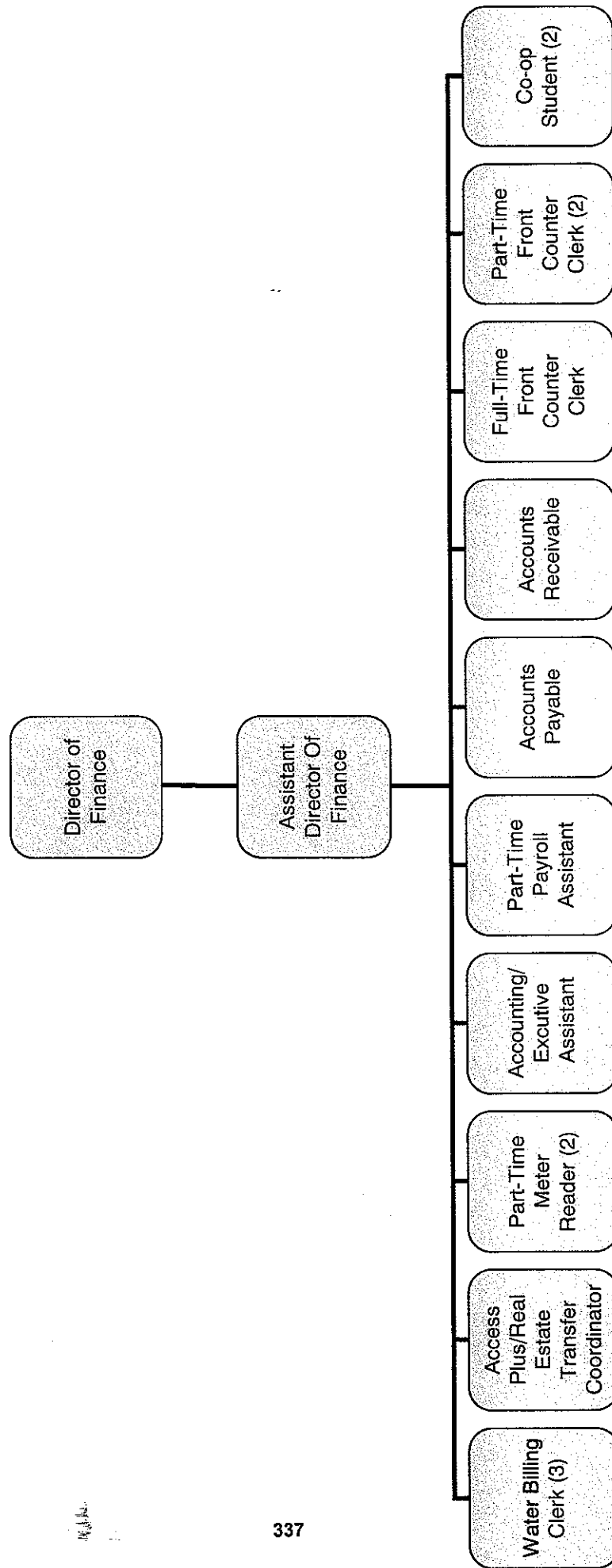


**VILLAGE OF ROMEOVILLE**

**FISCAL YEAR 2010**

**FINANCE**

VILLAGE OF ROMEOVILLE  
 FINANCE DEPARTMENT  
 FY 2009-2010 CURRENT ORGANIZATIONAL CHART



# COST CENTER NARRATIVE

**FUND:** GENERAL CORPORATE FUND

**DEPARTMENT:** FINANCE DEPARTMENT

**COST CENTER:** ADMINISTRATION

## PROGRAM DESCRIPTION:

The Finance Administration Cost Center consists of the Finance Director, Assistant Finance Director, Accounting/Executive Assistant, Accounts Receivable Clerk, Accounts Payable Clerk, one full-time receptionist, two part-time receptionists, one part-time payroll assistant and one co-op student. The Cost Center is responsible for all Financial Activities of the Village and oversight of the entire Finance Department. Financial activities include financial planning and monitoring, investment and custodial services of Village Funds, budget preparation and implementation, financial reporting, cash collections and disbursements, oversight of Water Billing, front counter services and information distribution.

