



Finance Budget Review Detail - GF

Budget Year 2019

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	Amount Change FY18-FY19	2019 Submitted Budget	% Change FY18-FY19
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Fund **001 - General Fund**

EXPENSE

Department **040 - Finance**

Sub-Department **040 - Finance**

001.040.040.40000	Salaries and Wages	448,637.18	502,855.10	548,618.83	568,196.55	571,425.00	.00	571,425.00	.00
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Comments

Level	Comment
Submitted Budget	Wages held flat since 2017.

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Submitted Budget	Onzick, Joseph - Executive Director Finance	1.0000	133,201.90	133,201.90
Submitted Budget	Waggoner, Erica - Assistant Director Finance	1.0000	90,199.98	90,199.98
Submitted Budget	Gaber, Juliet - Accountant	1.0000	60,987.42	60,987.42
Submitted Budget	Ramer-Holmes, Amy- Senior Accountant/Fin. Analyst	1.0000	76,874.98	76,874.98
Submitted Budget	Dobersztyn, Theresa - Director Purchasing	1.0000	94,700.06	94,700.06
Submitted Budget	Calamia, Maria- Assistant Director Purchasing	1.0000	65,000.00	65,000.00
Submitted Budget	Keovongsak, Tim - Buyer II	1.0000	45,321.09	45,321.09
Submitted Budget	Payroll Accrual	.0027	569,885.43	1,538.69
Submitted Budget	Reserve for future adjustments upon CPPB certification	1.0000	3,600.00	3,600.00
Submitted Budget Totals				\$571,424.12

001.040.040.40200	Overtime Salaries	2,328.10	1,461.20	.00	.00	.00	.00	.00	.00
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001.040.040.45000	Healthcare Contribution	76,778.71	82,325.94	108,633.71	120,812.97	114,830.00	19,425.00	134,255.00	16.91
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Comments

Level	Comment
Submitted Budget	Reflects 15% increase to PPO, 1% increase to HMO, elimination of subsidy, and change in coverage amounts.

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Submitted Budget	Ramer-Holmes, Amy - Senior Accountant / Financial Analyst	24.0000	1,026.63	24,639.12
Submitted Budget	Keovongsak, Tim - Buyer II	24.0000	1,055.61	25,334.64
Submitted Budget	Onzick, Joseph - Executive Director Finance	24.0000	722.93	17,350.32
Submitted Budget	Waggoner, Erica - Assistant Director Finance	24.0000	1,055.61	25,334.64
Submitted Budget	Calamia, Maria - Assistant Director Purchasing	24.0000	362.51	8,700.24
Submitted Budget	Gaber, Juliet - Accountant	24.0000	758.13	18,195.12
Submitted Budget	Dobersztyn, Theresa-Director Purchasing - MERP	24.0000	612.50	14,700.00
Submitted Budget Totals				\$134,254.08

001.040.040.45009	Healthcare Subsidy	.00	.00	(5,731.77)	(5,786.21)	.00	.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	2,644.35	2,486.43	3,306.87	3,901.70	4,116.00	(691.00)	3,425.00	(16.78)
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Comments

Level	Comment
Submitted Budget	Reflects change in coverage amounts.

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Submitted Budget	Ramer-Holmes, Amy - Senior Accountant / Financial Analyst	24.0000	26.50	636.00
Submitted Budget	Keovongsak, Tim - Buyer II	24.0000	26.50	636.00
Submitted Budget	Onzick, Joseph - Executive Director Finance	24.0000	26.50	636.00
Submitted Budget	Waggoner, Erica - Assistant Director Finance	24.0000	26.50	636.00
Submitted Budget	Calamia, Maria - Assistant Director Purchasing	24.0000	10.18	244.32
Submitted Budget	Gaber, Juliet - Accountant	24.0000	26.50	636.00
Submitted Budget Totals				\$3,424.32

001.040.040.45019	Dental Subsidy	.00	.00	(92.90)	(339.09)	.00	.00	.00	.00
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001.040.040.50130	Certified Audit Contract	121,040.00	102,000.00	105,060.00	108,210.00	95,773.00	2,978.00	98,751.00	3.10
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Comments

Level	Comment
Submitted Budget	Contractual increase.

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Submitted Budget	Baker Tilly - FY17 audit services per contracted price	1.0000	111,450.00	111,450.00
Submitted Budget	Baker Tilly - adjust for eliminating CAFR printing	1.0000	(1,500.00)	(1,500.00)
Submitted Budget	Baker Tilly - adjust for preparing bud vs act portion of CAFR	1.0000	(3,500.00)	(3,500.00)
Submitted Budget	Baker Tilly - adjust for preparing Cash Lead schedule in house	1.0000	(1,050.00)	(1,050.00)
Submitted Budget	Baker Tilly - adjust for preparing MD&A Tables	1.0000	(1,050.00)	(1,050.00)
Submitted Budget	Baker Tilly - 3% contractual Increase	.0300	104,350.00	3,130.50
Submitted Budget	Chargeback Health Dept for Audit Reports	1.0000	(2,250.00)	(2,250.00)
Submitted Budget	Chargeback Workforce Development Single Audit	.4800	(13,500.00)	(6,480.00)
Submitted Budget Totals				\$98,750.50



