



Finance General Fund FY18 Budget Detail

Budget Year 2018

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Amended Budget	Amount Change FY17-FY18	2018 Submitted Budget	% Change FY17-FY18	
Fund 001 - General Fund										
EXPENSE										
Department 040 - Finance										
Sub-Department 040 - Finance										
001.040.040.40000	Salaries and Wages	416,084.84	448,637.18	502,855.10	548,618.83	571,880.00	(455.00)	571,425.00		
Comments										
Level		Comment								
Submitted Budget		Wages are slightly lower due to the payroll accrual being slightly lower than the previous year. Last year the payroll accrual included an adjustment to increase the accumulated payroll accrual by the budgeted increase for payroll. Since there is no budgeted increase for payroll in FY18, there is no need to adjust the accumulated payroll accrual.								
Budget Transactions										
Level		Transaction		Number of Units		Cost Per Unit		Total Amount		
Submitted Budget		Calamia, Maria- Assistant Director Purchasing		1.00		65,000.00		65,000.00		
Submitted Budget		Dobersztyn, Theresa - Director Purchasing		1.00		94,700.06		94,700.06		
Submitted Budget		Gaber, Juliet - Accountant		1.00		60,987.42		60,987.42		
Submitted Budget		Keovongsak, Tim - Buyer II		1.00		45,321.09		45,321.09		
Submitted Budget		Onzick, Joseph - Executive Director Finance		1.00		133,201.90		133,201.90		
Submitted Budget		Payroll Accrual		.00		569,885.43		1,538.69		
Submitted Budget		Ramer-Holmes, Amy- Senior Accountant/Fin. Analyst		1.00		76,874.98		76,874.98		
Submitted Budget		Reserve for future adjustments upon CPPB certification		1.00		3,600.00		3,600.00		
Submitted Budget		Waggoner, Erica - Assistant Director Finance		1.00		90,199.98		90,199.98		
								Submitted Budget Totals		\$571,424.12
001.040.040.40200	Overtime Salaries	.00	2,328.10	1,461.20	.00	.00	.00	.00		
001.040.040.45000	Healthcare Contribution	50,292.94	76,778.71	82,325.94	108,633.71	113,757.00	7,301.00	121,058.00		
Comments										
Level		Comment								
Submitted Budget		The increase reflects the 5% budgeted increase in healthcare contribution.								
Budget Transactions										
Level		Transaction		Number of Units		Cost Per Unit		Total Amount		
Submitted Budget		Calamia, Maria - Assistant Director Purchasing		24.00		294.54		7,068.96		
Submitted Budget		Dobersztyn, Theresa- Director Purchasing		24.00		855.31		20,527.44		
Submitted Budget		Gaber, Juliet - Accountant		24.00		739.72		17,753.28		
Submitted Budget		Keovongsak, Tim - Buyer II		24.00		855.31		20,527.44		
Submitted Budget		Onzick, Joseph - Executive Director Finance		24.00		588.55		14,125.20		
Submitted Budget		Ramer-Holmes, Amy - Senior Accountant / Financial Analyst		24.00		855.31		20,527.44		
Submitted Budget		Waggoner, Erica - Assistant Director Finance		24.00		855.31		20,527.44		
								Submitted Budget Totals		\$121,057.20
001.040.040.45009	Healthcare Subsidy	.00	.00	.00	(5,731.77)	.00	.00	.00		



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Fund 001 - General Fund									
EXPENSE									
Department 040 - Finance									
Sub-Department 040 - Finance									
001.040.040.45010	Dental Contribution	1,657.48	2,644.35	2,486.43	3,306.87	3,576.00	540.00	4,116.00	15
Comments									
<i>Level</i> <i>Comment</i>									
Submitted Budget The increase reflects the 15% budgeted increase in dental contribution.									
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 10.37 248.88									
Submitted Budget Dobersztyn - Director of Purchasing 24.00 26.85 644.40									
Submitted Budget Gaber, Juliet - Accountant 24.00 26.85 644.40									
Submitted Budget Keovongsak, Tim - Buyer II 24.00 26.85 644.40									
Submitted Budget Onzick, Joseph - Executive Director Finance 24.00 26.85 644.40									
Submitted Budget Ramer-Holmes, Amy - Senior Accountant / Financial Analyst 24.00 26.85 644.40									
Submitted Budget Waggoner, Erica - Assistant Director Finance 24.00 26.85 644.40									
Submitted Budget Totals <u>\$4,115.28</u>									
001.040.040.45019	Dental Subsidy	.00	.00	.00	(92.90)	.00	.00	.00	
001.040.040.50130	Certified Audit Contract	122,855.00	121,040.00	102,000.00	105,060.00	108,210.00	3,240.00	111,450.00	3
Comments									
<i>Level</i> <i>Comment</i>									
Submitted Budget Fixed amount according to year 4 of a 5 year contract.									
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 per contracted price 1.00 111,450.00 111,450.00									
Submitted Budget Totals <u>\$111,450.00</u>									
001.040.040.50150	Contractual/Consulting Services	17,702.20	36,261.80	57,031.80	11,512.53	9,500.00	(6,500.00)	3,000.00	(68)
Comments									
<i>Level</i> <i>Comment</i>									
Submitted Budget This line item funds the actuarial services required to prepare the GASB 45 report that is required to be updated every other year. In the "off" years (of which 2018 will be one) this line item funds special accounting projects performed by Baker Tilly.									
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 - Specialized Accounting Assistance 1.00 3,000.00 3,000.00									
Submitted Budget Totals <u>\$3,000.00</u>									



