

OFFICE OF THE KANE COUNTY AUDITOR
TERRY HUNT, KANE COUNTY AUDITOR

MARIOLA OSCARSON
DEPUTY AUDITOR

MARGARET TODD-CAVE
STAFF AUDITOR



719 S.BATAVIA AVENUE
GENEVA, ILLINOIS 60134

630-232-5915
630-208-3838 (FAX)

June 27, 2018

FINANCE and BUDGET COMMITTEE REPORT

Updates from the Auditor's Office

- The field work for the review of the **Compensation of Elected Officials** for calendar year 2017 has been completed at this time, but the final report has not been published in time to be included on the agenda. An oral summary will be presented at the committee meeting.
- Progress continues on the **transition audits** for KaneComm and the Office of Emergency Management and KaneComm. Newly appointed Director Guthrie and Acting Director Madison, respectively, have continued to provide excellent cooperation. We anticipate the finalized audit reports will be completed and presented well within the statutory timeframe.
- The **2019 Budget** process has begun. The Auditor's Office budget proposal was presented at the Committee of the Whole yesterday. Slides from that report are attached to this committee report for the benefit of any Board members who were unable to attend that session. The major takeaways from that presentation are
 - For the midyear point of fiscal 2018, the Auditor's Office is running at 48.8% of the adopted budget.
 - For fiscal 2019, in keeping with the instructions regarding salaries, the initial proposal for the budget for the Auditor's Office is 1.1% less than fiscal 2018.

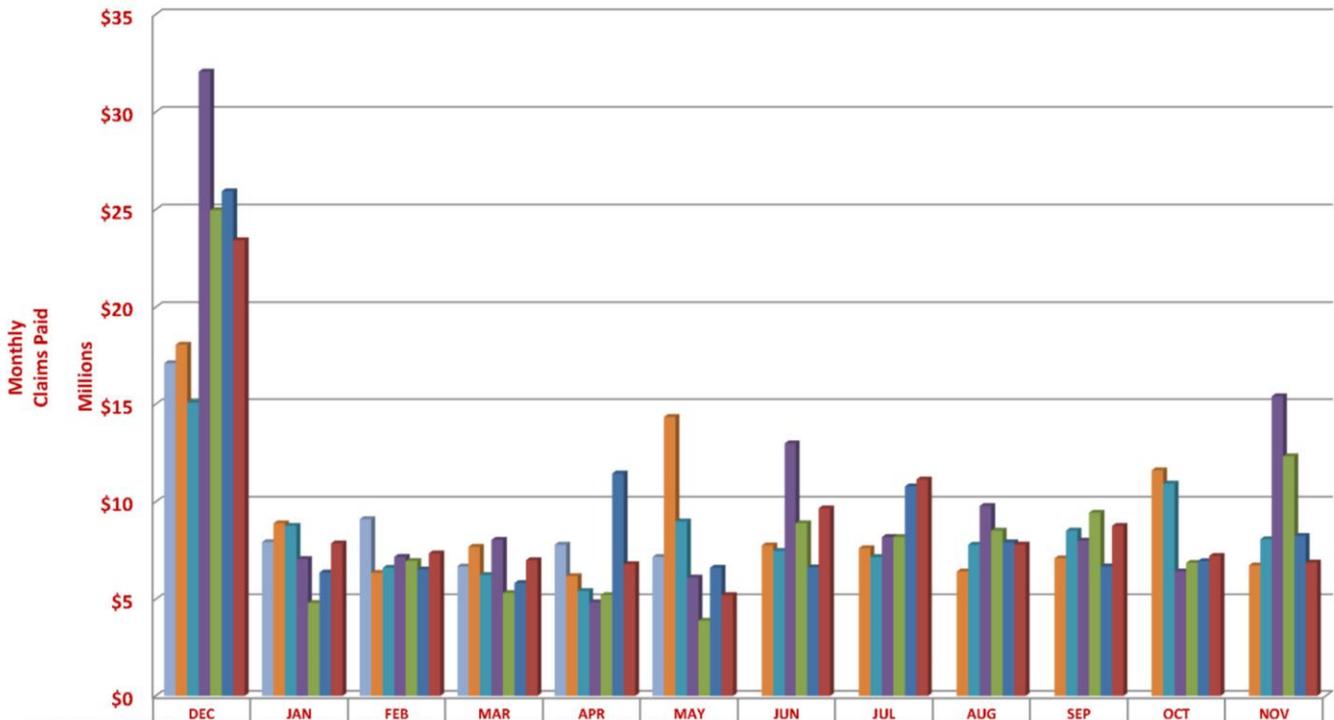
Accounts Payable Claims Paid Report

The [Accounts Payable Claims Paid Report for May 2018](#) shows that 1,824 invoices were processed which resulted in payments of \$7,177,376.02.

The supporting detail is available on the **Kane County OpenGov** platform. Reports for previous months are also available as saved views on the [Kane County Online Checkbook](#).

The following chart illustrates the comparison between accounts payable claims paid by month for fiscal years 2012 through 2018 to date.

