





Fiscal 2020 Budget Proposal  
Presented to the Committee of the Whole  
July 30, 2019

RISK MANAGEMENT SERVICE **INTEGRITY**  
**INDEPENDENCE** KANE COUNTY BEST PRACTICES  
BOARD ANALYSIS **AUDITOR** PUBLIC  
TRANSPARENCY FINANCIAL INFORMATION **INNOVATION** ACCOUNTABILITY

**KANE COUNTY AUDITOR**

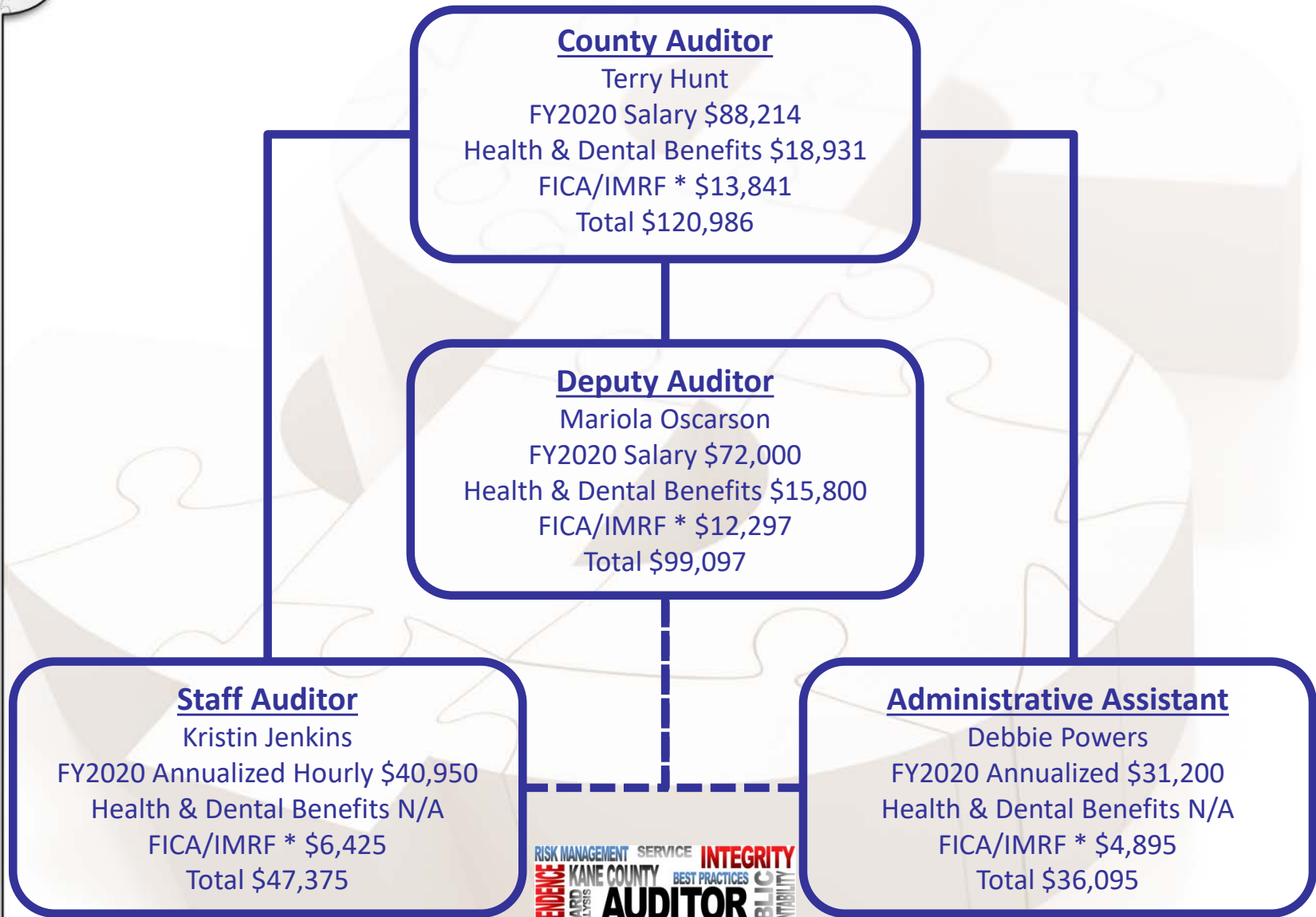


# FY2020 Budget Presentation Overview

- ❑ FY2020 Organizational Chart
  - ❑ Staffing levels remain unchanged
  - ❑ Salaries & Wages remain unchanged
  
