



# County Auditor 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
Fund 001 - General Fund									
EXPENSE									
Department 140 - County Auditor									
Sub-Department 140 - County Auditor									
001.140.140.40000	Salaries and Wages	213,058.99	234,129.59	236,390.33	222,390.56	233,306.00	5,009.00	238,315.00	2.14
Comments									
Level Comment									
Submitted Budget Salaries and wages are currently budgeted at the same levels as FY19 for the individual employees. If the County Board approves an increase, the allocations will be made at that time.									
Budget Transactions									
Level Transaction Number of Units Cost Per Unit Total Amount									
Submitted Budget (3) Jenkins, Kristin - 2019 Hourly 1,560.0000 26.25 40,950.00									
Submitted Budget (2) Oscarson, Mariola 2019 Salary 1.0000 72,000.00 72,000.00									
Submitted Budget (1) Hunt, Terry - 2019 Salary 1.0000 88,214.00 88,214.00									
Submitted Budget (4) Powers, Debbie 2019 Hourly 1,560.0000 20.00 31,200.00									
Submitted Budget (5) 2% Increase to be approved by County Board 1.0000 4,647.00 4,647.00									
Submitted Budget (6) Year End Accrual 1.0000 1,304.00 1,304.00									
Submitted Budget Totals \$238,315.00									
001.140.140.45000	Healthcare Contribution	18,720.75	23,749.41	35,626.15	34,917.16	41,414.00	(7,364.00)	34,050.00	(17.78)
Comments									
Level Comment									
Submitted Budget There are 4 full time employees whose positions are eligible for health/dental insurance. Currently only 1 is enrolled in the BC/BS plan. Another is enrolled in the MERP program. Two individual employees have chosen to waive their coverage at this point. However, should their situation change or if different individuals are hired into these positions, it could become necessary to request a supplemental budget adjustment.									
Budget Transactions									
Level Transaction Number of Units Cost Per Unit Total Amount									
Submitted Budget (1) Hunt, Terry (Rate from Finance) 1.0000 18,250.00 18,250.00									
Submitted Budget (2) Oscarson, Mariola (MERP Rate from Finance) 1.0000 15,800.00 15,800.00									
Submitted Budget Totals \$34,050.00									
001.140.140.45009	Healthcare Subsidy	.00	(1,329.33)	(1,706.60)	(1,414.95)	.00	.00	.00	.00
001.140.140.45010	Dental Contribution	1,013.42	1,206.41	1,602.69	1,084.64	1,272.00	(591.00)	681.00	(46.46)
Budget Transactions									
Level Transaction Number of Units Cost Per Unit Total Amount									
Submitted Budget (1) Hunt, Terry (Rate from Finance) 1.0000 681.00 681.00									
Submitted Budget Totals \$681.00									
001.140.140.45019	Dental Subsidy	.00	(32.63)	(139.17)	(4.45)	.00	.00	.00	.00



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Fund 001 - General Fund									
EXPENSE									
Department 140 - County Auditor									
Sub-Department 140 - County Auditor									
001.140.140.50150	Contractual/Consulting Services	21,635.00	12,500.00	12,733.54	14,256.06	24,250.00	(14,250.00)	10,000.00	(58.76)
Comments									
Level Comment									
Submitted Budget The FY20 budget for contractual services is reduced from the FY19 budgeted expense due to the expiration of the contract with OpenGov. The Auditor's Office will be working with the Treasurer's Office as well as the Finance and IT Departments to develop a new Kane County financial portal using the Socrata platform which is part of the IT budget.									
Budget Transactions									
Level Transaction Number of Units Cost Per Unit Total Amount									
Submitted Budget Contractual 1.0000 10,000.00 10,000.00									
Submitted Budget Totals \$10,000.00									
001.140.140.50340	Software Licensing Cost	266.26	.00	.00	.00	.00	.00	.00	.00
001.140.140.50600	Temporary Help	2,242.45	.00	.00	.00	.00	.00	.00	.00
001.140.140.52140	Repairs and Maint- Copiers	204.08	176.90	131.26	164.11	400.00	.00	400.00	.00
Budget Transactions									
Level Transaction Number of Units Cost Per Unit Total Amount									
Submitted Budget Maintenance Agreement 1.0000 400.00 400.00									
Submitted Budget Totals \$400.00									
001.140.140.53100	Conferences and Meetings	669.97	974.55	2,481.23	1,690.52	1,800.00	.00	1,800.00	.00
Budget Transactions									
Level Transaction Number of Units Cost Per Unit Total Amount									
Submitted Budget (2) ILACA Spring Conference 1.0000 150.00 150.00									
Submitted Budget (3) ILACA Winter Conference 1.0000 300.00 300.00									
Submitted Budget (4) ILACA Summer Conference 1.0000 300.00 300.00									
Submitted Budget (5) ILACO Fall Conference 1.0000 350.00 350.00									
Submitted Budget (6) ILACO Spring Conference 1.0000 350.00 350.00									
Submitted Budget (1) ILACA Fall Conference 1.0000 150.00 150.00									
Submitted Budget (7) Metro West Council 1.0000 200.00 200.00									
Submitted Budget Totals \$1,800.00									
001.140.140.53110	Employee Training	2,326.40	2,000.13	2,277.40	982.20	3,249.00	3,000.00	6,249.00	92.33
Comments									
Level Comment									
Submitted Budget The budget for training for FY19 was reduced from prior years. The training budget has been restored for FY20 to provide for the statutorily mandated CPE hours for the County Auditor, CPE hours required by the AICPA for the Deputy Auditor, as well as appropriate training offered by the IIA.									



