1996 S. Kirk Rd Ste 320
Geneva, IL 60134

Kane County

Forest Preserve, Finance and Administration Committee

Agenda

Chairman Dale Berman, President Christopher Kious, Treasurer Bill Lenert
Deborah Allan, Michelle Gumz, Leslie Juby, Jarett Sanchez, Vern Tepe, Rick Williams

Tuesday, July 23, 2024 **2:00 PM** **3rd Floor Board Room**

I. Call To Order

II. Approval of Minutes from April 23, 2024 and June 25, 2024

III. Public Comment (Each Speaker is limited to three minutes)

IV. Bids and Proposals

V. New or Unfinished Business

TMP-24-2680 Presentation and Approval of the Compensation and Classification Study

TMP-24-2679 Ordinance Amending "An Ordinance Setting the Salary Ranges of Employee Positions of the Forest Preserve District of Kane County"

TMP-24-2678 Presentation and Approval of the Closed Session Minutes

VI. Closed Session to Discuss Land Acquisition, License Agreements, Potential Litigation and Personnel

VII. Communications

VIII. Chairman's Comments

IX. Adjournment
Adjournment until: Tuesday August 27, 2024 at 2:00 p.m. in person at the Forest Preserve District Administration Offices 1996 S. Kirk Road, Suite 320 Geneva, Illinois and via zoom
https://zoom.us/j/6302325980? pwd=aURTSGJoRlVJNDRCcHJXd3dvaVVrUT09
Meeting ID: 630 232 5980 Password: 24680 The Request to Speak Form on the Districts' website must still be completed for guests to speak at the meeting.

STATE OF ILLINOIS)
SS.
COUNTY OF KANE)

REPORT NO. TMP-24-2680

PRESENTATION AND APPROVAL OF THE COMPENSATION AND CLASSIFICATION STUDY

AGENDA MEMORANDUM

DATE: July 23, 2024

TO: Forest Preserve District Finance & Administration Committee

FROM: Jennifer Clough, Director of Human Resources
Benjamin Haberthur, Executive Director

SUBJECT: Modification to the Ordinance Setting the Salary Ranges of All Positions of the Forest Preserve District of Kane County Effective July 1st, 2024.

PURPOSE:
The purpose of this memorandum is to provide the Committee with information to consider the approval of the District's ordinance setting the salary ranges of all positions and to authorize a one-time retro-payment for hours worked beginning July 1st, 2024 in fiscal year 2024/2025.

BACKGROUND:
Employee surveys and exit interviews conducted in recent years have frequently cited financial compensation as a primary motivation for gaining or seeking other employment. Non-financial compensation like paid time off and flexible work schedules have helped defer some turnover, but pay is often at the top of the list of employee concerns.

Best practices in public sector human resources recommends the completion of a third-party, professionally administered compensation and classification study every three to five years. This ensures an organization is being financially responsible in its operations and to its employees. Competitive salary ranges that align with the market allow the District to recruit and retain quality personnel.

The Forest Preserve District of Kane County's last compensation and classification study was coordinated in-house in 2017. In 2023, the District updated only its salary schedule to include the assignment of new, reclassified, and retitled positions to existing salary ranges as well as increasing part-time seasonal wages for campground attendants. The modifications were the first since the last update approved by the Commission in 2017. These changes did not make any adjustments to the District's salary ranges or practices. Since that time, the workplace and employee recruitment challenges have continued to evolve.

Recognizing the importance of evaluating the District's employee compensation program, the Board approved funding in the FY2023-2024 annual budget for a compensation and classification study. The Board of Commissioners subsequently approved a contract with McGrath Human Resources Group of Jamestown, Tennessee in November of 2023 to complete the scope of the project.

In further support of the establishment and maintenance of a competitive, equitable, and compliant compensation plan, the Board cited the need to fund the recommendations of the study as a primary reason to approve both new construction and CPI increases for the 2023 property tax levy. As a result, the FY2024-

2025 annual budget includes an increased amount of $465,389.00 in full-time salaries intended to implement the study outcomes for a total budget not to exceed $5,473,399.00 in total full-time salaries.

McGrath completed an external market analysis of current, regular full and part-time District staff positions and an internal analysis to review internal equity. For these same purposes, union positions and those positions whose compensation and conditions of employment are negotiated by contract, namely full-time police officers and the District's Executive Director, were included in the study and placed on the schedule. The study also included an analysis of total compensation, an examination of job duties and descriptions, a review of the impact of a proposed new compensation system, and recommendations for maintaining the compensation system into the future. Finally, the consultant performed a limited review of the District's staffing level.

FINANCIAL IMPACT:
Funds totaling $5,473,399.00 were budgeted across all departmental budgets for full-time wages in the General Fund of the 2024/25 fiscal year for the implementation of this project. Implementation of the current schedule will leave a surplus of $64,199.18 in full-time salaries.

The District is also responsible for contributions to IMRF, Social Security and Medicare for the increased wages that are proposed. Monies required for these purposes are transferred from the General Fund to both the Social Security Fund and IMRF Fund as needed to comply with the 3-6 month Fund Balance Reserve Policy. Since the proposed amounts for full-time salaries are below the amount originally anticipated, both IMRF, Social Security and Medicare employer funding will also be within the budgeted amounts approved by the board. This reduction in full-time salaries will result in an additional surplus of $4,718.64 in IMRF employer contributions. The combined savings from full-time wages and IMRF employer contributions create a surplus of $68,917.82, which will be required to fund the increase in regular part-time wages and seasonal wages due to the compensation study increasing these positions more than originally estimated by McGrath Consulting.

Part-time wages were budgeted at $511,648.00 across various departmental budgets in the General Fund of the 2024/2025 fiscal year, but the actual wages are now projected to increase to $578,474.57, resulting in a deficit of $66,826.57.

Therefore, the net difference between the budgeted amounts for fiscal year 2024/2025 and new projections for all full-time and part-time wages after implementation would result in a surplus of $2,091.25, inclusive of IMRF and Social Security/Medicare employer contributions.

RECOMMENDATION:
Staff recommends adoption of a compensation and classification plan that is comparable to market averages and internally equitable. Permanent part-time salaries are proposed to be placed on the District's schedule consistent with full-time positions. Additionally, this figure is inclusive of wages that may be affected by separate negotiations subject to board approval for the positions of full-time police officers and the District's Executive Director.

Staff recommends the Committee approve the modification to the ordinance setting the salary ranges of employee positions. Staff further recommends the Committee authorize a one-time retro-payment for actual hours worked in fiscal year 2024/2025 so that this increase can be effective on July 1st 2024 as budgeted.

