



Civil Rights Commission  
City of Cedar Rapids  
**Finance Committee Meeting Agenda**  
Wednesday, April 20, 2015  
4:30 pm – 5:30 pm

**Finance Committee Members:**

Salma Igram, Chair  
Keith Rippy  
Robin Tucker

**Agenda:**

- I. Call to Order
- II. Public Response
- III. Approval of Minutes
- IV. New Business
  1. March FY16 Report LaSheila Yates  
*CRCRC Executive Director* 30 Minutes

Notice:

*Any person needing visual/audio assistance or language interpretation should contact Civil Rights at 319-286-5036 at least 48 hours prior to the meeting.*



Civil Rights Commission

City of Cedar Rapids  
Civil Rights Commission

**Finance Committee Meeting Minutes**

Wednesday, December 16, 2015

4:30 PM. – 5:30 PM

**Commissioners Present:** Ms. Salma Igram – Chair  
Mr. Keith Rippy  
Mr. Robin Tucker

**Staff Present:** Ms. LaSheila Yates, Executive Director  
Ms. Alicia Abernathy, Administrative Assistant

**Guests:** Mr. Casey Drew, Finance Director  
Mr. Al Soukup, Finance Budget Analyst

Meeting started at 4:33 PM.

**Public Response** - No public present.

**Approval of Minutes** – Keith Rippy moved to approve the minutes. Salma Igram seconded the motion, which was unanimously approved.

Commissioner Tucker arrived at 4:34 PM.

**New Business –**

**1. FY15 Financial Closeout**

Al Soukup, Budget Analyst, stated there was a small amount of surplus in the general fund that was due to position vacancies. Mr. Soukup stated there was an excess amount of revenue from selling furniture in the office move, billing Marion for services, revenue from the Iowa Civil Rights Commission (ICRC) and costs for speaking at events.

LaSheila Yates, Executive Director, stated she is responsible to ensure the discretionary fund does not exceed the budgeted costs.

**2. November FY16 Report**

Mr. Soukup stated revenue is currently at 115% of the budget due to billing Marion more than what was budgeted. For personal services the Commission is on target as 42% has been spent 42% through the year. Mr. Soukup stated discretionary funds are currently below target as they are 9% spent at 42% through the year.

**3. FY17 Budget Request**

Mr. Soukup stated the two main FY17 budget requests include an Assistant Director position and moving the building rental under the general fund. The Assistant Director budget request is for an amount that will cover any of the current staff becoming the Assistant Director.

Casey Drew, Finance Director, stated City Council will review all departmental requests in January.

Mr. Soukup stated the 28E Agreement with Marion is not proposed in the FY17 budget at this time as the agreement is under negotiation. Commissioner Rippy stated LaSheila and he met with City Attorney Jim Flitz to discuss the agreement. Ms. Yates stated the current agreement needs to be revised as the language needs to be updated. Ms. Yates stated Marion representatives and Cedar Rapids representatives will meet to discuss the 28E Agreement.

The meeting was adjourned at 5:27 PM.

*Respectfully submitted by Alicia Abernathy*

DRAFT

To: La Sheila Yates  
CC: Janet Abejo

From: Budget Analyst – Al Soukup

Date: April 12, 2016

Re: **FYTD16 March 2016 Financial Statements**

**Civil Rights (Operations department 111xxx, Special Revenue FHAP 7936, Special Revenue Seminar 7937):**

**General Fund: Civil Rights (Dept 111XXX): Analysis by Category**

**Revenue:**

- **Per state code – you must meet or exceed your annual budget by June 30<sup>th</sup>.** Total revenues are at 154% of budget received.

The only budgeted revenue is a \$5,000 base payment from Marion and \$1,000 additional revenue thought out the year will be received based on hours applied to this 28E agreement.

- \$5,000 received in July from Marion
- \$2,780 invoiced to Marion for July 2015-Feb 2016 for service
- \$956 for invoice for March 2015 services never issued and an used credit from the April 2015 invoice.
- \$1,625 for Resolutions <180 Days – Iowa Civil Rights Commission

In January Civil Rights was funded with a transfer in of \$1,045 to offset Unemployment expenditure of same amount.

**Expenditure:**

- **Per state code – you can't spend more than your expenditure budget by June 30<sup>th</sup>.** Total expenditures are 68% spent, at 67% way through the fiscal year. The overall expenditure is high by % only due to the impact of the non-discretionary accounts that are funded with budget as the year progresses.

