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October 4, 2019



Town Manager: Jason Lawson & Town Council  
Town of Whitestown  
6210 Veterans Dr  
Whitestown, Indiana 46075


Dear Jason & Town Council:

The purpose of this letter is to summarize the information within Whitestown's Management Report, based on Spending through September 30<sup>th</sup>, 2019.

### Management Report Color Codes

On the far-right hand side of the management report you should see the "Remaining" and "% Remaining" columns. These columns contain color codes as follows:

-  = remaining appropriation amount is negative (line-item is overspent)
-  = remaining appropriation is below target. In other words, annualized spending would result in overspending.

Line-items highlighted with  may not necessarily end the year overspent. These items might be one-time and/or front-end expenses, such as supplies or insurance. That being stated, please review these items and make sure that expected total spending for the year is in line with the adopted budget. If spending is expected to be more than the adopted budget, then action may need to be taken either by transfer, adjustment, or additional appropriation.

Projected YE Overspent Line Items					
Account Number	Budget Category	2019 Spending Authority	Unused		Explanation/Correction
			Appropriation YE Projections		
101.018123.000	(Town) Constituent Services Representative	\$ 38,000	\$ (116)		Recode
101.018314.000	(Town) Payroll Services - HR	\$ 7,000	\$ (439)		Internal Transfer
101.018350.000	(Town) Copier Rental & Fees	\$ 15,000	\$ (4,263)		Internal Transfer
101.019311.000	(Court) Professional Services	\$ 7,000	\$ (2,985)		Internal Transfer
101.300134.000	(Clerk) Health Insurance	\$ 30,000	\$ (209)		Additional Appropriation
101.350322.000	(Planning) Transportation	\$ 1,000	\$ (76)		Internal Transfer
101.400134.000	(Public Relations) Health Insurance	\$ 34,681	\$ (528)		Additional Appropriation
101.400210.000	(Public Relations) Supplies	\$ 2,700	\$ (189)		Internal Transfer
101.450112.000	(Building) Administrative Assistant	\$ 35,000	\$ (2,392)		Internal Transfer
101.500131.000	(Fleet) FICA	\$ 3,000	\$ (858)		Internal Transfer
101.550134.000	(Facility Maint.) Health Insurance	\$ 8,877	\$ (167)		Internal Transfer
201.300114.000	(MVH) Laborer Wages	\$ 263,000	\$ (16,430)		Possible Recode - Analyzing
204.500117.000	(Parks) Parks & Recreation Director	\$ 80,000	\$ (2,500)		Recode
204.500118.000	(Parks) New Laborers (2)	\$ 15,000	\$ (4,827)		Recode
204.500136.000	(Parks) Retirement	\$ 37,000	\$ (2,090)		Internal Transfer
211	Parks Non-reverting	\$ -	\$ (159,709)		Additional Appropriation Required
101.200115.000	(Police) Comp Pay	\$ 35,000			
249.200115.000	(LIT PS - Police) Comp Pay	\$ 10,000	\$ (4,981)		Recode/Internal Transfer
101.200117.000	(Police) Special Pays	\$ 53,000			
249.200117.000	(LIT PS - Police) Special Pays	\$ 47,000	\$ (10,291)		Recode/Internal Transfer
101.200131.000	(Police) FICA	\$ 70,000			
249.200131.000	(LIT PS - Police) FICA	\$ 50,000	\$ (16,188)		Recode/Internal Transfer
249.200239.000	(LIT PS - Police) K9 Program & Health	\$ 20,000	\$ (889)		Internal Transfer
101.200374.000	(Police) Other Services & Charges	\$ 48,000			
249.200374.000	(LIT PS - Police) Other Services & Charges	\$ 20,000	\$ (10,330)		Recode/Internal Transfer
187.362137.000	(Fire) Holidays	\$ 10,000			
249.362137.000	(LIT PS - Fire) - Holidays	\$ 1,000	\$ (768)		Internal Transfer
187.362232.000	(Fire) Apparatus Maintenance	\$ 35,000	\$ (995)		Internal Transfer
187.362236.000	(Fire) Uniforms	\$ 30,000	\$ (1,391)		Internal Transfer
275	Security Deposit Refund	\$ -	\$ (4,016)		Additional Appropriation Required
454	Park Impact Fee	\$ 333,000	\$ (83,621)		Additional Appropriation Required

### Overspent Line-Items

It is recommended to review the following line-items to ensure that expected spending will not have a detrimental effect on the financial standing of the City (i.e. a negative cash balance or an unbalanced fund at the end of the year). Please see the following table for a list of line-items that are currently overspent:

Overspent Line Item					
Account Number	Budget Category	2019 Spending Authority	Unused		Explanation/Correction
			Appropriation YE Projections		
101.019311.000	(Court) Professional Services	\$ 7,000	\$ (2,985)		Additional Appropriation Required
204.500120.000	(Parks) Part-time Staff Wages	\$ 5,000	\$ (2,529)		Possible Recode - Analyzing
351.000102.000	(Debt Service) Interest	\$ 17,700	\$ (5,000)		Additional Appropriation Required

## Management Report Summary

Please see the summary charts below for a brief overview of remaining spending authority in major operating funds.