Staff recommends all changes be implemented from the McGrath Compensation & Classification study, with the following modifications:

1. The “economic factor adjustment” should occur at the same time as eligible employees receive their step increase. This change is primarily for ease of budgeting, and allow the Commission to know the annual levy amount prior to setting the amount of this factor and budget accordingly.
2. The recommendations contained within Appendix B: Benefit Analysis-Supplement should be exempted from approval. These recommendations are independent of the compensation component of the consultant’s study and require further analysis and design. These may be brought before the Commission in the future for consideration and approval as warranted.

ATTACHMENTS:
The Ordinance Setting the Salary Ranges of All Employee Positions of the Forest Preserve District of Kane County
Exhibit A: Compensation and Classification Step Schedule Effective July 1, 2024
Exhibit B: Compensation and Classification Study Results Executive Report, McGrath Human Resources Group

McGrath
HUMAN RESOURCES GROUP

Classification and Compensation Study Results
Executive Report

for

The Forest Preserve District of Kane County, IL

FOREST PRESERVE DISTRICT
KANE COUNTY

July 2024

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Introduction

McGrath Human Resources Group, Inc. (Consultants), an organization that specializes in public sector consulting, was commissioned by The Forest Preserve District of Kane County (the Forest Preserve or District), to conduct a comprehensive classification and compensation study (Study) for all positions within the Forest Preserve. The scope of services included:

- Guide the Forest Preserve in confirming the Forest Preserve's pay philosophy including its desired position in the market;
- Review the Forest Preserve's existing compensation plans and classifications;
- Obtain and establish benchmark compensation data from the external market through a survey of mutually identified, comparable entities;
- Obtain information on each job title/position for a job evaluation through department meetings, job descriptions, and position description questionnaires;
- Identify career progression opportunities, when supported;
- Establish internal equity among positions within the Forest Preserve through a job evaluation point factor process;
- Integrate the data from the external market, internal market, and job evaluations to develop a comprehensive compensation system(s) by updating current schedules or designing new salary schedules to align with the Forest Preserve's compensation philosophy;
- Prepare a cost analysis for implementation of recommended changes;
- Review and recommend compensation policy and procedure changes that will assure consistent implementation and application of compensation;
- Provide a plan for the Forest Preserve to provide independent on-going maintenance of the system;
- Deliver a limited staff analysis to suggest areas of operation where the District may be operating lean and/or to identify positions that may benefit the current organizational structure; and
- Analyze the competitiveness of various benefits.

The Consultants extend their appreciation to the Executive Director's Office, Human Resources Department, department directors, and employees for their time, cooperation, and sharing of information and perceptions with the Consultants.

Methodology

Data Collection

This project involved several steps including collection of data, interviews, and data analysis. The first step of this Study involved the gathering of data that pertains to the Forest Preserve's current compensation practices. The Consultants received information relating to current salaries, specific policies, collected market data, and current job descriptions.

Interviews were conducted with the Executive Director's Office, Human Resources, department directors, and other management personnel within each department. The purpose of these meetings was to first gain an understanding of the Forest Preserve's current compensation practices and philosophy, secondly, to solicit ideas and input from these stakeholders for future compensation methodologies and practices, and finally, to determine if there are any positions within the Forest Preserve that have unique responsibilities, or positions for which it is difficult to recruit and/or retain personnel.

Selected employees from each job classification were then asked to complete a position questionnaire (PQ) which provided extensive information about the positions. The Consultants utilized the PQs completed by the employees, which had been reviewed by supervisors, to gain a better understanding of the job responsibilities, skills, and various competencies of each position.

During the second meeting, the Consultants met with the Forest Preserve Executive Director's Office, Human Resources and Finance to provide a summary of the Forest Preserve against the comparable market. The type of compensation models and compensation philosophy for the Forest Preserve were also discussed.

Human Resources met with each department director to review the recommended salary schedule and position placements. Based on these discussions, any recommended changes were discussed with the Consultant for final placements.

Labor Market

To gain information from the external market through interviews with the department directors and Forest Preserve management, a list of comparable organizations was established, and the final list approved by Forest Preserve administration. Each of the comparable organizations was contacted requesting current salary schedules and incumbent data. The following comparable organizations were contacted:

Table 1: Comparable Organizations

The Forest Preserve of DuPage County, IL
The Forest Preserve of Will County, IL
Lake County Forest Preserve, IL
McHenry County Conservation District, IL
City of Batavia, IL
City of Elgin, IL
City of Geneva, IL
City of St. Charles, IL
Batavia Park District, IL
Fox Valley Park District, IL
Geneva Park District, IL
St. Charles Park District, IL
Kane County, IL

The collection of this compensation data was utilized to analyze the average market minimum, midpoint, and maximum rates per defined benchmark positions. A comparison of the average salary of the positions to the salary of incumbents within the Forest Preserve was also performed. When necessary, evaluation of a comparable organization's job description, when available online, was utilized to resolve conflicts.

In addition to current positions within the Forest Preserve, the Consultants sought comparable data on future positions/career ladders, and positions with job responsibilities that are combined in the Forest Preserve but might be separate in other organizations. In some cases, titles were altered to better align with the industry. Not all positions are reflected in the following data analysis. In some situations, data was not available in the external market, data was insufficient, or there were no internal matches at the time of the Study.

Market Data Solicited

The market survey gathered the following 2024 information: Minimum, midpoint, and maximum salary for the positions as well as the average salary of the incumbents. Upon examination, salaries were eliminated if statistically too high or too low so as not to skew the average (typically within one to two standard deviations), and a new average was calculated with the remaining salaries. A great deal of time was spent analyzing the data to ensure that each position was examined based on the data available and how the responsibilities of each position align within the Forest Preserve.

Market Analysis

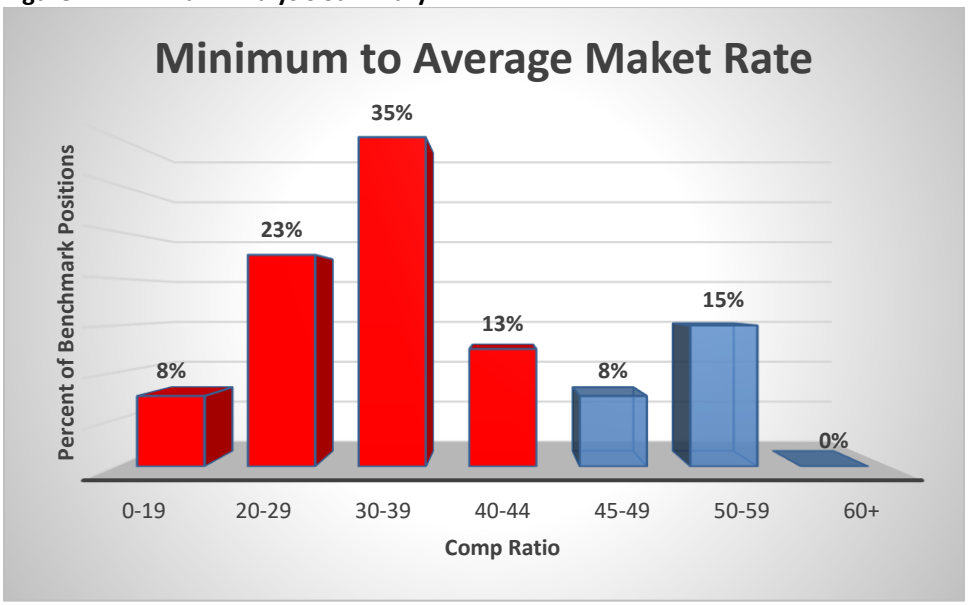
To analyze the ranges, a comp ratio is used. This is a ratio of the Forest Preserve's salary in relation to the external market data. A 50% comp ratio would mean that the salary is in line with the external market while utilizing a +/-5% range around each data point. Thus, if a position has a comp ratio of 45% or greater, the position is considered aligned to the market. Because of the current labor market, positions with a comp ratio below 45% would be considered under market.

