



2014 Budget Proposal Presented to Finance & Budget Committee

August 28, 2013



OFFICE OF THE KANE COUNTY AUDITOR



# Budget Presentation Overview

Section One –

Presentation based upon current staffing

- ✓ Organizational Chart
- ✓ 2014 Budget Summary

Section Two – (For future consideration)

Presentation based upon expanded staff

- ✓ Organizational Chart
- ✓ 2014 Budget Summary

Graphical Comparisons

Questions

# Organizational Chart (\*Current Staffing)

County Auditor  
Terry Hunt  
Salary \$88,214  
Health & Dental Benefits \$14,136  
Total \$102,350

Deputy Auditor  
John Harahan  
Salary \$64,650  
Health & Dental Benefits \$20,049  
Total \$84,699

Accounting Assistant  
Mary Herwaldt  
Salary \$34,000  
Health & Dental Benefits \$14,136  
Total \$48,136

\*The current staffing has been modified to reflect an upgrade in one position. The new Accounting Assistant position will replace the Administrative Officer III although there is no change anticipated in the actual personnel.

## Kane County Auditor 2014 Budget Based on \*Current Staffing Level

		2013			2014	
		6 Mos Actual	Amended Budget	Actual % of Budget	Proposed Budget	Proposed % Change
Salaries *	\$	92,236	184,497	50%	187,434	1%
Benefits		22,942	48,819	47%	48,321	0%
Contractual		1,786	7,960	22%	9,260	16%
Commodities		814	3,000	27%	1,500	-50%
Capital		0	10,000	0%	0	-100%
<b>TOTAL</b>	<b>\$</b>	<b>117,778</b>	<b>254,276</b>	<b>46%</b>	<b>246,515</b>	<b>-3%</b>

\* Salaries include the upgrade in one position from Administrative Officer III to Accounting Assistant.



# Organizational Chart (Expanded Staffing)

County Auditor  
Terry Hunt  
Salary \$88,214  
Health & Dental Benefits \$14,136  
Total \$102,350

Deputy Auditor  
John Harahan  
Salary \$64,650  
Health & Dental Benefits \$20,049  
Total \$84,699

Staff Accountant  
New Proposed Position  
Salary \$48,000  
Health & Dental Benefits \$14,136  
Total \$62,136

Accounting Assistant  
Mary Herwaldt  
Salary \$34,000  
Health & Dental Benefits \$14,136  
Total \$48,136

The Staff Accountant would represent an expansion of current staff, and is proposed only for consideration. The salary and benefits as shown on the organizational chart include the total annual expenses. In contrast, the 2014 proposed budget has included only 50% of the annual expenses to provide an estimate based upon the assumption that this position would not be filled until some future date.

