



# Finance Department FY2017 Budget- Detailed

Budget Year 2017

G/L Account	Account Description	2012 Actual Amount	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Amended Budget	2017 Submitted Budget	% Change FY16-FY17
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Fund **001 - General Fund**

**EXPENSE**

Department **040 - Finance**

Sub-Department **040 - Finance**

001.040.040.40000	Salaries and Wages	421,799.42	416,084.84	448,637.18	502,855.10	559,378.00	571,880.00	2.23
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Comments

*Level*

*Comment*

Submitted Budget The total budget is exactly the same as previous year except for the 2.5% increase and the change in payroll accrual.

Budget Transactions

*Level*

*Transaction*

*Number of Units*

*Cost Per Unit*

*Total Amount*

Submitted Budget	2.5% Non-Union Salary Increase	.03	555,985.64	13,899.64
Submitted Budget	Calamia, Maria- Assistant Director Purchasing	1.00	64,000.00	64,000.00
Submitted Budget	Dobersztyn, Theresa - Director Purchasing	1.00	92,700.00	92,700.00
Submitted Budget	Gaber, Juliet - Accountant	1.00	59,500.00	59,500.00
Submitted Budget	Keovongsak, Tim - Buyer II	1.00	43,319.64	43,319.64
Submitted Budget	Onzick, Joseph - Executive Director Finance	1.00	129,953.00	129,953.00
Submitted Budget	Payroll Accrual	.00	569,885.29	1,994.60
Submitted Budget	Ramer-Holmes, Amy- Senior Accountant/Fin. Analyst	1.00	75,000.00	75,000.00
Submitted Budget	Reserve for future adjustments upon CPPB certification	1.00	3,513.00	3,513.00
Submitted Budget	Waggoner, Erica - Assistant Director Finance	1.00	88,000.00	88,000.00
Submitted Budget Totals				\$571,879.88

001.040.040.40200	Overtime Salaries	.00	.00	2,328.10	1,461.20	.00	.00	.00
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Comments

*Level*

*Comment*

Submitted Budget Overtime is not budgeted since it is only worked when there is a vacancy, and therefore would be funded by a positive variance in the Salaries and Wages line item.

001.040.040.45000	Healthcare Contribution	57,287.04	50,292.94	76,778.71	82,325.94	96,003.00	113,757.00	18.49
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Comments

*Level*

*Comment*

Submitted Budget The increase reflects the 5% budgeted increase in healthcare contribution plus a change in the number of covered employees.

Budget Transactions

*Level*

*Transaction*

*Number of Units*

*Cost Per Unit*

*Total Amount*

Submitted Budget	Calamia, Maria - Assistant Director Purchasing	24.00	281.06	6,745.44
Submitted Budget	Dobersztyn, Theresa- Director Purchasing	24.00	816.18	19,588.32
Submitted Budget	Gaber, Juliet - Accountant	24.00	682.26	16,374.24
Submitted Budget	Keovongsak, Tim - Buyer II	24.00	766.29	18,390.96
Submitted Budget	Onzick, Joseph - Executive Director Finance	24.00	561.70	13,480.80
Submitted Budget	Ramer-Holmes, Amy - Senior Accountant / Financial Analyst	24.00	816.18	19,588.32



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Fund <b>001 - General Fund</b>								
EXPENSE								
Department <b>040 - Finance</b>								
Sub-Department <b>040 - Finance</b>								
	Submitted Budget					24.00	816.18	19,588.32
	Waggoner, Erica - Assistant Director Finance							
	Submitted Budget Totals							\$113,756.40
001.040.040.45010	Dental Contribution	1,871.76	1,657.48	2,644.35	2,486.43	2,855.00	3,576.00	25.25
Comments								
	<i>Level</i>	<i>Comment</i>						
	Submitted Budget	The increase reflects the 5% budgeted increase in dental contribution plus a change in the number of covered employees.						
Budget Transactions								
	<i>Level</i>	<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Submitted Budget	Calamia, Maria - Assistant Director Purchasing			24.00	9.01	216.24	
	Submitted Budget	Dobersztyn - Director of Purchasing			24.00	23.33	559.92	
	Submitted Budget	Gaber, Juliet - Accountant			24.00	23.33	559.92	
	Submitted Budget	Keovongsak, Tim - Buyer II			24.00	23.33	559.92	
	Submitted Budget	Onzick, Joseph - Executive Director Finance			24.00	23.33	559.92	
	Submitted Budget	Ramer-Holmes, Amy - Senior Accountant / Financial Analyst			24.00	23.33	559.92	
	Submitted Budget	Waggoner, Erica - Assistant Director Finance			24.00	23.33	559.92	
	Submitted Budget Totals							\$3,575.76
001.040.040.50130	Certified Audit Contract	113,250.00	122,855.00	121,040.00	102,000.00	115,000.00	108,210.00	(5.90)
Comments								
	<i>Level</i>	<i>Comment</i>						
	Submitted Budget	The budget is the contracted amount per the 5 year professional services agreement with Baker Tilly. It also includes a reserve for additional audit services that may be required outside the scope of the original agreement.						
Budget Transactions								
	<i>Level</i>	<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Submitted Budget	Baker Tilly - Audit services included in contracted price			1.00	108,210.00	108,210.00	
	Submitted Budget Totals							\$108,210.00
001.040.040.50150	Contractual/Consulting Services	12,694.50	17,702.20	36,261.80	57,031.80	11,176.00	2,900.00	(74.05)
Comments								
	<i>Level</i>	<i>Comment</i>						
	Submitted Budget	Now that we are processing year-end transactions in house, it is no longer necessary to utilize the services of an outside auditor for this purpose. We also eliminated clerical assistance in Purchasing.						