101 - GENERAL FUND					
Department	2019 Spending Authority	YTD		Allocation Amount Remaining	Percentage Remaining
		September 30, 2019 Expenditures			
Town	\$ 4,054,704	\$ 2,269,154		\$ 1,785,550	44%
Court	\$ 93,755	\$ 39,706		\$ 54,049	58%
Police	\$ 2,884,262	\$ 1,922,185		\$ 962,077	33%
Clerk	\$ 179,900	\$ 121,343		\$ 58,557	33%
Planning	\$ 293,703	\$ 158,580		\$ 135,123	46%
Public Relations	\$ 214,931	\$ 155,262		\$ 59,669	28%
Building	\$ 543,577	\$ 297,740		\$ 245,837	45%
Fleet	\$ 86,955	\$ 34,334		\$ 52,621	61%
Facility Maintenance	\$ 171,577	\$ 87,075		\$ 84,502	49%
<b>TOTALS (APPROPRIATED ONLY):</b>	<b>\$ 8,523,364</b>	<b>\$ 5,085,377</b>		<b>\$ 3,437,987</b>	<b>40%</b>
Unappropriated	\$ -	\$ 366,294		\$ (366,294)	0%
<b>TOTALS (W/UNAPPROPRIATED):</b>	<b>\$ 8,523,364</b>	<b>\$ 5,451,672</b>		<b>\$ 3,071,693</b>	<b>36%</b>

201 - MVH FUND					
Budget Category	2019 Spending Authority	September 30, 2019		Allocation Amount Remaining	Percentage Remaining
		Expenditures			
Personal Services	\$ 515,724	\$ 342,331		\$ 173,393	34%
Supplies	\$ 350,000	\$ 109,051		\$ 240,949	69%
Other Services & Charges	\$ 720,000	\$ 97,825		\$ 622,175	86%
Capital Outlays	\$ 350,000	\$ 51,658		\$ 298,342	85%
<b>TOTALS:</b>	<b>\$ 1,935,724</b>	<b>\$ 600,865</b>		<b>\$ 1,334,859</b>	<b>69%</b>

204 - PARKS FUND				
Budget Category	2019 Spending Authority	September 30, 2019 Expenditures	Allocation Amount Remaining	Percentage Remaining
Personal Services	\$ 418,593	\$ 298,065	\$ 120,528	29%
Supplies	\$ 15,000	\$ 6,724	\$ 8,276	55%
Other Services & Charges	\$ 180,779	\$ 131,608	\$ 49,171	27%
Capital Outlays	\$ 375,000	\$ 181,677	\$ 193,323	52%
<b>TOTALS:</b>	<b>\$ 989,372</b>	<b>\$ 618,073</b>	<b>\$ 371,299</b>	<b>38%</b>

187 - FIRE FUND				
Budget Category	2019 Spending Authority	September 30, 2019 Expenditures	Allocation Amount Remaining	Percentage Remaining
Personal Services	\$ 3,669,654	\$ 2,230,638	\$ 1,439,016	39%
Supplies	\$ 210,000	\$ 149,175	\$ 60,825	29%
Other Services & Charges	\$ 975,642	\$ 367,106	\$ 608,536	62%
Capital Outlays	\$ 139,597	\$ 50,730	\$ 88,867	64%
<b>TOTALS:</b>	<b>\$ 4,994,893</b>	<b>\$ 2,797,649</b>	<b>\$ 2,197,244</b>	<b>44%</b>

625 - EMS FUND				
Budget Category	2019 Spending Authority	September 30, 2019 Expenditures	Allocation Amount Remaining	Percentage Remaining
Supplies	\$ 30,000	\$ 18,552	\$ 11,448	38%
Other Services & Charges	\$ 30,000	\$ 17,993	\$ 12,007	40%
Capital Outlays	\$ 60,000	\$ 45,066	\$ 14,934	25%
<b>TOTALS:</b>	<b>\$ 120,000</b>	<b>\$ 81,611</b>	<b>\$ 38,389</b>	<b>32%</b>

249 - LIT PUBLIC SAFETY FUND				
Budget Category	2019 Spending Authority	September 30, 2019 Expenditures	Allocation Amount Remaining	Percentage Remaining
Personal Services	\$ 1,392,109	\$ 1,120,158	\$ 271,951	20%
Supplies	\$ 196,000	\$ 156,839	\$ 39,161	20%
Other Services & Charges	\$ 662,505	\$ 364,311	\$ 298,194	45%
Capital Outlays	\$ 348,443	\$ 77,727	\$ 270,716	78%
<b>TOTALS:</b>	<b>\$ 2,599,057</b>	<b>\$ 1,719,035</b>	<b>\$ 880,022</b>	<b>34%</b>

Of course, if you have any questions or concerns please let us know.

Best regards,

Reedy Financial Group P.C.