



# Finance Budget Detail - GF

Budget Year 2020

G/L Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	Amount Change FY19-FY20	2020 Submitted Budget	% Change FY19-FY20
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Fund **001 - General Fund**

**EXPENSE**

Department **040 - Finance**

Sub-Department **040 - Finance**

001.040.040.40000	Salaries and Wages	502,855.10	548,618.83	568,196.55	574,851.81	728,208.00	42,209.00	770,417.00	5.79
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Comments

Level	Comment
Submitted Budget	Full year of expense for payroll accounting clerk who had been hired mid-year in 2019; 2% non-union wage increase; 0.28% additional payroll accrual to cover one more day of accrued expense (2 days versus 1 day).

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Submitted Budget	Onzick, Joseph - Executive Director Finance	1.0000	135,865.00	135,865.00
Submitted Budget	Waggoner, Erica - Assistant Director Finance	1.0000	92,004.00	92,004.00
Submitted Budget	Gaber, Juliet - Accountant	1.0000	64,207.00	64,207.00
Submitted Budget	Ramer-Holmes, Amy- Senior Accountant/Fin. Analyst	1.0000	78,413.00	78,413.00
Submitted Budget	Dobersztyn, Theresa - Director Purchasing	1.0000	96,000.00	96,000.00
Submitted Budget	Calamia, Maria- Assistant Director Purchasing	1.0000	66,300.00	66,300.00
Submitted Budget	Keovongsak, Tim - Buyer III	1.0000	50,494.00	50,494.00
Submitted Budget	Payroll Accrual	.0055	766,202.58	4,214.11
Submitted Budget	Clark, Patsy - Payroll Manage	1.0000	83,000.00	83,000.00
Submitted Budget	Marszalek, Nina	1.0000	50,000.00	50,000.00
Submitted Budget	Vacancy - Payroll Accounting Clerk	1.0000	34,896.00	34,896.00
Submitted Budget	2% Non-Union Increase	.0200	751,179.00	15,023.58
Submitted Budget Totals				\$770,416.69

001.040.040.40200	Overtime Salaries	1,461.20	.00	.00	.00	.00	.00	.00	.00
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001.040.040.45000	Healthcare Contribution	82,325.94	108,633.71	120,812.97	120,715.93	177,744.00	1,938.00	179,682.00	1.09
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Comments

Level	Comment
Submitted Budget	Full year expense for Payroll Accounting Clerk offset by rate adjustments.

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Submitted Budget	Dobersztyn, Theresa-Director Purchasing - MERP	1.0000	15,800.00	15,800.00
Submitted Budget	Clark, Patsy - Payroll Manager	1.0000	18,250.00	18,250.00
Submitted Budget	Marszalek, Nina - Senior Payroll Specialist	1.0000	9,155.00	9,155.00
Submitted Budget	Vacancy - Payroll Accounting Clerk	1.0000	12,097.00	12,097.00
Submitted Budget	Ramer-Holmes, Amy - Senior Accountant / Financial Analyst	1.0000	26,660.00	26,660.00
Submitted Budget	Keovongsak, Tim - Buyer III	1.0000	26,660.00	26,660.00
Submitted Budget	Onzick, Joseph - Executive Director Finance	1.0000	17,650.00	17,650.00



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Fund <b>001 - General Fund</b>										
EXPENSE										
Department <b>040 - Finance</b>										
Sub-Department <b>040 - Finance</b>										
	Submitted Budget					1.0000	26,660.00	26,660.00		
	Submitted Budget					1.0000	9,155.00	9,155.00		
	Submitted Budget					1.0000	17,595.00	17,595.00		
	Submitted Budget Totals								\$179,682.00	
001.040.040.45009	Healthcare Subsidy	.00	(5,731.77)	(5,786.21)	(4,891.19)	.00	.00	.00	.00	
001.040.040.45010	Dental Contribution	2,486.43	3,306.87	3,901.70	3,527.74	4,623.00	666.00	5,289.00	14.40	
Comments										
	<i>Level</i>	<i>Comment</i>								
	Submitted Budget	Full year Payroll Accounting Clerk plus 5% rate increase.								
Budget Transactions										
	<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>		
	Submitted Budget	Ramer-Holmes, Amy - Senior Accountant / Financial Analyst				1.0000	681.00	681.00		
	Submitted Budget	Keovongsak, Tim - Buyer III				1.0000	681.00	681.00		
	Submitted Budget	Vacancy - Payroll Accounting Clerk				1.0000	681.00	681.00		
	Submitted Budget	Onzick, Joseph - Executive Director Finance				1.0000	681.00	681.00		
	Submitted Budget	Waggoner, Erica - Assistant Director Finance				1.0000	681.00	681.00		
	Submitted Budget	Calamia, Maria - Assistant Director Purchasing				1.0000	261.00	261.00		
	Submitted Budget	Gaber, Juliet - Accountant				1.0000	681.00	681.00		
	Submitted Budget	Marszalek, Nina - Senior Payroll Specialist				1.0000	261.00	261.00		
	Submitted Budget	Clark, Patsy - Payroll Manager				1.0000	681.00	681.00		
	Submitted Budget Totals								\$5,289.00	
001.040.040.45019	Dental Subsidy	.00	(92.90)	(339.09)	(14.22)	.00	.00	.00	.00	
001.040.040.50130	Certified Audit Contract	102,000.00	105,060.00	108,210.00	95,757.00	98,751.00	5,778.00	104,529.00	5.85	
Comments										
	<i>Level</i>	<i>Comment</i>								
	Submitted Budget	An RFP for the certified audit contract will be released within the next month. The 5% increase is only an estimate, and relates to the implementation of GASB 84 and to the in-relation-to opinion required by GATA. The proposed budget will need to be adjusted once the results from the RFP are known.								
Budget Transactions										
	<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>		
	Submitted Budget	FY19 audit services per contracted price				1.0000	107,480.00	107,480.00		
	Submitted Budget	Estimated Increase for FY20				.0500	107,480.00	5,374.00		
	Submitted Budget	Estimated Chargeback to Health Department for AUP				1.0000	(2,250.00)	(2,250.00)		



