343.86880	58.71283
06	STEP 06	T214/43/06	40.59183	3,247.34640	84,431.00640	61.69958
07	STEP 07	T214/43/07	42.66187	3,412.94960	88,736.68960	64.84604
08	STEP 08	T214/43/08	44.81599	3,585.27920	93,217.25920	68.12030
09	STEP 09	T214/43/09	47.10670	3,768.53600	97,981.93600	71.60218

Range: 44

RANGE 44

Step	Step Description	Index Key Value	Amount	Bi-Weekly	Annual	Overtime @ 1.52
01	STEP 01	T214/44/01	33.08082	2,646.46560	68,808.10560	50.28285
02	STEP 02	T214/44/02	34.91864	2,793.49120	72,630.77120	53.07633
03	STEP 03	T214/44/03	36.75647	2,940.51760	76,453.45760	55.86983
04	STEP 04	T214/44/04	38.62686	3,090.14880	80,343.86880	58.71283
05	STEP 05	T214/44/05	40.59183	3,247.34640	84,431.00640	61.69958
06	STEP 06	T214/44/06	42.66187	3,412.94960	88,736.68960	64.84604
07	STEP 07	T214/44/07	44.81599	3,585.27920	93,217.25920	68.12030
08	STEP 08	T214/44/08	47.10670	3,768.53600	97,981.93600	71.60218
09	STEP 09	T214/44/09	49.51299	3,961.03920	102,987.01920	75.25974

**City of Lansing**  
**Salary Schedule Step Report**

As of 3/15/2016

Entity: ROOT

Schedule: MCDC COUNCIL STAFF NEW DB PLAN (Continued)

Amount Expressed As: Hourly Amount

Range: 37 RANGE 37

<u>Step</u>	<u>Step Description</u>		<u>Index Key Valu</u>	<u>Amount</u>		
01	STEP 01	MCDC/37/01	23.39817	1,871.85360	48,668.19360	35.56522
02	STEP 02	MCDC/37/02	24.69806	1,975.84480	51,371.96480	37.54105
03	STEP 03	MCDC/37/03	25.99796	2,079.83680	54,075.75680	39.51690
04	STEP 04	MCDC/37/04	27.31016	2,184.81280	56,805.13280	41.51144
05	STEP 05	MCDC/37/05	28.69413	2,295.53040	59,683.79040	43.61508
06	STEP 06	MCDC/37/06	30.13959	2,411.16720	62,690.34720	45.81218
07	STEP 07	MCDC/37/07	31.69783	2,535.82640	65,931.48640	48.18070
08	STEP 08	MCDC/37/08	33.25607	2,660.48560	69,172.62560	50.54923
09	STEP 09	MCDC/37/09	34.95783	2,796.62640	72,712.28640	53.13590

Range: 42 RANGE 42

<u>Step</u>	<u>Step Description</u>	<u>Index Key Valu</u>	<u>Amount</u>	<u>Bi-Weekly</u>	<u>Annual</u>	<u>Overtime @ 1.52</u>
01	STEP 01	MCDC/42/01	29.93046	2,394.43680	62,255.35680	45.49430
02	STEP 02	MCDC/42/02	31.59327	2,527.46160	65,714.00160	48.02177
03	STEP 03	MCDC/42/03	33.25607	2,660.48560	69,172.62560	50.54923
04	STEP 04	MCDC/42/04	34.95783	2,796.62640	72,712.28640	53.13590
05	STEP 05	MCDC/42/05	36.72110	2,937.68800	76,379.88800	55.81607
06	STEP 06	MCDC/42/06	38.60738	3,088.59040	80,303.35040	58.68322
07	STEP 07	MCDC/42/07	40.58594	3,246.87520	84,418.75520	61.69063
08	STEP 08	MCDC/42/08	42.61575	3,409.26000	88,640.76000	64.77594
09	STEP 09	MCDC/42/09	44.76858	3,581.48640	93,118.64640	68.04824

# CITY OF KALAMAZOO, MI CLASS SPECIFICATION

**CLASS TITLE:** Internal Auditor

<b>BAND</b>	<b>GRADE</b>	<b>SUBGRADE</b>
<b>DEPARTMENT:</b> Administration and Finance	<b>ACCOUNTABLE TO:</b> City Commissioners	<b>FLSA STATUS:</b> Exempt

**CLASS SUMMARY:**

Incumbent is responsible for scheduling and performing operational, financial, and compliance audits, coordinating with the work of outside auditors, and contributing to compliance of established policies, guidelines, laws, and regulations. Duties include: auditing financial processes and controls; reviewing operations in terms of compliance with applicable laws, ordinances, ethical requirements, Board provisions, and other regulations; performing special audits and preparing reports as directed by the City Commission; developing audit programs to ensure examination of appropriate data; reporting to the City Commission findings and recommendations; ensuring adequate controls in all computerized and accounting systems; and, reviewing financial transactions.

**DISTINGUISHING CHARACTERISTICS:**

The Internal Auditor is a stand-alone classification which is distinguished from other classifications by its responsibility for scheduling and performing operational, financial, and compliance audits, coordinating with the work of outside auditors, and contributing to compliance of established policies, guidelines, laws, and regulations.

DUTY NO.	ESSENTIAL DUTIES: (These duties are a representative sample; position assignments may vary.)	FRE-QUENCY	BAND/ GRADE
1.	Audits financial processes and controls to include reviewing operational efficiencies and determining accuracy and compliance with applicable policies and regulations.	Daily 20%	
2.	Reviews operations in terms of compliance with applicable laws, ordinances, ethical requirements, Board provisions, and other regulations.	Daily 20%	
3.	Performs special audits and prepares reports as directed by the City Commission.	Daily 20%	
4.	Develops audit programs to ensure examination of appropriate data.	Monthly 20%	

# CITY OF KALAMAZOO, MI CLASS SPECIFICATION

**CLASS TITLE: Internal Auditor**

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DUTY NO.	ESSENTIAL DUTIES: (These duties are a representative sample; position assignments may vary.)	FRE-QUENCY	BAND/ GRADE
5.	Reports to the City Commission findings and recommendations based upon regular and special audits.	Varies 10%	
6.	Ensures adequate controls in all computerized and accounting systems.	Varies 5%	
7.	Reviews financial transactions to include rendering opinions about the fairness of governmental financial statements.	Varies 5%	
8.	Performs other duties of a similar nature or level.	As Required	

**Knowledge** (position requirements at entry):

Knowledge of:

- X Laws and administrative policies governing municipal financial practices and procedures;
- X Modern accounting practices;
- X Formatting procedures;
- X Data processing systems;
- X City operations.

**Skills** (position requirements at entry):

Skill in:

- X Evaluating processes, controls, and reports;
- X Formatting and installing standard audit reports;
- X Reviewing operations;
- X Preparing reports;
- X Conducting audits;
- X Reviewing financial transactions;
- X Communication, interpersonal skills as applied to interaction with coworkers, supervisor, the general public, etc. sufficient to exchange or convey information and to receive work direction.

**CITY OF KALAMAZOO, MI  
CLASS SPECIFICATION**

**CLASS TITLE: Internal Auditor**

**Training and Experience** (position requirements at entry):

Bachelor=s Degree in Accounting and five years of public finance administration in municipal government; or, an equivalent combination of education and experience sufficient to successfully perform the essential duties of the job such as those listed above.

**Licensing Requirements** (position requirements at entry):

Certified Public Accountant required.

**Physical Requirements:**

Positions in this class typically require: fingering, grasping, talking, seeing and repetitive motions.

**Sedentary Work:** Exerting up to 10 pounds of force occasionally and/or a negligible amount of force frequently or constantly to lift, carry, push, pull or otherwise move objects, including the human body.

Sedentary work involves sitting most of the time. Jobs are sedentary if walking and standing are required only occasionally and all other sedentary criteria are met.

**Classification History:**

Draft prepared by Fox Lawson and Associates LLC (tmt)

Date: 3/99

# CITY OF KALAMAZOO COMMUNITY BUDGET OVERVIEW

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Fiscal Year 2016

Mayors' Riverfront Park

December 9, 2015

# 2016 Budget Highlights

## 2016 Proposed Budget

Total City-Wide Budget

\$134,734,751

9.77% 

Increase primarily due to increases in Brownfield Redevelopment and Economic Development projects in addition to the end of the one-year funding holiday for OPEB contributions.

General Fund Budget

\$55,662,114

6.80% 

Increases primarily due to the end of the one-year funding holiday for OPEB contributions. General Fund operating expenditures increased by 2.42%.

Allocated Full Time

Positions (not including  
Metro Transit)

538

4 

Economic Development & Brownfield (+2); Grants Writer (+1); Clerk Cashier approved mid-year 2015 (+1)

Metro Transit Allocated Full  
Time Positions

110

10 

Positions increase due to increase in service that was approved with new CCTA millage

Operating Millage Rate

19.2705

No change

# 2016 Budget Strategy

## • 2016 Budget Tactics

- Status quo budget
- One-time fixes
  - Property taxes from private sector investment in industrial personal property
  - Better than projected residential property growth
  - Returning dollars to the General Fund previously transferred to an Economic Initiatives Fund
  - Successful COPS Grant Funding
  - One-time sources from the State to address recent hard winters

## • On-Going

- Identify efficiencies and program alignments that would minimize impact on service delivery

# Priority Based Budget Process

- Defined the Results
- Developed Program Inventory (Community & Governance)
- Developed Program Costing
- Developed Departmental Program Scores
- Developed Peer Review Scores
- CPBB Developed Resource Alignment Diagnostic (RAD) Tool

# Priority Based Budget Process

- Determined Results

- Draft Results developed from Blueprint for Action & PBB best practice

- Validated & Prioritized Results with community

- 4 community meetings 160 attendees
- Imagine Kalamazoo 100 participants

TOTAL

260

# PBB Process: Prioritization of Results

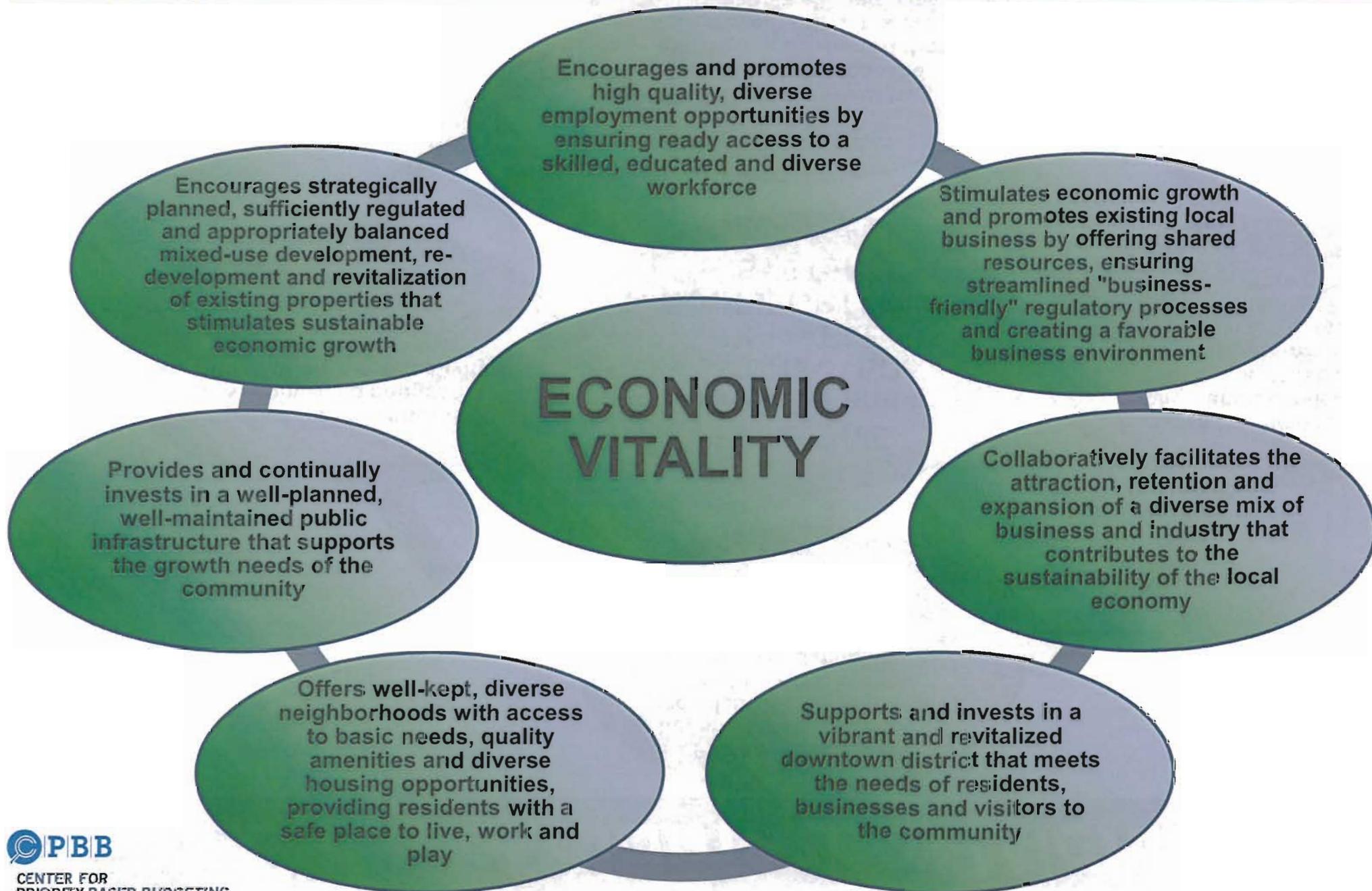
	Safe Community	Economic Vitality	Effective Mobility & Connected, Reliable Transportation System	Building a Strong, Well-Planned Community	Quality Recreational, Educational, and Cultural Opportunities	Environmental Stewardship	TOTAL
<b>Community Meetings*</b>	230	220	166	180	183	140	1119
<b>Imagine Kalamazoo*</b>	223	167	187	169	151	99	996
<b>Grand Total</b>	453	387	353	349	334	239	2115
<b>%</b>	<b>21%</b>	<b>18%</b>	<b>17%</b>	<b>17%</b>	<b>16%</b>	<b>11%</b>	<b>100%</b>

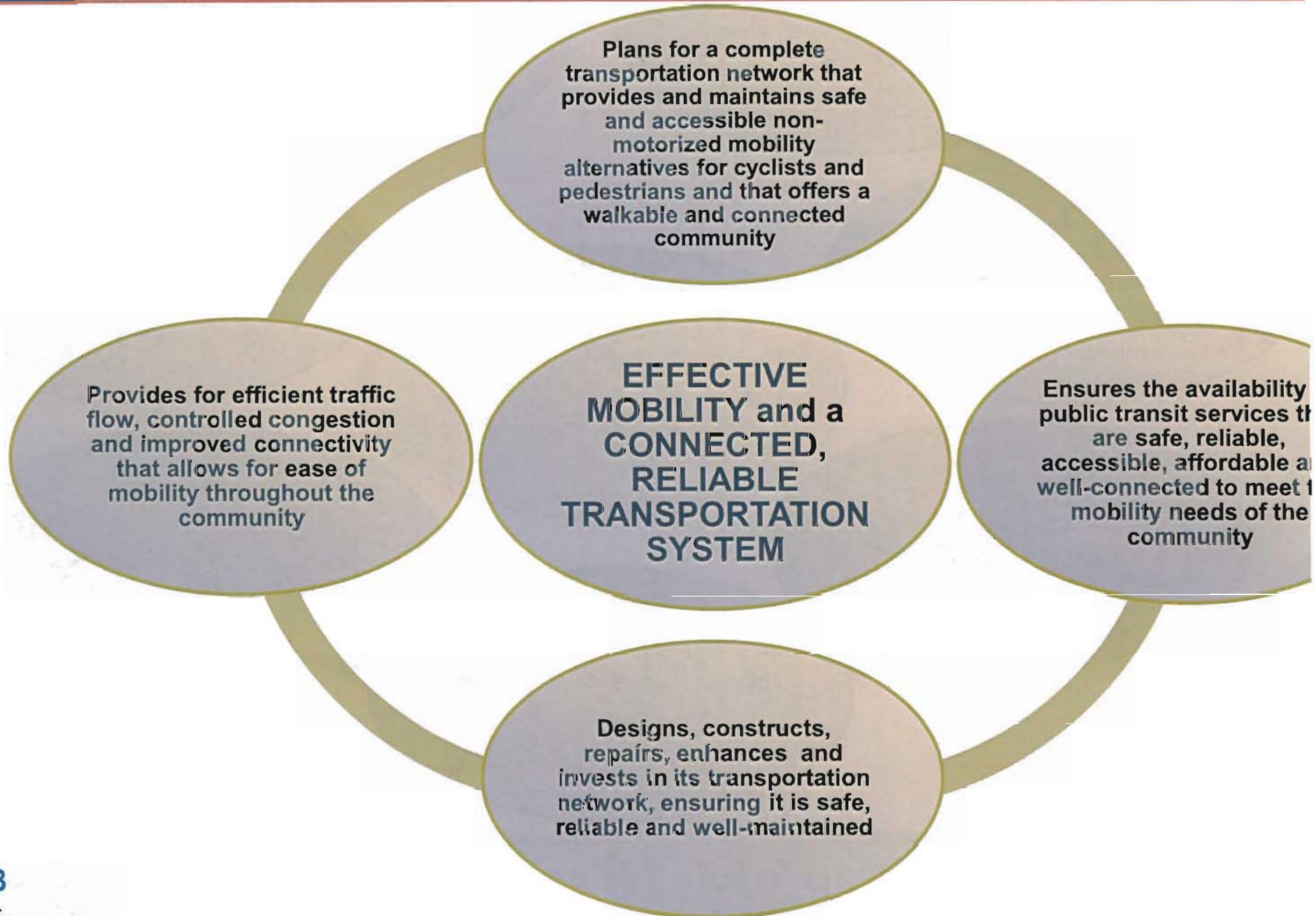
\* Participants had 10 dots to allocate towards the Results, so the numbers indicate the number of dots received

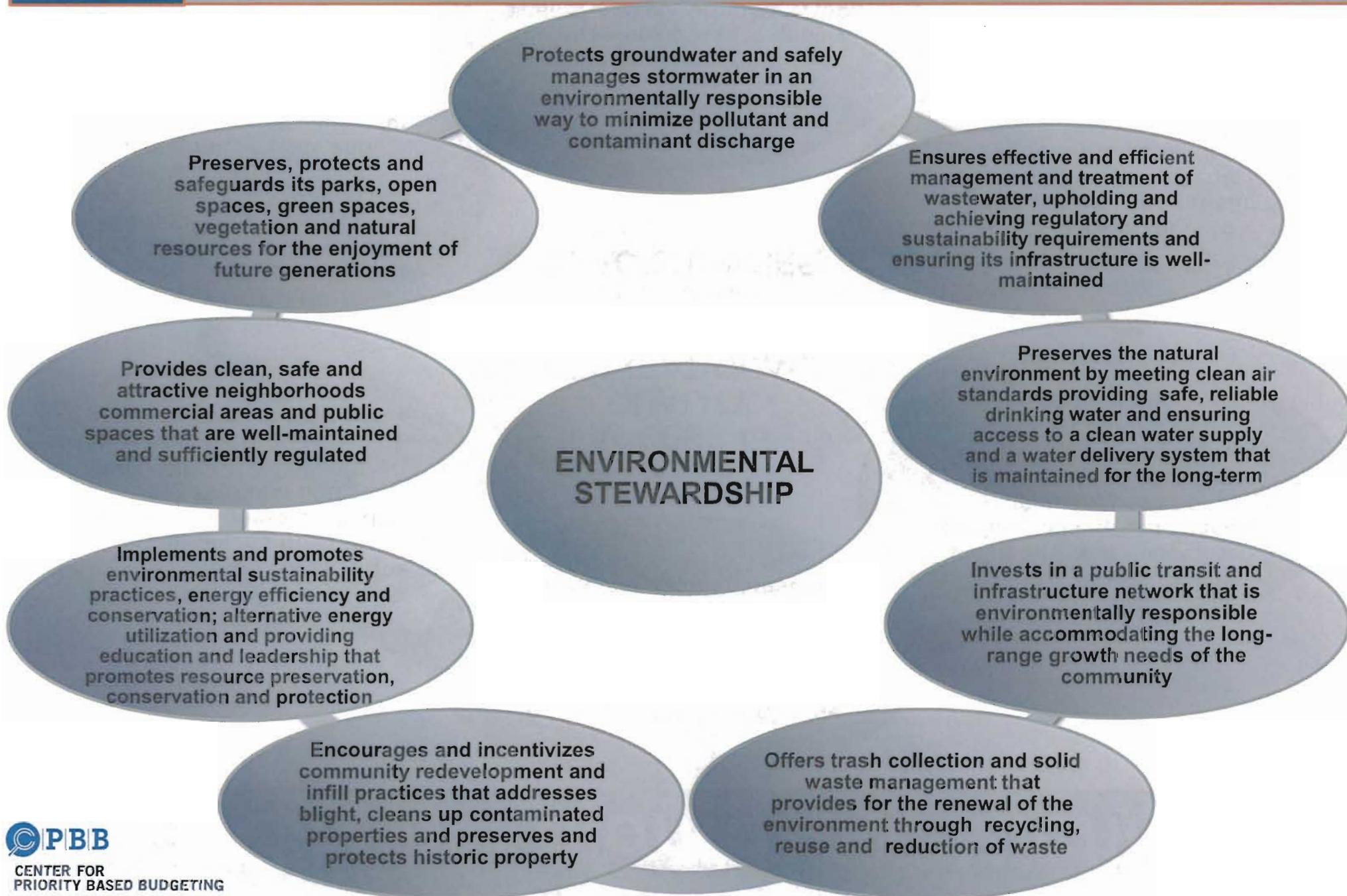
\*\*Participants had \$1000 to allocate to the Results, so results are shown in the thousands