**Personal Services: -**

- Overall personal services are right on target based on YTD budget at 76% spent at 75% of the way through the fiscal year.
- OT is currently at (\$310) due to comp time accrual adjustments
- Any remaining balance here cannot be used to be spent in discretionary or any other category.

**Discretionary Non-Personal Services: (Civil Rights should monitor)**

- Overall discretionary services are **BELOW target** with budget. You have spent 48% (\$24,381) of your budget, **75%** of the way through the fiscal year. Note that the contract labor budget for the Americorp position is 91% spent, but there is an indication that there will be a refund coming to revenue as a part of terminating this program of \$6.5K.

**Non-Discretionary – Fleet & Facilities:** Small \$25 charge for Fleet rental.

**Non-Discretionary Non-Personal Services: (no action required by Civil Rights – CR does not have to monitor)**

- It should be noted that the internal city billings may not be current but budget will automatically be added for actual costs for Finance, IT, and admin charges.
- The only exception is the fuel cost, which \$30.

**Special Revenue Fund: Civil Rights FHAP Grant (fund 7936)**

**Revenue:**

- Annual Federal HUD budgeted is 26,000 in FY16 of which \$65.7K was recorded via prepaid journal entry for funding received in FY15 but recognized as revenue in FY16 for August. An additional invoice to HUD for \$64.3K was issued in October and total revenue is at \$130K for YTD.

**Expenditure:**

- Total budgeted expenditures is \$26K and Civil Rights is at \$49K or **189% spent**.
  - *Personal Services of \$6.5K are not in the adopted budget*
  - *Discretionary budget of \$1,000 does not cover the YTD expenditures of \$23,774 and an amendment will need to be discussed to “right size” this budget.*
  - *\$61,050 amendment has been submitted for non-personal expenditures along with \$14,000 for payroll combined with a reduction in general fund dept 111X for \$14K in personal services.*
- FUND 7936 – Grants have mostly been combined under project 793606.
- **Expenditures/revenue must get coded to a project #.** General Accounting does Grant requests/tracking..

<a href="#">CTYCR</a>	<a href="#">793602</a>	<a href="#">HUD - FF207K137012 Outreach</a>	\$ 9,276
<a href="#">CTYCR</a>	<a href="#">793603</a>	<a href="#">HUD - FF207K137012 Investigatr</a>	\$ 0
<a href="#">CTYCR</a>	<a href="#">793604</a>	<a href="#">HUD-FF207K137012 Conf/Edu Hous</a>	\$ 2,165
<a href="#">CTYCR</a>	<a href="#">793606</a>	<a href="#">HUD-FF207K137012 Fair Housing</a>	\$42,657
			\$54,098

- *Personal Services Budget was originally to be amended to cover temporary outreach / investigator positions, but the position was unfilled once vacated and allowed by HUD to be combined with other available funds.*

**Special Revenue Fund: Civil Rights Seminars (fund 7937) –**

No budget is available in this fund. This fund has not been used in past 5 years with the exception of transfer out to fund 7936 to offset HUD revenue, in order to pay rent & training.

- Fund balance is approximately \$12,876

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**Travels/Training account 542102** - Travel BTR's should have coding on each travel

- Operational: 542102-101-111000
  - Budget in FY16 is \$5,500, spent YTD is \$1,615
- FHAP related travels: 542102-7936-793600
  - Budget in FY16 \$1000, spent YTD is \$13,513 (this is covered in budget amendment).
  - **Must put CVLRT\_TRAV on travel report** in funding source if FHAP grant is going to cover the costs. **If this does not happen, operations will be charged.**