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Fund <b>001 - General Fund</b>										
EXPENSE										
Department <b>040 - Finance</b>										
Sub-Department <b>040 - Finance</b>										
	Submitted Budget	Estimated Chargeback to Workforce Development for Single Audit				.4500	(13,500.00)	(6,075.00)		
	Submitted Budget Totals							\$104,529.00		
001.040.040.50150	Contractual/Consulting Services	57,031.80	11,512.53	4,880.00	.00	3,500.00	(200.00)	3,300.00	(5.71)	
Comments										
<i>Level</i> <i>Comment</i>										
Submitted Budget      An actuarial report is required by GASB 75 for OPEB.										
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 Evaluation                      1.0000                      3,300.00                      3,300.00										
Submitted Budget Totals                      \$3,300.00										
001.040.040.52140	Repairs and Maint- Copiers	885.47	911.89	611.30	657.72	1,150.00	(450.00)	700.00	(39.13)	
Comments										
<i>Level</i> <i>Comment</i>										
Submitted Budget      Copier maintenance for Purchasing (Impact Networking) and Finance/Payroll (Toshiba).										
Budget Transactions										
<i>Level</i> <i>Transaction</i> <i>Number of Units</i> <i>Cost Per Unit</i> <i>Total Amount</i>										
Submitted Budget      Toshiba Copier                      4.0000                      100.00                      400.00										
Submitted Budget      Impact Networking - Copier                      1.0000                      300.00                      300.00										
Submitted Budget Totals                      \$700.00										
001.040.040.53050	Employment Advertising	150.00	.00	.00	.00	.00	.00	.00	.00	
001.040.040.53060	General Printing	3,325.65	3,320.00	2,459.15	.00	.00	.00	.00	.00	
001.040.040.53070	Legal Printing	218.40	724.37	124.21	93.15	260.00	.00	260.00	.00	
Comments										
<i>Level</i> <i>Comment</i>										
Submitted Budget      Estimated cost of legal notices.										
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                      65.00                      65.00										
Submitted Budget      Legal Notice Regarding RFP's handled by Finance                      3.0000                      65.00                      195.00										
Submitted Budget Totals                      \$260.00										



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Fund 001 - General Fund									
EXPENSE									
Department 040 - Finance									
Sub-Department 040 - Finance									
001.040.040.53100	Conferences and Meetings	2,637.30	2,429.56	1,125.80	.00	2,300.00	.00	2,300.00	.00
Comments									
<i>Level</i> <i>Comment</i>									
Submitted Budget              The New World conference is an important educational event.									
Budget Transactions									
<i>Level</i> <i>Transaction</i> <i>Number of Units</i> <i>Cost Per Unit</i> <i>Total Amount</i>									
Submitted Budget              NWS Conference (for Payroll or Finance)              1.0000              2,300.00              2,300.00									
Submitted Budget Totals              \$2,300.00									
001.040.040.53110	Employee Training	4,417.95	4,525.78	2,357.80	334.78	5,000.00	159.00	5,159.00	3.18
Comments									
<i>Level</i> <i>Comment</i>									
Submitted Budget              Training is essential to maintaining certification, knowledge and expertise which is required to ensure compliance with ever changing laws and 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 Annual Government Update (4 CPE)              3.0000              180.00              540.00									
Submitted Budget              GFOA Webinars (2 CPE per webinar)              18.0000              85.00              1,530.00									
Submitted Budget              IAPPO Training - Local              2.0000              150.00              300.00									
Submitted Budget              IAPPO Training - Springfield              1.0000              150.00              150.00									
Submitted Budget              IAPPO Training - Springfield hotel              1.0000              250.00              250.00									
Submitted Budget              IAPPO Training - Springfield meals              1.0000              77.00              77.00									
Submitted Budget              NIGP Local Training              2.0000              400.00              800.00									
Submitted Budget              Payroll Training              1.0000              1,000.00              1,000.00									
Submitted Budget              Other Compliance Training (1099, etc...)              1.0000              512.00              512.00									
Submitted Budget Totals              \$5,159.00									
001.040.040.53120	Employee Mileage Expense	22.77	163.97	28.57	19.13	270.00	20.00	290.00	7.40
Comments									
<i>Level</i> <i>Comment</i>									
Submitted Budget              Reimbursement for employees who travel to meetings or training session.									
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              .5800              500.00              290.00									
Submitted Budget Totals              \$290.00									