- ❑ FY2020 Budget Components
  - ❑ Salaries & Wages Budget
  - ❑ Health & Dental Insurance Budget
  - ❑ Contractual Services Budget
  - ❑ Commodities Budget
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- ❑ FY2020 Budget Summary
  
- ❑ Questions



# Kane County Auditor FY2020 Organizational Chart





# FY2019 Budget Components

## Salaries & Wages Budget

- ❑ The budget proposal includes a 2% increase, and the year end accrual of \$1,304 as provided by the Finance Department. If the County Board approves the increase, the raise will be allocated to the staff. No portion of the increase will apply to the salary of the County Auditor, which has remained at the level in effect since 2012.
- ❑ The Deputy Auditor is an exempt salaried position. At this point in the budget process there has been no increase from the current 2019 salary applied to this position.
- ❑ The Staff Auditor and Administrative Assistant positions are non-union hourly paid positions budgeted at 30 hours per week. At this point in the budget process there has been no increase from the current 2019 hourly rates applied to these positions.





# FY2019 Budget Components

## Health & Dental Insurance Budget

- ❑ There have been no changes in insurance coverage budgeted for eligible employees. However, that coverage is subject to change. One employee currently has elected to participate in the MERP program. Two employees have currently waived insurance coverage, but based upon hours scheduled the positions would be eligible for health and dental insurance coverage.
- ❑ Health and Dental insurance rates and MERP rates are provided by the Finance Department based upon the best information currently available.



# FY2019 Budget Components

## Contractual Services Budget

- ❑ The proposed FY2020 budget for contractual services has been reduced by \$11,258 (34.34%) as compared to the FY2019 budget for this category.
- ❑ \$3,000 in decreases made to the FY2019 budget for training were re-instated.
- ❑ The FY2019 budget included the final year of the five year contract with OpenGov. The contract was not renewed, resulting in \$14,250 reduction in the contractual services budget for FY2020.



# FY2019 Budget Components

## Commodities

- ❑ The FY2020 budget for commodities was increased by \$250 (16.7%) from FY2019 as a tribute to former County Board member T.R. Smith.





# FY2020 Budget Footnotes

## Transition Audit(s)

- ❑ The FY2020 budget has been prepared based upon the assumption that there will be no need for transition audit(s) related to changes in elected officials and/or department directors. Should a transition audit become necessary, it may be necessary to request a supplemental budget adjustment.
- ❑ The FY2019 budget was prepared with that same assumption. However four transition audits were required for the Office of the Sheriff, and Departmental Directors in Emergency Management, Environmental & Water Resources, and Building Management. Those unscheduled audits were performed with no additional expenditures, but did cause delays in normally scheduled internal audits.

# FY2020 Budget Summary

## Kane County Auditor FY2020 Budget Proposal

|                   |           | FY2019         |                |                    | FY2020          |                   |
|-------------------|-----------|----------------|----------------|--------------------|-----------------|-------------------|
|                   |           | 6 Mos Actual   | Amended Budget | Actual % of Budget | Proposed Budget | Proposed % Change |
| Salaries & Wages  | \$        | 108,818        | 233,306        | 46.6%              | 238,315         | +2.15%            |
| Health/Dental Ins |           | 15,524         | 42,686         | 36.4%              | 34,731          | -18.6%            |
| Contractual       |           | 16,363         | 32,783         | 49.9%              | 21,525          | -34.3%            |
| Commodities       |           | 192            | 1,500          | 12.8%              | 1,750           | +16.7%            |
| <b>TOTAL</b>      | <b>\$</b> | <b>140,897</b> | <b>310,275</b> | <b>45.4%</b>       | <b>296,321</b>  | <b>-4.5%</b>      |

Staff salaries and wages include a 2% budgeted increase, plus a Year End accrual of \$1,304.

There is no increase for the County Auditor salary.

Health and dental insurance costs at rates provided by the finance department.

FY 2019 included \$14,250 for the final year of the five year contract with OpenGov which is not being renewed.

# Questions?



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