



**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

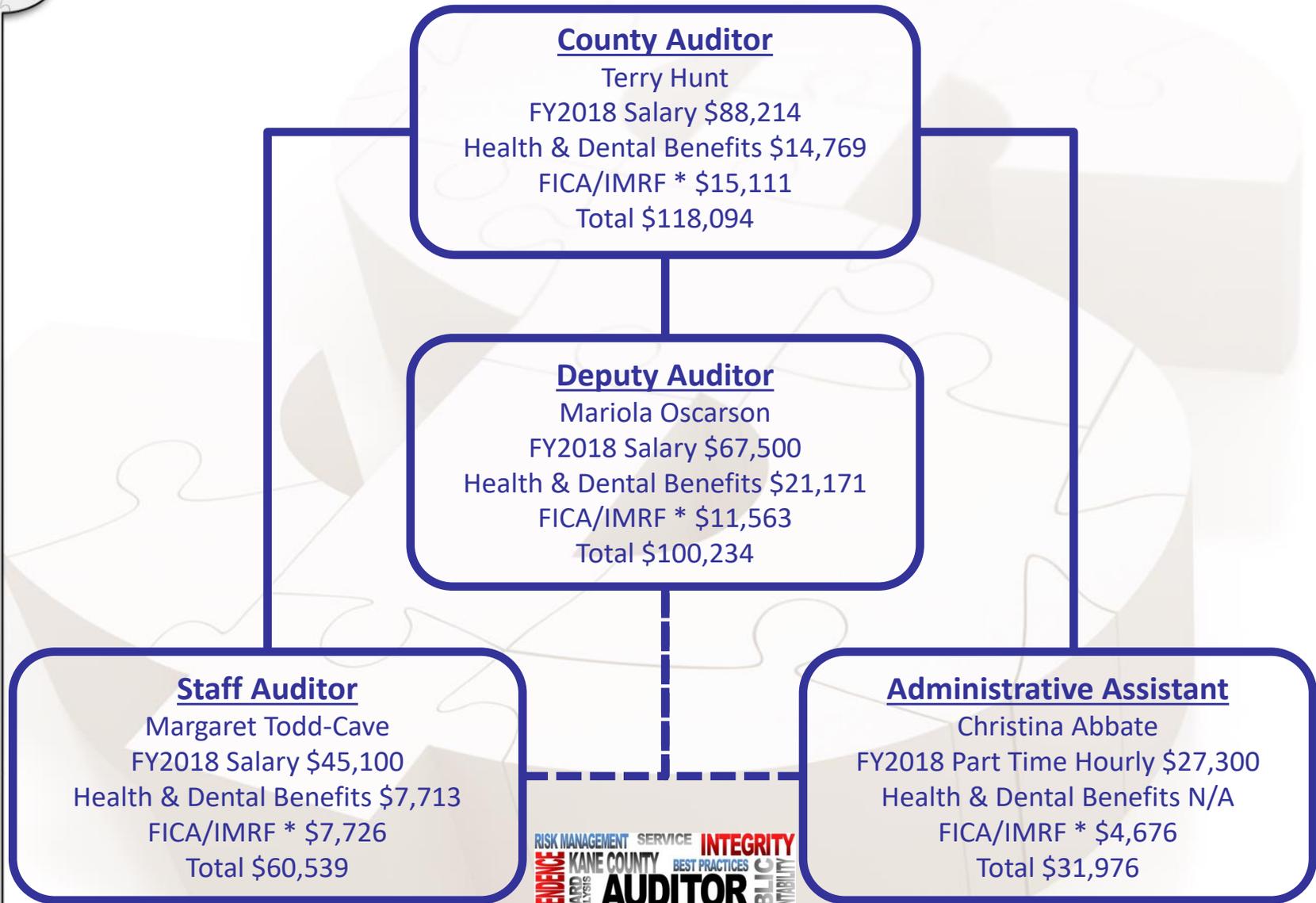
- ❑ FY2018 Budget Components
 - ❑ Salaries & Wages Budget
 - ❑ Health & Dental Insurance Budget
 - ❑ Contractual Services Budget
 - ❑ Commodities Budget
 - ❑ Footnotes

- ❑ FY2018 Budget Summary

- ❑ Questions



Kane County Auditor FY2018 Organizational Chart





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%
TOTAL	\$	155,729	350,921	44.4%	308,491	-12.1%

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.