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Fund <b>001 - General Fund</b>								
EXPENSE								
Department <b>040 - Finance</b>								
Sub-Department <b>040 - Finance</b>								
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Submitted Budget	Menard Consulting - OPEB Actuarial Services					1.00	2,900.00	2,900.00
						Submitted Budget Totals		\$2,900.00
001.040.040.52140	Repairs and Maint- Copiers	.00	1,232.40	504.26	885.47	2,000.00	1,100.00	(45.00)
Comments								
<i>Level</i>	<i>Comment</i>							
Submitted Budget	The copy machine in Purchasing is available for Board members to use. The copy machine in Finance is shared with Human Resources.							
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Submitted Budget	Impact Networking - Purchasing Annual Copier Maint					1.00	300.00	300.00
Submitted Budget	Toshiba - Finance Quarterly Copier Maint					4.00	200.00	800.00
						Submitted Budget Totals		\$1,100.00
001.040.040.53050	Employment Advertising	.00	.00	.00	150.00	.00	.00	.00
001.040.040.53060	General Printing	54.00	3,524.20	57.70	3,325.65	4,000.00	3,500.00	(12.50)
Comments								
<i>Level</i>	<i>Comment</i>							
Submitted Budget	Printing of budget book and CARF covers. (The CARF itself is printed by the contracted audit firm.)							
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Submitted Budget	FY16 CARF Covers					1.00	400.00	400.00
Submitted Budget	FY17 Budget Book					1.00	3,100.00	3,100.00
						Submitted Budget Totals		\$3,500.00
001.040.040.53070	Legal Printing	1,743.17	148.00	176.40	218.40	150.00	200.00	33.33
Comments								
<i>Level</i>	<i>Comment</i>							
Submitted Budget	Legal notices for RFP's issued by Finance Department for services for which Finance is responsible for procuring (auditors, bond counsel, financial advisor, temporary services, misc bond issues, ...)							
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Submitted Budget	Legal Notices for RFP's Issued by Finance Dept					4.00	50.00	200.00
						Submitted Budget Totals		\$200.00



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Fund 001 - General Fund								
EXPENSE								
Department 040 - Finance								
Sub-Department 040 - Finance								
001.040.040.53100	Conferences and Meetings	1,143.93	2,517.57	2,508.30	2,637.30	5,698.00	5,050.00	(11.37)
Comments								
Level		Comment						
Submitted Budget		All meetings and conferences are educational in nature. There are only 2 out of town conferences: the New World Conference is attended by one Finance Department employee and the NIGP Conference is attended by one Purchasing employee. All other meetings are local.						
Budget Transactions								
Level		Transaction		Number of Units		Cost Per Unit		Total Amount
Submitted Budget		2017 New World Conference		1.00		1,500.00		1,500.00
Submitted Budget		2017 New World Conference Transportation & Meals		1.00		750.00		750.00
Submitted Budget		NIGP Conference including Transportation		1.00		2,800.00		2,800.00
							Submitted Budget Totals	\$5,050.00
001.040.040.53110	Employee Training	1,381.55	3,371.72	3,028.14	4,417.95	6,000.00	5,140.00	(14.33)
Comments								
Level		Comment						
Submitted Budget		Employee Training is essential to maintaining finance and purchasing certifications, as well as for ongoing professional development.						
Budget Transactions								
Level		Transaction		Number of Units		Cost Per Unit		Total Amount
Submitted Budget		GFOA Courses - 8 CPE per Course		2.00		370.00		740.00
Submitted Budget		GFOA Webinars - 2 CPE per Webinar		6.00		85.00		510.00
Submitted Budget		IAPPO Training		2.00		150.00		300.00
Submitted Budget		ICPAS Government Conference - 8 CPE per attendee		2.00		355.00		710.00
Submitted Budget		IGFOA Seminar - 7 CPE per Seminar		2.00		150.00		300.00
Submitted Budget		IGFOA Webinar - 1.5 CPE per Webinar		10.00		55.00		550.00
Submitted Budget		NIGP Local Training - 1 Day Course		3.00		350.00		1,050.00
Submitted Budget		NIGP Local Training - 2 Day Course		1.00		480.00		480.00
Submitted Budget		Other (1099, etc...)		1.00		500.00		500.00
							Submitted Budget Totals	\$5,140.00
001.040.040.53120	Employee Mileage Expense	161.98	78.16	92.06	22.77	100.00	350.00	250.00
Comments								
Level		Comment						
Submitted Budget		Mileage expense related to meetings and training.						



