



**Revised Fiscal 2018 Budget Proposal  
Presented to the Finance & Budget Committee  
September 27, 2017**

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

**KANE COUNTY AUDITOR**



# FY2018 Budget Presentation Overview

- ❑ **FY2018 Organizational Chart**
  - ❑ Staffing levels remain unchanged
  - ❑ Salaries & Wages remain unchanged
  
- ❑ **FY2018 Budget Components**
  - ❑ Salaries & Wages Budget
  - ❑ Health & Dental Insurance Budget
  - ❑ Contractual Services Budget
  - ❑ Commodities Budget
  - ❑ Footnotes
  
- ❑ **FY2018 Budget Summary**
  
- ❑ **Questions**



# Kane County Auditor FY2018 Organizational Chart

## County Auditor

Terry Hunt

FY2018 Salary \$88,214

Health & Dental Benefits \$14,769

FICA/IMRF \* \$15,111

Total \$118,094

## Deputy Auditor

Mariola Oscarson

FY2018 Salary \$67,500

Health & Dental Benefits \$21,171

FICA/IMRF \* \$11,563

Total \$100,234

## Staff Auditor

Margaret Todd-Cave

FY2018 Salary \$45,100

Health & Dental Benefits \$7,713

FICA/IMRF \* \$7,726

Total \$60,539

## Administrative Assistant

Christina Abbate

FY2018 Part Time Hourly \$27,300

Health & Dental Benefits N/A

FICA/IMRF \* \$4,676

Total \$31,976





# FY2018 Budget Components

## Salaries & Wages Budget

- ❑ No increases for salaries and wages for non-union positions have been included at this point in the budget process. Those have been maintained at 2017 levels.
- ❑ A new Deputy Auditor was hired to replace the former Chief Deputy Auditor. The starting salary for the Deputy Auditor was \$7,500 less than the 2017 salary of the Chief Deputy Auditor.
- ❑ The salary for the elected official was established for the four year term including fiscal 2018. The salary of the County Auditor remains at the 2012 level.



# FY2018 Budget Components

## Health & Dental Insurance Budget

- ❑ There have been no changes in eligible employees. There was a change in coverage levels as compared to the 2017 budget. As a result, there is a \$5,489 increase in this category, due to the combination of increased rates and the shift in coverage for one employee.
- ❑ Health insurance rates are projected to increase slightly less than 5% over previous. Dental insurance rates rose by about \$84 per year per covered employee.



# FY2018 Budget Components

## Contractual Services Budget

- ❑ The proposed FY2018 budget for contractual services has been reduced from the amended FY2017 budget by over 53% for this category.
- ❑ This reduction comes largely through the elimination of the previously approved Vulnerability and Penetration Test (both Phase 1 and Phase 2).
- ❑ Decreases were also made to the budget for training and mileage as compared to the FY2017 budget.
- ❑ FY2018 will be year four of our five year contract with OpenGov. For reference, the remainder of the annual renewal rates remaining for of our contract period are
  - ❑ 1/26/2018 – 2019 \$14,250
  - ❑ 1/26/2019 – 2020 \$14,250



# FY2018 Budget Components

## Commodities

- ❑ The FY2018 budget for commodities was reduced by 28.6% (\$500) from FY2017.



# FY2018 Budget Footnotes

## Transition Audit

- ❑ The FY2018 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.





# FY2018 Budget Footnotes

## IT Vulnerability Assessment & Penetration Test

- The FY2017 amended budget includes \$50,000 in contractual services related to Phase 1 and Phase 2 of the VAPT project. The project was originally deferred until after the implementation of the new court case management system. Due to a variety of factors, including changes and necessary delays, the VAPT will not be scheduled for occur in FY2017.

While the VAPT is still a worthwhile project, and remains an ongoing recommendation from the Auditor's Office, in light of the budgetary challenges we are facing for FY2018 I am proposing to defer this project until some later date.

# FY2018 Budget Summary

## Kane County Auditor FY2018 Budget Proposal

		FY2017			FY2018	
		6 Mos Actual	Amended Budget	Actual % of Budget	Proposed Budget	Proposed % Change
Salaries & Wages	\$	120,047	236,456	50.8%	228,730	-3.3%
Health/Dental Ins		20,517	38,164	53.8%	43,653	14.4%
Contractual		14,792	74,551	19.8%	34,858	-53.2%
Commodities		373	1,750	21.3%	1,250	-28.6%
<b>TOTAL</b>	<b>\$</b>	<b>155,729</b>	<b>350,921</b>	<b>44.4%</b>	<b>308,491</b>	<b>-12.1%</b>

No increase for staff salaries and wages have been included.

There is no increase for the County Auditor salary.

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