Minimum Salary Comparison

The analysis of the minimum salary range gives the initial indication of whether starting salaries are within an acceptable market range. When building a salary schedule, consideration of this information will ensure the Forest Preserve's minimums are within an acceptable range to the average market minimum; however, this analysis is only the beginning in the development of a compensation schedule.

Approximately 78% of the benchmarked job titles are below the average market for minimums. Overall, 23% of the positions are within the acceptable average market minimum. Thus, only a portion of the Forest Preserve's minimum hiring salaries are sufficient against the average market.

Figure 1: Minimum Analysis Summary



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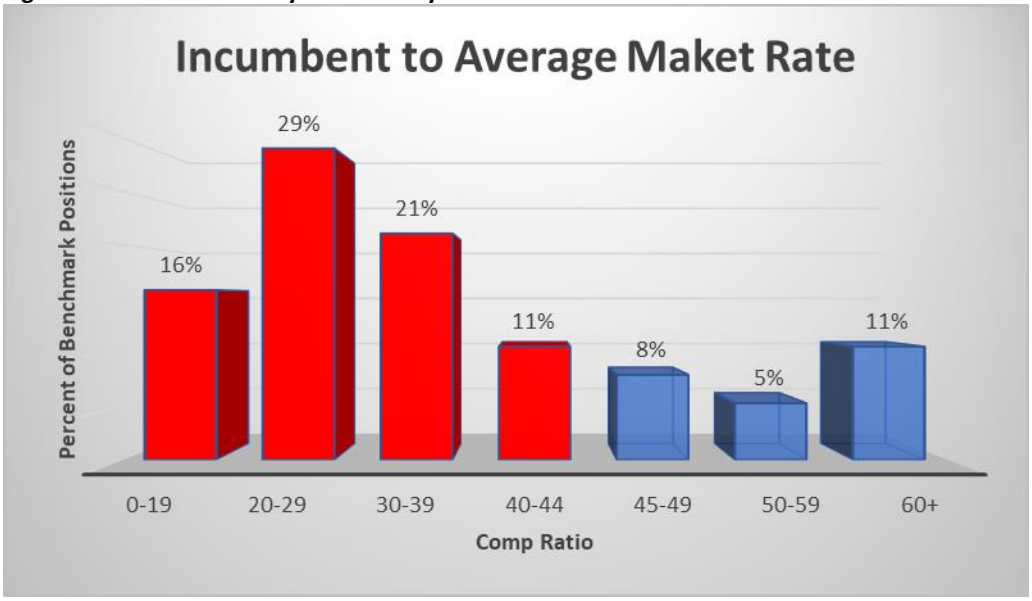
Average Market Salary Analysis

The next step is to compare the Forest Preserve's current incumbent salaries to the average market rate to assess how competitive incumbent wages are within the market. For this purpose, positions where there are more than one (1) incumbent, an average of the current employee salaries is utilized. Overall, 76% of the positions on average are below the average market rate. In total, 24% of the positions within the Forest Preserve are at or above the average market rate.

Figure 2: Incumbent Analysis Summary



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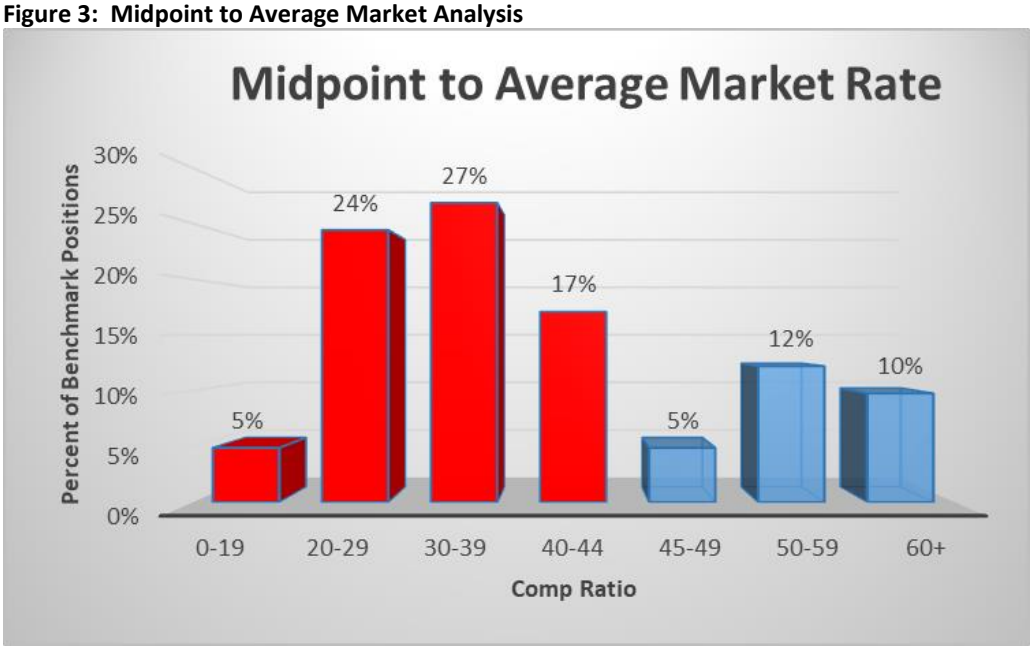
Average Midpoint and Maximum Salary Analysis

The Consultants compared the Forest Preserve's salary range midpoints and maximums to the average market. In many salary structures, the midpoint represents the average market rate. The average market rate is the compensation an employee should reach within three (3) to five (5) years of service – when the employee is fully capable and competent of performing the job. However, in the Forest Preserve's compensation system, the midpoint does not represent the average market rate for approximately 73% of the benchmark positions.