# Community Results Maps













# Governance Results Maps

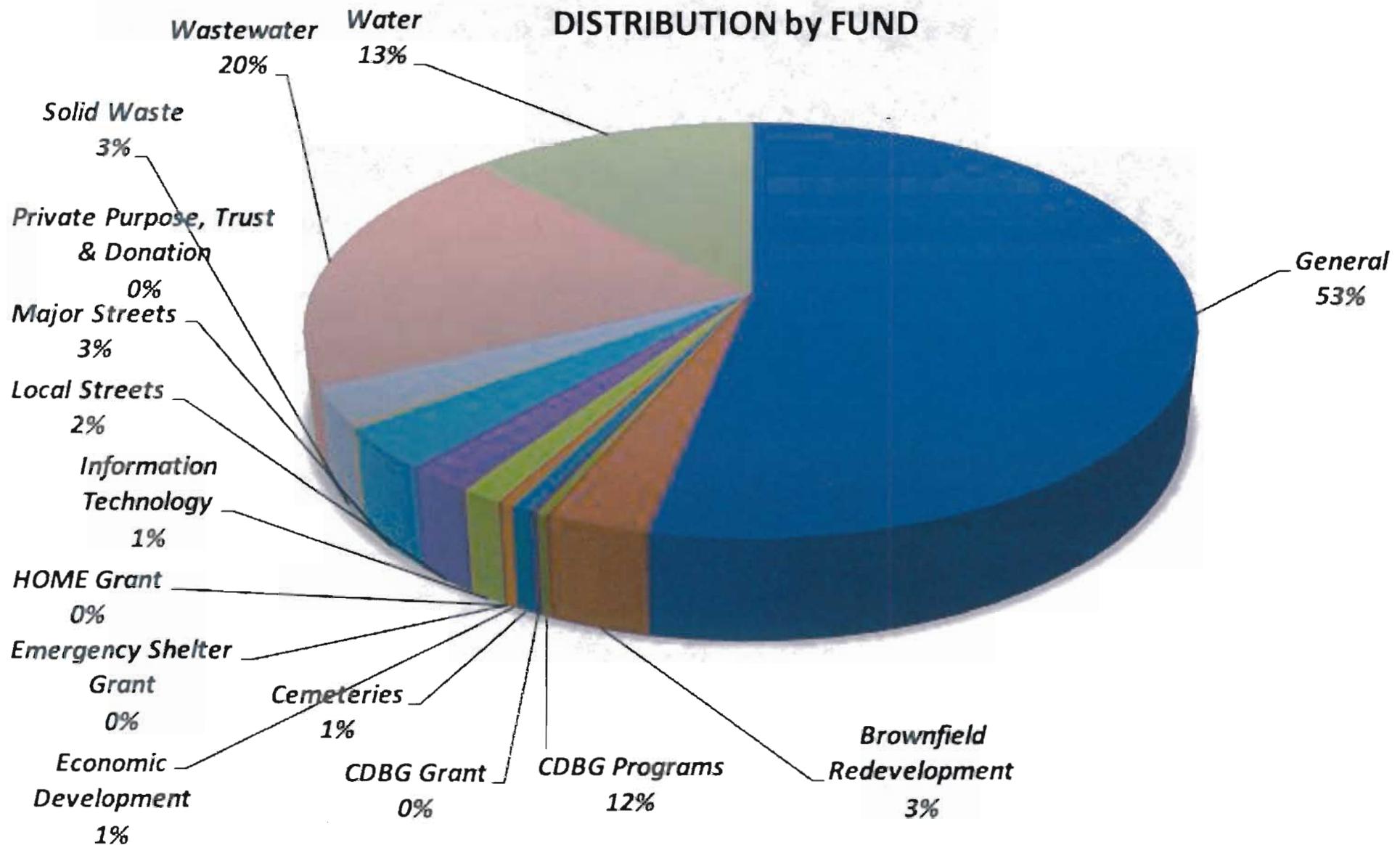


# Identifying Programs & Program Costs

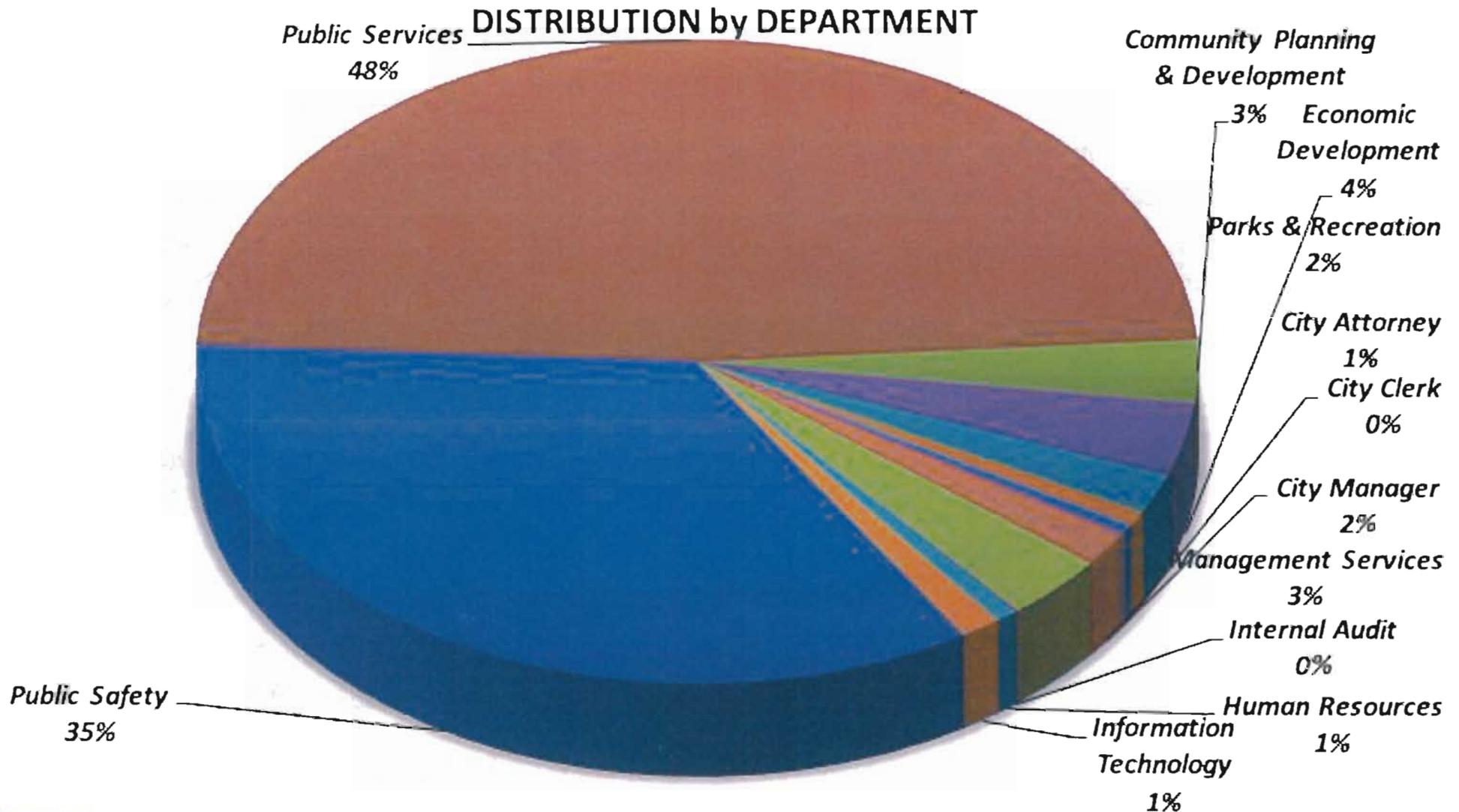
*“Inventorying all of a government’s services into a list of programs is the most difficult part of the process, but for many, it is the most illuminating. By costing out and rethinking the budget in terms of what specific services a government provides, decision-makers gain valuable information about what they actually do and how much each unit costs to produce.”*

- 1,088 Citywide Programs -**
**\$93,259,914**
  - 971 Direct Programs
  - 35 Multi-Funded Programs
  - 80 Department Administration Programs
  - 2 Fixed Cost Programs
  
- 794 Community Programs -**
**\$79,456,983**
  - 85.2% of ongoing City budget
  
- 294 Governance Programs -**
**\$13,802,931**
  - 14.8% of ongoing City budget
  
- 12 Capital & Transfer Programs -**
**\$26,002,126**

# Costs Distributed by Fund

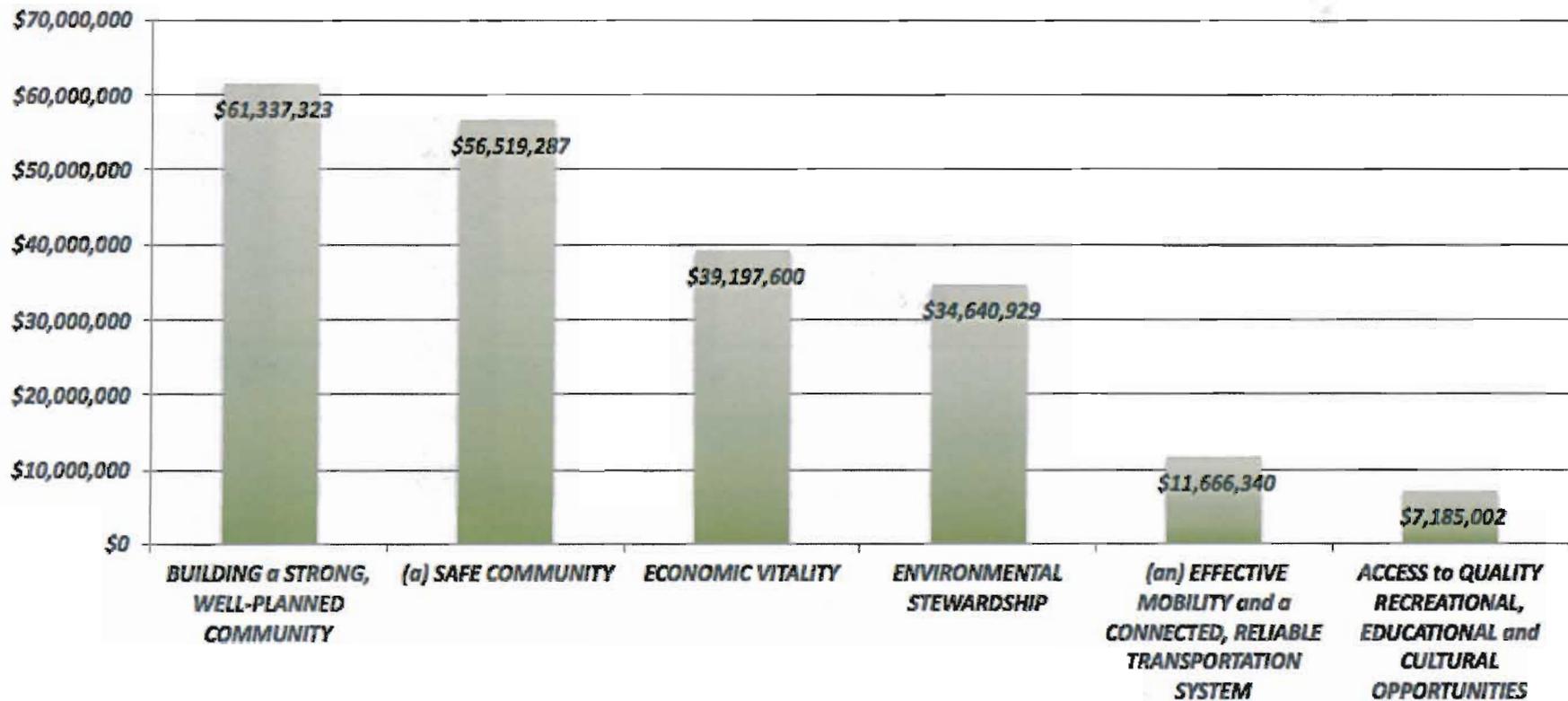


# Costs Distributed by Department



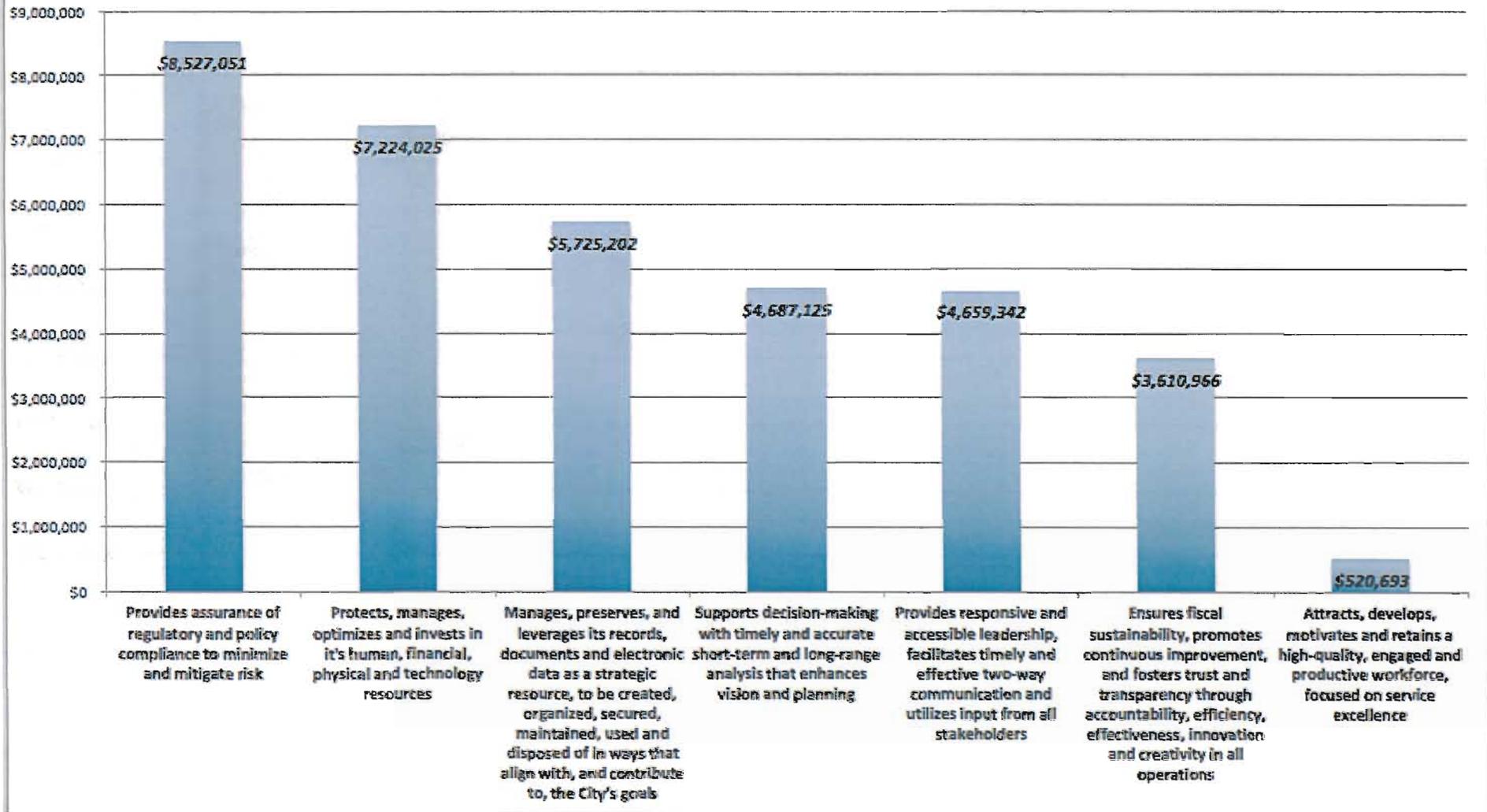
# Community Results

**SPENDING TOWARDS COMMUNITY RESULTS**



# Governance Results

## SPENDING TOWARDS GOVERNANCE RESULTS



# Scoring Scale – “Degree” of Relevance

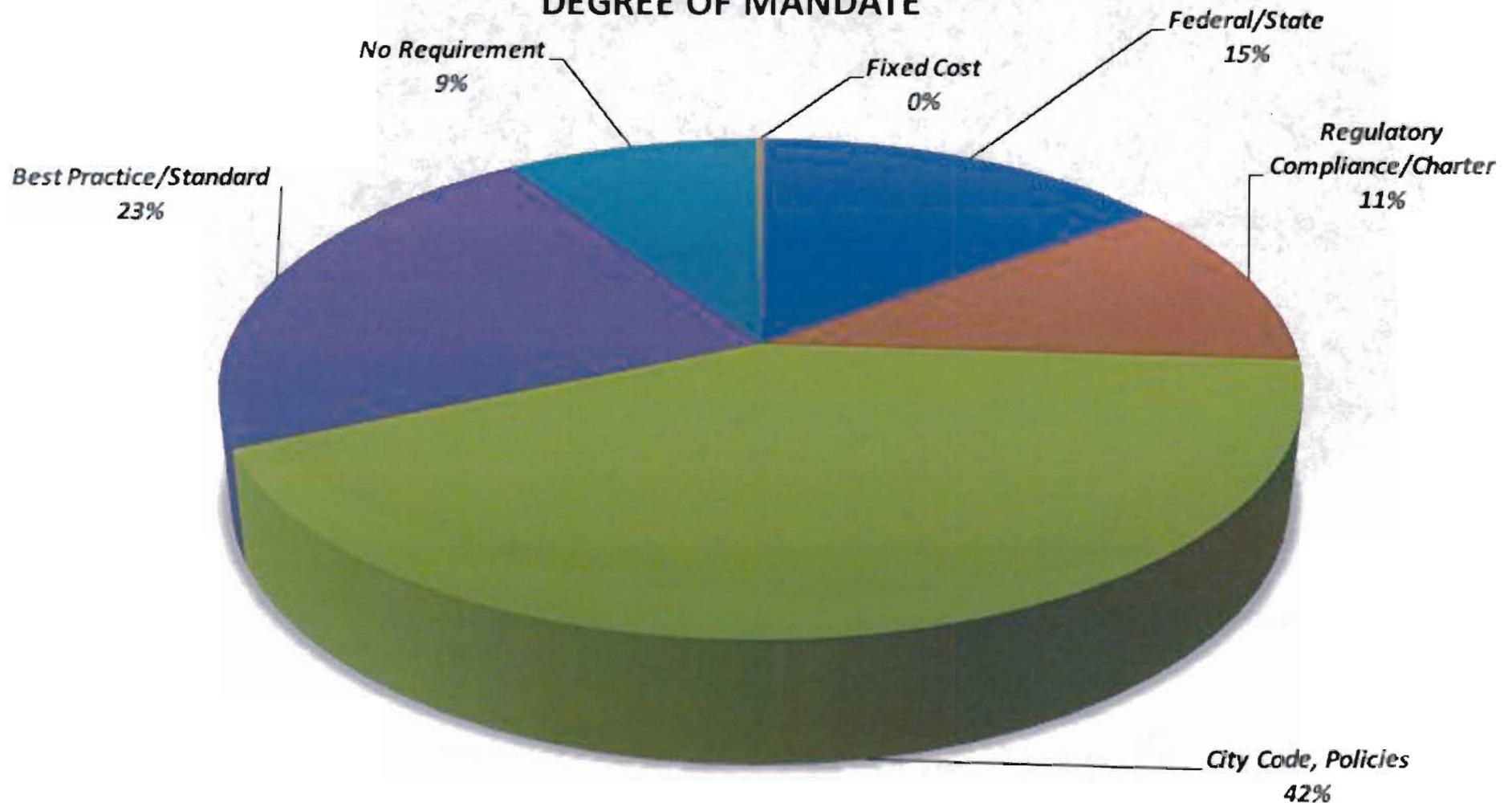
- |   |   |   |
|---|---|---|
| 4 = Program has an <b><u>essential</u></b> or <b><u>critical</u></b> role in achieving Result | } | <b>“High Degree” of Relevance</b>                             |
| 3 = Program has a <b><u>strong</u></b> influence on achieving Result                          |   | <b>“Lower Degree” of Relevance (still a clear connection)</b> |
| 2 = Program has <b><u>some</u></b> degree of influence on achieving Result                    | } | <b>No Clear Connection</b>                                    |
| 1 = Program has <b><u>minimal</u></b> (but some) influence on achieving Result                |   |   |
| 0 = Program has <b><u>no</u></b> influence on achieving Result                                |   |   |

# Kalamazoo's Basic Program Attributes

- *Mandated to Provide Program*
- *Reliance on City to Provide Program*
  - *Change in Demand for Program*
    - *Cost Recovery of Program*
- *Portion of Community Served by Program*