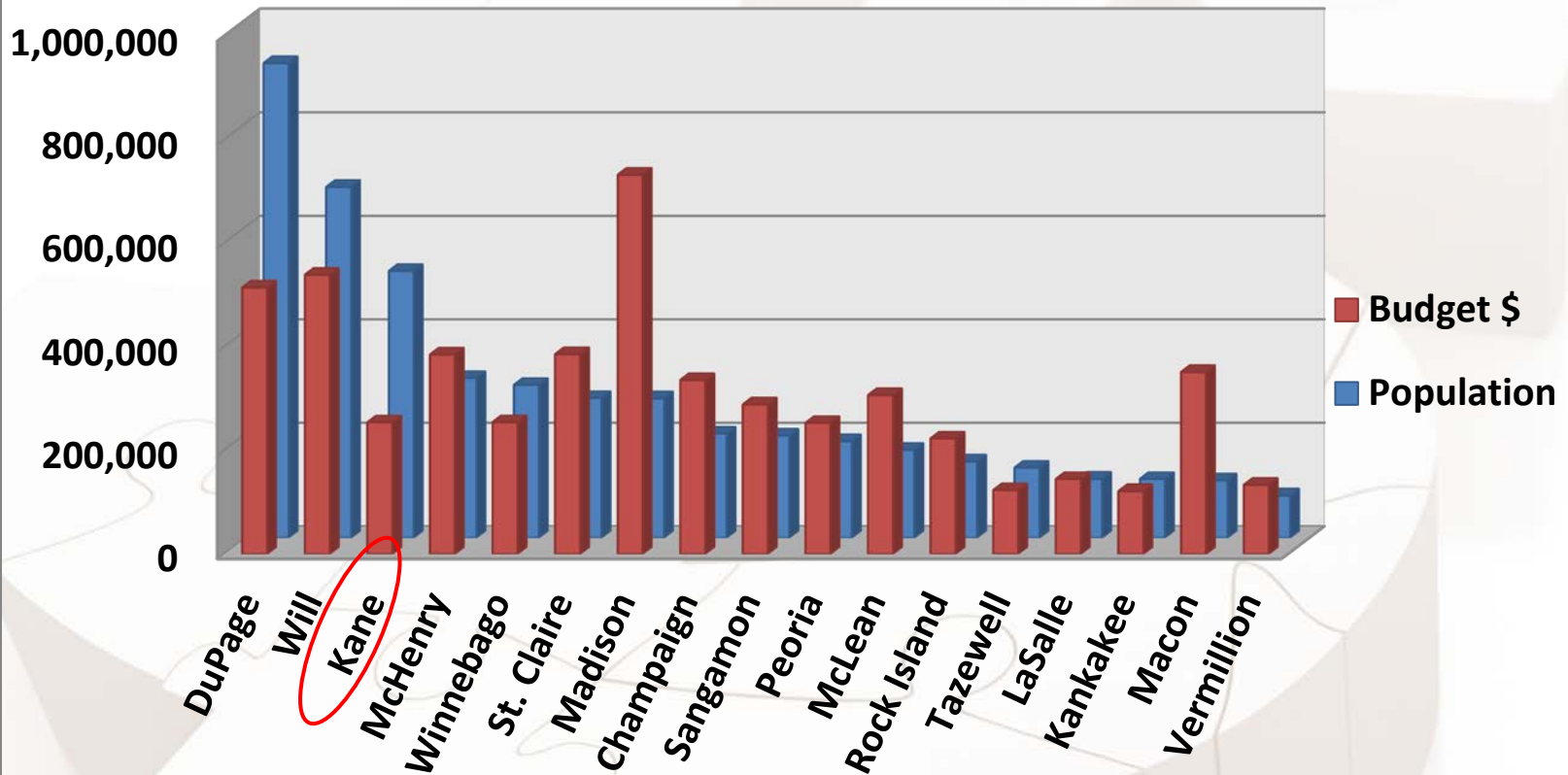
## Kane County Auditor 2014 Budget Based on Expanded Staffing Level

		2013			2014	
		6 Mos Actual	Amended Budget	Actual % of Budget	Proposed Budget	Proposed % Change
Salaries *	\$	92,236	184,497	50%	211,434	15%
Benefits *		22,942	48,819	47%	55,389	13%
Contractual		1,786	7,960	22%	9,260	16%
Commodities		814	3,000	27%	1,500	-50%
Capital		0	10,000	0%	0	-100%
<b>TOTAL</b>	<b>\$</b>	<b>117,778</b>	<b>254,276</b>	<b>46%</b>	<b>277,583</b>	<b>9%</b>

- Staff Accountant would not be expected to be filled at the beginning of the fiscal year.
- Salaries & Benefits are proposed in the 2014 budget at 50% of the annualized expenses.