Figure 3: Midpoint to Average Market Analysis



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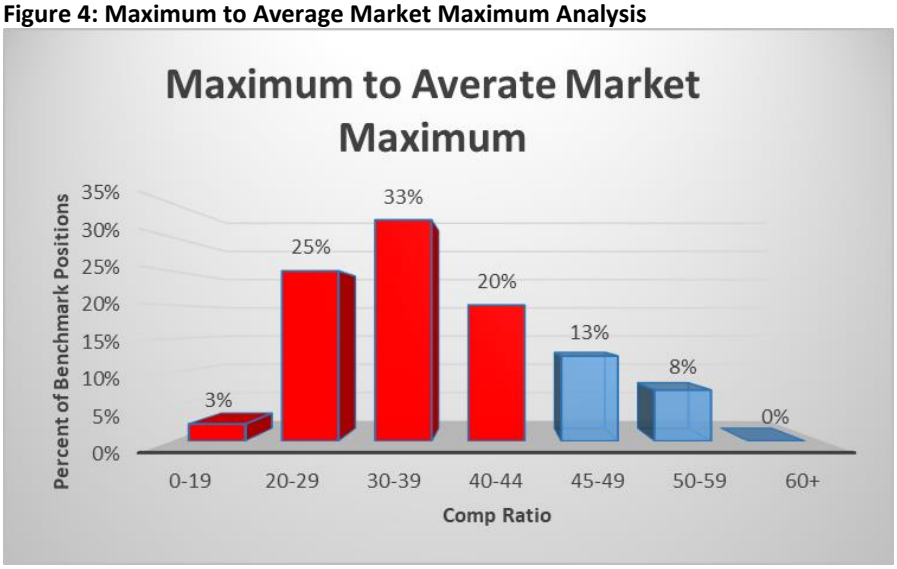
Maximum Analysis

An analysis of the salary schedule maximum to the average market maximum was conducted. The results were similar in that 80% of the benchmark positions have a lower earning capacity than the Forest Preserve's salary structure.

Figure 4: Maximum to Average Market Maximum Analysis



Current Compensation Analysis

The Forest Preserve has one compensation system for all positions. There are 13 pay grades, with a spread of 67% from minimum to maximum in each individual pay grade. The distance between each pay grade ranges from 9%-15%. The midpoint is representative of the average market rate.

The District's Board of Commissioners have adopted a policy to update the salary schedule on an annual basis by an amount of no less than 2%; however, staff's recommendation to do so has not been approved since 2017. In years in which the schedule is increased, employees do not receive this increase. Employees move through the range based on a merit increase that has been approximately 3%. With the schedule increasing by 2%, or not at all, and merit increases slightly higher, employees are not progressing through the salary range.

New or reclassified position requests are placed in the salary schedule based on a combination assessing internal equity with current positions and looking at the market rate. The District has experienced historically high turnover with the majority of employees leaving for positions in comparable organizations offering higher salaries. In the past 12 to 18 months, there has been an increase in reclassification requests and requests for salary adjustments for retention purposes, which prompted the need for a compensation study.

Compensation Philosophy

A compensation philosophy is an organization's financial commitment to demonstrate employee value and the importance of paying competitive wages. The goal of this philosophy is to attract, retain, and motivate qualified individuals. A consistent philosophy provides a strong foundation in determining the type of total compensation package to offer employees.

There are foundational aspects of compensation to assist with the development of a compensation philosophy to ensure the goals of compensation align with the goals of the organization. First, there are basic questions to consider:

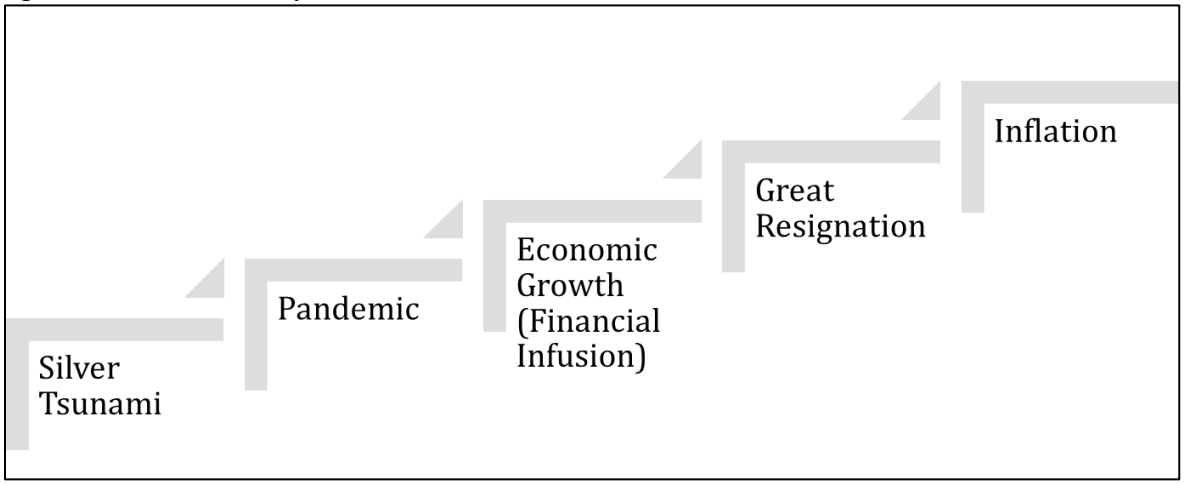
1. What is considered a fair wage?
2. Do wages allow the District to maintain the sound financial health of the organization?
3. Does the compensation system reflect the value of positions within the organization?
4. Is the compensation strong enough to retain employees?
5. Is there currently a defined compensation philosophy?
6. If there is a defined compensation philosophy, is it keeping in line with labor market changes, industry changes, and organizational changes?

The Forest Preserve exists to provide essential and unique services to the community and does so by hiring qualified employees with the necessary skills and talents to fill the organization's positions. Without those individuals, the Forest Preserve would not be able to provide these essential services. To be competitive for the retention of existing personnel and sustain successful recruitment efforts to replace future turnover, the Forest Preserve needs to be competitive with the targeted comparables.

For the Forest Preserve to be competitive with recruitment and retention in the current labor market, it is recommended the Forest Preserve establish its compensation philosophy based on the average market wages. The following sections support this recommendation.