## OBJECTIVES:

### CURRENT FISCAL YEAR:

Complete the E-Government Software implementation for on-line services.

Develop comprehensive Policies and Procedures Manual

Develop formalized training program for staff.

Cross-train Finance and Community Development Front-Counter staff.

### LONG TERM:

Ensure that Finance Department to continue to meet needs of all aspects of Village growth through technology and staff in an economic and efficient manner.

Develop reporting measures which provides concise, proactive, relevant and easily understood information for Residents, Elected Officials, Staff and other Village stakeholders.

### BUDGET HIGHLIGHT:

Cross-train Finance and Community Development Front-Counter staff in anticipation of New Village Hall opening in 2010.

**COST CENTER NARRATIVE**



**FUND:** GENERAL CORPORATE FUND  
**DEPARTMENT:** FINANCE DEPARTMENT  
**COST CENTER:** GENERAL SERVICES



**PROGRAM DESCRIPTION:**

The Finance General Services Cost Center accounts for activities that benefit all Village Departments including unemployment benefits, general phone system usage and maintenance, the Mistwood Golf Course property tax abatement, Ward Family property tax abatement, annual audit, utility audit fees, Village Hall security system maintenance, payment of real estate taxes, Finance Department laser fiche program., office supplies and forms.

**OBJECTIVES:**  
**CURRENT FISCAL YEAR:**

- Implement GASB 45
- Perform Arbitrage for 2004 Bond Issue.

**LONG TERM:**

Ensure that Finance Department to continue to meet needs of all aspects of Village growth through technology and staff in an economic and efficient manner.

**BUDGET HIGHLIGHT:**

GASB 45 implementation which requires the Village to calculate the long term liability value of Other Post Employment Benefits (Retiree Health Insurance.

VILLAGE OF ROMEOVILLE  
FINANCE DEPARTMENT BUDGETED CAPITAL REQUESTS  
FISCAL YEAR 2009-10

<u>FUND/DEPARTMENT</u>	<u>ACCOUNT NUMBER</u>	<u>CAPITAL PROJECT</u>	<u>2009-10</u>
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TOTAL FINANCE DEPARTMENT CAPITAL REQUESTS			<u><u>\$0</u></u>
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VILLAGE O. JMEOVILLE  
 FINANCE DEPARTMENT CAPITAL IMPROVEMENT PLAN  
 FISCAL YEARS 2009-10 TO 2013-14

ACCOUNT NUMBER	CAPITAL PROJECT	DEPARTMENT	DEPT RANK	2009-10	2010-11	2011-12	2012-13	2013-14	TOTAL	FUNDING
TOTAL FINANCE DEVELOPMENT CAPITAL REQUESTS										
				\$0	\$0	\$0	\$0	\$0	\$0	\$0

VILLAGE OF ROMEVILLE  
 FINANCE DEPARTMENT PERSONNEL PLAN  
 FISCAL YEAR 2009-10

<u>DEPARTMENT</u>	<u>COST CENTER</u>	<u>POSITION</u>	<u>GRADE/STEP</u>	<u>QUANTITY</u>	<u>DEPT PRIORITY RANK</u>	<u>2009-10</u>	<u>FRINGE BENEFITS</u>	<u>ADDITIONAL COSTS</u>	<u>TOTAL</u>
TOTAL FINANCE DEPARTMENT PERSONNEL REQUESTS									
						\$ -	\$ -	\$ -	\$ -