City of Cedar Rapids  
 111000 Civil Rights  
 2016-03-31

Account	Current Month 2016 YTD Actuals	Fiscal Year 2016 Adjusted Budget	Fiscal Year 2016 YTD Actuals	Favorable (Unfavorable) Variance	Percent of Budget Received Spent
<b>**Taxes**</b>					
<b>**Total Taxes**</b>	-	-	-	-	0%
<b>**License &amp; Permits**</b>					
<b>**Total License &amp; Permits**</b>	-	-	-	-	0%
<b>**Intergovernmental Grants**</b>					
Local Govt Grants	423000 325.00	500.00	1,625.00	1,125.00	325%
<b>**Total Intergovernmental Grants**</b>	325.00	500.00	1,625.00	1,125.00	325%
<b>**Charges for Services**</b>					
Admin Charges - External	431012 1,047.51	6,000.00	8,735.55	2,735.55	146%
<b>**Total Charges for Services**</b>	1,047.51	6,000.00	8,735.55	2,735.55	146%
<b>**Fines &amp; Forfeits**</b>					
<b>**Total Fines &amp; Forfeits**</b>	-	-	-	-	0%
<b>**Other Miscellaneous Revenue**</b>					
<b>**Total Other Miscellaneous Revenue**</b>	-	-	-	-	0%
<b>**Transfers In**</b>					
Operating Transfer In - Inter	483001 -	1,045.49	1,045.49	-	100%
<b>**Total Transfers In**</b>	-	1,045.49	1,045.49	-	100%
<b>**Proceeds of LT Liabilities**</b>					
<b>**Total Proceeds of LT Liabilities**</b>	-	-	-	-	0%
<b>Total Revenue</b>	1,372.51	7,545.49	11,406.04	3,860.55	151%
<b>**Personal Services**</b>					
Regular Employees	511100 27,794.09	320,122.00	239,861.71	80,260.29	75%
Overtime	511300 (58.43)	1,500.00	(309.75)	1,809.75	0%
Other Special Pays	511400 140.00	840.00	1,260.00	(420.00)	150%
Group Insurance	512100 5,815.21	64,711.00	51,838.41	12,872.59	80%
Social Security Contributions	512200 1,854.18	22,996.00	18,093.96	4,902.04	79%
Retirement Contribution	512300 2,217.36	28,647.00	21,762.96	6,884.04	76%

City of Cedar Rapids  
 111000 Civil Rights  
 2016-03-31

Account	Current Month 2016 YTD Actuals	Fiscal Year 2016 Adjusted Budget	Fiscal Year 2016 YTD Actuals	Favorable (Unfavorable) Variance	Percent of Budget Received Spent	
Unemployment Compensation	512400	-	1,045.49	1,045.49	-	100%
Workers' Compensation	512500	111.74	1,462.00	1,072.46	389.54	73%
Other Employee Benefits	512600	7.75	93.00	69.75	23.25	75%
<b>**Total Personal Services**</b>		<u>37,881.90</u>	<u>441,416.49</u>	<u>334,694.99</u>	<u>106,721.50</u>	<u>76%</u>
<b>**Discretionary Expenses**</b>						
Advertising & Marketing	521100	-	1,200.00	-	1,200.00	0%
External Contracted Labor	521105	262.01	16,436.00	15,036.79	1,399.21	91%
Health Services	521106	12.00	150.00	72.00	78.00	48%
Legal Services	521107	-	1,500.00	-	1,500.00	0%
Other Professional Services	521108	-	1,000.00	16.97	983.03	2%
External Banking/Financial Fee	521109	-	1,000.00	-	1,000.00	0%
Security Services	521110	-	1,500.00	-	1,500.00	0%
Computer Software Maintenance	522101	-	750.00	-	750.00	0%
IT Services - External	522102	240.06	3,400.00	1,680.42	1,719.58	49%
Building & Grounds Services	522104	-	1,000.00	-	1,000.00	0%
Furniture, Equip, Fixture Serv	522105	-	500.00	-	500.00	0%
Phone Services	523107	50.78	2,500.00	591.54	1,908.46	24%
Rental of Equip & Vehicles	524101	-	-	25.00	(25.00)	0%
Printing, Binding, & Duplicate	525102	271.21	4,250.00	1,872.21	2,377.79	44%
Awards & Recognition	531102	-	50.00	-	50.00	0%
Books & Subscriptions	531103	-	500.00	-	500.00	0%
Computer Supplies	531106	-	1,000.00	-	1,000.00	0%
Equipment/Furniture/Fixtures	531109	-	1,500.00	93.50	1,406.50	6%
Miscellaneous Supplies	531114	-	300.00	-	300.00	0%
Office Supplies	531116	45.00	2,500.00	1,607.47	892.53	64%
Program Supplies	531118	60.98	500.00	71.04	428.96	14%
Personal Protective Gear	531124	-	50.00	30.15	19.85	60%
Building & Grounds Supplies	533100	-	50.00	27.92	22.08	56%
Grants & Contributions	541106	-	-	25.00	(25.00)	0%
Conferences, Training, Travel	542102	899.00	5,500.00	1,614.86	3,885.14	29%
Dues & Memberships	542103	-	750.00	390.00	360.00	52%
Postage & Freight	542108	-	3,000.00	1,124.37	1,875.63	37%
Mileage Reimbursement	542111	26.68	250.00	103.39	146.61	41%
Bad Debt Expense	542114	-	-	(1.84)	1.84	0%
<b>**Total Discretionary Expenses**</b>		<u>1,867.72</u>	<u>51,136.00</u>	<u>24,380.79</u>	<u>26,755.21</u>	<u>48%</u>