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Fund **001 - General Fund**

**EXPENSE**

Department **040 - Finance**

Sub-Department **040 - Finance**

Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
Submitted Budget	Mileage expense related to meetings & conferences				1.00	350.00	350.00	
							Submitted Budget Totals	\$350.00

001.040.040.53130	General Association Dues	2,440.50	3,032.50	2,612.50	2,882.50	4,405.00	5,335.00	21.11
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Comments	
Level	Comment
Submitted Budget	Membership to Finance and Purchasing related associations provides access to information and training at reduced cost. This also includes the cost of the certificate of excellence in financial reporting and distinguished budget presentation award programs.

Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
Submitted Budget	GFOA base membership				1.00	1,775.00	1,775.00	
Submitted Budget	GFOA Certificate of Excellence in Financial Reporting				1.00	580.00	580.00	
Submitted Budget	GFOA Distinguished Budget Presentation				1.00	550.00	550.00	
Submitted Budget	IAPPO				3.00	45.00	135.00	
Submitted Budget	ICPAS (includes 4 free CPE on line courses each)				2.00	315.00	630.00	
Submitted Budget	IGFOA additional membership				3.00	100.00	300.00	
Submitted Budget	IGFOA base membership				1.00	500.00	500.00	
Submitted Budget	Midwest Association of Public Procurement				1.00	45.00	45.00	
Submitted Budget	NIGP 5 Digit Commodity Code Software License				1.00	475.00	475.00	
Submitted Budget	NIGP additional membership				2.00	80.00	160.00	
Submitted Budget	NIGP base membership				1.00	185.00	185.00	
							Submitted Budget Totals	\$5,335.00

001.040.040.60000	Office Supplies	1,402.41	832.57	810.73	1,089.19	2,000.00	1,400.00	(30.00)
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Comments	
Level	Comment
Submitted Budget	Includes Ice Mountain water cooler supplies.

Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
Submitted Budget	Office supplies				1.00	1,400.00	1,400.00	
							Submitted Budget Totals	\$1,400.00



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Fund 001 - General Fund								
EXPENSE								
Department 040 - Finance								
Sub-Department 040 - Finance								
001.040.040.60020	Computer Related Supplies	3,480.87	534.10	3,177.84	(269.38)	3,000.00	1,900.00	(36.66)
Comments								
Level		Comment						
Submitted Budget		Computer related supplies is primarily toner cartridges for printers.						
Budget Transactions								
Level		Transaction		Number of Units		Cost Per Unit		Total Amount
Submitted Budget		Toner, Print Cartridges		1.00		1,900.00		1,900.00
Submitted Budget Totals								\$1,900.00
001.040.040.60050	Books and Subscriptions	.00	172.00	.00	.00	.00	.00	.00
001.040.040.60060	Computer Software- Non Capital	21.37	.00	.00	.00	.00	.00	.00
001.040.040.60070	Computer Hardware- Non Capital	356.16	.00	.00	.00	.00	.00	.00
001.040.040.60130	Storeroom Supplies- Countywide	8,426.70	8,576.77	.00	.00	.00	.00	.00
001.040.040.60570	Office Furniture & Equipment - Non-Capital	.00	.00	.00	1,871.47	.00	.00	.00
001.040.040.70080	Office Furniture	.00	2,145.48	.00	.00	.00	.00	.00
Sub-Department 040 - Finance Totals		\$627,515.36	\$634,757.93	\$700,658.07	\$765,391.79	\$811,765.00	\$824,298.00	1.54%
Department 040 - Finance Totals		\$627,515.36	\$634,757.93	\$700,658.07	\$765,391.79	\$811,765.00	\$824,298.00	1.54%
	<b>EXPENSE TOTALS</b>	\$627,515.36	\$634,757.93	\$700,658.07	\$765,391.79	\$811,765.00	\$824,298.00	1.54%
Fund 001 - General Fund Totals		\$627,515.36	\$634,757.93	\$700,658.07	\$765,391.79	\$811,765.00	\$824,298.00	1.54%
	<b>EXPENSE TOTALS</b>	\$627,515.36	\$634,757.93	\$700,658.07	\$765,391.79	\$811,765.00	\$824,298.00	1.54%
Fund 001 - General Fund Totals		(\$627,515.36)	(\$634,757.93)	(\$700,658.07)	(\$765,391.79)	(\$811,765.00)	(\$824,298.00)	1.54%
Net Grand Totals								
	<b>REVENUE GRAND TOTALS</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	<b>EXPENSE GRAND TOTALS</b>	\$627,515.36	\$634,757.93	\$700,658.07	\$765,391.79	\$811,765.00	\$824,298.00	1.54%
	Net Grand Totals	(\$627,515.36)	(\$634,757.93)	(\$700,658.07)	(\$765,391.79)	(\$811,765.00)	(\$824,298.00)	1.54%