The Evolution of Recruitment and Retention with Compensation Since 2020

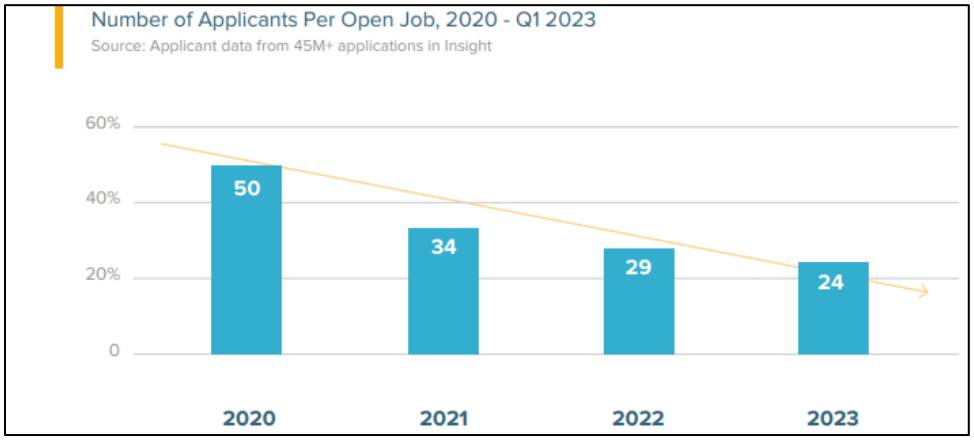
Figure 5: Evolution of Compensation 2020-2024



According to human resources professionals across the United States, it is progressively getting harder to hire qualified personnel. Looking at a tight labor market, recruitment and retention of qualified personnel with the necessary skills for public service has topped the list of workforce challenges for the last several years, and nearly all human resources professionals report moderate to significant increases in vacancies within their organizations.

The Public Sector is described as being caught in a cycle between turnover and burnout because employees work harder and longer to compensate for staff shortages. Over time they burn out and leave their organization often earlier than planned. HR tries to fill critical roles but there are not enough qualified applicants to compensate for the turnover rates. Public sector applicant tracking over a four (4) year timeframe is provided.

Figure 6: Percentage of Applications for Government Employment 2020-2023



This is not necessarily a new issue, but some employers do state it has become increasingly problematic for operations. Public employers have been experiencing ongoing challenges of this nature for almost a decade. Governments historically have had a compelling proposition to offer workers with secure lifetime employment and generous health benefits followed by a robust pension for retirement, which is no longer the case. Public employers are battling for their talent because:

- The "Silver Tsunami" identifies between 30%-40% of local government workers eligible to retire, and there is a workforce gap.
- Long-term employment has less appeal for the younger workforce.
- There is a real or perceived decline in public support for government workers.
- Public employers do not feel they can compete with salaries and benefits as benefits erode and the private sector is more competitive.
- There is a growing skills gap. Many government jobs now require specialized education or training. Fewer positions are 'learn on the job.'
- Public employers are not able to offer the same level of flexible work arrangements to all employees.
- Limitations in technologies prevent efficiency and automation.
- There are limited financial resources.
- Not all work cultures are satisfying and supportive.
- Public Sector does not usually market themselves as a career industry.

The Great Resignation and Private Sector Influence

In addition, compounding the public sector recruitment challenges, the country has experienced continued private industry prosperity (with record inflation, record retirements, and record turnover from an otherwise qualified workforce), causing all industries, both public and private, to be competing for already limited human resources. This has led employers to increase wages for all positions to help recruit and retain their talent. The effect has been substantial, and nearly every employer has been experiencing recruitment and retention challenges. Many businesses

report the lack of available workers and have curtailed their ability to meet current work demands, while raising wages.

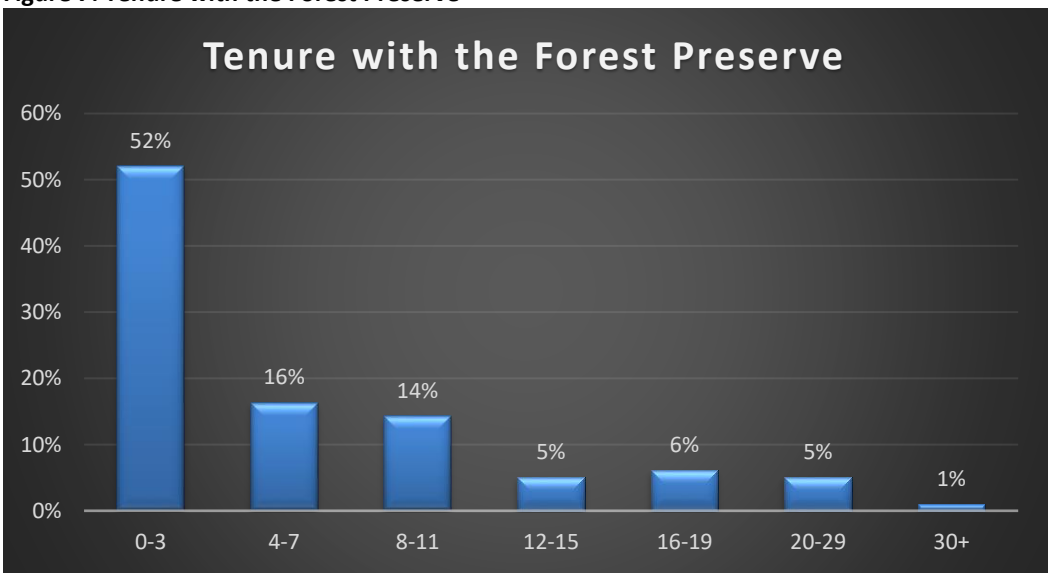
Inflationary Impact on Employees

The latest trend that has impacted human capital is Inflation. Inflation may be showing signs of it slightly cooling in 2024 over 2023, but unrelenting high costs are not lessening. Persistent inflation has pushed many in today's workforce to live paycheck to paycheck, cut back on expenses, dip into their savings and stop contributing to their retirement accounts, etc. It is also becoming an issue for mental health, because there is no sense of control over the issue. Because there is no sense of control over high costs, the "dollar" for employees does not stretch as far. Employers have a role in addressing this issue. Offering competitive wages that keep up with the rising cost of living is crucial not only for retaining employees but also for ensuring their well-being, so employees do not feel they have to leave simply because they cannot afford to stay.

Employee Demographics

In reviewing the Forest Preserve's employee demographics, the tenure of the organization ranges from new hire to 33 years. The overall tenure average of employees is 6.02 years. The national average in the public sector is currently 6.9 years (*Local Government-Bureau of Labor Statistics, September 2022*), showing the Forest Preserve is *just below the average* in overall tenure. To have a full picture of the Forest Preserve, one needs to explore these demographics further.

Figure 7: Tenure with the Forest Preserve



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Currently, 52% of the workforce has less than four (4) years of service and there is a significant gap of experience within the workforce, with the percentage of tenure declining as the years progress. The noticeable decline in tenure is an indication that the Forest Preserve is simply not

currently retaining their personnel long-term. This can be concerning in future years considering the age of tenured staff and future retirements. Developing succession planning opportunities is a significant way to retain personnel, but employees may not perceive the opportunities based on the current salary schedule. This means the organization may be looking to fill more positions externally, which could have unintended operational impacts. Because the Forest Preserve is looking externally, it is critical the Forest Preserve has a highly competitive compensation system.