Comparison of Accounts Payable Claims Paid by Month Fiscal Years 2012 through 2018



	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV
Fiscal Year 2018	\$17,105,545	\$7,939,426	\$9,116,335	\$6,686,369	\$7,807,687	\$7,177,376						
Fiscal Year 2017	\$18,087,654	\$8,901,131	\$6,361,650	\$7,698,864	\$6,197,943	\$14,350,841	\$7,772,474	\$7,627,079	\$6,434,005	\$7,106,831	\$11,618,653	\$6,746,186
Fiscal Year 2016	\$15,084,924	\$8,772,896	\$6,624,520	\$6,253,599	\$5,431,807	\$8,999,616	\$7,489,329	\$7,173,638	\$7,805,821	\$8,528,278	\$10,937,732	\$8,086,716
Fiscal Year 2015	\$32,071,443	\$7,074,160	\$7,182,145	\$8,054,834	\$4,848,965	\$6,123,196	\$12,998,212	\$8,201,673	\$9,790,591	\$8,016,503	\$6,435,487	\$15,409,409
Fiscal Year 2014	\$24,972,924	\$4,810,913	\$6,973,727	\$5,329,170	\$5,222,042	\$3,896,852	\$8,906,787	\$8,196,619	\$8,525,849	\$9,443,625	\$6,875,912	\$12,336,215
Fiscal Year 2013	\$25,944,606	\$6,381,966	\$6,537,854	\$5,842,681	\$11,457,343	\$6,625,756	\$6,643,113	\$10,792,557	\$7,931,758	\$6,696,184	\$6,962,346	\$8,256,715
Fiscal Year 2012	\$23,434,037	\$7,872,844	\$7,360,077	\$7,012,445	\$6,810,107	\$5,223,067	\$9,668,276	\$11,148,140	\$7,818,201	\$8,770,505	\$7,231,678	\$6,894,411



**Fiscal 2019 Budget Proposal
Presented to the Committee of the Whole
June 26, 2018**

RISK MANAGEMENT SERVICE INTEGRITY
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BOARD ANALYSIS AUDITOR PUBLIC
FINANCIAL INFORMATION TRANSPARENCY INNOVATION ACCOUNTABILITY

KANE COUNTY AUDITOR



FY2019 Budget Presentation Overview

- ❑ **FY2019 Organizational Chart**
 - ❑ Staffing levels remain unchanged
 - ❑ Salaries & Wages remain unchanged

- ❑ **FY2019 Budget Components**
 - ❑ Salaries & Wages Budget
 - ❑ Health & Dental Insurance Budget
 - ❑ Contractual Services Budget
 - ❑ Commodities Budget
 - ❑ Footnotes

- ❑ **FY2019 Budget Summary**

- ❑ **Questions**



Kane County Auditor FY2019 Organizational Chart

County Auditor

Terry Hunt

FY2019 Salary \$88,214

Health & Dental Benefits \$17,986

FICA/IMRF * \$13,197

Total \$119,397

Deputy Auditor

Mariola Oscarson

FY2019 Salary \$67,500

Health & Dental Benefits \$14,700

FICA/IMRF * \$10,098

Total \$92,298

Staff Auditor

Margaret Todd-Cave

FY2019 Salary \$45,100

Health & Dental Benefits \$9,336

FICA/IMRF * \$6,747

Total \$61,183

Administrative Assistant

Jennifer Cella

FY2019 Part Time Hourly \$27,300

Health & Dental Benefits N/A

FICA/IMRF * \$4,084

Total \$31,384





FY2019 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 2018 levels.
- A new Administrative Assistant was hired as a replacement at the same hourly rate as the former Administrative Assistant.
- The salary for the elected official was established for the four year term including fiscal 2019. The salary of the County Auditor remains at the 2012 level.



FY2019 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 2018 budget due to one employee opting for the MERP program.
- ❑ Health and Dental insurance rates are provided by the Finance Department and reflect no changes in the current levels of coverage.



FY2019 Budget Components

Contractual Services Budget

- ❑ The proposed FY2019 budget for contractual services has been reduced by \$2,075 (5.9%) as compared to the FY2018 budget for this category.
- ❑ Decreases were made to the budget for training, mileage, and general association dues as compared to the FY2018 budget.
- ❑ FY2019 will be year five of our five year contract with OpenGov. For reference, the remainder of the annual renewal rates remaining for of our contract period are
 - ❑ 1/26/2019 – 2020 \$14,250



FY2019 Budget Components

Commodities

- ❑ The FY2019 budget for commodities was increased by \$250 (20.0%) from FY2018.



FY2019 Budget Footnotes

Transition Audit

- ❑ The FY2019 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.

FY2019 Budget Summary

Kane County Auditor FY2019 Budget Proposal

		FY2018			FY2019	
		6 Mos Actual	Adopted Budget	Actual % of Budget	Proposed Budget	Proposed % Change
Salaries & Wages	\$	114,518	228,730	50.0%	228,730	0.0%
Health/Dental Ins		18,392	43,653	42.1%	42,022	-3.7%
Contractual		16,841	34,858	48.3%	32,784	-5.9%
Commodities		783	1,250	62.6%	1,500	+20.0%
TOTAL	\$	150,534	308,491	48.8%	305,036	-1.1%

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.

Questions?



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