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Fund 001 - General Fund									
EXPENSE									
Department 040 - Finance									
Sub-Department 040 - Finance									
001.040.040.52140	Repairs and Maint- Copiers	1,232.40	504.26	885.47	911.89	1,100.00	.00	1,100.00	
Comments									
<i>Level</i> <i>Comment</i>									
Submitted Budget Based on 2016-2017 actual.									
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 maintenance 1.00 300.00 300.00									
Submitted Budget Toshiba - Finance quarterly copier maintenance 4.00 200.00 800.00									
Submitted Budget Totals \$1,100.00									
001.040.040.53050	Employment Advertising	.00	.00	150.00	.00	.00	.00	.00	
001.040.040.53060	General Printing	3,524.20	57.70	3,325.65	3,320.00	3,500.00	(900.00)	2,600.00	(26)
Comments									
<i>Level</i> <i>Comment</i>									
Submitted Budget Based on 2016-2017 actual.									
Budget Transactions									
<i>Level</i> <i>Transaction</i> <i>Number of Units</i> <i>Cost Per Unit</i> <i>Total Amount</i>									
Submitted Budget FY17 CAFR Covers 1.00 100.00 100.00									
Submitted Budget FY18 Budget Book 1.00 2,500.00 2,500.00									
Submitted Budget Totals \$2,600.00									
001.040.040.53070	Legal Printing	148.00	176.40	218.40	724.37	200.00	120.00	320.00	60
Comments									
<i>Level</i> <i>Comment</i>									
Submitted Budget Based on 2016-2017 actual. Per 30 ILCS 15/2, going forward we will be required to publish a notice in the newspaper that the CAFR is available.									
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 Notice Regarding Availability of CAFR 1.00 60.00 60.00									
Submitted Budget Legal Notices for RFP's Processed by Finance 4.00 65.00 260.00									
Submitted Budget Totals \$320.00									



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Fund 001 - General Fund										
EXPENSE										
Department 040 - Finance										
Sub-Department 040 - Finance										
001.040.040.53100	Conferences and Meetings	2,517.57	2,508.30	2,637.30	2,429.56	5,050.00	(50.00)	5,000.00	(1)	
Comments										
Level		Comment								
Submitted Budget		These are important educational conferences for Purchasing and Finance (New World). Only one person from the department, and shares the newly acquired knowledge with those who did not attend.								
Budget Transactions										
Level		Transaction		Number of Units		Cost Per Unit		Total Amount		
Submitted Budget		2018 New World Conference		1.00		1,500.00		1,500.00		
Submitted Budget		2018 New World Conference Transportation		1.00		700.00		700.00		
Submitted Budget		2018 NIGP Conference with transportation		1.00		2,800.00		2,800.00		
								Submitted Budget Totals		\$5,000.00
001.040.040.53110	Employee Training	3,371.72	3,028.14	4,417.95	4,525.78	5,140.00	(1,900.00)	3,240.00	(37)	
Comments										
Level		Comment								
Submitted Budget		This provides the training necessary for Purchasing to maintain their C.P.M and CPPB certifications and Finance to maintain their CPA certifications, as well as general GASB and IRS updates								
Budget Transactions										
Level		Transaction		Number of Units		Cost Per Unit		Total Amount		
Submitted Budget		GFOA Annual Governmental GAAP Update - 4 CPE		3.00		180.00		540.00		
Submitted Budget		GFOA Webinars - 2 CPE per Webinar		12.00		85.00		1,020.00		
Submitted Budget		IAPPO Training		2.00		150.00		300.00		
Submitted Budget		IGFOA Seminar - 8 CPE per Seminar		4.00		100.00		400.00		
Submitted Budget		IGFOA Webinar - 1.5 CPE per Webinar		8.00		60.00		480.00		
Submitted Budget		Other (1099, etc...)		1.00		500.00		500.00		
								Submitted Budget Totals		\$3,240.00
001.040.040.53120	Employee Mileage Expense	78.16	92.06	22.77	163.97	350.00	(155.00)	195.00	(44)	
Comments										
Level		Comment								
Submitted Budget		Travel expense is normally related to conference and training attendance.								
Budget Transactions										
Level		Transaction		Number of Units		Cost Per Unit		Total Amount		
Submitted Budget		195Employee mileage reimbursement		1.00		195.00		195.00		
								Submitted Budget Totals		\$195.00