City of Cedar Rapids  
 111000 Civil Rights  
 2016-03-31

	Account	Current Month 2016 YTD Actuals	Fiscal Year 2016 Adjusted Budget	Fiscal Year 2016 YTD Actuals	Favorable (Unfavorable) Variance	Percent of Budget Received Spent	
<b>**Fleet &amp; Facilities**</b>							
	City Facility Maint Services	522107	-	-	-	0%	
	City Fleet Services	522108	-	-	-	0%	
	Rental of Land & Buildings	524100	-	-	-	0%	
	City Fleet Rental Charges	524102	-	25.00	(25.00)	0%	
	<b>**Total Fleet &amp; Facilities**</b>		<b>-</b>	<b>25.00</b>	<b>(25.00)</b>	<b>0%</b>	
<b>**Non-Discretionary Expenses**</b>							
	City Accounting Services	521113	1,508.75	13,578.75	-	100%	
	City Inter Department Charges	521114	2,092.83	18,835.47	-	100%	
	Admin Charges - Other	521114	-	-	-	0%	
	City Information Tech Services	522109	5,026.07	24,601.67	-	100%	
	Electricity	523100	-	-	-	0%	
	Natural Gas	523103	-	-	-	0%	
	Liability Insurance	525104	181.00	2,168.00	539.00	75%	
	Property Insurance	525107	-	-	-	0%	
	Vehicle Insurance	525108	-	-	-	0%	
	Diesel Fuel	532100	-	-	-	0%	
	Gasoline Fuel	532101	-	-	29.91	(29.91)	0%
	<b>**Total Non-Discretionary Expenses**</b>		<b>8,808.65</b>	<b>59,183.89</b>	<b>509.09</b>	<b>99%</b>	
<b>**Capital Outlay**</b>							
	<b>**Total Capital Outlay**</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>**Debt Service**</b>							
	<b>**Total Debt Service**</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>**Transfers Out**</b>							
	<b>**Total Transfers Out**</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>Total Expenditures</b>			<b>48,558.27</b>	<b>551,736.38</b>	<b>133,960.80</b>	<b>76%</b>	
<b>Net Revenues over/(under) Expenditures</b>			<b>(47,185.76)</b>	<b>(544,190.89)</b>	<b>137,821.35</b>		

Summary of Admin Charge Revenue

City of Cedar Rapids  
7936 Civil Rights FHAP Grant  
2016-03-31

Account	Current Month 2016 YTD Actuals	Fiscal Year 2016 Adjusted Budget	Fiscal Year 2016 YTD Actuals	Favorable (Unfavorable) Variance	Percent of Budget Received Spent	
<b>**Taxes**</b>						
**Total Taxes**	-	-	-	-	0%	
<b>**License &amp; Permits**</b>						
**Total License & Permits**	-	-	-	-	0%	
<b>**Intergovernmental Grants**</b>						
Federal Operating	421001	-	26,000.00	130,011.35	104,011.35	500%
**Total Intergovernmental Grants**		-	26,000.00	130,011.35	104,011.35	500%
<b>**Charges for Services**</b>						
**Total Charges for Services**		-	-	-	-	0%
<b>**Fines &amp; Forfeits**</b>						
**Total Fines & Forfeits**		-	-	-	-	0%
<b>**Other Miscellaneous Revenue**</b>						
Interest/Div - Nonproprietary	451000	21.90	-	145.81	145.81	0%
**Total Other Miscellaneous Revenue**		21.90	-	145.81	145.81	0%
<b>**Transfers In**</b>						
**Total Transfers In**		-	-	-	-	0%
<b>**Proceeds of LT Liabilities**</b>						
**Total Proceeds of LT Liabilities**		-	-	-	-	0%
<b>Total Revenue</b>		21.90	26,000.00	130,157.16	104,157.16	501%
<b>**Personal Services**</b>						
Regular Employees	511100	632.38	-	5,296.45	(5,296.45)	0%
Social Security Contributions	512200	68.15	-	650.81	(650.81)	0%
Retirement Contribution	512300	-	-	482.48	(482.48)	0%
Workers' Compensation	512500	13.32	-	74.00	(74.00)	0%
**Total Personal Services**		713.85	-	6,503.74	(6,503.74)	0%
<b>**Discretionary Expenses**</b>						