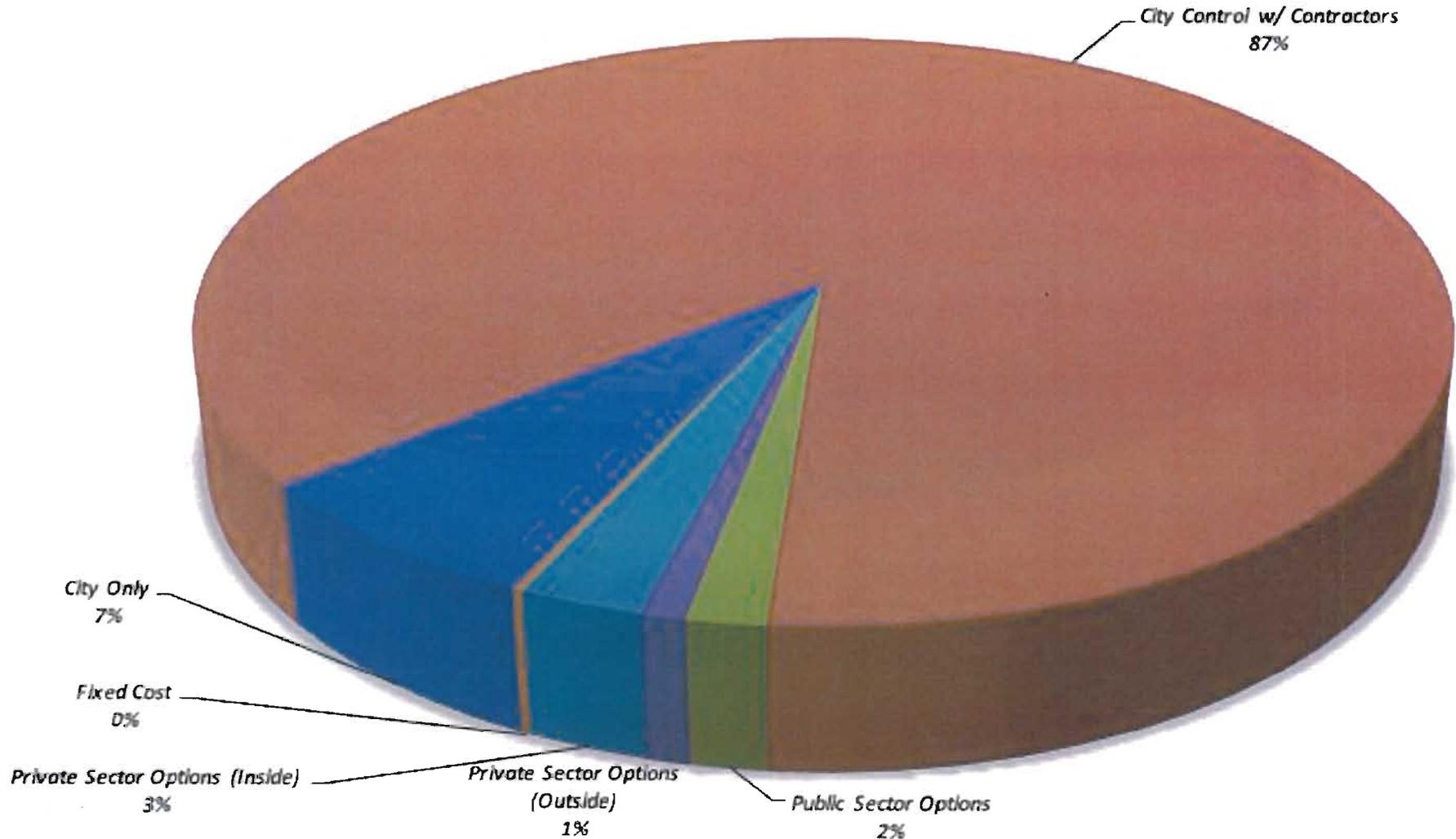
# Basic Program Attributes: Mandated to Provide Program

## DEGREE OF MANDATE

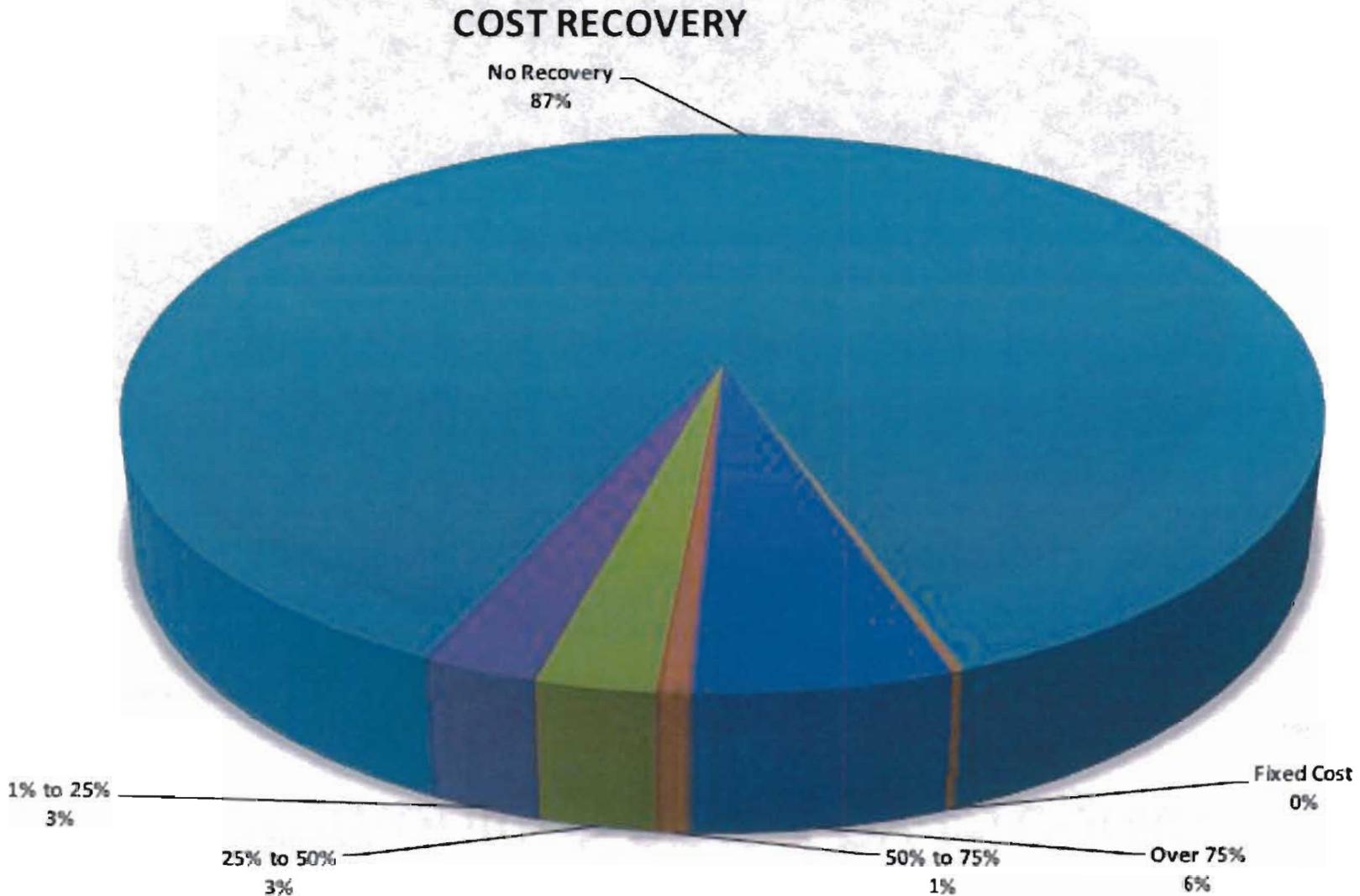


# Basic Program Attributes: Reliance on City to Provide Program

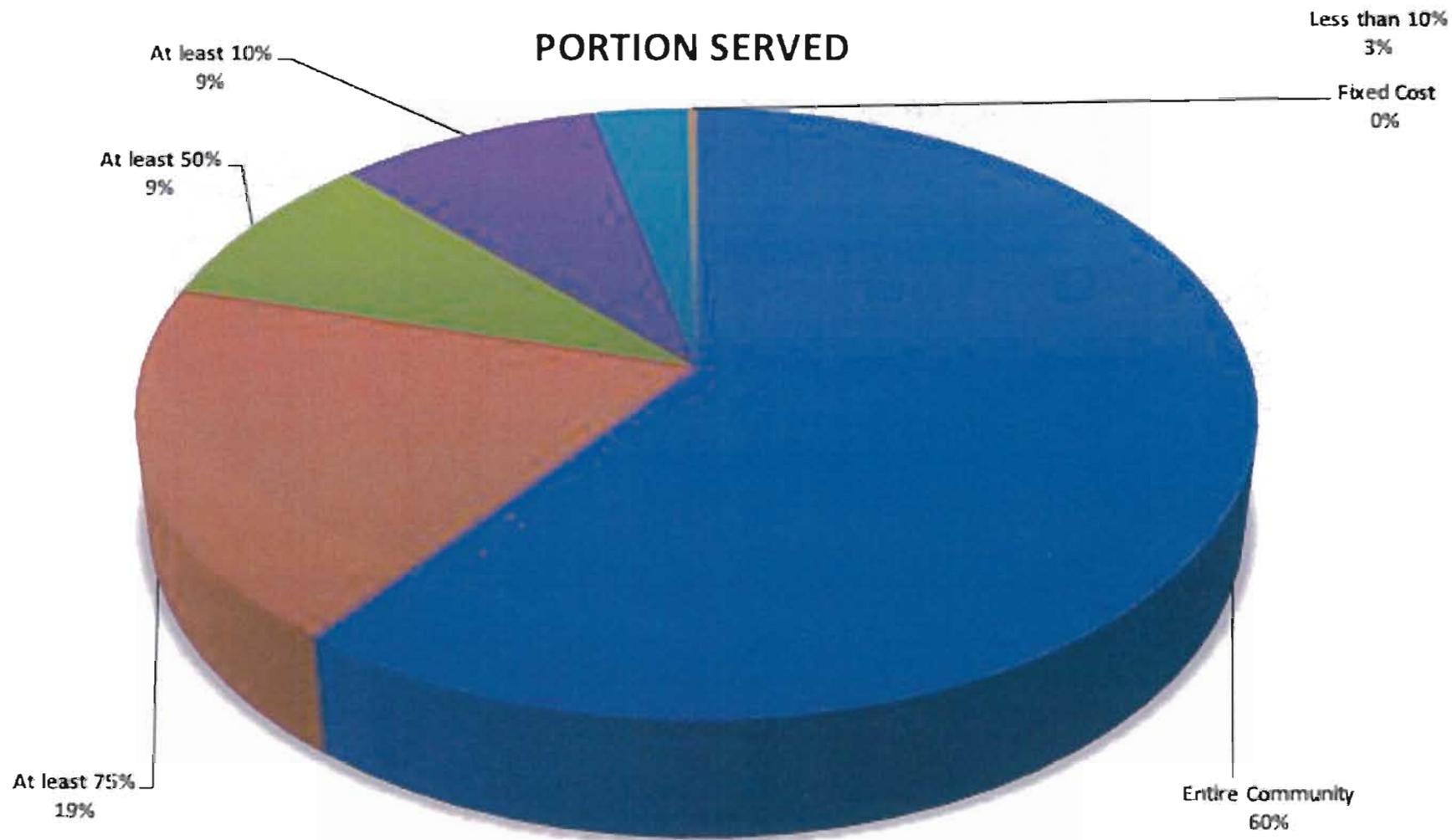
## DEGREE OF RELIANCE



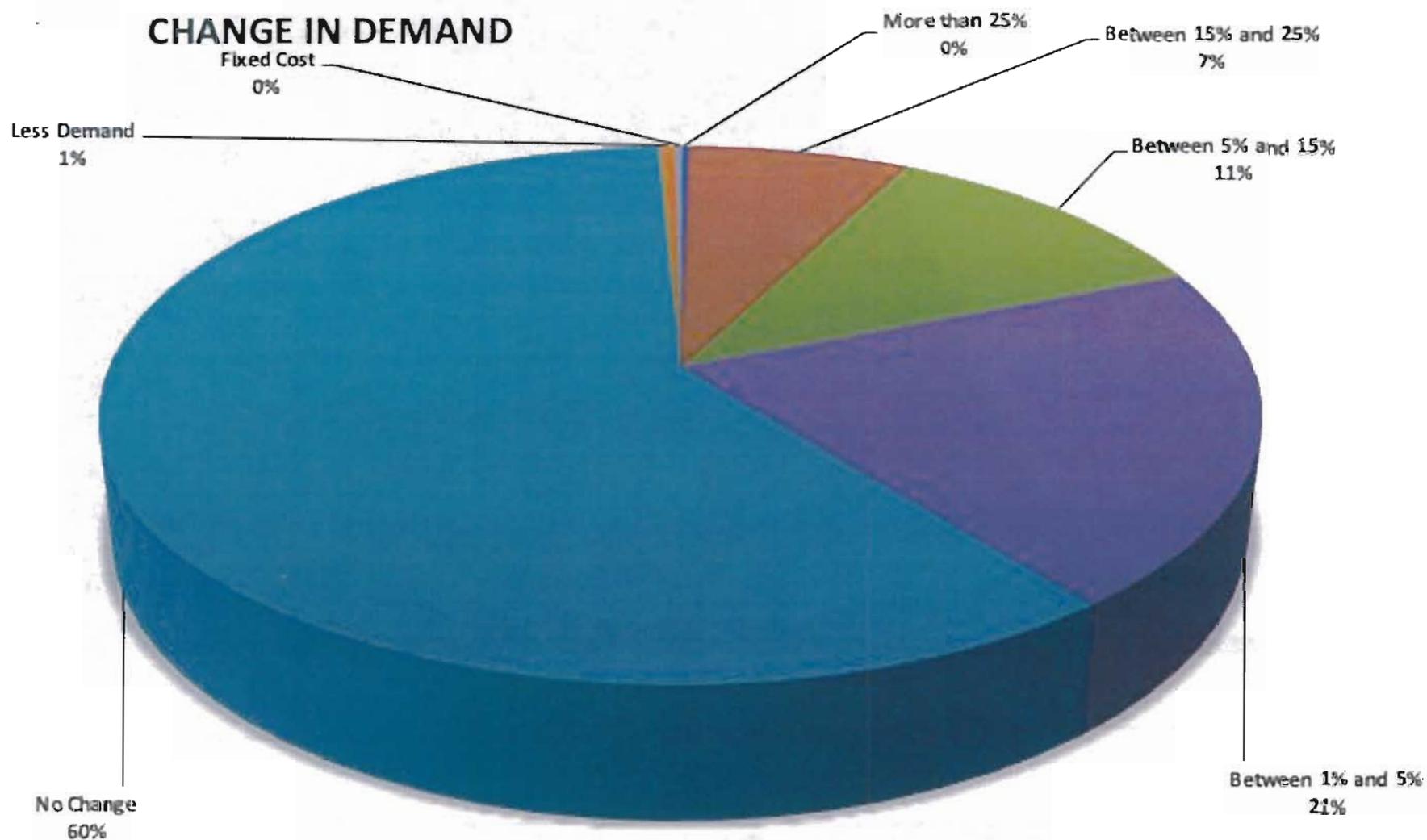
# Basic Program Attributes: Cost Recovery of Program



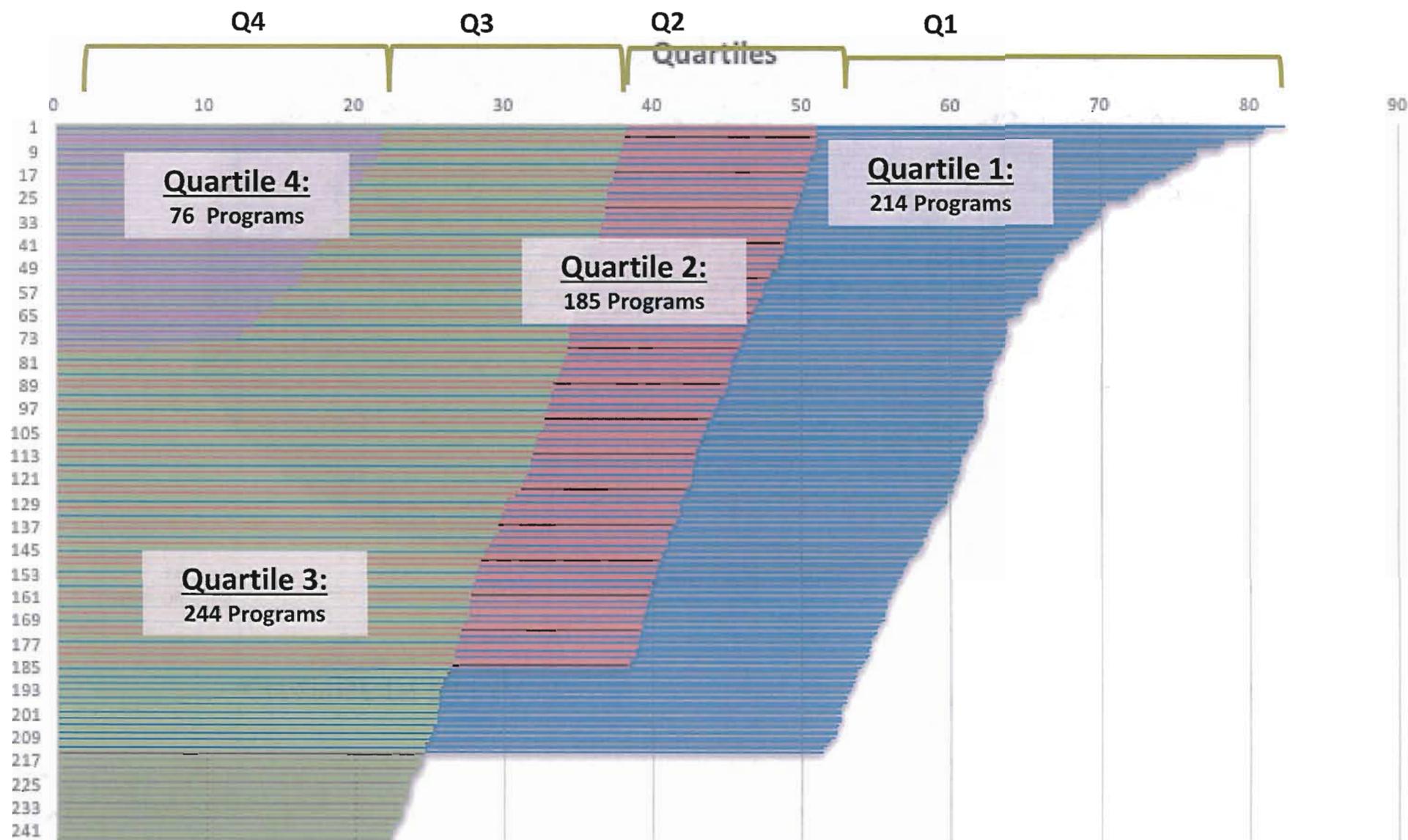
# Basic Program Attributes: Portion of Community Served by Program



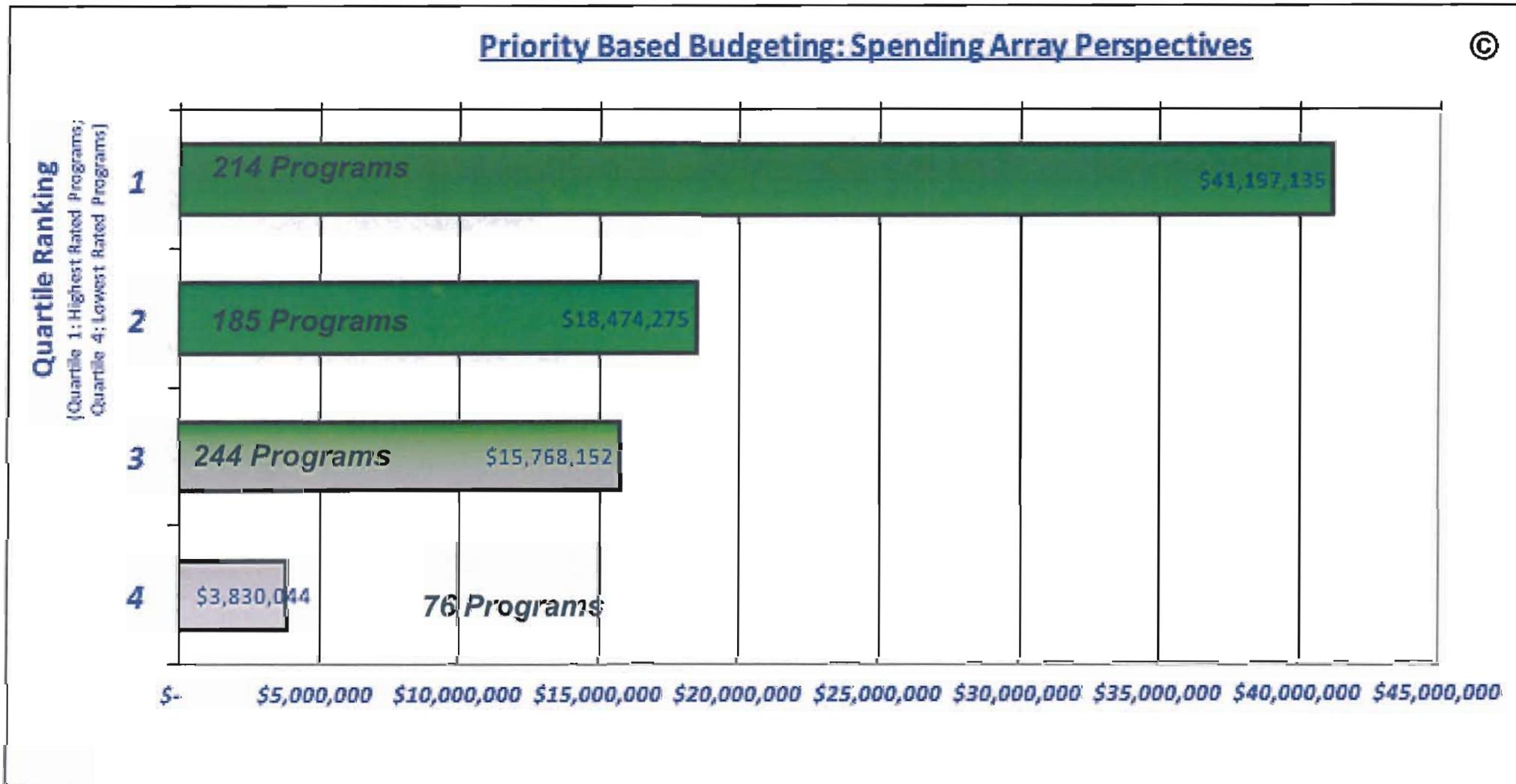
# Basic Program Attributes: Change in Demand for Program