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Fund **001 - General Fund**

**EXPENSE**

Department **040 - Finance**

Sub-Department **040 - Finance**

001.040.040.53130	General Association Dues	2,882.50	4,036.50	4,207.50	3,922.50	4,908.00	471.00	5,379.00	9.59
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Comments

Level	Comment
Submitted Budget	Association fees are primarily related to maintaining certification, training, and access to information. Executive Director of Finance pays for most of his own training.

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Submitted Budget	GFOA (Government Finance Officers Association) membership fee	1.0000	1,775.00	1,775.00
Submitted Budget	GFOA Certificate of Excellence in Financial Reporting Program	1.0000	1,150.00	1,150.00
Submitted Budget	GFOA Distinguished Budget Presentation Program	1.0000	725.00	725.00
Submitted Budget	American Payroll Association	2.0000	254.00	508.00
Submitted Budget	Fox Valley Payroll Association	2.0000	50.00	100.00
Submitted Budget	IAPPO (Illinois Associatio of Public Procurement Officials)	3.0000	45.00	135.00
Submitted Budget	MAPP (Midwest Association of Public Procurement)	3.0000	45.00	135.00
Submitted Budget	NIGP (National Institute of Governmental Purchasing) addl member	2.0000	80.00	160.00
Submitted Budget	NIGP (National Institute of Governmental Purchasing) base member	1.0000	196.00	196.00
Submitted Budget	NIGP 5 Digit Commodity Code Software License	1.0000	495.00	495.00
Submitted Budget Totals				\$5,379.00

001.040.040.60000	Office Supplies	1,089.19	1,792.23	1,582.26	830.30	4,350.00	(2,000.00)	2,350.00	(45.97)
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Comments

Level	Comment
Submitted Budget	Printer cartridges are generally the most expensive office supply item. Printing and office supplies are utilized sparingly. This also covers our share of Ice Mountain drinking water expense.

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Submitted Budget	Drinking Water - Ice Mountain	1.0000	350.00	350.00
Submitted Budget	Office Supplies (printer cartridges, paper, folders, pens, marke	1.0000	2,000.00	2,000.00
Submitted Budget Totals				\$2,350.00

001.040.040.60020	Computer Related Supplies	(269.38)	1,534.83	645.82	540.17	500.00	2,000.00	2,500.00	400.00
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Comments

Level	Comment
Submitted Budget	Special forms for printing of IRS compliance related documents (W2's and 1099's).



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Fund <b>001 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>040 - Finance</b>									
Sub-Department <b>040 - Finance</b>									
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Submitted Budget					1.0000	500.00	500.00	
	Submitted Budget					1.0000	2,000.00	2,000.00	
						Submitted Budget Totals		\$2,500.00	
001.040.040.60570	Office Furniture - Non-Capital	1,871.47	.00	.00	.00	.00	.00	.00	.00
	Sub-Department <b>040 - Finance</b> Totals	\$765,391.79	\$790,746.40	\$813,018.33	\$796,344.82	\$1,031,564.00	\$50,591.00	\$1,082,155.00	4.90%
	Department <b>040 - Finance</b> Totals	\$765,391.79	\$790,746.40	\$813,018.33	\$796,344.82	\$1,031,564.00	\$50,591.00	\$1,082,155.00	4.90%
	<b>EXPENSE TOTALS</b>	\$765,391.79	\$790,746.40	\$813,018.33	\$796,344.82	\$1,031,564.00	\$50,591.00	\$1,082,155.00	4.90%
	Fund <b>001 - General Fund</b> Totals	\$765,391.79	\$790,746.40	\$813,018.33	\$796,344.82	\$1,031,564.00	\$50,591.00	\$1,082,155.00	4.90%
	<b>EXPENSE TOTALS</b>	\$765,391.79	\$790,746.40	\$813,018.33	\$796,344.82	\$1,031,564.00	\$50,591.00	\$1,082,155.00	4.90%
	Fund <b>001 - General Fund</b> Totals	(\$765,391.79)	(\$790,746.40)	(\$813,018.33)	(\$796,344.82)	(\$1,031,564.00)	(\$50,591.00)	(\$1,082,155.00)	4.90%
	Net Grand Totals								
	<b>REVENUE GRAND TOTALS</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	<b>EXPENSE GRAND TOTALS</b>	\$765,391.79	\$790,746.40	\$813,018.33	\$796,344.82	\$1,031,564.00	\$50,591.00	\$1,082,155.00	4.90%
	Net Grand Totals	(\$765,391.79)	(\$790,746.40)	(\$813,018.33)	(\$796,344.82)	(\$1,031,564.00)	(\$50,591.00)	(\$1,082,155.00)	4.90%