Figure 8: Employee Demographics by Years of Service

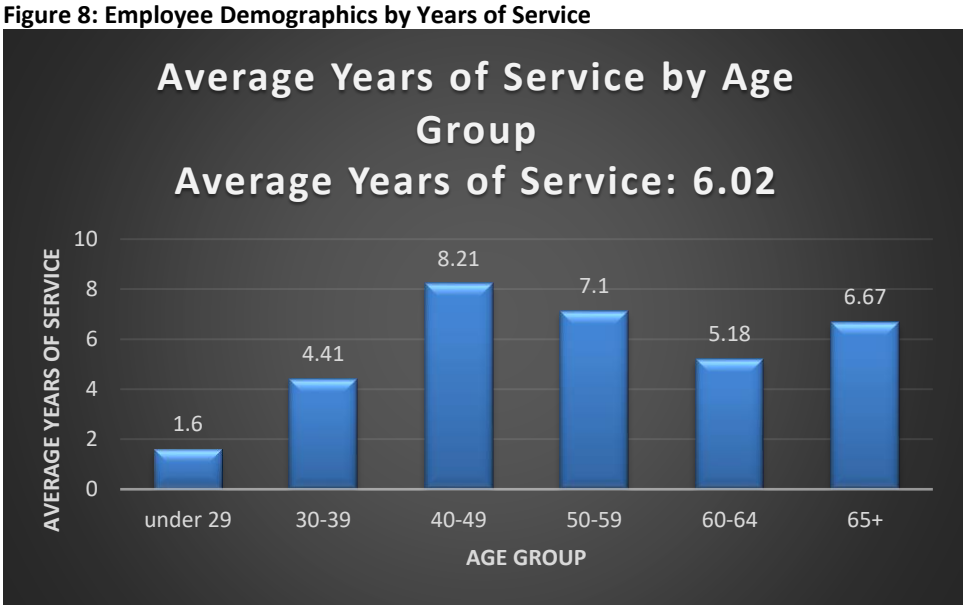
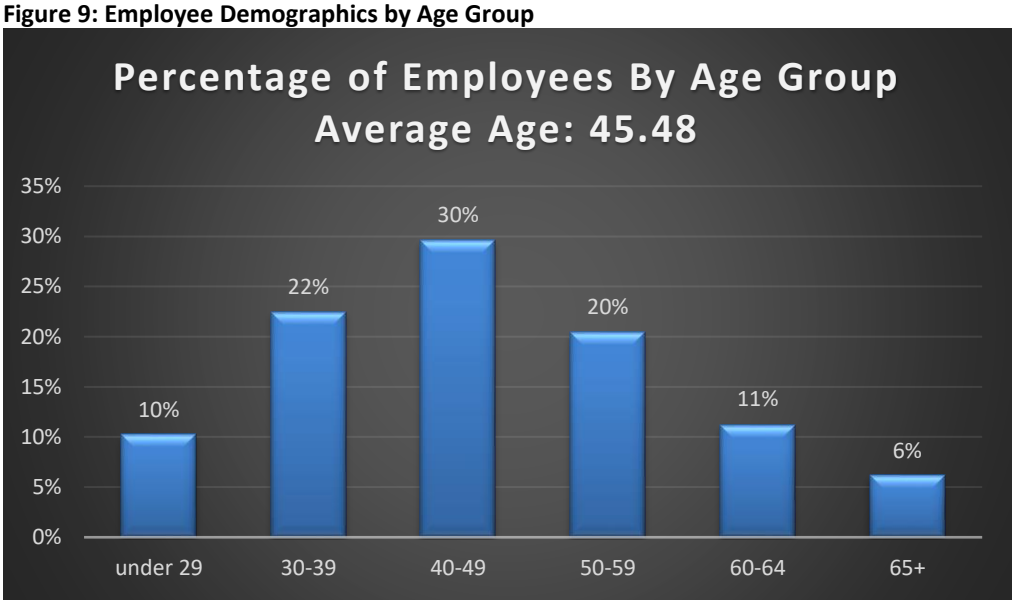


Figure 9: Employee Demographics by Age Group



May not equal 100% due to rounding

The above Figures show those in age groups 40 and over have the longest tenure of the organization and represent 67% of all employees. The Forest Preserve should expect ongoing steady turnover simply due to retirements over the next decade and beyond. When these

employees leave the Forest Preserve, the average tenure of the organization is likely to decrease. A turnover "spike" may be an indication of a decline in job satisfaction, or a wage/benefit issue; this data should be monitored at least annually.

Another significant finding is that the Forest Preserve's demographics illustrate 33% of the workforce is under the age of 40. This is likely the cross-section of employees who are seen as more mobile in today's workforce, focus heavily on work/life balance, and consider non-compensatory benefits for the purposes of retention. This group also changes jobs quickly because it results in earning higher wages as opposed to remaining with one organization for a longer period, which is notable as average tenure in these age groups range from 0-17 years of service.

The Forest Preserve is recommended to monitor its demographics periodically to properly respond to shifts within the organization. The demographics indicate the Forest Preserve should be focusing not only on wages to be competitive for recruitment, but also wages that incentivize employees to stay.

Recommended Salary Schedule

The recommended compensation system is a 12-step schedule (the schedule has been provided under separate cover). The percentage between steps is 2.5% for all steps which results in a 31% salary range. This schedule is built off the average market, which is Step 6 of the recommended salary schedule. The percentage between pay grades varies to minimize compression between superior and subordinate positions.

Figure 10: Position Placement Diagram

Position Placement

Placement of positions in the respective salary schedule is based upon several criteria:

- Point factor system
- Market analysis

- Compression analysis
- Internal equity

The point factor system is a system that evaluates a position based on 13 competencies. Information in these categories is obtained through the completion of a PQ completed by employees and reviewed by the supervisor. This system evaluates a position on the following criteria:

- Education
- Licenses/Certifications
- Procedures/Guidelines
- Job Complexity
- Consequence of Errors
- Confidential Information
- Contact with Others
- Equipment, Machinery, Tools
- Use /Type of Technology
- Financial
- Leadership/Supervision
- Work Environment
- Physical Requirements

This point factor system will remain confidential. Often when supervisors and employees know the point factor system, an objective evaluation of the position becomes suspect, as the PQ addresses the criteria rather than the true responsibilities of the position.

It is essential for the Forest Preserve to understand that the combination of the minimum salary, market salary, point factor, compression analysis, and internal equity all make up the recommended compensation plan – not just one (1) factor.

Employee Placement

To implement the recommended salary schedule, employees currently below minimum of the new pay range Step 1 will be placed on Step 1. Employees above Step 1 will be placed on the step closest to their current salary without a decrease.

For example, if the employee is earning $15.00 and the closest step is $15.02, it results in a $0.02 increase. In these situations, the District will attempt to move an employee – with less than a 3% increase – to the next step. This may not be a significant increase and should only be viewed as a wage adjustment to move onto the new salary schedule, i.e., consideration is not given to how the employee is valued by the District, but rather it is a re-set of the salary schedule.