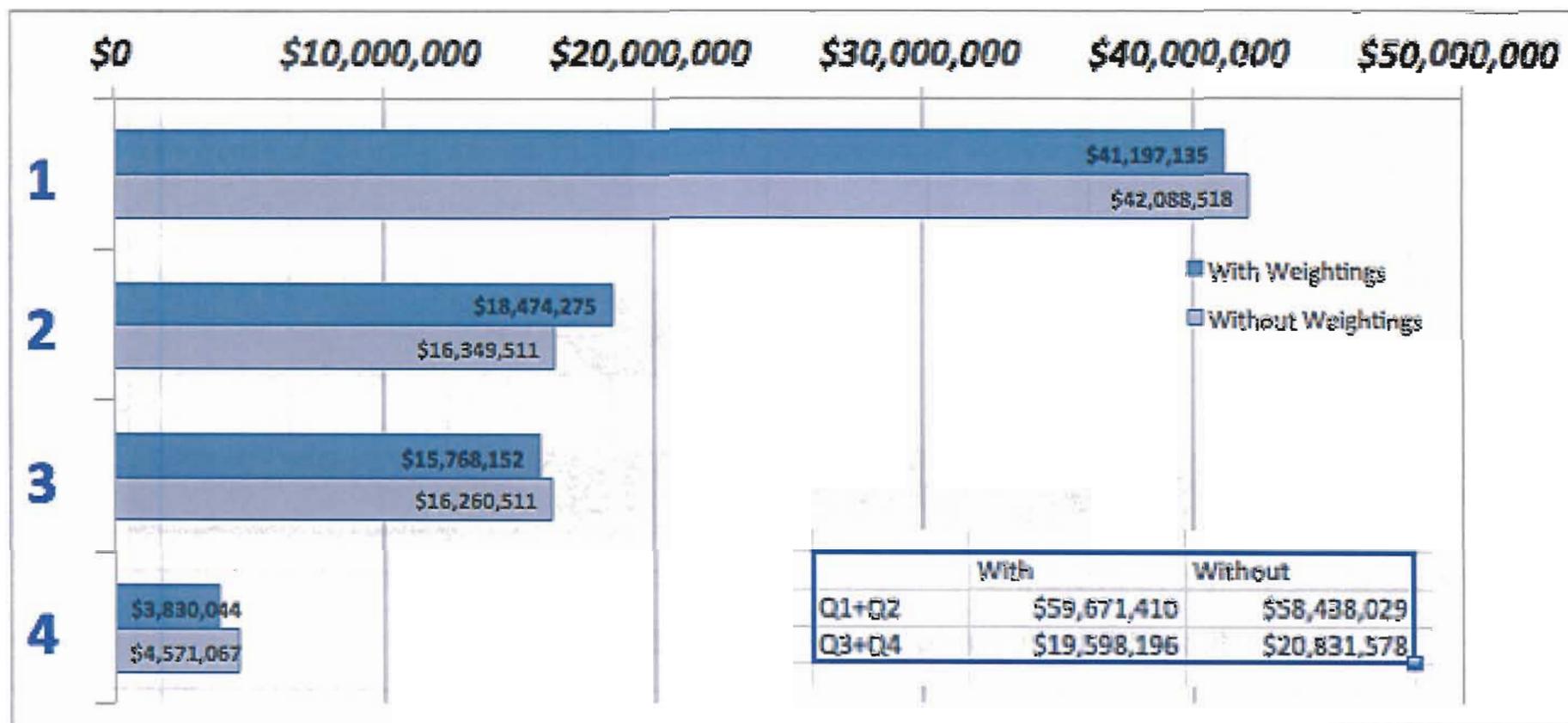
# Defining Quartile Groupings



# Allocate Resources Based on Prioritization



## Impact of Citizen Influence

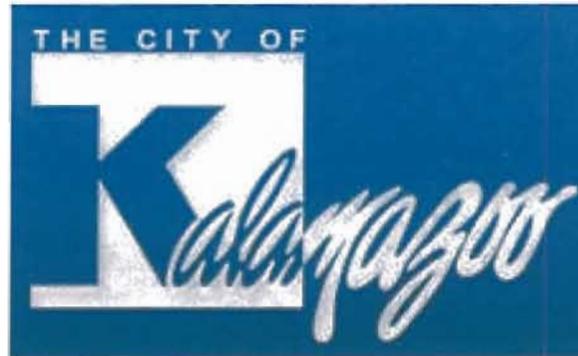


# Additional Opportunities for Input

- City Commission Work Session
  - 12/14/15 @ 4 p.m.
- Public Budget Hearing
  - 12/21/15 @ 7 p.m. City Commission Meeting
- **City Commission Budget Adoption**
  - 1/19/16 @ 7 p.m. City Commission Meeting

# What's Next?

- Continue to learn from the PBB RAD Tool
- Identify additional areas for efficiency
- Identify measures for programs
- Integrate PBB with Strategic Vision



# **Priority Based Budgeting**

## **Presentation of**

### **“Resource Alignment Diagnostic Tool”**

**CITY of KALAMAZOO, MICHIGAN**  
**Jon Johnson & Chris Fabian**  
**September 14, 2015**



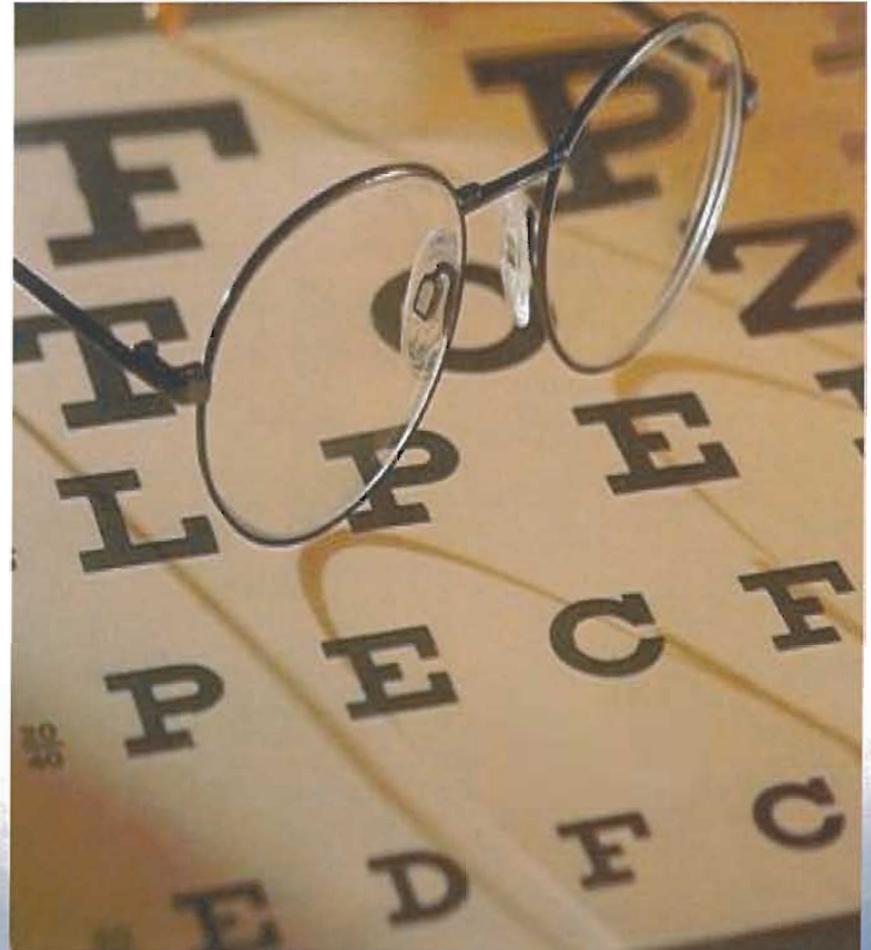
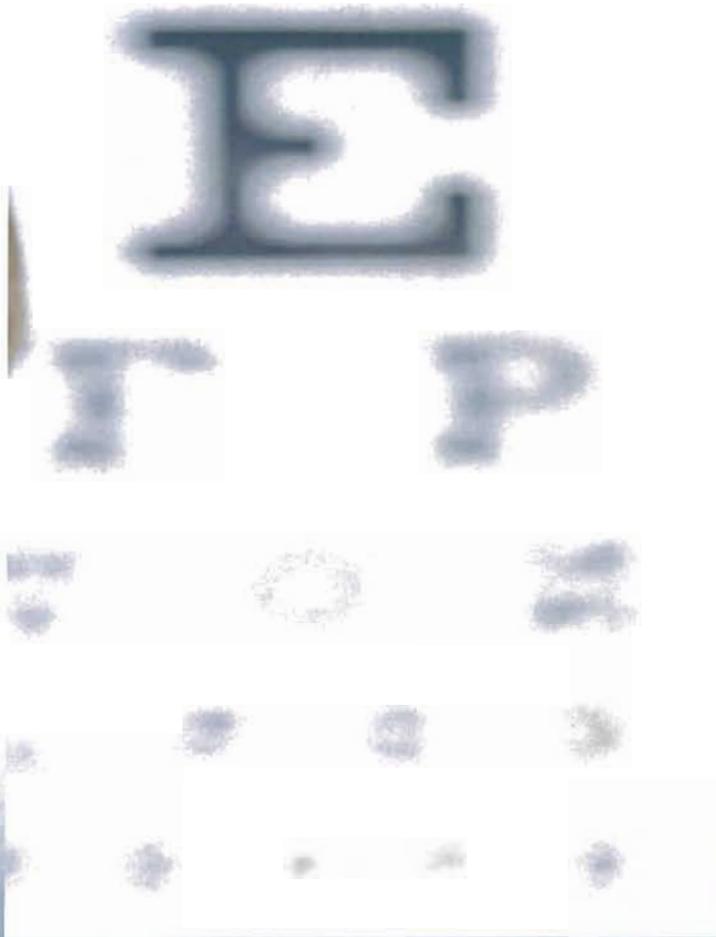
# Achieving Fiscal Health & Wellness

## 2 Strategic Initiatives





# BRINGING VISION INTO FOCUS WITH A NEW “LENS”



# Who is Looking through the “New Lens”





**ICMA**

*Leaders at the Core of Better Communities*



alliance FOR  
**INNOVATION**

Transforming Local Government

**Best Practice**

**Straight Ahead**



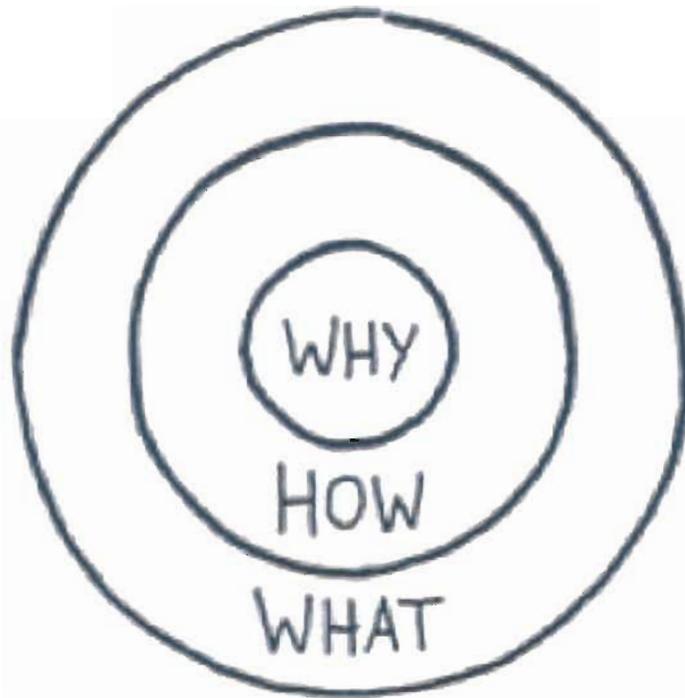
**CENTER FOR  
PRIORITY BASED BUDGETING**

Using a Systematic Approach to Better Communities, Resources and Results



# Start with “Why”

## The Golden Circle



© 2013 Simon Sinek, Inc.

### What

Every organization on the planet knows **WHAT** they do. These are Products they sell or the services they offer.

### How

Some Organizations know **HOW** they do it. These are things that make them special or set them apart from their competition

### Why

Very few Organizations know **WHY** they do what they do. **WHY** is not about making money. That's a result. It's a purpose, cause or belief. It's the very reason your organization exists.



# STEPS to SUCCESS – Priority Based Budgeting

- **Assess Financial Reality**
  - **“WHAT** is our “picture of Fiscal Health?”
- **Identify Programs and Services**
  - **“WHAT** exactly do we do?”
- **Estimate Costs of Programs and Services**
  - **“HOW** much does it cost”?
- **Identify and Establish Results**
  - **“WHY** do we exist and what are we in business to do?”
- **Clarify Results Definitions**
  - **“HOW** will we achieve our Results?”
- **Evaluate Programs Based on Results**
  - **“WHAT** is of the highest importance?”
- **Allocate Resources Based on Community Priorities**
  - **“WHAT, HOW and WHY** can we “see” differently?”

# Program Inventories (and Costs) Developed by City

**City of Kalamazoo, Michigan**  
**Department Program Inventory Worksheet**  
 February, 2015



SUGGESTED NAME CHANGE  
 REVIEW COMMENTS FROM CPBB

**DIRECTIONS:** Comprehensively identify "what you do" in your department by developing a list of programs /services you offer. Please provide a program name that clearly identifies what the program "does" and provide a brief description, if needed to clarify that programs function. **PLEASE AVOID ABBREVIATIONS, ACRONYMS or TERMINOLOGY THAT WOULD BE UNFAMILIAR TO SOMEONE OUTSIDE YOUR DEPARTMENT**

Accounting Fund Name	DEPARTMENT NAME	DIVISION NAME	PROGRAM NAME	PROGRAM NUMBER	PROGRAM DESCRIPTION
General	City Clerk	Elections	Voter Education, Outreach and Advocacy	28	Providing education and training on the voter registration and election processes. Includes mailing a sample ballot to voters before General Elections.
General	City Clerk	Elections	Poll Worker Training	29	Training all City poll workers in even numbered years and providing training on an as-needed basis the rest of the time. Includes maintaining awareness of changes to election laws and procedures, developing training materials, scheduling sessions, delivering training, and evaluating training effectiveness.
General	City Clerk	Elections	High School Mock Elections	30	Conducting mock elections in area high schools in conjunction with the even-year General Elections. Includes coordinating educational presentations with the League of Women Voters, coordinating logistics with Kalamazoo Public Schools, and coordinating ballot printing and tabulator programming.
General	City Clerk	Elections	Election Administration	31	Administering all federal, state, and local elections for residents of the City of Kalamazoo; includes hiring poll workers, testing voting equipment, processing absentee ballot requests; packing precinct supplies, managing precinct activities on Election Day, and delivering results.
General	City Clerk	Elections	Petition Verification	32	Using the Qualified Voter File to verify signatures on nominating, referendum, and initiative petitions.
General	City Clerk	Elections	Voter Registration	33	Maintaining accurate voter registration records; the Qualified Voter File and voter Master Card File; includes processing voter registration applications and mailing voter registration cards and notices as required by law.
General	City Clerk	Elections	Voting Equipment and Supplies Storage	34	Storage of the City's voting tabulators, ballot marking devices, and election supplies.
General	City Clerk	Elections	Voting Equipment Maintenance and Repair	35	Preventative maintenance and repair of the City's voting tabulators and ballot marking devices.