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Fund 001 - General Fund										
EXPENSE										
Department 040 - Finance										
Sub-Department 040 - Finance										
001.040.040.53130	General Association Dues	3,032.50	2,612.50	2,882.50	4,036.50	5,335.00	.00	5,335.00		
Comments										
<i>Level</i>		<i>Comment</i>								
Submitted Budget		Membership in professional associations provides training and resources important to maintaining the highest professional standards.								
Budget Transactions										
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>		
Submitted Budget		GFOA base membership (includes 5 memberships)		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	832.57	810.73	1,089.19	1,792.23	1,400.00	100.00	1,500.00	7	
Comments										
<i>Level</i>		<i>Comment</i>								
Submitted Budget		Based on 2016-2017 actual.								
Budget Transactions										
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>		
Submitted Budget		Drinking Water for Finance, HR & Purchasing		1.00		350.00		350.00		
Submitted Budget		Office Supplies		1.00		1,150.00		1,150.00		
								Submitted Budget Totals		\$1,500.00
001.040.040.60020	Computer Related Supplies	534.10	3,177.84	(269.38)	1,534.83	1,900.00	(100.00)	1,800.00	(5)	
Comments										
<i>Level</i>		<i>Comment</i>								
Submitted Budget		Based on 2016-2017 actual.								



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Fund 001 - General Fund									
EXPENSE									
Department 040 - Finance									
Sub-Department 040 - Finance									
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Submitted Budget					1.00	1,600.00	1,600.00	
	Submitted Budget					1.00	200.00	200.00	
						Submitted Budget Totals		\$1,800.00	
001.040.040.60050	Books and Subscriptions	172.00	.00	.00	.00	.00	.00	.00	
001.040.040.60130	Storeroom Supplies- Countywide	8,576.77	.00	.00	.00	.00	.00	.00	
001.040.040.60570	Office Furniture & Equipment - Non-Capital	.00	.00	1,871.47	.00	.00	.00	.00	
001.040.040.70080	Office Furniture	2,145.48	.00	.00	.00	.00	.00	.00	
	Sub-Department 040 - Finance Totals	\$634,757.93	\$700,658.07	\$765,391.79	\$790,746.40	\$830,898.00	\$1,241.00	\$832,139.00	0%
	Department 040 - Finance Totals	\$634,757.93	\$700,658.07	\$765,391.79	\$790,746.40	\$830,898.00	\$1,241.00	\$832,139.00	0%
	EXPENSE TOTALS	\$634,757.93	\$700,658.07	\$765,391.79	\$790,746.40	\$830,898.00	\$1,241.00	\$832,139.00	0%
	Fund 001 - General Fund Totals	\$634,757.93	\$700,658.07	\$765,391.79	\$790,746.40	\$830,898.00	\$1,241.00	\$832,139.00	0%
	EXPENSE TOTALS	\$634,757.93	\$700,658.07	\$765,391.79	\$790,746.40	\$830,898.00	\$1,241.00	\$832,139.00	0%
	Fund 001 - General Fund Totals	(\$634,757.93)	(\$700,658.07)	(\$765,391.79)	(\$790,746.40)	(\$830,898.00)	(\$1,241.00)	(\$832,139.00)	0%
	Net Grand Totals								
	REVENUE GRAND TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	EXPENSE GRAND TOTALS	\$634,757.93	\$700,658.07	\$765,391.79	\$790,746.40	\$830,898.00	\$1,241.00	\$832,139.00	0%
	Net Grand Totals	(\$634,757.93)	(\$700,658.07)	(\$765,391.79)	(\$790,746.40)	(\$830,898.00)	(\$1,241.00)	(\$832,139.00)	0%