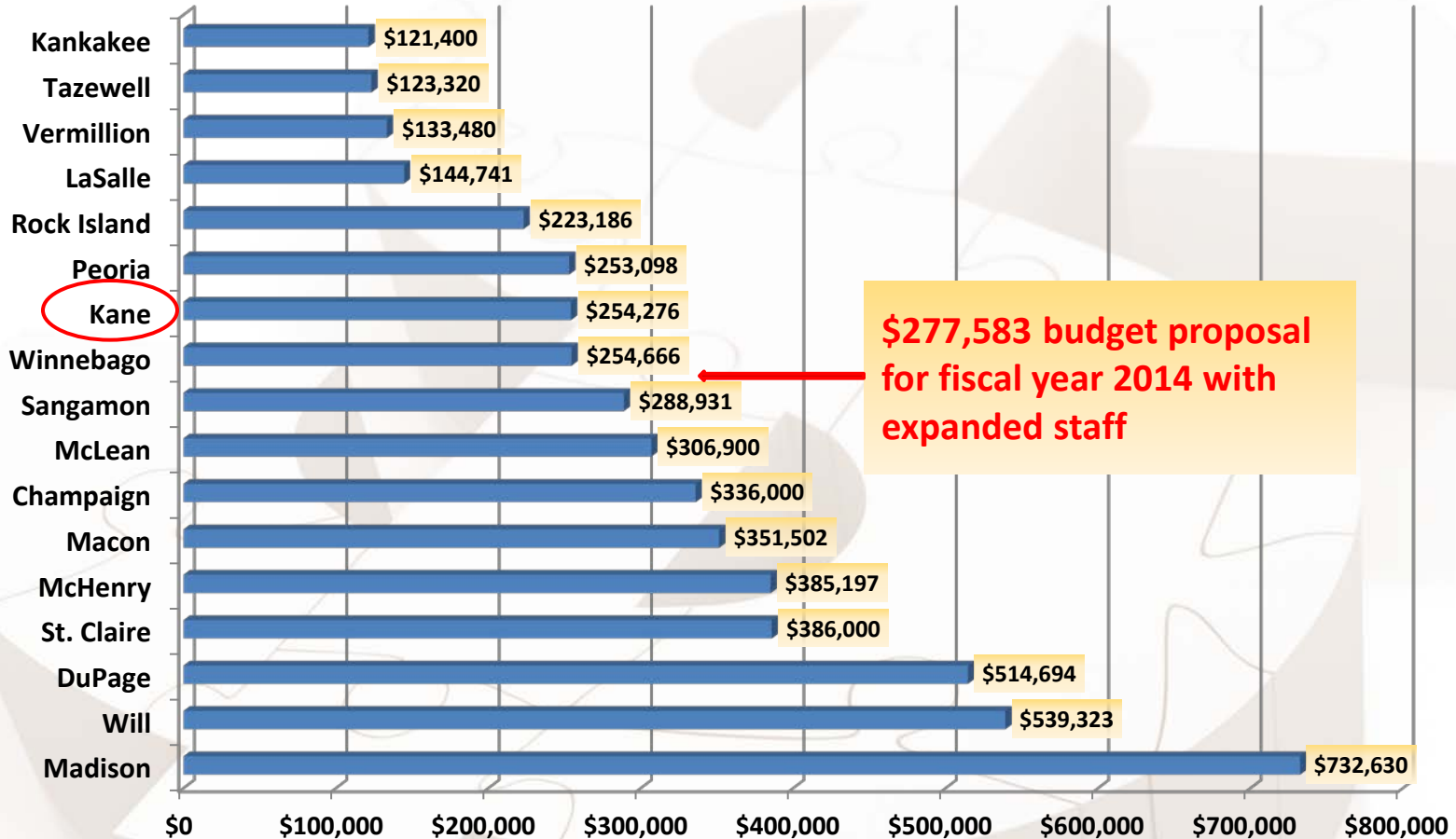


# Elected Illinois County Auditors Comparison of Budget to Population Served



At an overall cost of \$0.49 per person, the Kane County Auditor's Office is the most cost effective in the state....by a wide margin.