VILLAGE OF ROMEVILLE  
 FINANCE DEPARTMENT PERSONNEL PLAN  
 FISCAL YEARS 2009-10 TO 2013-14

DEPARTMENT	COST CENTER	POSITION	GRADE/STEP	QUANTITY	DEPT PRIORITY RANK	2009-10	2010-11	2011-12	2012-13	2012-13	ADDITIONAL COSTS	TOTAL
FINANCE	ADMIN	FULL TIME FRONT COUNTER CLERK	AFSCME 8-A	1	2		49,886				1,000	50,886
FINANCE	ADMIN	MAIL ROOM CLERK	AFSCME 8-A	1	1		49,886				5,000	54,886
FINANCE	ADMIN	PART TIME FRONT COUNTER CLERK	AFSCME 8-A	(2)	2		(43,844)					(43,844)
FINANCE	ADMIN	OFFICE MANAGER	NON-UNION 9-A	1	3			69,089			5,000	74,089
FINANCE	ADMIN	PURCHASING COORDINATOR	NON-UNION 12-A	1	4				82,481		5,000	87,481
TOTAL FINANCE DEPARTMENT PERSONNEL REQUESTS						\$ -	\$ 55,928	\$ 69,089	\$ 82,481	\$ -	\$ 16,000	\$ 223,498

		<u>Budget Request</u>	<u>Original Request</u>
<b>FINANCE</b>			
<b>SALARIES</b>			
01.06.01.101	<b>FULL-TIME SALARIES</b>	380,000	391,300
	Finance Director		Openchowski
	Assistant Finance Director		Stach
	Accounting Assistant		Warren
	Accounts Receivable Clerk		Wolf
	Accounts Payable Clerk		Scharnagle
	Receptionist		Maggio
01.06.01.105	<b>PART-TIME SALARIES</b>	73,700	93,500
	Receptionist		Cajigas
	Receptionist		Dowhen
	Receptionist - Upgrade to AFSCME 9		
	Payroll Assistant		Bourg
	Co-op (Seasonal Position Eliminated)		
01.06.01.106	<b>OVERTIME</b>	2,000	2,000
01.06.01.111	<b>GROUP INSURANCE</b>	81,400	81,400
	Health Insurance		
	Life Insurance		
01.06.01.114	<b>CLOTHING ALLOWANCE</b>	-	-
01.06.01.121	<b>IMRF</b>	46,600	39,000
01.06.01.122	<b>FICA</b>	28,900	29,400
01.06.01.123	<b>MEDICARE</b>	6,800	6,900
01.06.01.127	<b>LONGEVITY</b>	1,700	1,700
	<b>TOTAL SALARIES</b>	<b>621,100</b>	<b>645,200</b>
<b>CONTRACTUAL</b>			
01.06.01.202	<b>TRAINING &amp; CONFERENCES</b>	2,000	4,000
	GFOA		
	IGFOA		
	Software Training		
	New World Conference		
	2 Training opportunities for each employee		
01.06.01.299	<b>OTHER CONTRACTUAL</b>	-	-
	<b>TOTAL CONTRACTUAL</b>	<b>2,000</b>	<b>4,000</b>
<b>COMMODITIES</b>			
01.06.01.301	<b>DUES</b>	1,400	1,400
	GFOA		
	IGFOA		
	IMTA		
	Rotary		
01.06.01.303	<b>PUBLICATIONS</b>	400	400
01.06.01.317	<b>OFFICE SUPPLIES</b>	2,500	2,500
01.06.01.330	<b>BANK CHARGES</b>	35,000	40,000
01.06.01.340	<b>MERCHANT ACCOUNT FEES</b>	35,000	35,000