In most organizations, this type of placement proves problematic as employees feel that if they have more tenure in the position, they should be higher within the salary range. Although there is merit to this argument, placement on the schedule by years in the position proves to be very costly – something most public sector entities cannot afford.

New Positions

There are several new positions that have been added to the salary schedule, anticipating near-term future growth. This report contemplates only those positions that have the potential to be considered for addition within the next Fiscal Year. Positions outside of this timeframe could not be reliably placed due to changing market conditions. Although these positions are on the salary schedule, the positions still need to be approved through the District's normal budget process.

Organization Structure

During the classification study, a limited review of the District's organizational structure and types of positions was reviewed. This was not designated as a staffing study A few observations were made.

Administrative Assistants

The District has minimal to no administrative support in many of the departments. This means that 'higher level' personnel are performing administrative functions. This can take time away from performing regular duties and/or preventing focus on long-term strategies. Full-time assistance may not be needed in each department, but larger departments should assess the administrative needs and consider sharing administrative assistance.

Organization Structure

At this time, All departments, with the exception of Operations and Natural Resources report to the Executive Director. During the study, it was identified that these two subdepartments are independent operating departments in their own right; thus, all departments are recommended to report to the Executive Director. This is a large span of control for one individual.

The Consultant recommends adding a Deputy Executive Director. The addition of the position of is appropriate for the size and complexity of the organization and is consistent with the structure of comparable forest preserve, park district and municipal entities. The consultant recommends the following structure; however, ultimately there is not a uniform division of responsibilities, and the Executive Director should use their discretion to establish a reporting structure that best meets the needs of the District.

In one working model, the operational positions which control the human and fiscal capital, safety and operations of the District reports to the Executive Director. These departments which support the remaining functions and programs of the District then report to the Deputy Executive Director.

The resulting organization chart provides a manageable span of control and groups similar departments together; however, numerous iterations are possible to support the District in carrying out its mission, provided each executive position maintains appropriate responsibility and a practical span of control.

Other Staffing

As the District continues to expand consideration needs to be placed on the staffing levels of other departments within the District. Considering the acreage, infrastructure, operations and programming – the District is stretched thin in layers of staffing. The District will need to consider and appropriately balance the need for management, professional, internal support function positions and field positions in staff growth planning.

Classification Structure

During the Study, there was an opportunity to better align job titles with responsibilities, moving away from the current general classification title and working title structure currently in place. Some job titles were revised to either have consistency throughout the organization, or to become more current with the external market/respective industry. These changes have been reviewed with department directors and are reflected in the recommended salary schedule.

It should be noted that not all titles will follow the new classification structure if the title needs to be specific for statutory/funding/regulatory reasons, or simply due to alignment with local government industry practices.

Because of the unique organizational structure of directors, and the unclear distinction between some manager and director classifications, the Forest Preserve has adjusted its classification structure for more consistency. This will require education for employees, management, and elected officials to understand that these changes are not demotions or promotions, but simply a clarification of the classification structure for consistency. The following classification hierarchy is recommended, and the Forest Preserve should begin to move to this classification structure.

> ***Director***: Senior level position within the organization that has direct and routine contact with board/elected officials and Forest Preserve management. Directors may report to the Executive Director of the District.

Manager – The next level of management within a department. This is a direct report to the director, based on the organizational structure and levels of management required. A manager is an individual who supervises individuals who are classified as a supervisor.

Supervisor – This is a direct report to a manager, director or administrator, based on the organizational structure and levels of management required. This position has at least two (2) regular full-time direct reports and has supervisory responsibilities that include hiring, performance management, and a defined level of discipline.

Coordinator – This is a position that is responsible for the oversight of a specific program or function and may have responsibility for one regular full-time direct report.

Please note that any changes to titles are not reflective of the employee or his/her performance. Changes to titles are for better alignment with the external market, and title consistency within the District. Title changes did not impact on the position on the salary schedule.

General Operational Guidelines

It is important for the Forest Preserve to have a standardized procedure to annually adjust the general salary schedule for consistency and for budgetary forecasting. It is the Consultants' recommendation that on a set date each year (such as January 1), the salary schedule be increased by an amount close to the national Consumer Price Index – Urban (CPI -U) percentage. For example, since budgeting is done at approximately the same time each year, the Forest Preserve should establish a specific month in which to capture the average of the previous 12 months of the selected economic indicator for a recommended adjustment. The Forest Preserve will still maintain control if conditions and finances fluctuate in a specific year. It is recommended the adjustment to the salary schedule be completed on a date other than the step increase, so employees understand there are two (2) separate adjustments per year.

Maintaining the salary ranges is a critical component in a compensation structure. The structure maintains the competitiveness of positions to the external market. Failure to maintain the salary schedule will result in non-competitive wages, higher turnover, and possibly spending substantial financial resources for another compensation study to return to competitive salaries.

Employees move within the schedule each year, based upon acceptable performance. The Forest Preserve currently has a merit-based performance system; this program can continue and provide justification to move to the next step. In the event that the increase causes an employee

not to reach the market range within the specified time (and not due to previous performance issues), an in-range adjustment to market should be considered.

Although the recommendation is two (2) separate increases, there may be years in which fiscally the District cannot provide the increase to the schedule and the step increase. During these challenging periods, organizations have made decisions to provide one (1) of the scheduled increases – either give the step increase without increasing the schedule; or increase the schedule and not provide the step. This decision will be based on the economic conditions within the area at the time.

Market Updates

One of the main concerns in any salary schedule is the ability to keep it current. Organizations often spend time and resources to review and reevaluate their salary schedule, resulting in providing employees or pay grades with significant increases because either the positions or the schedule is not in line with the external market. A salary schedule has a typical life span of three (3) to five (5) years, at which time market conditions typically necessitate a review. The Forest Preserve can strive to prolong the life of their schedule if it continues to commit to maintaining its competitiveness with the external market by ensuring market updates occur. Given the current competitive market, it is recommended to initially conduct a market update in three (3) years. In addition, maintaining metrics should help indicate if an external market update is required even sooner.

A comprehensive summary of recommended compensation guidelines has been provided to District Administration in Appendix A. The Administration is recommended to consider these established guidelines and update the District's compensation policy accordingly. The recommended salary schedule has been provided under separate cover.

Fair Labor Standards Act (FLSA)

The "Fair Labor Standards Act" or FLSA is a federal law in 29 C.F.R. part 541 that establishes various labor standards, including minimum wage, overtime pay eligibility, recordkeeping, and child labor standards. Under the FLSA, non-exempt employees are entitled to overtime pay at a rate of one and a half times their regular rate of pay for hours worked over forty in a workweek, however, certain exemptions exist, outlined in C.F.R. part 541, which exempts certain employees from overtime pay requirements based on their job duties and salary level. These exemptions typically apply to executive, administrative, professional, and outside sales employees, among others.