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Fund **001 - General Fund**

**EXPENSE**

Department **140 - County Auditor**

Sub-Department **140 - County Auditor**

Budget Transactions								
Level	Transaction			Number of Units	Cost Per Unit	Total Amount		
Submitted Budget	(1) Hunt, Terry (Web based)			20.0000	25.00	500.00		
Submitted Budget	(2) Hunt, Terry State Mandated 20 CPE hours			20.0000	25.00	500.00		
Submitted Budget	(3) Oscarson, Mariola (CPA required)			40.0000	25.00	1,000.00		
Submitted Budget	(4) Oscarson, Mariola (CIA training)			1.0000	1,500.00	1,500.00		
Submitted Budget	(5) Jenkins, Kristin (Web based)			20.0000	25.00	500.00		
Submitted Budget	(6) Jenkins, Kristin (CIA training)			1.0000	1,500.00	1,500.00		
Submitted Budget	(7) Powers, Debbie (Web based)			10.0000	25.00	250.00		
Submitted Budget	(8) Group (Web based)			1.0000	499.00	499.00		
Submitted Budget Totals						<u>\$6,249.00</u>		

001.140.140.53120	Employee Mileage Expense	504.85	597.81	391.08	347.75	574.00	(8.00)	566.00	(1.39)
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Budget Transactions								
Level	Transaction			Number of Units	Cost Per Unit	Total Amount		
Submitted Budget	(1) Hunt, Terry			600.0000	.58	348.00		
Submitted Budget	(2) Oscarson, Mariola			250.0000	.58	145.00		
Submitted Budget	(3) Jenkins, Kristin			75.0000	.58	43.50		
Submitted Budget	(4) Powers, Debbie			50.0000	.58	29.00		
Submitted Budget	(6) Misc rounding			1.0000	.50	.50		
Submitted Budget Totals						<u>\$566.00</u>		

001.140.140.53130	General Association Dues	1,870.42	2,728.00	2,750.00	2,736.44	2,510.00	.00	2,510.00	.00
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Comments	
Level	Comment
Submitted Budget	Dues for Professional Associations are reviewed annually. Associations with limited benefits to the County have not been renewed. For the Associations where we have extended membership, those organizations often sponsor the required CPE training at reduced costs for members.

Budget Transactions								
Level	Transaction			Number of Units	Cost Per Unit	Total Amount		
Submitted Budget	(1) ACFE (Hunt)			1.0000	220.00	220.00		
Submitted Budget	(2) AGA (Hunt, Oscarson)			2.0000	90.00	180.00		
Submitted Budget	(3) AICPA - Local Government (Hunt, Oscarson)			2.0000	235.00	470.00		
Submitted Budget	(4) ALGA (Hunt, Oscarson)			2.0000	180.00	360.00		
Submitted Budget	(5) GFOA (Hunt covered by Finance, Oscarson only)			1.0000	150.00	150.00		
Submitted Budget	(6) IIA (Hunt, Oscarson)			2.0000	115.00	230.00		
Submitted Budget	(7) ILACA (Hunt)			1.0000	500.00	500.00		



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Fund 001 - General Fund									
<b>EXPENSE</b>									
Department 140 - County Auditor									
Sub-Department 140 - County Auditor									
	Submitted Budget (8) ILACA (Oscarson)					1.0000	75.00	75.00	
	Submitted Budget (9) ILCPA (Oscarson)					1.0000	325.00	325.00	
	Submitted Budget Totals							\$2,510.00	
001.140.140.60000	Office Supplies	2,697.36	1,484.93	1,583.99	1,469.22	1,500.00	250.00	1,750.00	16.66
Comments									
	Level	Comment							
	Submitted Budget	Our office supply budget has increased by 16% but the fact that the increase is \$250 should provide context to the impact on our overall budget							
Budget Transactions									
	Level	Transaction		Number of Units		Cost Per Unit		Total Amount	
	Submitted Budget	Office Supplies		1.0000		1,750.00		1,750.00	
	Submitted Budget Totals							\$1,750.00	
001.140.140.64000	Telephone	257.30	.00	.00	.00	.00	.00	.00	.00
001.140.140.70080	Office Furniture	2,182.41	.00	.00	.00	.00	.00	.00	.00
Sub-Department 140 - County Auditor	Totals	\$267,649.66	\$278,185.77	\$294,121.90	\$278,619.26	\$310,275.00	(\$13,954.00)	\$296,321.00	(4.50%)
Department 140 - County Auditor	Totals	\$267,649.66	\$278,185.77	\$294,121.90	\$278,619.26	\$310,275.00	(\$13,954.00)	\$296,321.00	(4.50%)
	<b>EXPENSE TOTALS</b>	\$267,649.66	\$278,185.77	\$294,121.90	\$278,619.26	\$310,275.00	(\$13,954.00)	\$296,321.00	(4.50%)
Fund 001 - General Fund	Totals	\$267,649.66	\$278,185.77	\$294,121.90	\$278,619.26	\$310,275.00	(\$13,954.00)	\$296,321.00	(4.50%)
	<b>EXPENSE TOTALS</b>	\$267,649.66	\$278,185.77	\$294,121.90	\$278,619.26	\$310,275.00	(\$13,954.00)	\$296,321.00	(4.50%)
Fund 001 - General Fund	Totals	(\$267,649.66)	(\$278,185.77)	(\$294,121.90)	(\$278,619.26)	(\$310,275.00)	\$13,954.00	(\$296,321.00)	(4.50%)
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>	\$267,649.66	\$278,185.77	\$294,121.90	\$278,619.26	\$310,275.00	(\$13,954.00)	\$296,321.00	(4.50%)
	Net Grand Totals	(\$267,649.66)	(\$278,185.77)	(\$294,121.90)	(\$278,619.26)	(\$310,275.00)	\$13,954.00	(\$296,321.00)	(4.50%)