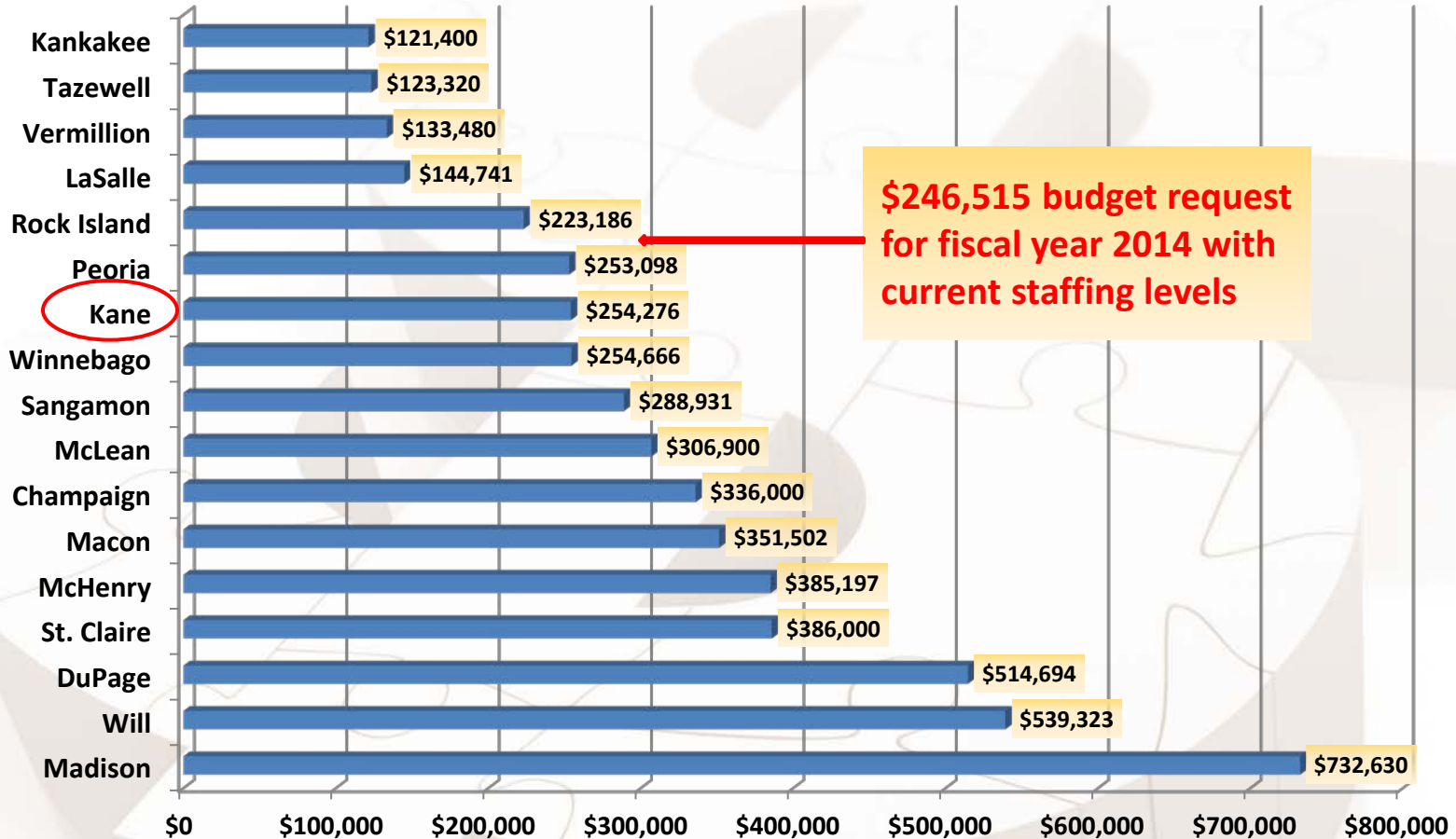
# Elected Illinois County Auditors Ranked by Current Office Budgets



With the additional funds proposed to upgrade one position to an accounting assistant and add a staff accountant mid-year, the county auditor's 2014 budget would rank #10 compared to current budgets in place. More importantly, the Kane County Auditor's Office will continue to be the most cost effective in the state.



# Elected Illinois County Auditors Ranked by Current Office Budgets



**\$246,515 budget request  
for fiscal year 2014 with  
current staffing levels**

Based upon the proposal to upgrade one position to an accounting assistant, the county auditor's 2014 budget would rank #13 compared to current budgets in place.

# Questions?



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