City of Cedar Rapids  
 7936 Civil Rights FHAP Grant  
 2016-03-31

	Account	Current Month 2016 YTD Actuals	Fiscal Year 2016 Adjusted Budget	Fiscal Year 2016 YTD Actuals	Favorable (Unfavorable) Variance	Percent of Budget Received Spent
Advertising & Marketing	521100	-	-	923.00	(923.00)	0%
Legal Services	521107	-	-	1,935.00	(1,935.00)	0%
Other Professional Services	521108	-	-	1,654.00	(1,654.00)	0%
Computer Software Maintenance	522101	-	-	630.00	(630.00)	0%
Printing, Binding, & Duplicate	525102	-	-	485.00	(485.00)	0%
Computer Supplies	531106	-	-	808.47	(808.47)	0%
Equipment/Furniture/Fixtures	531109	-	-	1,751.78	(1,751.78)	0%
Office Supplies	531116	(46.51)	-	1,076.02	(1,076.02)	0%
Program Supplies	531118	-	-	399.60	(399.60)	0%
Grants & Contributions	541106	-	-	366.00	(366.00)	0%
Conferences, Training, Travel	542102	279.08	1,000.00	13,513.44	(12,513.44)	1351%
Dues & Memberships	542103	-	-	200.00	(200.00)	0%
Postage & Freight	542108	-	-	13.95	(13.95)	0%
Mileage Reimbursement	542111	9.45	-	17.62	(17.62)	0%
<b>**Total Discretionary Expenses**</b>		<u>242.02</u>	<u>1,000.00</u>	<u>23,773.88</u>	<u>(22,773.88)</u>	<u>2377%</u>
<b>**Fleet &amp; Facilities**</b>						
City Facility Maint Services	522107	-	-	-	-	0%
City Fleet Services	522108	-	-	-	-	0%
Rental of Land & Buildings	524100	2,083.33	25,000.00	18,749.97	6,250.03	75%
City Fleet Rental Charges	524102	-	-	-	-	0%
<b>**Total Fleet &amp; Facilities**</b>		<u>2,083.33</u>	<u>25,000.00</u>	<u>18,749.97</u>	<u>6,250.03</u>	<u>75%</u>
<b>**Non-Discretionary Expenses**</b>						
City Accounting Services	521113	-	-	-	-	0%
City Inter Department Charges	521114	-	-	-	-	0%
Admin Charges - Other	521114	-	-	-	-	0%
City Information Tech Services	522109	-	-	-	-	0%
Electricity	523100	-	-	-	-	0%
Natural Gas	523103	-	-	-	-	0%
Liability Insurance	525104	-	-	-	-	0%
Property Insurance	525107	-	-	-	-	0%
Vehicle Insurance	525108	-	-	-	-	0%
Diesel Fuel	532100	-	-	-	-	0%
Gasoline Fuel	532101	-	-	-	-	0%
<b>**Total Non-Discretionary Expenses**</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>

City of Cedar Rapids  
 7936 Civil Rights FHAP Grant  
 2016-03-31

Account	Current Month 2016 YTD Actuals	Fiscal Year 2016 Adjusted Budget	Fiscal Year 2016 YTD Actuals	Favorable (Unfavorable) Variance	Percent of Budget Received Spent
<b>**Capital Outlay**</b>					
<b>**Total Capital Outlay**</b>	-	-	-	-	0%
<b>**Debt Service**</b>					
<b>**Total Debt Service**</b>	-	-	-	-	0%
<b>**Transfers Out**</b>					
<b>**Total Transfers Out**</b>	-	-	-	-	0%
<b>Total Expenditures</b>	3,039.20	26,000.00	49,027.59	(23,027.59)	189%
<b>Net Revenues over/(under) Expenditures</b>	(3,017.30)	-	81,129.57	81,129.57	
<u>Summary of Admin Charge Revenue</u>					
Admin Charges - City Mgr Depts 431007	-	-	-	-	
Admin Charges - Other	-	-	-	-	