		<u>Budget Request</u>	<u>Original Request</u>
	<b>TOTAL COMMODITIES</b>	74,300	79,300
<b>CAPITAL OUTLAY</b>			
01.06.01.402	<b>NON-CAPITAL OUTLAY</b>	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	-	-
	<b>TOTAL ADMINISTRATION</b>	697,400	728,500
<b>FINANCE GENERAL SERVICES</b>			
<b>SALARIES</b>			
01.06.05.112	<b>UNEMPLOYMENT BENEFITS</b>	15,000	20,000
	<b>TOTAL SALARIES</b>	15,000	20,000
<b>CONTRACTUAL</b>			
01.06.05.205	<b>POSTAGE</b>	51,500	51,500
01.06.05.210	<b>COMMUNICATIONS</b> General Phone Service & 311	175,000	175,000
01.06.05.232	<b>GENERAL TAX ABATEMENT</b> Ward Property/Mistwood	1,000	1,000
01.06.05.265	<b>MAINTENANCE OF MOBILE EQUIPMENT</b>	-	-
01.06.05.276	<b>AUDIT EXPENSE</b>	60,000	70,000
01.06.05.299	<b>OTHER CONTRACTUAL</b> FIXED ASSET APPRAISAL GASB 45 IMPLEMENTATION SECURITY ALARM FEES POSTAGE MACHINE LEASE FOLDER/INSERTER LEASE ARBITRAGE CALCULATIONS COPIER RENTAL MISCELLANEOUS	45,000	45,000
	<b>TOTAL CONTRACTUAL</b>	332,500	342,500
<b>COMMODITIES</b>			
01.06.05.317	<b>OFFICE SUPPLIES</b>	16,500	18,000
	<b>TOTAL COMMODITIES</b>	16,500	18,000
<b>OTHER</b>			
01.06.05.651	<b>RESERVE FOR FUND BALANCE</b>	-	-
01.06.05.652	<b>RESERVE FOR REAL ESTATE TRANSFER TAX REFUND</b>	4,000	4,000
01.06.05.699	<b>BAD DEBT EXPENSE</b>	-	-
	<b>TOTAL OTHER</b>	4,000	4,000
	<b>TOTAL GENERAL SERVICES</b>	368,000	384,500
	<b>TOTAL FINANCE DEPARTMENT</b>	1,065,400	1,113,000

# 2009-2010 Expense History - Budget Worksheet Report

Account Number	Description	2005 Actual Amount	2006 Actual Amount	2007 Actual Amount	2008 Actual Amount	2009 Estimated Amount	2009 Adopted Budget	2010 Adopted Budget
Department: 06 - Finance								
Cost Center: 01 - Administration								
Account Classification: 1 - Salaries - Salaries								
101	Salaries Full Time	\$262,674.80	\$278,074.09	\$303,057.62	\$332,282.21	\$365,000.00	\$348,900.00	\$380,000.00
105	Salaries - Part Time	\$43,121.29	\$51,525.53	\$43,241.83	\$59,518.48	\$75,700.00	\$76,000.00	\$73,700.00
106	Salaries - Overtime	\$654.91	\$586.67	\$3,008.67	\$2,480.68	\$1,300.00	\$3,000.00	\$2,000.00
111	Group Insurance	\$33,945.32	\$38,173.58	\$51,131.10	\$67,551.42	\$78,200.00	\$70,700.00	\$81,400.00
114	Clothing Allowance	\$400.00	\$350.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
121	IMRF	\$27,546.59	\$31,440.86	\$33,614.82	\$36,651.43	\$41,400.00	\$32,700.00	\$46,600.00
122	FICA	\$18,272.30	\$19,833.93	\$20,988.25	\$23,798.03	\$26,800.00	\$26,600.00	\$28,900.00
123	Medicare	\$4,431.34	\$4,803.65	\$5,071.33	\$5,742.14	\$6,400.00	\$6,300.00	\$6,800.00
127	Longevity	\$500.00	\$500.00	\$1,100.00	\$1,100.00	\$1,400.00	\$1,400.00	\$1,700.00
Account Classification Total: Salaries		\$391,546.55	\$425,288.31	\$461,213.62	\$529,124.39	\$596,200.00	\$565,600.00	\$621,100.00
Account Classification: 2 - Contractual - Contractual								
202	Training and Conferences	\$3,754.06	\$1,362.48	\$3,197.41	\$2,474.67	\$4,000.00	\$5,000.00	\$2,000.00
230	Printing Services	\$7,001.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
299	Other Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Account Classification Total: Contractual		\$10,755.65	\$1,362.48	\$3,197.41	\$2,474.67	\$4,000.00	\$5,000.00	\$2,000.00
Account Classification: 3 - Commodities - Commodities								
301	Dues	\$1,690.00	\$1,577.00	\$1,277.00	\$1,355.00	\$1,500.00	\$1,500.00	\$1,400.00
303	Publications	\$299.00	\$0.00	\$469.95	\$722.95	\$400.00	\$500.00	\$400.00
317	Office Supplies	\$4,160.30	\$1,877.64	\$2,078.39	\$2,321.61	\$2,500.00	\$2,500.00	\$2,500.00
330	Miscellaneous Charges	\$35,466.19	\$33,018.36	\$24,768.42	\$17,450.88	\$45,000.00	\$20,000.00	\$35,000.00
340	Merchant Account Fees	\$19,463.20	\$18,988.79	\$25,351.92	\$35,312.60	\$37,000.00	\$35,000.00	\$35,000.00

