



Office of the Kane County Auditor

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Fiscal Year 2020 Review of Elected Officials' Gross Salaries and Wages

April 6, 2021

OVERVIEW

The Office of the Kane County Auditor has completed a review of Kane County's elected officials' salaries and wages for fiscal year 2020. The objective of this report is to determine if the gross salaries and wages paid to Kane County elected officials comply with the State Statutes and County Ordinances.

TIMELINE

The report will review fiscal year 2020 (December 1, 2019 – November 30, 2020).

BACKGROUND

History

Compensation for Elected officials is set by state statutes, but are reviewed and changed by ordinances passed by the County Board at least 180 days prior to the beginning of an elected official's term.

The County Board has the authority to change the following elected officials' salaries:

- Circuit Clerk,
- Coroner
- County Board
- County Chairman
- County Auditor
- County Clerk
- Recorder
- Sheriff
- Treasurer

Authoritative Guidance

See Appendix A for a full list of ordinances passed by the County Board that apply to elected officials' salaries.

Population

Elected officials included in our review are officials whose gross salaries and wages are approved by the County Board, paid through the County payroll, and are not state funded. Below is a list of those qualifying positions and their current terms:

<u>Elected Offices</u>	<u>Term of Office</u>
County Board Member (12 individuals)	December 2016 – November 2020
County Board Chairman	December 2016 – November 2020
Clerk of the Circuit Court	December 2016 – November 2020
County Auditor	December 2016 – November 2020
County Coroner	December 2016 – November 2020
County Recorder	December 2016 – November 2020
County Board Member (12 individuals)	December 2018 – November 2022
County Clerk	December 2018 – November 2022
County Sheriff	December 2018 – November 2022
County Treasurer	December 2018 – November 2022

Note: Excluded elected officials from our review are the Elected Circuit Judges of the Sixteenth Judicial Circuit Court, Regional Superintendent of the Office of Education, and the State’s Attorney.

While the number of elected officials who run an office are consistent year over year, the number of County Board Members are subject to change, due to reapportionment every 10 years following the census (55 ILCS 5/2-3002). As of the last reapportionment, in 2010, the County Board approved a board size of 24 members (Ordinance #11-163).

AUDIT PROCEDURES

The Auditor’s Office performed the following procedures:

1. Reviewed the State Statutes and County Ordinances citing salary information for elected officials
2. Recalculated the gross salaries and wages paid during the fiscal year 2020
3. Agreed the calculated gross salaries and wages to County ordinances
4. Traced gross salaries and wages paid to financial records
5. Analyzed historical gross salary trends

RESULTS

There were thirty-two (32) elected positions for review. The number of elected positions did not fluctuate during the fiscal year.

There were no changes made to the State Statutes or the County Ordinances, however, the grand total of gross salaries for elected officials did decrease from the previous fiscal year due to one County Board member refusing her salary for the entire year.

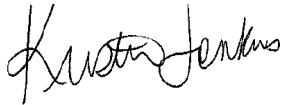
The Sheriff received compensation during the fiscal year 2020 that related to a collective bargaining agreement concerning time in which he was a Sergeant for the Office prior to being elected (2018). This compensation is not related to his regular salary as the Elected Sheriff. As such, no exceptions to his salary as the Sheriff were noted.

Based on the procedures performed, the elected officials gross salaries and wages comply with the State Statutes and County Ordinances.

CLOSING

The Auditor's Office would like to thank all those who assisted in our review. Your assistance is greatly appreciated.

OFFICE OF THE KANE COUNTY AUDITOR



Kristin Jenkins
Kane County Deputy Auditor

Appendix A

Summary of Authoritative Guidance

Summary of approved state legislation relating to elected officials' salaries.

AUTHORITATIVE GUIDANCE	REFERENCE #	TITLE	SUMMARY
Constitution of the State of Illinois	Article VII. Local Government – Section 9.	Local Government - Salaries and Fees	Discuss that salary changes are not allowed during the elected officials term in office
Constitution of the State of Illinois	Article VI. The Judiciary – Section 18.	Judiciary - Clerks of Courts	Discuss the clerks salary is provided by law.
Illinois Compiled Statutes	55 ILCS 5/4-6	Counties – Counties Code – County Officers' Salaries in Counties of Less than 2,000,000 Inhabitants	Discuss compensation and annual stipends for the following elected officials: <ul style="list-style-type: none"> - Coroner - County Treasurer - County Clerk - Recorder - Auditor - Sheriff
Illinois Compiled Statutes	55 ILCS 5/4-10	Counties – Counties Code - County Board Members' Salaries	Discuss compensation and travel and expenses for County Board Members and County Chairman
Illinois Compiled Statutes	705 ILCS 105/27.3	Courts – Circuit Clerks – Clerks of Courts Act – Compensation	Discuss compensation and annual stipends for the Circuit Clerk
Illinois Compiled Statutes	55 ILCS 5/2-3	Counties – Counties Code – Reapportionment of County for Election of County Board	Discuss the reapportionment of County for election of County Board
Illinois Compiled Statutes	50 ILCS 145/2	Local Government - Local Government - Officers & Employees - Officer Compensation Act - Time of fixing compensation	Discuss that salary changes must be finalized at least 180 days before the beginning of the terms of the officers.

Summary of Kane County Board Ordinances/Resolutions related to elected officials' salaries.

DATE OF APPROVAL	ORDINANCE #	TITLE
April 13, 2010	10-121	Amending sec. 2-73 Salaries – Elected Officials (Auditor, Circuit Clerk, Coroner, Recorder, Board Chairman, County Board, Sheriff, County Clerk, Treasurer)
May 23, 2011	11-163	Adoption of County Board Apportionment Plan (Reduced County Board Members from 26 to 24)
October 11, 2011	11-292	Method of compensation of County Board Members
October 14, 2014	14-290	Amending Sec. 2-73 Salaries – Elected Officials (County Board, Sheriff, County Clerk, Treasurer)
FAILED (May 10, 2016)	16-164	Amending the Kane County Code Chapter 2, Article III, Section 2-73 (a)(b)(c)(d)(e) – Salaries- Elected Officials; I.E. Auditor, Circuit Clerk, Coroner, Recorder, Chairman of the County Board