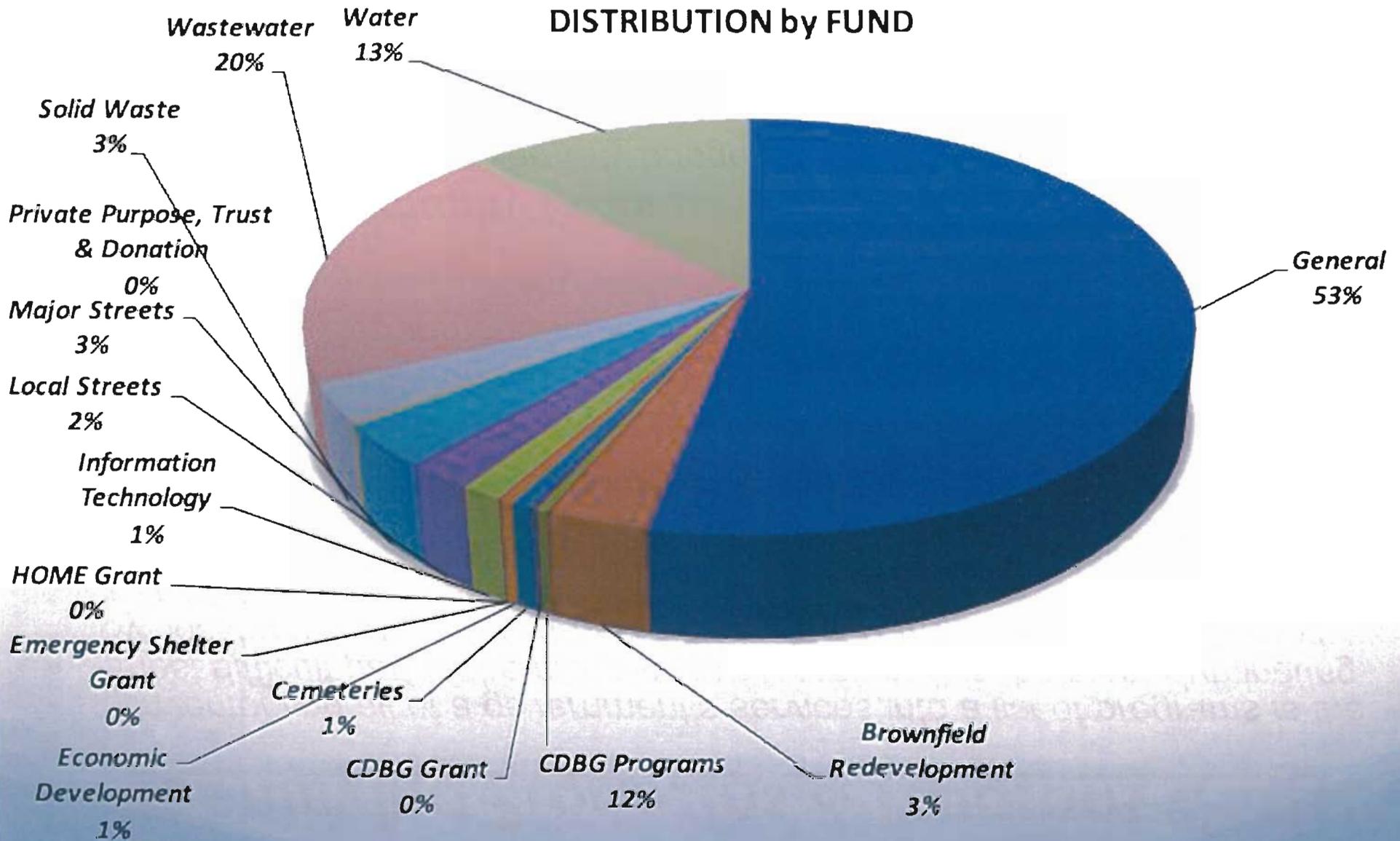


# Identifying Programs & Program Costs

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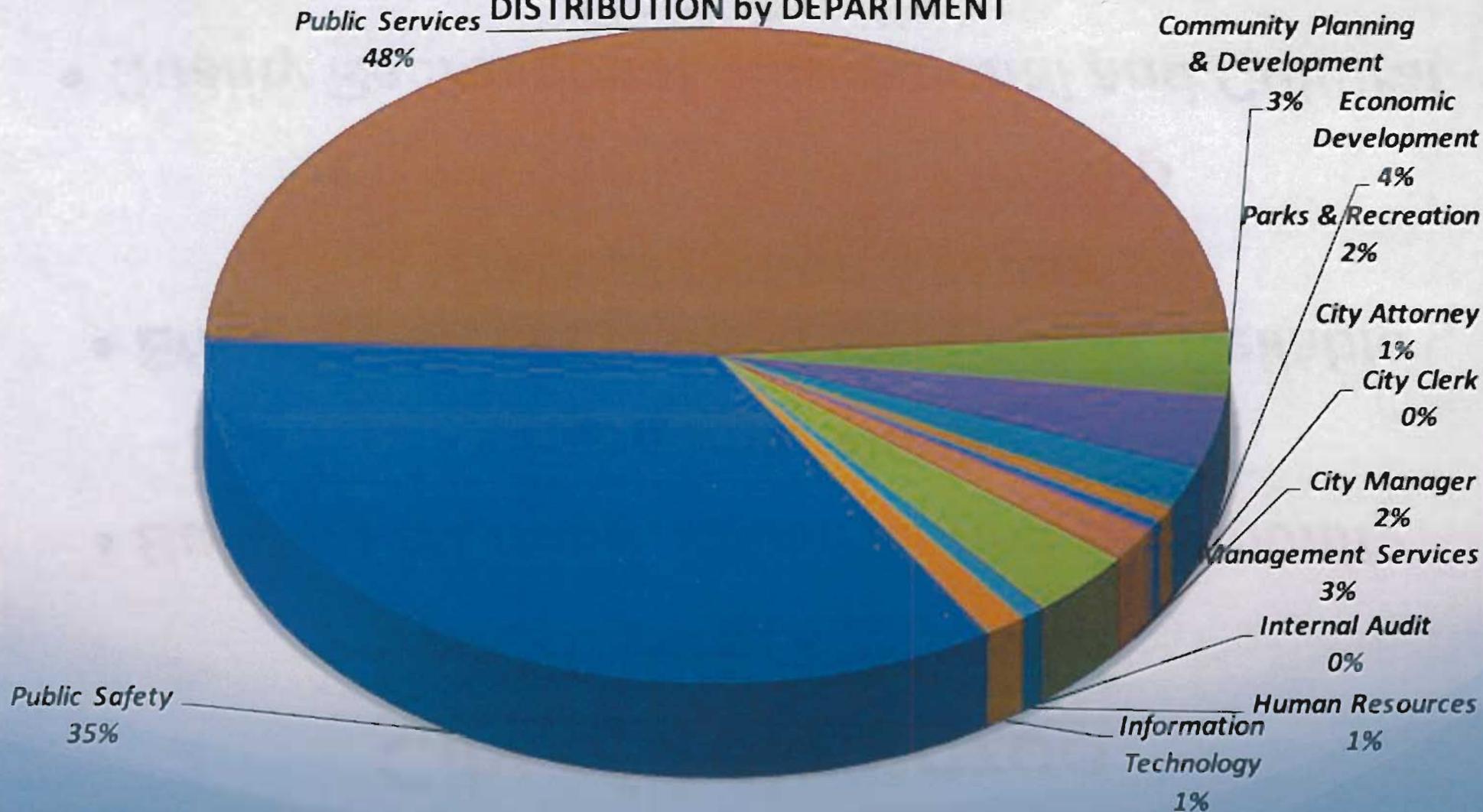
# Costs Distributed by Fund





# Costs Distributed by Department

*Public Services* **DISTRIBUTION by DEPARTMENT**





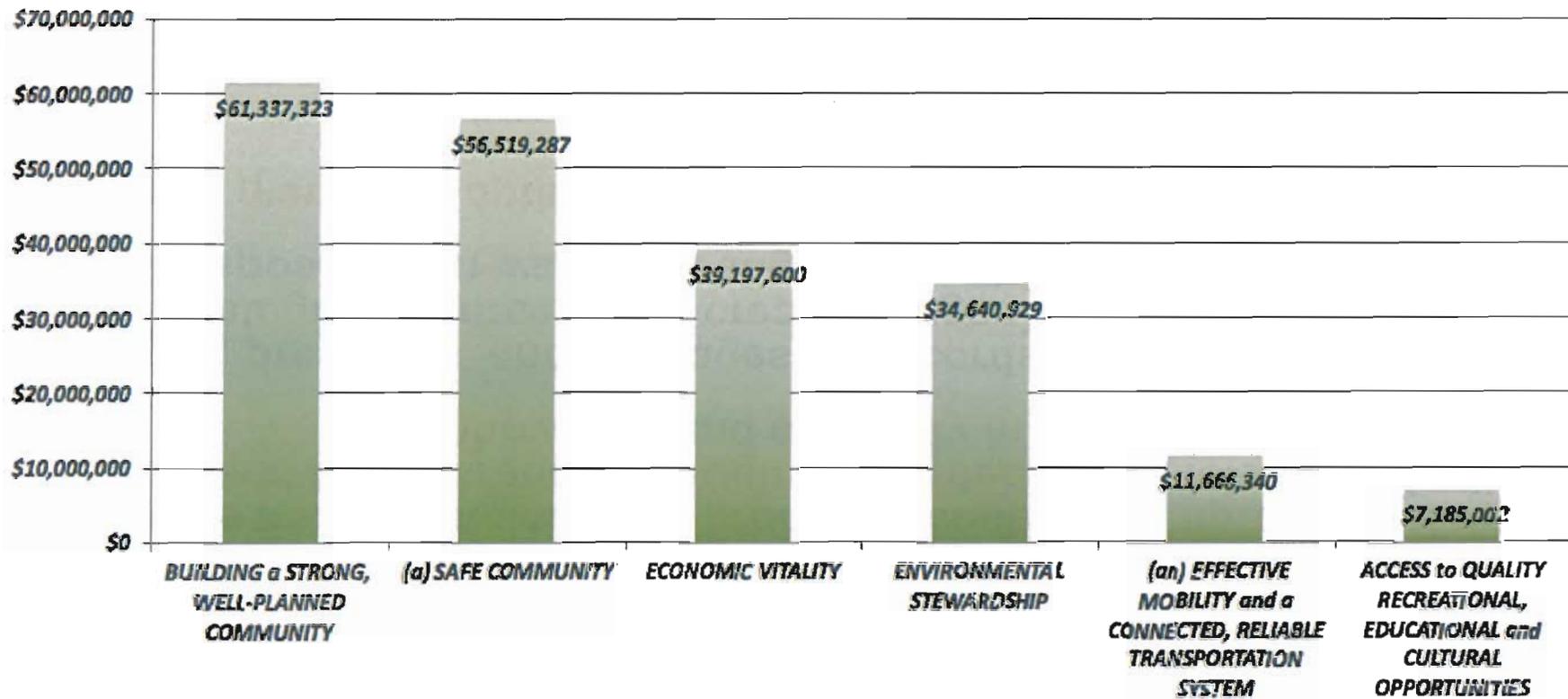
# City of Kalamazoo Community Results

- ***Building a Strong, Well-Planned Community***
  - ***Economic Vitality***
  - ***Effective Mobility and a Connected, Reliable Transportation System***
  - ***Environmental Stewardship***
- ***Quality Recreational, Educational and Cultural Opportunities***
  - ***Safe Community***



# Budget Allocation - Community Results

**SPENDING TOWARDS COMMUNITY RESULTS**





# City of Kalamazoo

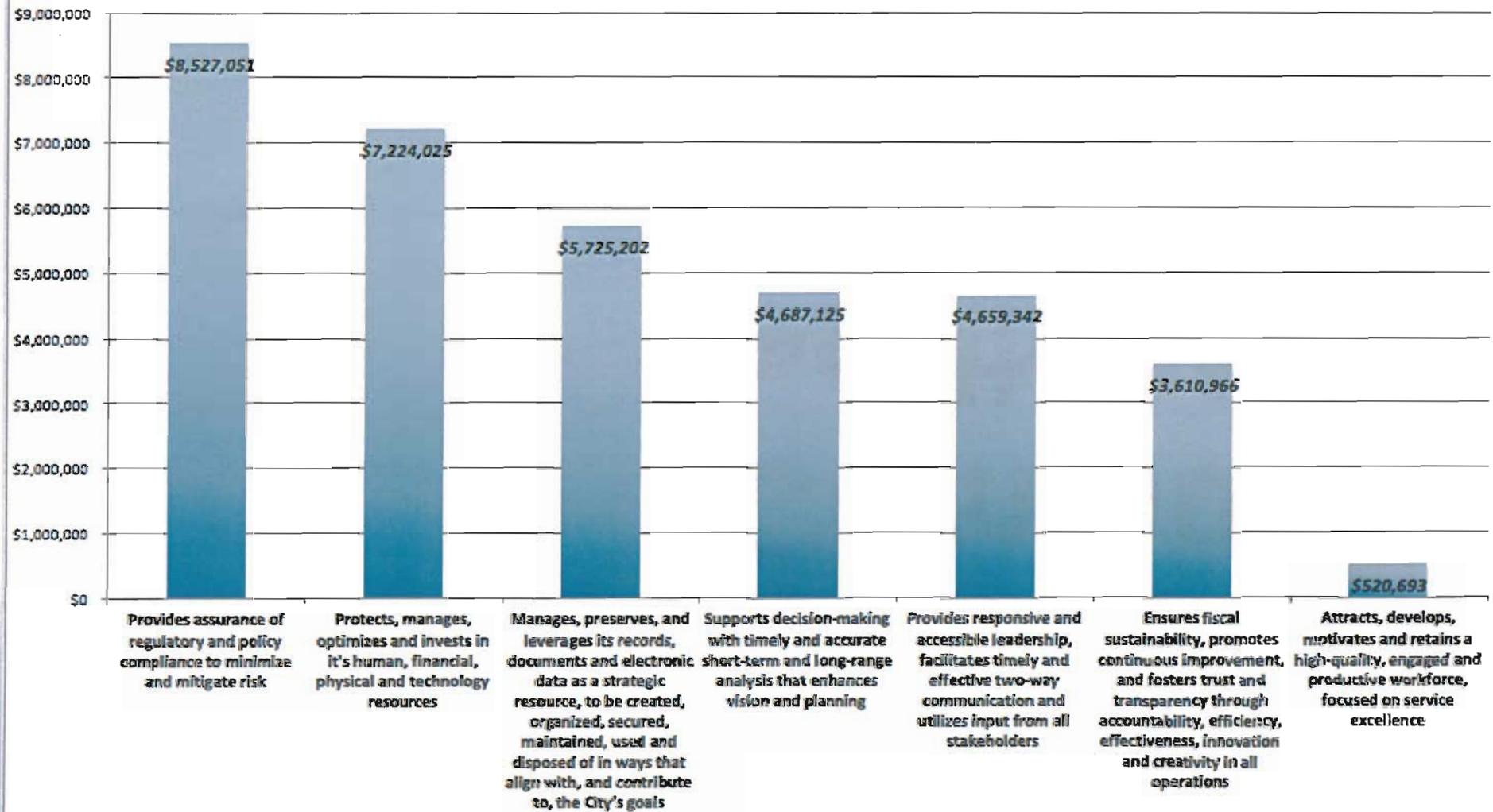
## Good Governance Results

- **Attracts, develops, motivates and retains a high-quality, engaged and productive workforce, focused on service**
- **Ensures fiscal sustainability, promotes continuous improvement and fosters trust and transparency through accountability, efficiency, effectiveness, innovation and creativity in all operations**
- **Manages, preserves, and leverages its records, documents and electronic data as a strategic resource, to be created, organized, secured, maintained, used and disposed of in ways that align with, and contribute to, the City's goals**
- **Protects, manages, optimizes and invests in its human, financial, physical and technology resources**
  - **Provides assurance of regulatory and policy compliance to minimize and mitigate risk**
- **Provides responsive and accessible leadership, facilitates timely and effective two-way communication and utilizes input from all stakeholders**
- **Supports decision-making with timely and accurate short-term and long-range analysis that enhances vision and planning**