# 2009-2010 Expense History - Budget Worksheet Report

Account Number	Description	2005 Actual Amount	2006 Actual Amount	2007 Actual Amount	2008 Actual Amount	2009 Estimated Amount	2009 Adopted Budget	2010 Adopted Budget
Account Classification Total: Commodities		\$61,078.69	\$55,461.79	\$53,945.68	\$57,163.04	\$86,400.00	\$59,500.00	\$74,300.00
Account Classification: 4 - Fixed Assets . Fixed Assets								
401	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
402	Non-Capital Outlay	\$2,502.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
406	Buildings & Systems	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Account Classification Total: Fixed Assets		\$2,502.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Account Classification: 5 - Other . Other								
699	Bad Debt Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Account Classification Total: Other		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cost Center Total: Administration		\$465,882.89	\$482,112.58	\$518,356.71	\$588,762.10	\$686,600.00	\$630,100.00	\$697,400.00
Cost Center: 05 . Support Services								
Account Classification: 1 - Salaries . Salaries								
112	Unemployment Benefits	\$17,279.63	\$34,741.18	\$2,626.63	\$10,017.01	\$4,000.00	\$25,000.00	\$15,000.00
Account Classification Total: Salaries		\$17,279.63	\$34,741.18	\$2,626.63	\$10,017.01	\$4,000.00	\$25,000.00	\$15,000.00
Account Classification: 2 - Contractual . Contractual								
205	Postage	\$31,034.69	\$49,277.22	\$49,944.96	\$51,522.48	\$51,500.00	\$50,000.00	\$51,500.00
210	Communications	\$87,368.33	\$157,285.40	\$171,806.66	\$200,259.91	\$175,000.00	\$175,000.00	\$175,000.00
232	General Tax Abatement	\$399.79	\$242.27	\$238.62	\$2,107.93	\$300.00	\$1,000.00	\$1,000.00
265	Maint. of Mobile Equipment	\$566.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
276	Audit Expenses	\$49,887.00	\$51,682.00	\$43,167.00	\$69,170.00	\$88,100.00	\$65,000.00	\$60,000.00
299	Other Contractual Services	\$216,424.54	\$198,645.50	\$30,654.96	\$24,056.18	\$55,000.00	\$65,000.00	\$45,000.00
Account Classification Total: Contractual		\$385,681.30	\$457,132.39	\$295,814.20	\$347,116.50	\$369,900.00	\$356,000.00	\$332,500.00
Account Classification: 3 - Commodities . Commodities								
317	Office Supplies	\$15,745.62	\$22,355.90	\$16,778.21	\$16,354.84	\$16,500.00	\$18,000.00	\$16,500.00

