



**Fiscal 2021 Budget Proposal
Presented to the Committee of the Whole
June 23, 2020**

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

KANE COUNTY AUDITOR



FY2021 Budget Presentation Overview

- ❑ FY2021 Organizational Chart
 - ❑ Staffing Level remains unchanged
 - ❑ Salaries & Wages

- ❑ FY2021 Budget Components
 - ❑ Salaries & Wages Budget
 - ❑ Health & Dental Insurance Budget
 - ❑ Contractual Services Budget
 - ❑ Commodities Budget
 - ❑ Footnotes

- ❑ FY2021 Budget Summary

- ❑ Questions



Kane County Auditor FY2021 Organizational Chart

County Auditor

Terry Hunt

FY2021 Salary \$88,214

Health & Dental Benefits \$21,429

FICA/IMRF * \$14,511

Total \$124,154

Deputy Auditor

Mariola Oscarson

FY2021 Salary \$76,500

Health & Dental Benefits \$17,100

FICA/IMRF * \$12,584

Total \$106,184

Staff Auditor

Kristin Jenkins

FY2021 Annualized Hourly \$43,732

Health & Dental Benefits N/A

FICA/IMRF * \$7,194

Total \$50,926

Administrative Assistant

Debbie Powers

FY2021 Annualized Hourly \$34,684

Health & Dental Benefits N/A

FICA/IMRF * \$5,706

Total \$40,390





FY2021 Budget Components

Salaries & Wages Budget

- ❑ The budget proposal includes a 2% increase for staff salary and wages. The year end payroll accrual of \$705 has been calculated as instructed by the Finance Department.
- ❑ The salary of the County Auditor is unchanged, and has remained at the same level since 2012.
- ❑ The Deputy Auditor is an exempt salaried position. The FY2021 salary has been increased by 2% over the FY2020 salary.
- ❑ The Staff Auditor and Administrative Assistant positions are permanent, part-time, non-union, hourly paid positions - budgeted at 29 hours per week. Hourly rate increases for FY2021 have come from the 2% increase pool allocated to the Office.



FY2021 Budget Components

Health & Dental Insurance Budget

- ❑ There have been no changes in insurance coverage budgeted for eligible employees. Changes in the rates for health and dental coverage have resulted in an increase of \$3,798 (11%)
- ❑ Coverage, however is subject to change.
 - ❑ One employee is currently enrolled in the MERP program.
 - ❑ Two employees are currently not eligible for coverage based upon their scheduled hours, but would become eligible for health and dental insurance coverage should it become necessary to increase their hours to full time.



FY2021 Budget Components

Contractual Services Budget

- ❑ The proposed FY2021 budget for contractual services has been reduced by 16% as compared to FY2020.
- ❑ Consulting has been reduced by \$2,500 (25%) from FY2020
- ❑ Employee training has been reduced by \$499 (13%) from FY2020.
- ❑ Employee mileage has been reduced by \$91 (16%) from FY2020



FY2021 Budget Components

Commodities

- ❑ The FY2021 budget for commodities was reduced by \$500 (29%) from FY2020.



FY2021 Budget Footnotes

Transition Audit(s)

- ❑ The FY2021 budget has been prepared based upon the assumption that any required transition audit(s) related to changes in elected officials and/or department directors will be accomplished without engaging a third party. Should that not be possible, it may be necessary to request a supplemental budget adjustment.
- ❑ The FY2020 budget was prepared with that same assumption. We were able to perform the transition audits for the Chief Judge and the Public Defender internally. Those audits were both performed under challenging circumstances due to the COVID-19 pandemic. The lingering effects will require the 2020 and 2021 internal audit schedules to be modified.



FY2021 Budget Summary

Kane County Auditor FY2021 Budget Proposal

		FY2020			FY2021	
		6 Mos Actual	Amended Budget	Actual % of Budget	Proposed Budget	Proposed % Change
Salaries & Wages	\$	118,272	238,315	50%	243,835	+2%
Health/Dental Ins		17,567	34,731	51%	38,259	+11%
Contractual		662	21,525	3%	16,060	-16%
Commodities		258	1,750	15%	1,250	-29%
TOTAL	\$	136,759	296,321	46%	299,615	+2%

Questions?



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