# Budget Allocation - Governance Results

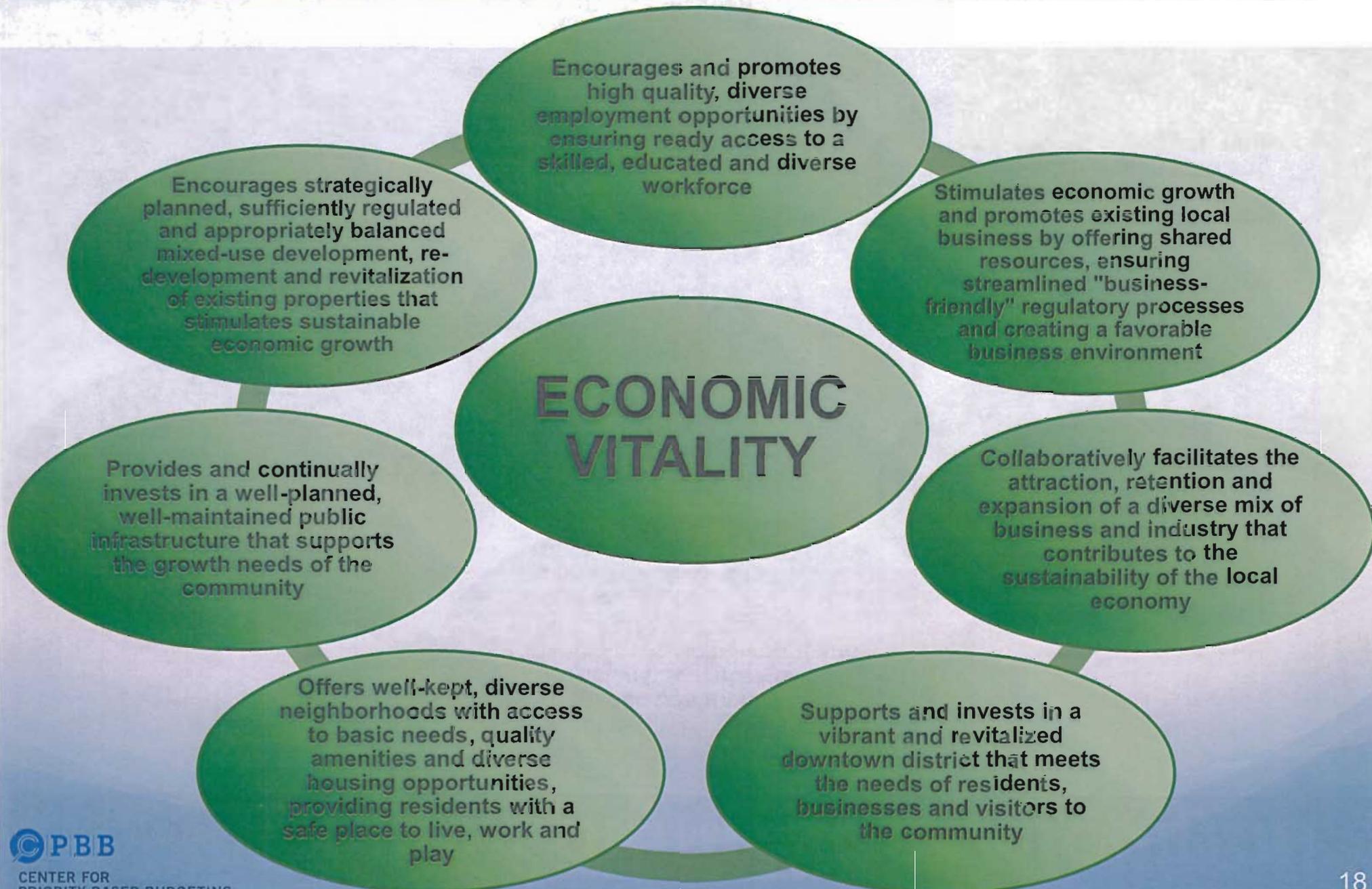
## SPENDING TOWARDS GOVERNANCE RESULTS

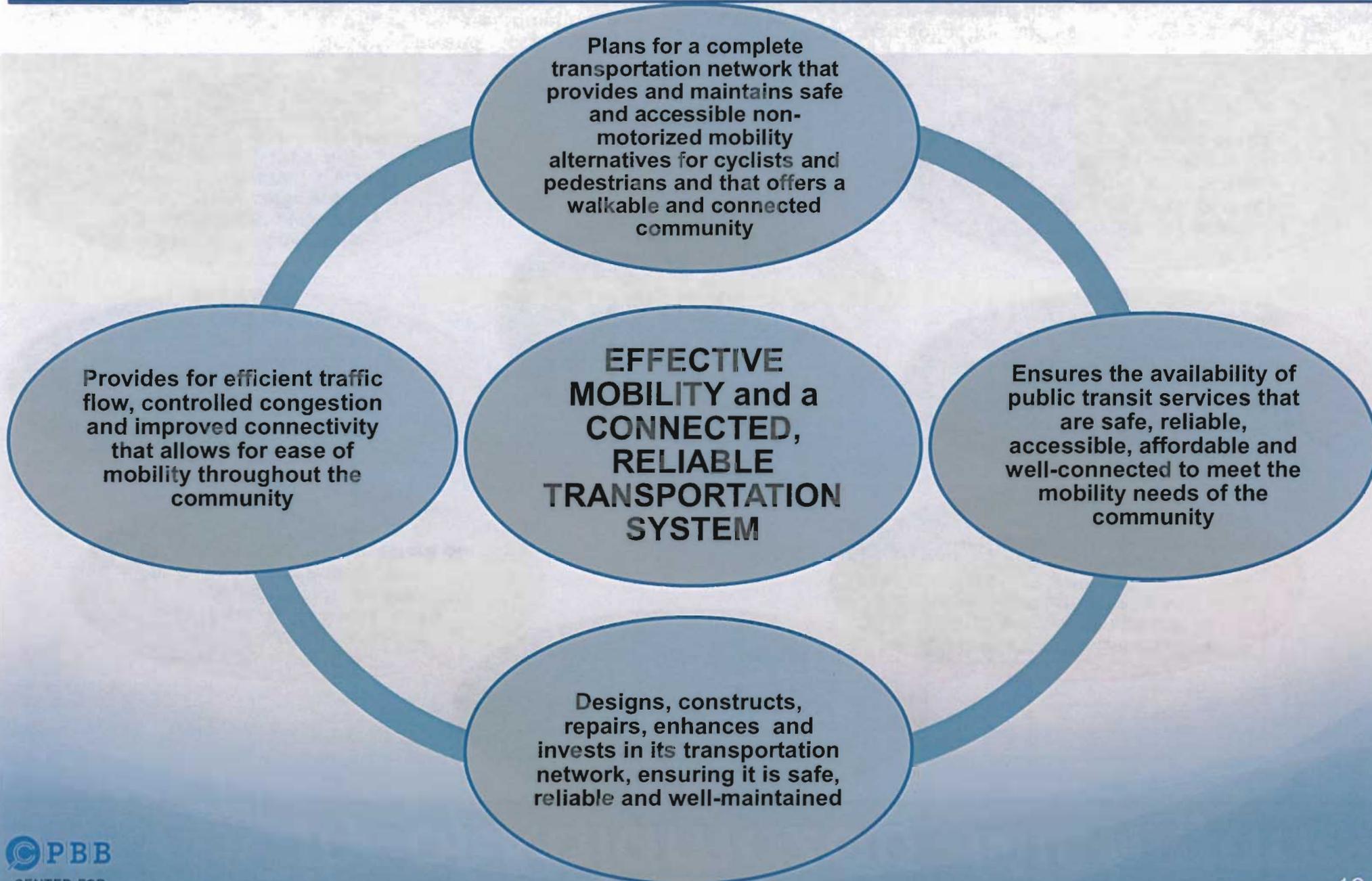


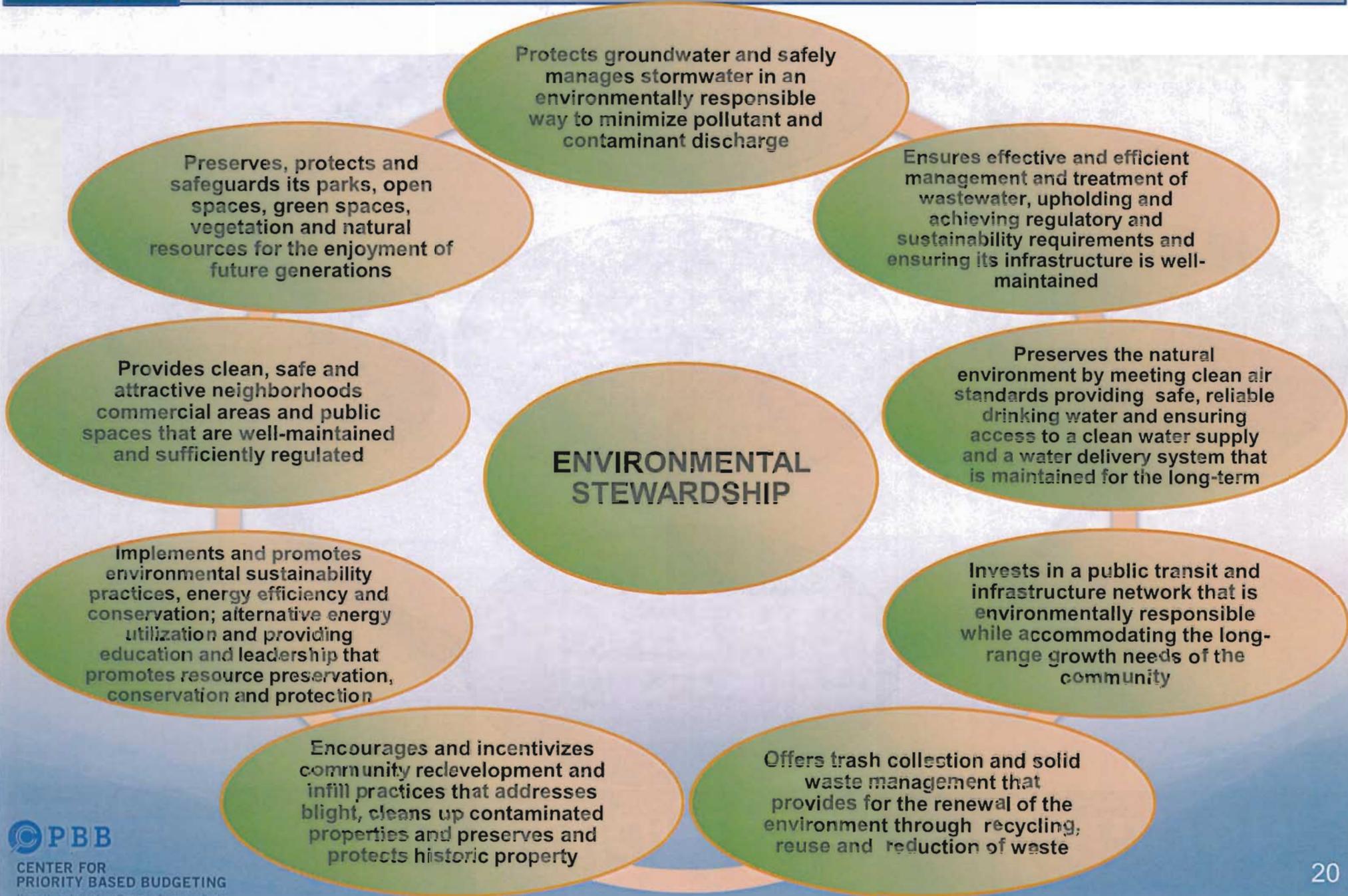


# Community Results Maps

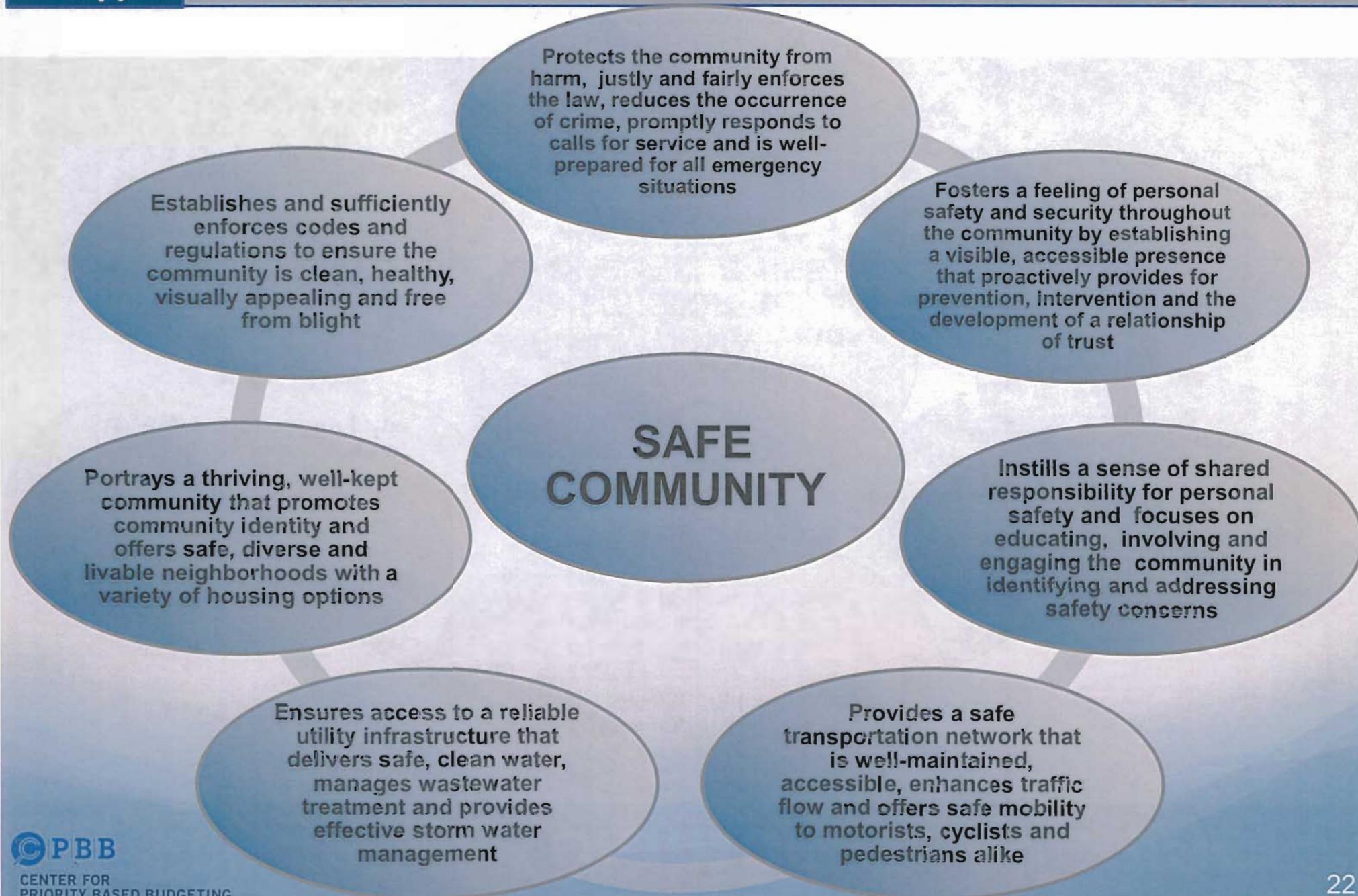






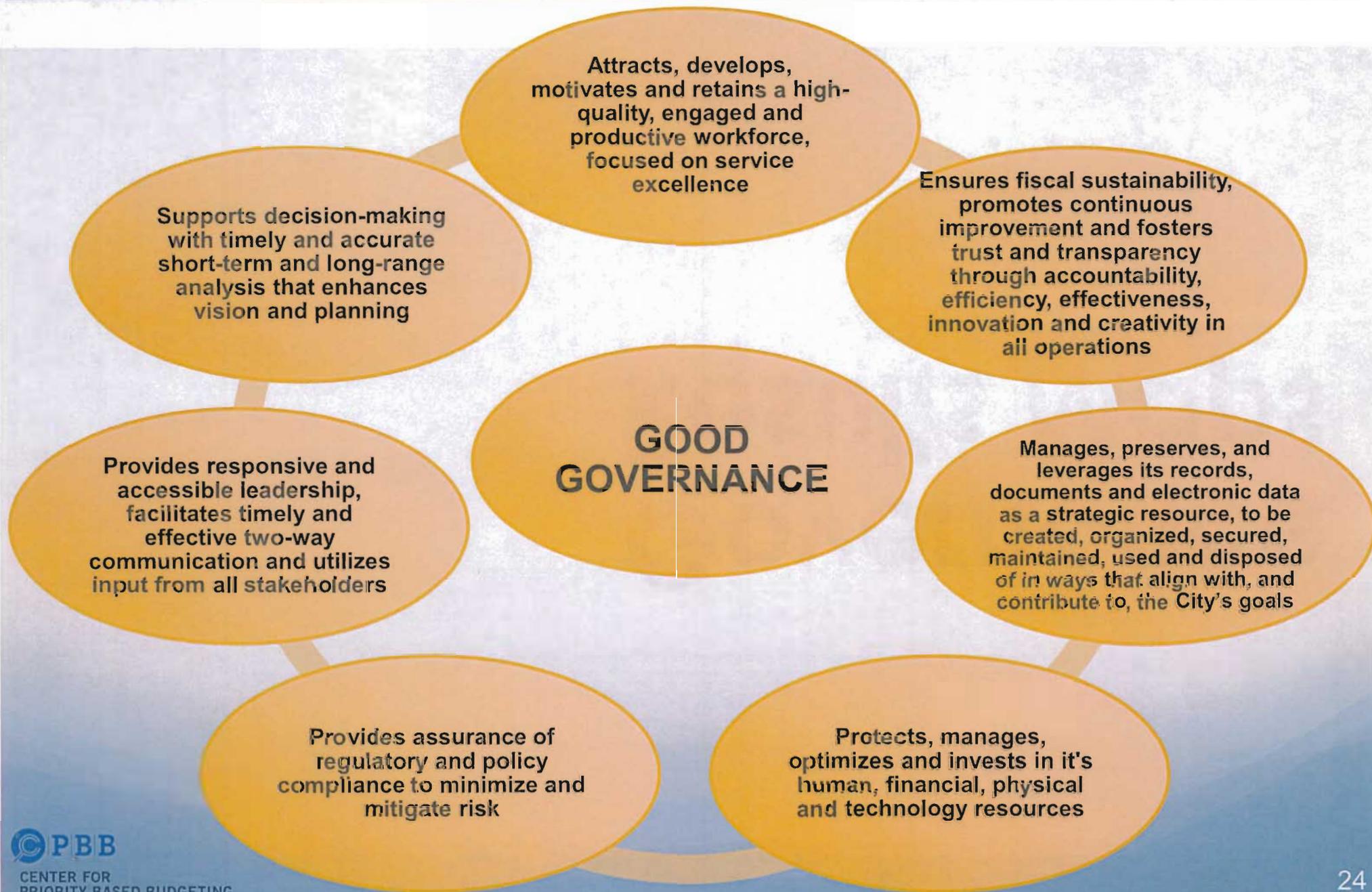








# Governance Results Maps





# Simple Scoring Scale – “Degree” of Relevance to a Result

4 = Program has an **essential** or **critical** role in achieving Result

3 = Program has a **strong** influence on achieving Result

2 = Program has **some** degree of influence on achieving Result

1 = Program has **minimal** (but some) influence on achieving Result

0 = Program has **no** influence on achieving Result

***“High Degree”  
of Relevance***

***“Lower Degree” of  
Relevance (still a  
clear connection)***

***No Clear  
Connection***



# Program Scoring :

“Value” of Programs based on their influence on Results and Basic Program Attributes

City of Kalamazoo, Michigan Individual Department Program Scorecard July, 2013					MASTER PROGRAM SCORECARD																									
					Evaluation Criteria: Community Results and Basic Program Attributes																									
					Basic Program Attributes								Community Results																	
					MANDATED to PROVIDE the PROGRAM		RELiance on the CITY to PROVIDE the PROGRAM		COST RECOVERY of PROGRAM		PORTION of COMMUNITY SERVED by the PROGRAM		CHANGE in DEMAND for the PROGRAM		BUILDING a STRONG, WELL-PLANNED COMMUNITY		ECONOMIC VITALITY		[re] EFFECTIVE MOBILITY and a CONNECTED, RELIABLE TRANSPORTATION SYSTEM		ENVIRONMENTAL STEWARDSHIP		ACCESS to QUALITY RECREATIONAL, EDUCATIONAL and CULTURAL OPPORTUNITIES		[re] SAFE COMMUNITY					
MASTER PROGRAM SCORECARD-COMMUNITY					B-4 Scale At least 100% of the City's Landfill, Incinerator or Public Solid Waste Facilities, 100% of the City's Solid Waste		B-4 Scale At least 100% of the City's Landfill, Incinerator or Public Solid Waste Facilities, 100% of the City's Solid Waste		B-4 Scale Based on Percentage: 40-70% to 100%, 40-70% to 70%, 20-70% to 40%, 10-20% to 30%, 0% to 10% necessary		B-4 Scale Program serves 1/3 or more community (substantial part of community); 2 = Significant part of community; 3 = Substantial portion of community; 4 = City and portion of community		B-4 Scale Program Satisfying, Substantial, Significant, 2 = Substantial, Significant, 3 = Significant, Substantial, 4 = Substantial, Significant, 5 = Significant, Substantial		B-4 Scale 1 = Program is essential to the Result; 2 = Program has a strong influence on the Result; 3 = Program influences the Result; 4 = Program has some influence on the Result; 5 = Program has an influence on the Result															
ACCOUNTING FUND	DEPARTMENT	DIVISION	PROGRAM NAME	PROGRAM NUMBER	Enter Score Below	Peer Review	Enter Score Below	Peer Review	Enter Score Below	Peer Review	Enter Score Below	Peer Review	Enter Score Below	Peer Review	Enter Score Below	Peer Review	Enter Score Below	Peer Review	Enter Score Below	Peer Review	Enter Score Below	Peer Review	Enter Score Below	Peer Review	Enter Score Below	Peer Review				
General	City Attorney	Administration	Election Law	3	4	4	4	3	0	0	4	4	0	0	1	2	0	0	0	0	0	0	0	0	0	0	5			
General	City Attorney	Administration	General Ordinance Officer Prosecution	2	3	3	3	3	3	0	4	4	1	1	1	0	2	2	1	0	1	1	1	1	1	4	4			
General	City Attorney	Administration	Legal Guidance - Telecommunications	3	3	3	3	3	0	0	4	4	0	0	2	2	1	1	0	0	1	1	0	0	2	0				
General	City Attorney	Administration	Legal Guidance - Secretary Issues and Disputes	4	1	1	3	3	0	0	2	1	2	2	0	2	0	0	0	1	1	0	0	1	0	1	0			
Economic Development	City Attorney	Administration	Legal Guidance - Economic Development	5	3	3	3	3	1	0	3	3	4	3	6	4	4	2	0	0	3	3	3	3	2	1	0			
General	City Attorney	Administration	Legal Guidance - Planning & Zoning	6	2	2	3	3	0	0	4	4	3	3	6	4	4	2	3	3	3	3	3	3	1	3	3			
General	City Attorney	Administration	Tax Appeals	7	3	3	3	3	0	0	4	4	1	1	1	3	3	3	0	0	0	0	0	0	0	0	0			
General	City Attorney	Administration	Traffic Violation Prosecution	8	2	2	3	3	3	0	4	4	-1	-1	0	3	0	0	3	3	0	0	1	0	4	4				
General	City Clerk	Administration	Warrens and Petals	12	2	2	4	4	4	4	0	0	0	0	0	4	1	1	0	0	0	0	1	2	1	0				
General	City Clerk	Administration	Special Terms Application Management	27	2	2	4	4	1	1	0	0	0	0	1	2	4	1	0	0	0	0	4	4	0	5				
General	City Clerk	Elections	Voter Education, Outreach and Absentee	28	1	1	2	2	0	0	2	4	0	0	1	2	0	0	0	0	0	0	0	0	0	0	0			
General	City Clerk	Elections	Poll Worker Training	29	1	2	2	2	0	0	1	1	3	0	0	3	0	0	0	0	0	0	0	0	0	0	0			
General	City Clerk	Elections	Election Administration	31	4	4	4	4	1	1	3	4	4	0	2	2	0	0	0	0	0	0	0	0	0	0	0			
General	City Clerk	Elections	Voter Registration	33	4	4	4	4	0	0	3	4	0	0	1	2	0	0	0	0	0	0	0	0	0	0	0			
General	City Manager	City Manager's Office	City / University Relations	37	1	1	4	4	0	0	2	2	0	0	3	3	2	2	1	1	1	1	1	1	1	2	2			
General	City Manager	City Manager's Office	City Hall Newsletters	38	1	1	0	0	0	0	1	1	0	0	1	3	1	1	1	0	1	0	1	1	1	1	0			
General	City Manager	City Manager's Office	Community Events Planning	39	1	1	3	3	2	2	1	1	0	0	1	4	1	1	0	0	0	0	3	3	1	1				
General	City Manager	City Manager's Office	Community Board Representation	40-50	2	1	4	4	0	0	4	3	0	0	0	0	2	2	2	2	1	1	1	1	1	1				
General	Economic Development	Economic Development	Community Board Representation	40-50	2	1	4	4	0	0	4	3	0	0	4	4	2	2	2	2	1	1	1	1	1	1				
General	City Manager	City Manager's Office	Community Newsletter	41	1	1	4	4	0	0	4	3	0	0	3	3	3	2	2	0	2	2	2	2	3	1				



# Peer Review Process (Quality Control)



## CITY of KALAMAZOO

Priority Based Budgeting

Peer Review of Departmental Program Scoring - July, 2015

Community Result: Economic Vitality



Each department has scored its programs against both the Priority Results and the Basic Attributes. Based on this process, programs were assigned a score between "0" and "4". Peer Review serves as a "quality control" step in the scoring process. Each Peer Review team is asked to review the scores assigned by the department for each program relative only to the Priority Result or Basic Attribute the team is assigned to study. Specifically, each team is asked to:

- 1) determine whether the team agrees with the departmental score based on how well the program aligns with the Priority Result or meets the scoring criteria for the Basic Attribute (i.e. does the program achieve the Priority Result and to what extent OR does it meet the scoring criteria of the Basic Attribute);
- 2) request additional information about the program to gain a better understanding of the departmental score, if necessary;
- 3) based on any additional information and based on the team's discussion, recommend the final score for the program (either higher, lower or the same as the original score).

Programs are Listed in Order of Score, From High to Low, Relative to this Result or Attribute

ACCOUNTING FUND	DEPARTMENT	DIVISION	PROGRAM NAME	PROGRAM DESCRIPTION	PROGRAM NUMBER	DEPT. SCORE	Agree with Dept. Score?		NOTES	PEER REVIEW FINAL SCORE
							Disagree	Agree		
Economic Development Specialized Redevelopment	City Attorney	Administration	Legal Guidance - Landmarks Development	Provide legal advice and review/draft legal documents for Economic Development City/Township Authority	5	4	N		3	
General	City Attorney	Administration	Legal Guidance - Planning & Zoning	Attend meetings, provide advice to Planning Comm., Zoning Board of Appeals, Historic District Comm.	6	4	N		2	
General	City Clerk	Administration	Special Events Application Management	Processing requests to use City property for public events. This includes reviewing requests from City Departments, submitting the request to the City Manager for approval, and communicating the City's decision to the applicant. Process management includes ensuring Special Event application forms and informational documents are up-to-date ( <a href="http://www.kalamazoo.org/2166/Events">www.kalamazoo.org/2166/Events</a> ) and maintaining an inventory of special events ( <a href="http://www.kalamazoo.org/2166/Events">www.kalamazoo.org/2166/Events</a> ).	27	0	N		1	
General: CDBG Programs	Community Planning and Development	Real Estate Inspection	Real Estate Property Condition Inspections	Perform inspections and inspections to verify rental properties.	104	4			4	
General	Community Planning and Development	Code	Building Code Technical Assistance	Work with other divisions/department to provide technical assistance on building code matters.	109	4			4	
General	Community Planning and Development	Code	Building Permit Inspections	Required inspections on permitted construction work to ensure compliance with codes.	110	4			4	
General	Community Planning and Development	Code	Building Permit Site Inspections	Site inspection prior to building permit issuance to ensure compliance with codes.	111	4			4	
General	Community Planning and Development	Code	Building Plan Review	Perform plan review for to ensure construction projects meet required codes prior to permit issuance.	112	0			4	
General	Community Planning and Development	Code	Building Safety Inspections	Inspection of existing structures to ensure they are being maintained safely; also to assess damage after incident.	113	4			4	
General	Community Planning and Development	Code	Demolition Permits	Approve demolition contracts, review plans, issue permits, perform inspections, and site approval.	117	4	N		2	
General	Community Planning and Development	Code	Electrical Inspections	Required inspections on permitted electrical work to ensure compliance with codes.	118	4			4	
General	Community Planning and Development	Code	Mechanical Inspections	Required inspections on permitted mechanical work to ensure compliance with codes.	122	4			4	
General	Community Planning and Development	Code	Plumbing Inspections	Required inspections on permitted plumbing work to ensure compliance with codes.	123	4			4	
General	Community Planning and Development	Code	Site Plan Review (all)	Review site plan to ensure site meets requirements for the proposed building (lots, flood plain, setbacks, ADA)	124.1	4	N		3	