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Fund 001 - General Fund										
EXPENSE										
Department 040 - Finance										
Sub-Department 040 - Finance										
001.040.040.50150	Contractual/Consulting Services	36,261.80	57,031.80	11,512.53	4,880.00	.00	3,500.00	3,500.00	.00	
Comments										
<i>Level</i>		<i>Comment</i>								
Submitted Budget		Estimated cost of required actuarial valuation of OPEB benefit. The actuarial valuation occurs every other year.								
Budget Transactions										
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>		
Submitted Budget		OPEB Actuarial Evaluation - Menard Consulting		1.0000		3,500.00		3,500.00		
								Submitted Budget Totals		\$3,500.00
001.040.040.52140	Repairs and Maint- Copiers	504.26	885.47	911.89	611.30	1,100.00	50.00	1,150.00	4.54	
Comments										
<i>Level</i>		<i>Comment</i>								
Submitted Budget		A slight increase to copier maintenance.								
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		1.0000		350.00		350.00		
Submitted Budget		Toshiba - Finance quarterly copier maintenance		4.0000		200.00		800.00		
								Submitted Budget Totals		\$1,150.00
001.040.040.53050	Employment Advertising	.00	150.00	.00	.00	.00	.00	.00	.00	
001.040.040.53060	General Printing	57.70	3,325.65	3,320.00	2,459.15	.00	.00	.00	.00	
001.040.040.53070	Legal Printing	176.40	218.40	724.37	124.21	325.00	(100.00)	225.00	(30.76)	
Comments										
<i>Level</i>		<i>Comment</i>								
Submitted Budget		A reduction in estimated legal printing for 2019.								
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		1.0000		30.00		30.00		
Submitted Budget		Legal notice regarding RFP's handled by Finance		3.0000		65.00		195.00		
								Submitted Budget Totals		\$225.00
001.040.040.53100	Conferences and Meetings	2,508.30	2,637.30	2,429.56	1,125.80	.00	.00	.00	.00	



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Fund 001 - General Fund										
EXPENSE										
Department 040 - Finance										
Sub-Department 040 - Finance										
001.040.040.53110	Employee Training	3,028.14	4,417.95	4,525.78	2,357.80	475.00	4,145.00	4,620.00	872.63	
Comments										
<i>Level</i>		<i>Comment</i>								
Submitted Budget		Restoring training budget to maintain professional certification of staff so that they do not have to pay for their own training. Executive Director will continue to pay for own training.								
Budget Transactions										
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>		
Submitted Budget		IAPPO Training		2.0000		150.00		300.00		
Submitted Budget		NIGP Local Training		2.0000		350.00		700.00		
Submitted Budget		Other (1099, etc.)		1.0000		500.00		500.00		
Submitted Budget		GFOA Webinars (2 CPE per webinar)		18.0000		85.00		1,530.00		
Submitted Budget		GFOA Annual Government Update (4 CPE)		3.0000		180.00		540.00		
Submitted Budget		NIGP Educational Conference		1.0000		1,050.00		1,050.00		
								Submitted Budget Totals		\$4,620.00
001.040.040.53120	Employee Mileage Expense	92.06	22.77	163.97	28.57	100.00	50.00	150.00	50.00	
Comments										
<i>Level</i>		<i>Comment</i>								
Submitted Budget		Increase in mileage reimbursement related to training.								
Budget Transactions										
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>		
Submitted Budget		Employee Mileage Reimbursement		1.0000		150.00		150.00		
								Submitted Budget Totals		\$150.00
001.040.040.53130	General Association Dues	2,612.50	2,882.50	4,036.50	4,207.50	3,905.00	.00	3,905.00	.00	
Comments										
<i>Level</i>		<i>Comment</i>								
Submitted Budget		Flat.								
Budget Transactions										
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>		
Submitted Budget		NIGP (National Institute of Governmental Purchasing) base member		1.0000		185.00		185.00		
Submitted Budget		IAPPO (Illinois Associatio of Public Procurement Officials)		3.0000		45.00		135.00		
Submitted Budget		MAPP (Midwest Association of Public Procurement)		1.0000		45.00		45.00		
Submitted Budget		NIGP (National Institute of Governmental Purchasing) addl member		2.0000		80.00		160.00		



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EXPENSE GRAND TOTALS	\$700,658.07	\$765,391.79	\$790,746.40	\$813,018.33	\$793,898.00	\$29,558.00	\$823,456.00	3.72%
Net Grand Totals	(\$700,658.07)	(\$765,391.79)	(\$790,746.40)	(\$813,018.33)	(\$793,898.00)	(\$29,558.00)	(\$823,456.00)	3.72%