# 2009-2010 Expense History - Budget Worksheet Report

Account Number	Description	2005 Actual Amount	2006 Actual Amount	2007 Actual Amount	2008 Actual Amount	2009 Estimated Amount	2009 Adopted Budget	2010 Adopted Budget
Account Classification Total: Commodities		\$15,745.62	\$22,355.90	\$16,778.21	\$16,354.84	\$16,500.00	\$18,000.00	\$16,500.00
Account Classification: 4 - Fixed Assets . Fixed Assets								
401	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Account Classification Total: Fixed Assets		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Account Classification: 5 - Other . Other								
651	Reserve for Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
652	Real Estate Transfer Tax Refund	\$0.00	\$10,999.89	\$9,790.27	\$10,245.24	\$2,000.00	\$8,000.00	\$4,000.00
697	Boundary Line Bolingbrook	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
699	Bad Debt Expense	\$45,795.23	\$174.80	\$447.00	\$38,379.11	\$28,000.00	\$0.00	\$0.00
Account Classification Total: Other		\$45,795.23	\$11,174.69	\$10,237.27	\$48,624.35	\$30,000.00	\$8,000.00	\$4,000.00
Cost Center Total: Support Services		\$464,501.78	\$525,404.16	\$325,456.31	\$422,112.70	\$420,400.00	\$407,000.00	\$368,000.00
Cost Center: 07 . Personnel								
Account Classification: 1 - Salaries . Salaries								
101	Salaries Full Time	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Account Classification Total: Salaries		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Account Classification: 2 - Contractual . Contractual								
202	Training and Conferences	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Account Classification Total: Contractual		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cost Center Total: Personnel		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cost Center: 50 . Information Services								
Account Classification: 1 - Salaries . Salaries								
101	Salaries Full Time	\$121,548.95	\$156,714.19	\$148,977.83	\$0.00	\$0.00	\$0.00	\$0.00
111	Group Insurance	\$11,487.88	\$12,966.00	\$18,691.43	\$0.00	\$0.00	\$0.00	\$0.00
114	Clothing Allowance	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

# 2009-2010 Expense History - Budget Worksheet Report

Account Number	Description	2005 Actual Amount	2006 Actual Amount	2007 Actual Amount	2008 Actual Amount	2009 Estimated Amount	2009 Adopted Budget	2010 Adopted Budget
121	IMRF	\$10,890.15	\$14,938.89	\$14,631.27	\$0.00	\$0.00	\$0.00	\$0.00
122	FICA	\$7,458.65	\$9,716.29	\$9,236.55	\$0.00	\$0.00	\$0.00	\$0.00
123	Medicare	\$1,790.54	\$2,272.35	\$2,160.39	\$0.00	\$0.00	\$0.00	\$0.00
127	Longevity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Account Classification Total: Salaries		\$153,376.17	\$196,607.72	\$193,697.17	\$0.00	\$0.00	\$0.00	\$0.00
Account Classification: 2 - Contractual . Contractual								
202	Training and Conferences	\$5,992.49	\$12,982.25	\$19,256.67	\$0.00	\$0.00	\$0.00	\$0.00
298	Consulting Services	\$2,640.00	\$15,645.00	\$8,670.00	\$0.00	\$0.00	\$0.00	\$0.00
299	Other Contractual Services	\$58,018.00	\$201,958.67	\$238,728.06	\$0.00	\$0.00	\$0.00	\$0.00
Account Classification Total: Contractual		\$66,650.49	\$230,585.92	\$266,654.73	\$0.00	\$0.00	\$0.00	\$0.00
Account Classification: 3 - Commodities . Commodities								
301	Dues	\$0.00	\$594.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
303	Publications	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
313	Computer Supplies	\$25,076.06	\$23,851.42	\$33,528.11	\$0.00	\$0.00	\$0.00	\$0.00
317	Office Supplies	\$2,062.60	\$2,296.36	\$1,582.16	\$0.00	\$0.00	\$0.00	\$0.00
Account Classification Total: Commodities		\$27,138.66	\$26,742.04	\$35,110.27	\$0.00	\$0.00	\$0.00	\$0.00
Account Classification: 4 - Fixed Assets . Fixed Assets								
401	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
402	Non-Capital Outlay	\$66,653.71	\$110,086.94	\$84,822.06	\$0.00	\$0.00	\$0.00	\$0.00
408	Furniture, Fixtures & Equipment	\$84,491.25	\$113,236.47	\$144,817.40	\$0.00	\$0.00	\$0.00	\$0.00
Account Classification Total: Fixed Assets		\$151,144.96	\$223,323.41	\$239,639.46	\$0.00	\$0.00	\$0.00	\$0.00
Cost Center Total: Information Services		\$398,310.28	\$677,259.09	\$735,101.63	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: Finance		\$1,328,694.95	\$1,684,775.83	\$1,578,914.65	\$1,010,874.80	\$1,107,000.00	\$1,037,100.00	\$1,065,400.00