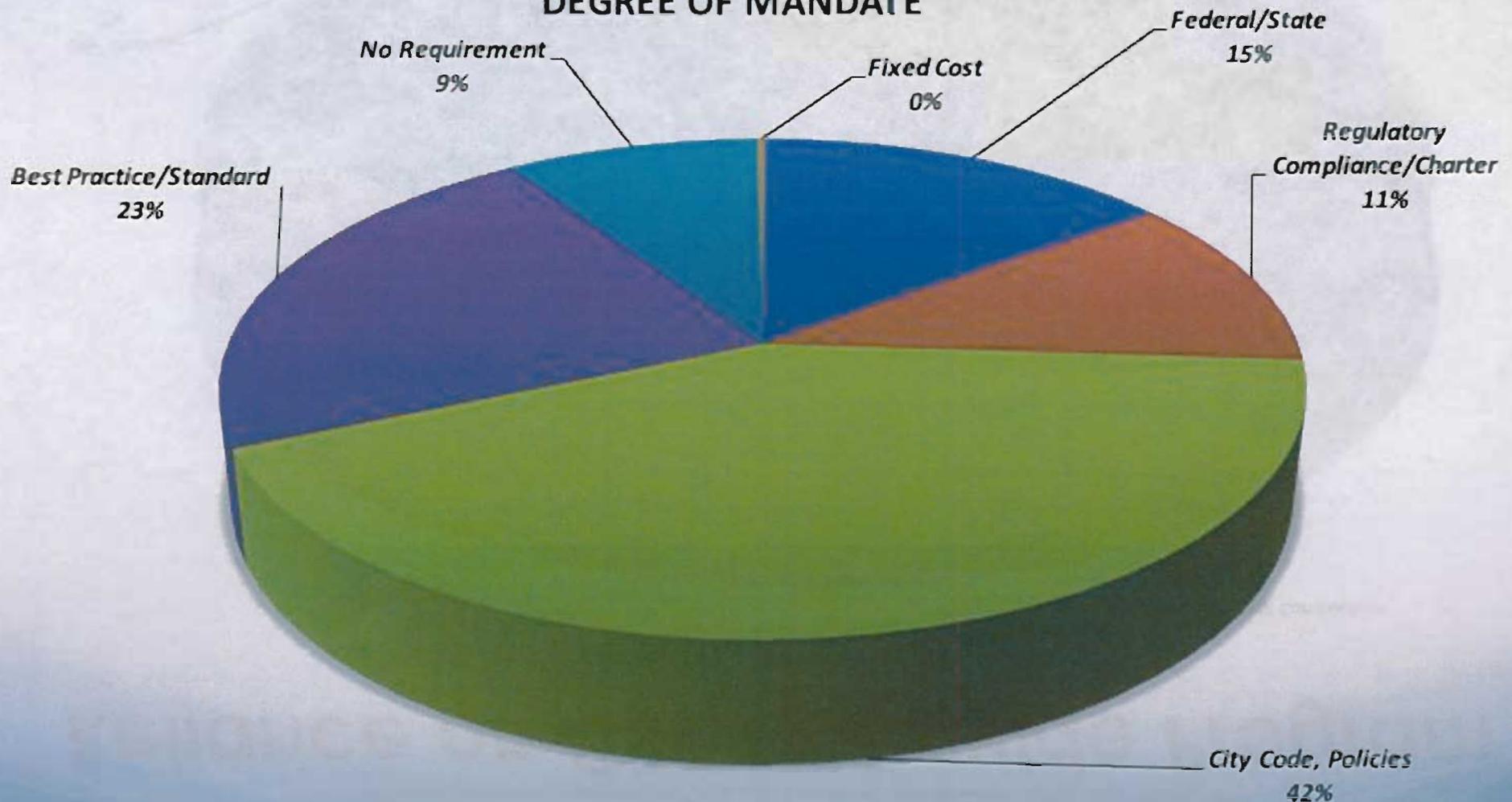


# City of Kalamazoo's Basic Program Attributes

- **Mandated to Provide Program**
- **Reliance on City to Provide Program**
- **Change in Demand for Program**
  - **Cost Recovery of Program**
- **Portion of Community Served by Program**

# Basic Program Attributes: Mandated to Provide Program

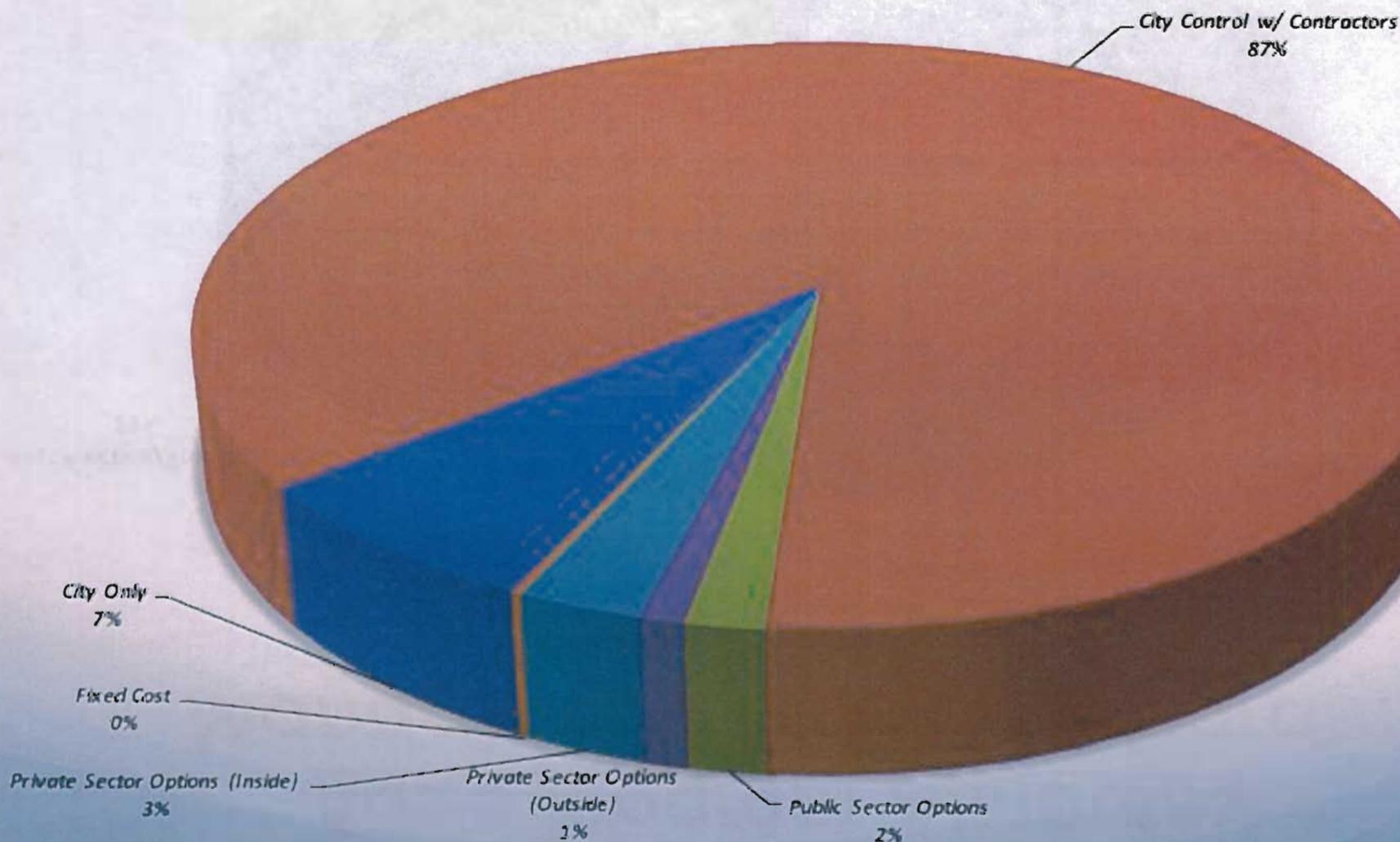
## DEGREE OF MANDATE





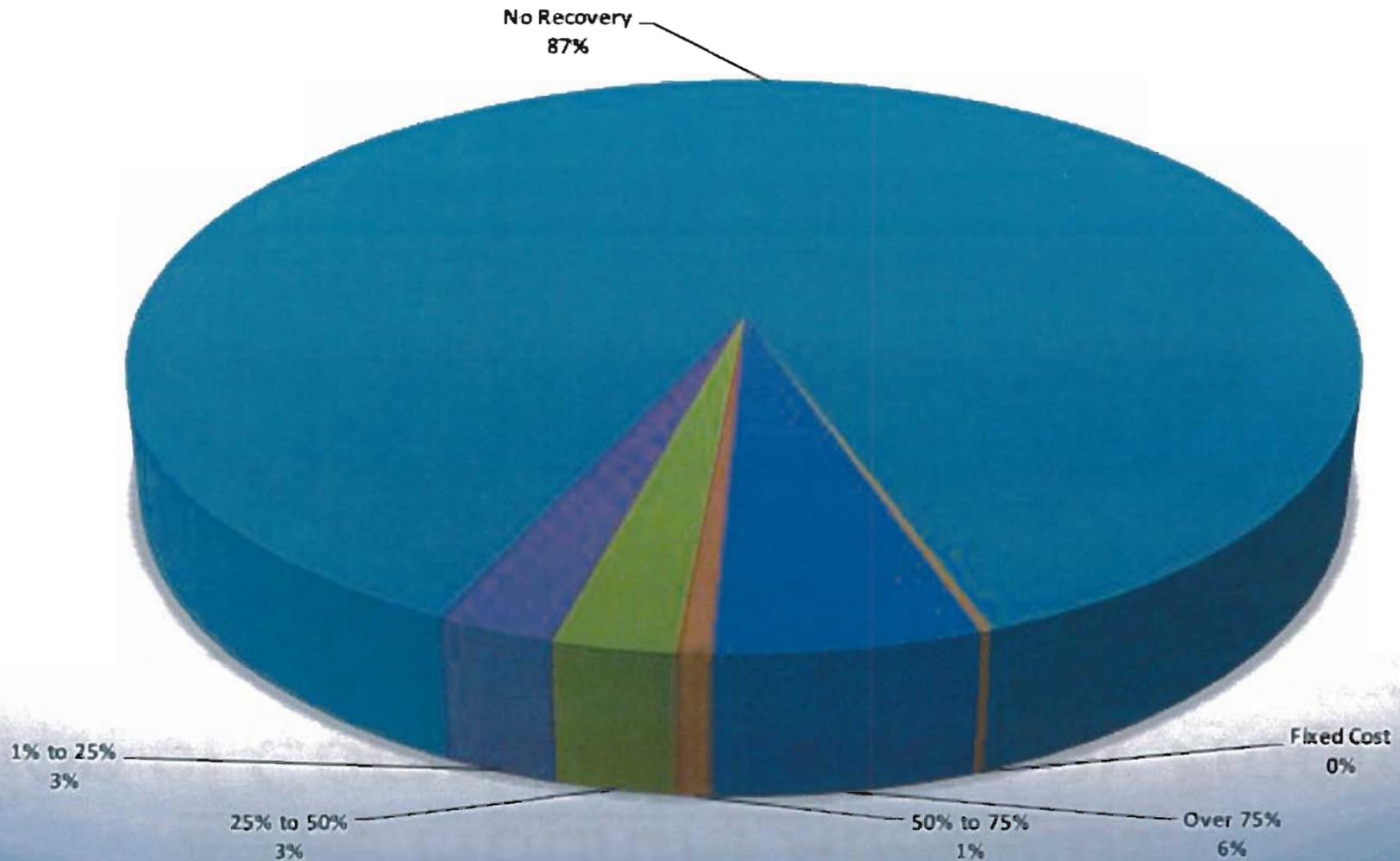
# Basic Program Attributes: Reliance on City to Provide Program

## DEGREE OF RELIANCE



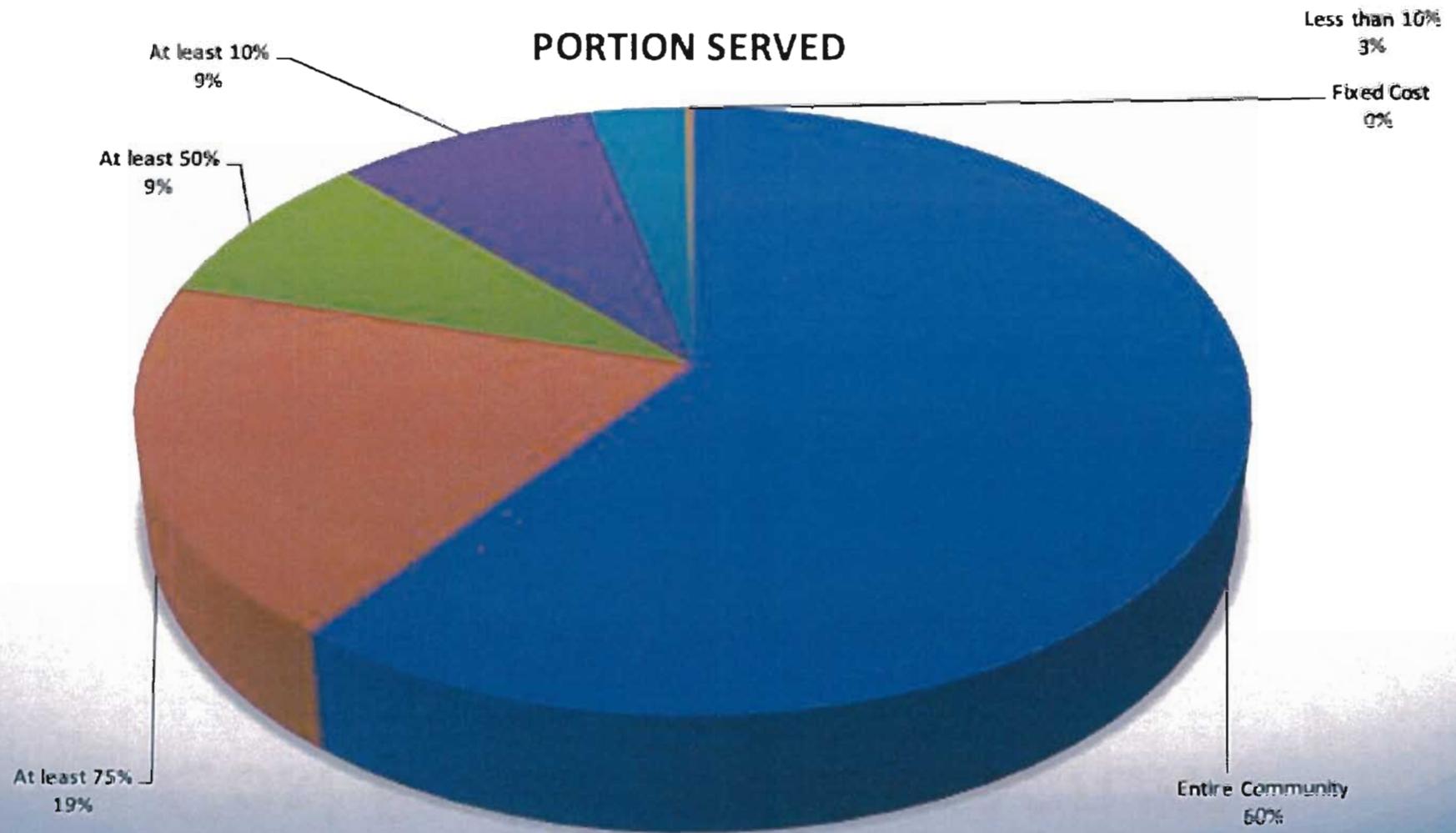
# Basic Program Attributes: Cost Recovery of Program

## COST RECOVERY



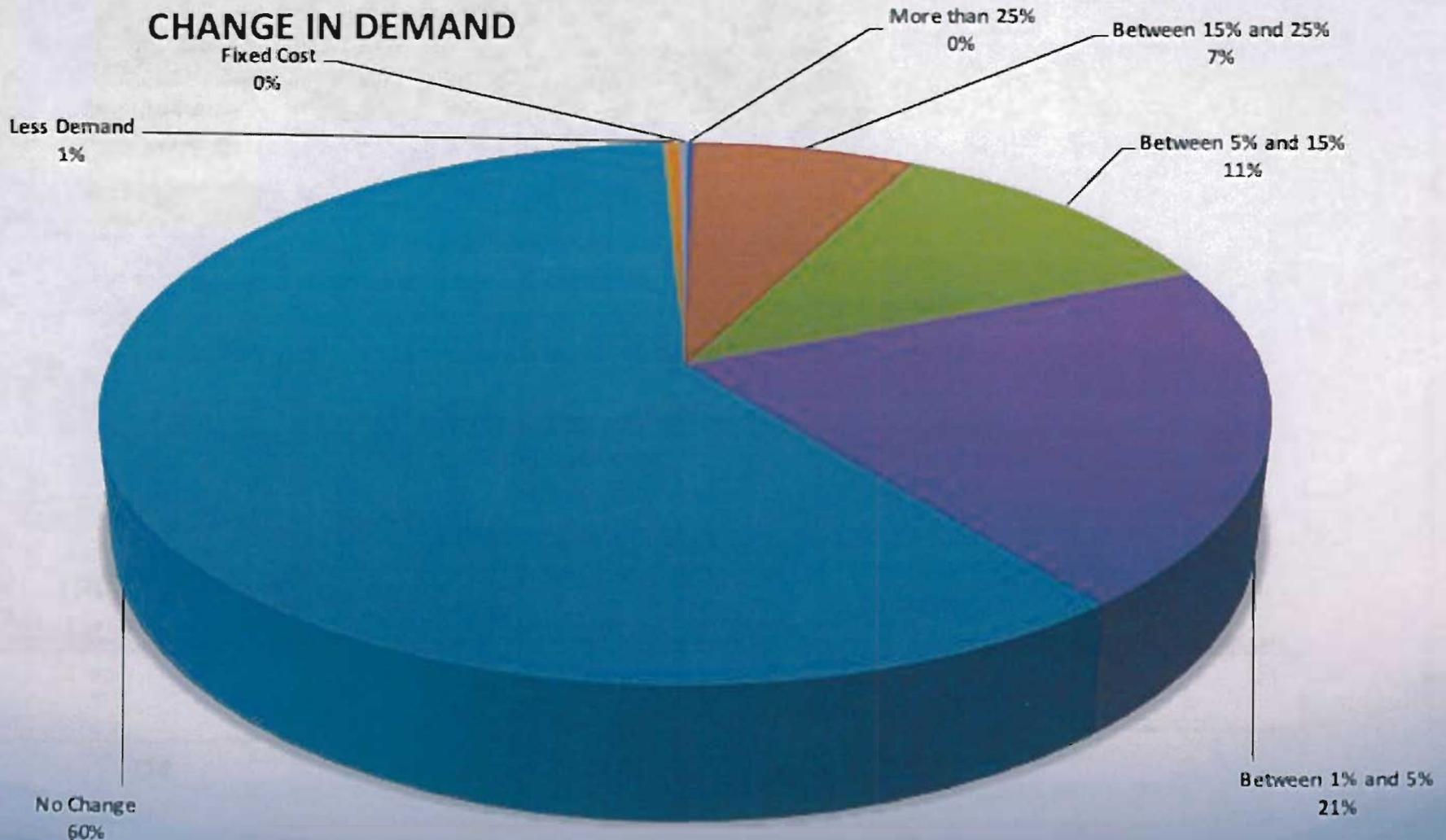


# Basic Program Attributes: Portion of Community Served by Program





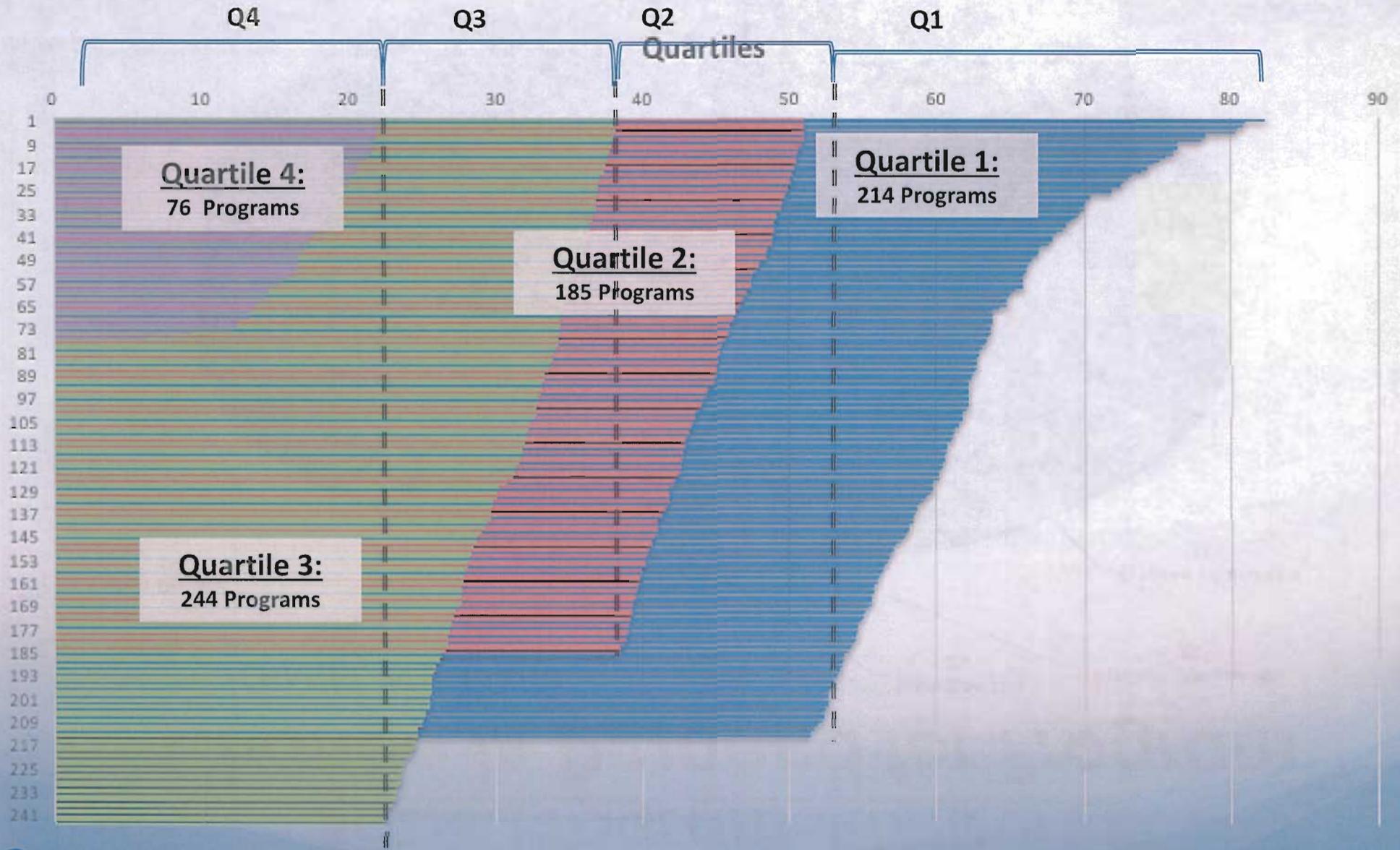
# Basic Program Attributes: Change in Demand for Program





# Defining Quartile Groupings

©

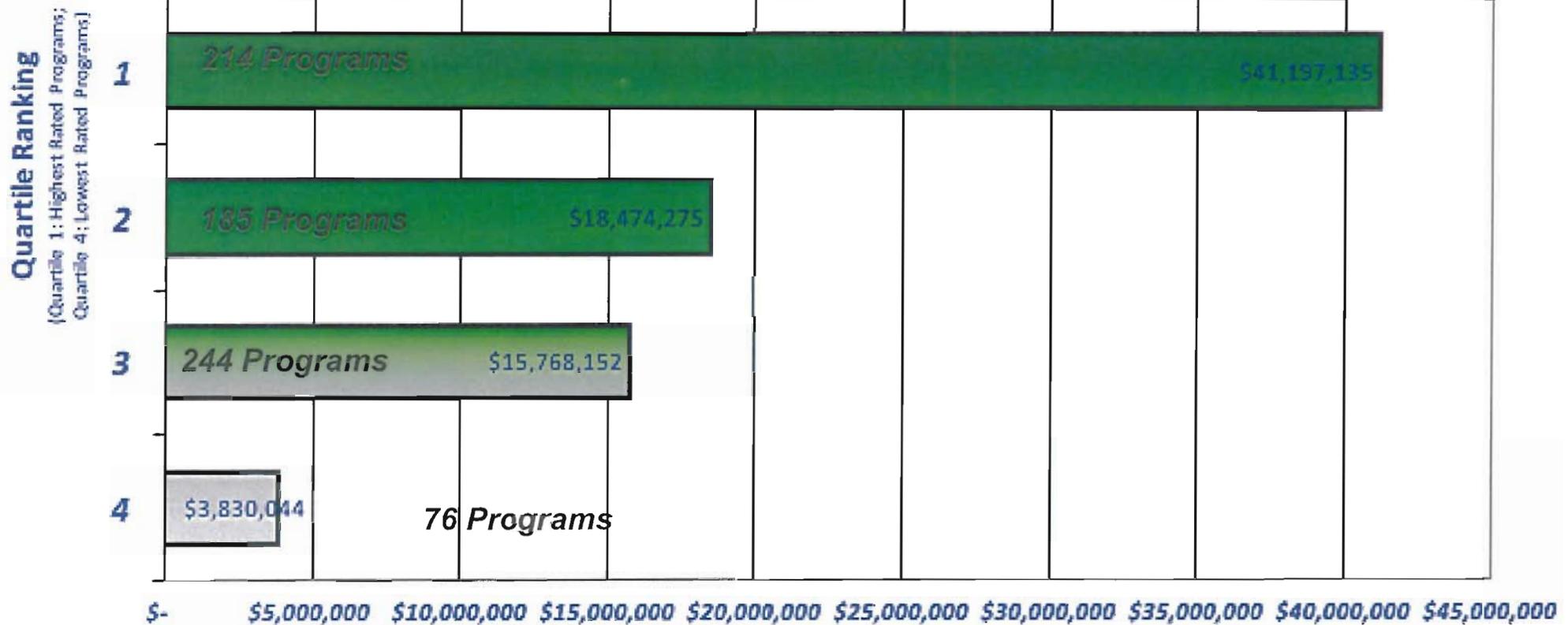




# Allocate Resources Based on Prioritization

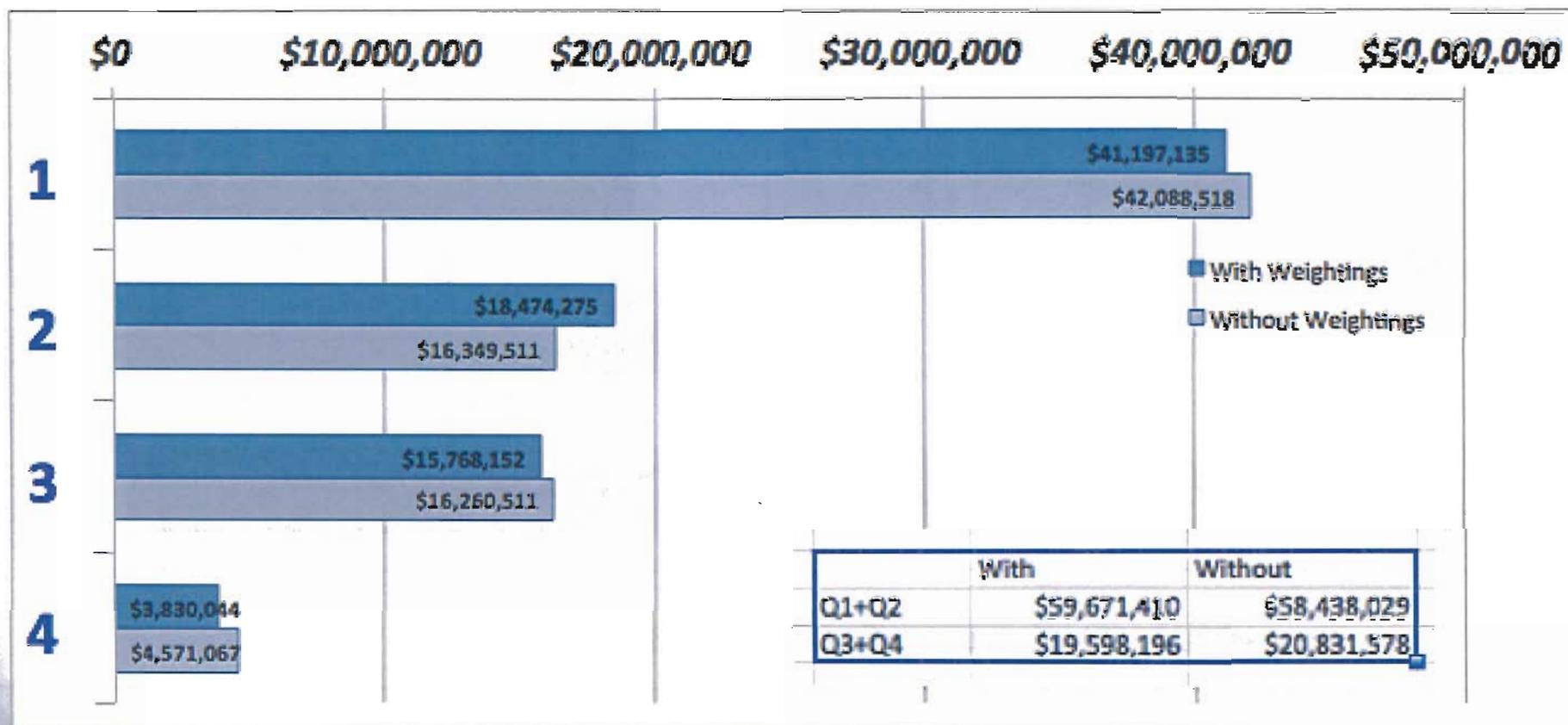
Priority Based Budgeting: Spending Array Perspectives

©





# Impact of Citizen Influence



©

# "Resource Alignment Diagnostic Tool"

## City of Kalamazoo, Michigan



### City of Kalamazoo, Michigan "Resource Alignment Diagnostic Tool"



Program Type:

(All Programs, Governance, Community-oriented)

Fund Perspective:

(All or Individual Funds)

Department / Division Perspective:

Department

Division

Funding Perspective:

(Revenue Source; Direct/Indirect Costs)

Every City Program

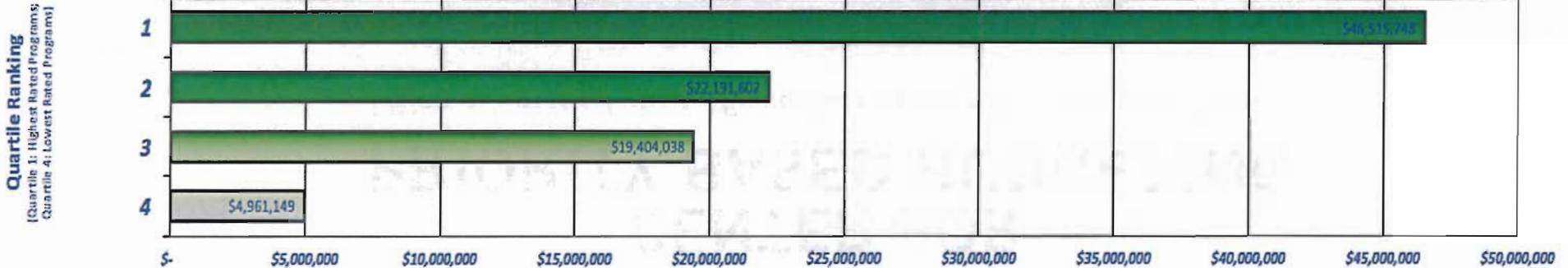
City-wide

All Departments

Total Estimated Budget

August, 2015

#### Priority Based Budgeting: Spending Array Perspectives



Quartile Ranking	Prior Year Budget	2015 Budget	Increase (Reduce) %	Impact	2016 Target Budget	# of Programs
Qrt 1	\$0	\$46,515,748	0.00%	\$0	\$46,515,748	291
Qrt 2	\$0	\$22,191,602	0.00%	\$0	\$22,191,602	257
Qrt 3	\$0	\$19,404,038	0.00%	\$0	\$19,404,038	335
Qrt 4	\$0	\$4,961,149	0.00%	\$0	\$4,961,149	121
Fixed & Capital Costs	\$0	\$26,189,500	0.00%	\$0	\$26,189,500	14
Allocated Costs	\$0	\$0	0.00%	\$0	\$0	0
<b>TOTALS</b>	<b>\$0</b>	<b>\$119,262,038</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$119,262,038</b>	<b>1018</b>

Total City Budget	% Of Total City Budget	% of Total Programs	Total Programs
\$ 119,262,038	100.00%	92.55%	1,100
\$ 93,259,912	127.88%		

Generate List of Programs



# Thank You !



## CENTER FOR PRIORITY BASED BUDGETING

*Using a Unique Lens to Focus Community Resources on Results*

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Denver, Colorado.*



# Policy Questions for Elected Officials



- 1. Are we providing service-levels beyond what is necessary to meet the minimum requirements of strongly mandated, but less relevant programs?*
- 2. Are our own, self-imposed policies requiring us to provide programs that appear to have become less relevant to us?*
- 3. Are there service-sharing options worthy of consideration with other political jurisdictions, non-profit agencies or civic organizations?*
- 4. Are there public-private partnership opportunities?*
- 5. Are there services of lesser relevance being provided that are not externally mandated for which citizens have other options to obtain the service?*
- 6. Which programs should initially be studied for efficiency and effectiveness?*



## POLICY QUESTIONS

**1.) Are we providing service-levels beyond what is necessary to meet the minimum requirements of strongly mandated, but less relevant programs?**

- Review criteria: **Low Relevance (Quartile 3 & 4)**
- How to report findings:
  - *What does the mandate truly require of the City?*
  - *Are we providing a service at a level greater than what the mandate requires of the City?*
  - *What options do we have to meet the minimum requirement of the mandate (and how would that change the level of service we currently provide)?*
  - *Is there a penalty associated with not meeting the mandate?*
  - *What would be the financial implication of this type of change in service delivery?*
  - *What is our recommendation?*



## POLICY QUESTIONS

**2.) Are our own, self-imposed policies requiring us to provide programs that appear to have become less relevant to us?**

- Review criteria: **Low Relevance (Quartile 3 & 4)**
- How to report findings:
  - *What does the self-imposed mandate truly require of the City?*
  - *If the self-imposed mandate were changed, or removed entirely, would we recommend changing the way we deliver services (or perhaps stop providing this service entirely)?*
  - *What options do we have to change the way we provide this service (and how would that change the level of service we currently provide)?*
  - *What would be the financial implication of this type of change in service delivery?*
  - *What is our recommendation?*



## POLICY QUESTIONS

### 3.) Are there service-sharing options worthy of consideration with other political jurisdictions, non-profit agencies or civic organizations?

- Review criteria: **Low Relevance (Quartile 3 & 4)**
- How to report findings:
  - *What other political jurisdictions, non-profits or civic groups have been identified who offer a similar service?*
  - *If the City were to enter into a service-sharing agreement, would it be best if the City were in control of the service (or does it matter)?*
  - *What options do we have to change the way we provide this service (and how would that change the level of service we currently provide)?*
  - *What would be the financial implication of this type of change in service delivery?*
  - *What is our recommendation?*



## POLICY QUESTIONS

### 4.) Are there public-private partnership opportunities?

- Review criteria: **Low Relevance (Quartile 3 & 4)**
- How to report findings:
  - *What other public-private partners have been identified who offer a similar service?*
  - *If the City were to enter into a service-sharing agreement, would it be best if the City were in control of the service (or does it matter)?*
  - *What options do we have to change the way we provide this service (and how would that change the level of service we currently provide)?*
  - *What would be the financial implication of this type of change in service delivery?*
  - *What is our recommendation?*



## POLICY QUESTIONS

**5.) Are there services of lesser relevance being provided that are not externally mandated for which citizens have other options to obtain the service?**

- Review criteria: **Low Relevance (Quartile 3 & 4)**
- How to report findings:
  - *What other public or private sector providers have been identified who offer a similar service?*
  - *If the City were to enter into a service-sharing agreement, would it be best if the City were in control of the service (or does it matter)?*
  - *What options do we have to change the way we provide this service (and how would that change the level of service we currently provide)?*
  - *What would be the financial implication of this type of change in service delivery?*
  - *What is our recommendation?*



## POLICY QUESTIONS

### 6.) Which programs should be initially studied for efficiency and effectiveness?

- Review criteria: **High Relevance (Quartile 1 or 2) with Highest Costs**
- How to report findings:
  - *Which programs require the highest amount of resources (costs, staffing, technology equipment, etc.)?*
  - *How could fewer resources be utilized to delivery the highly relevant but costly service and continue to meet outcomes and satisfaction?*
  - *What options do we have to change the way we provide this service (and how would that change the level of service we currently provide)?*
  - *What would be the financial implication of this type of change in service delivery?*
  - *What is our recommendation?*



## Basic Program Attributes: **Mandated to Provide Program**

- *Programs that are mandated by another level of government (i.e. federal, state or county) will receive a higher score for this attribute compared to programs that are mandated solely by the City or have no mandate whatsoever.*
- The grading criterion established to score programs, on a 0 to 4 scale is as follows:
  - **4** = Required by Federal, State or County legislation
  - **3** = Required by Charter or incorporation documents **OR** to comply with regulatory agency standards
  - **2** = Required by Code, ordinance, resolution or policy **OR** to fulfill executed franchise or contractual agreement
  - **1** = Recommended by national professional organization to meet published standards, other best practice
  - **0** = No requirement or mandate exists



## Basic Program Attributes:

### **Reliance on City to Provide Program**

- *Programs for which residents, businesses and visitors can look only to the City to obtain the service will receive a higher score for this attribute compared to programs that may be similarly obtained from another intergovernmental agency or a private business.*
- The grading criterion established to score programs, on a 0 to 4 scale is as follows:
  - **4** = City is the sole provider of the program and there are **no** other public or private entities that provide this type of service
  - **3** = City is currently the sole provider of the program but there are other public or private entities that could be contracted to provide a similar service
  - **2** = Program is also offered by another governmental, non-profit or civic agency
  - **1** = Program is offered by other private businesses but none are located within the City limits
  - **0** = Program is also offered by other private businesses located within the City limits



# Basic Program Attributes: Change in Demand for Program

- *Programs demonstrating an increase in demand or utilization will receive a higher score for this attribute compared to programs that show no growth in demand for the program. Programs demonstrating a decrease in demand or utilization will actually receive a minus score for this attribute.*
- The grading criterion established to score programs, on a -4 to 4 scale is as follows:
  - **4** = Program experiencing a ***SUBSTANTIAL*** increase in demand of 25% or more
  - **3** = Program experiencing a ***SIGNIFICANT*** increase in demand of 15% to 24%
  - **2** = Program experiencing a ***MODEST*** increase in demand of 5% to 14%
  - **1** = Program experiencing a ***MINIMAL*** increase in demand of 1% to 4%
  - **0** = Program experiencing ***NO*** change in demand
  - **-1** = Program experiencing a ***MINIMAL*** decrease in demand of 1% to 4%
  - **-2** = Program experiencing a ***MODEST*** decrease in demand of 5% to 14%
  - **-3** = Program experiencing a ***SIGNIFICANT*** decrease in demand of 15% to 24%
  - **-4** = Program experiencing a ***SUBSTANTIAL*** decrease in demand of 25% or more



## Basic Program Attributes: Cost Recovery of Program

- *Programs that demonstrate the ability to “pay for themselves” through user fees, intergovernmental grants or other user-based charges for services will receive a higher score for this attribute compared to programs that generate limited or no funding to cover their cost.*
- The grading criterion established to score programs, on a 0 to 4 scale is as follows:
  - **4** = Fees generated cover 75% to 100% of the cost to provide the program
  - **3** = Fees generated cover 50% to 74% of the cost to provide the program
  - **2** = Fees generated cover 25% to 49% of the cost to provide the program
  - **1** = Fees generated cover 1% to 24% of the cost to provide the program
  - **0** = No fees are generated that cover the cost to provide the program



# Basic Program Attributes: Portion of Community Served by Program

- *Programs that benefit or serve a larger segment of the City's residents, businesses and/or visitors will receive a higher score for this attribute compared to programs that benefit or serve only a small segment of these populations.*
- The grading criterion established to score programs, on a **0 to 4** scale is as follows:
  - **4** = Program benefits/serves the **ENTIRE** community (*100%*)
  - **3** = Program benefits/serves a **SUBSTANTIAL** portion of the community (*at least 75%*)
  - **2** = Program benefits/serves a **SIGNIFICANT** portion of the community (*at least 50%*)
  - **1** = Program benefits/serves **SOME** portion of the community (*at least 10%*)
  - **0** = Program benefits/serves only a **SMALL** portion of the community (*less than 10%*)

<b>Job Code:</b> <b>Grade:</b>	<b>Title:</b> Internal Auditor	<b>Skill Family:</b>
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**JOB SUMMARY:**

Participates as a full partner on the executive staff to meet the organization's short and long-term needs. Assists in establishing overall strategic direction of the company. Encourages and supports performance assessment to determine the overall accomplishments of goals. Directs continuous quality improvement in the company's systems, products and services. Conducts independent audit appraisals of the company's activities and performance.

**PRINCIPAL JOB DUTIES:**

Establish the direction for the development, monitoring and refinement of appropriate performance measures for total quality improvement throughout the company.

Facilitate the understanding of internal and external trends and their implications for the company's policies, processes and practices.

Make formal presentations to the commissioners to advocate for courses of action in support of the company's vision.

Lead the development, implementation, monitoring and refinement of corporate gainsharing programs.

Facilitate the external audits of the company and its pension plans.

Conduct independent appraisals of the company's activities and performance.

Develop an environment of continuous quality improvement in every aspect of the company's products and services.

Provide counsel, education and expertise to key leaders on a wide array of quality improvement, process measurement, employee involvement and auditing issues.

Supports all organizational initiatives.

THE ABOVE STATEMENTS GENERALLY DESCRIBE THE PRINCIPAL AND ESSENTIAL FUNCTIONS OF THE JOB BUT SHOULD NOT BE CONSTRUED AS A DETAILED DESCRIPTION OF ALL ESSENTIAL FUNCTIONS THAT MAY BE INHERENT IN THE JOB.

**SPECIFICATIONS**

Internal Auditor  
Job Title

\_\_\_\_\_  
Job Code

\_\_\_\_\_  
Job Grade

**KNOWLEDGE, SKILLS, and ABILITIES**

Master's degree or equivalent in Business Administration, Accounting, Finance or related field.  
Certifications as CPA and CIA required.

Approximately 8 to 10 years of related in audit and quality management.

Project management skills

Excellent oral/written communication skill.

Ability to:

- plan, direct and manage the work of others
- organize, plan and prioritize projects
- identify problems and propose and implement solutions
- conduct group presentations
- lead successful change initiatives

Knowledge of:

- software applications to include Word, Excel and Project
- company procedures and departmental functions
- finance, budget and planning issues
- quality improvement techniques
- data analysis and modeling
- basic concept of statistics

**Created:**

**Revised:** 10/8/08

**Job Code:**

\_\_\_\_\_  
**Department Approval**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Human Resources Approval**

\_\_\_\_\_  
**Date**