Impending Changes to FLSA Regulations:

In addition to knowing the current FLSA regulations, it is important to be aware of any upcoming changes to the law that are either proposed, in review, and/or issued as a "final rule." Also, the Department of Labor maintains a reference library of opinion letters issued that may pertain to the types of positions being reviewed in this project.

Currently, an update and revision to the regulations has been approved to take effect on July 1, 2024. This final rule includes an increase to the standard salary level and a mechanism for the timely and efficient updating of these earnings thresholds to reflect current earnings data in the future. It makes increases to the minimum wages pertinent to all FLSA overtime exemptions two (2) times within an upcoming six (6)-month period (July 1, 2024, and January 1, 2025). Therefore, due to the timing of our examination of the organization's positions and the issuance of the final rule by the Department of Labor, the Consultant used the scheduled January 1, 2025, wage minimum threshold for exempt positions of the FLSA in the review.

Following are the current minimum wages for exempt positions along with the scheduled changes for July 1, 2024, and January 1, 2025:

- Current Minimum: $684/week ($35,568/annual)
- Minimum effective July 1, 2024: $844/week ($43,888/annual)
- Minimum effective January 1, 2025: $1,128/week ($58,656/annual)
- Beginning July 1, 2027, and every three (3) years thereafter, the salary level will be adjusted by utilizing current data and the methodology used in determining the above detailed amounts.

The first test to determine whether a position is exempt, is the minimum salary test. If this is not met, the annual salary is less than required by FLSA, regardless of the job responsibilities, the position is non-exempt.

FLSA Overtime Exemptions:

The Exemption Categories under the FLSA that most commonly are found in public employer workplaces include Administrative, Executive, Professional (Learned and Creative), and Computer-Related Occupations. Each category has a list of criteria that all must be met before a position is exempted from overtime requirements.

Administrative Employee

- Employee must be compensated on a salary or fee basis at a rate determined by the Department of Labor (outlined previously);
- Employee must have the primary duty of the performance of office or non-manual work directly related to the management or general business operations of the employer; and
- The employee's primary duty includes the exercise of discretion and independent judgment with respect to matters of significance.

Executive Exemption

- Employee must be compensated on a salary or fee basis at a rate determined by the Department of Labor (outlined previously);
- Employee's primary duty must be managing the enterprise, or managing a customarily recognized department or subdivision of the enterprise;
- Employee must customarily and regularly direct the work of at least two or more other full-time employees or their equivalent; and
- Employee must have the authority to hire or fire other employees, or the employee's suggestions and recommendations as to the hiring, firing, advancement, promotion or any other change of status of other employees must be given particular weight.

Professional Exemption – Subcategory: Learned Professional

- Employee must be compensated on a salary or fee basis at a rate determined by the Department of Labor (outlined previously);
- The employee's primary duty must be the performance work requiring advanced knowledge in a field of science or learning customarily acquired by a prolonged course of specialized intellectual instruction. The primary duty test includes three elements:
    - The employee must perform work requiring advanced knowledge;
    - The advanced knowledge must be in a field of science or learning; and
    - Advanced knowledge must be customarily acquired by a prolonged course of specialized intellectual instruction.

Computer-Related Occupations Exemption

- Employee must be compensated on a salary or fee basis at a rate determined by the Department of Labor (outlined previously);
- Employee must be employed as a computer systems analyst, computer programmer, software engineer or other similarly skilled worker in the computer field performing the duties described below;
- The employee's primary duty must consist of:
  - The application of systems analysis techniques and procedure, including consulting with users, to determine hardware, software or system functional specifications;
  - The design, development, documentation, analysis, creation, testing or modification of computer system or program including prototypes, based on and related to user or system design specifications;
  - The design, documentation, testing, creation or modification of computer programs related to machine operating systems; or
  - A combination of the aforementioned duties, the performance of which requires the same level of skills.

Additional Clarifying Information Regarding Professional Exemption Category*:*

During FLSA reviews, it is always important to look beyond a job title and study the requirements for qualifying for and the essential functions of the position. Positions that fall into the professional exemption subcategory of "Learned Professional" can be the most difficult to analyze due to the volume of jobs and the ever-evolving definitions in that category.

Thus, to further understand and analyze those positions, the Consultant finds the Department of Labor Field Operation Handbook (FOH) referencing 29 CFR 541.301(a) particularly clarifying. Following are the specific rules and guidelines presented in the FOH for the Learned Professionals subcategory:

Handbook Section 22d02(a) Learned Professionals: Primary duty test.

In this section, the Department of Labor delves deeper into the three (3) parts of the primary duty test for learned professionals:

> *Work requiring advanced knowledge:* The work is predominately intellectual in character and requires the consistent exercise of discretion and judgment. First, learned professional work is therefore distinguished from routine work, whether mental, manual, mechanical, or physical. Learned professionals generally use their advanced knowledge to analyze, interpret, or make deductions from varying facts or circumstances. Second, advanced knowledge cannot be attained at the high school level. Third, the "discretion and judgment" standard is less stringent than the "discretion and independent judgment" standard under the administrative exemption.

Fields of science or learning: These include law; medicine; theology; accounting; actuarial computation; engineering; architecture; teaching; various types of physical, chemical and biological sciences; and pharmacy. The phrase also includes similar occupations that have a recognized professional status and can be distinguished from the mechanical arts or skilled trades—that is, distinguished from occupations where the knowledge, even if fairly advanced, is not in a field of science or learning.

Customarily acquired by a prolonged course of specialized intellectual instruction: This phrase restricts the exemption to occupations where specialized academic training is a standard prerequisite for entrance. The best evidence of meeting this requirement is having the appropriate academic degree. However, "customarily" means the exemption is available to employees who have substantially the same knowledge and perform substantially the same work as the degreed employees but who obtained the advanced knowledge through a combination of work experience and intellectual instructions. For example, the exemption is available to the occasional lawyer who has not gone to law school or the occasional chemist who does not possess a degree in chemistry. The exemption does not apply to occupations where a 4-year degree in any field or a 2-year degree is the sole educational prerequisite. Nor does it apply to occupations that customarily may be performed with knowledge or skill acquired by experience; through an apprenticeship; or with training in how to perform routine mental, manual, mechanical or physical processes.

<u>Handbook Section 22d02(b) Learned Professionals: Curricula, certification, and licensing.</u>

In this section, the Department of Labor outlines how these assists in determining whether a prolonged course of specialized intellectual instruction has become a standard prerequisite for the occupation.

Accredited curricula and certification programs are relevant only to the extent they are evidence that a prolonged course of specialized intellectual instruction has become a standard prerequisite for the occupation. The existence of a certifying organization, that organization's identity and a legal requirement to obtain certification do not mean that a curriculum or certification involves a prolonged course of specialized intellectual instruction. For example, physician assistants generally meet the duties test for exempt learned professionals because certification requires four (4) years of specialized post-secondary education. Cosmetologists, on the other hand, do not qualify because certification does not require a prolonged course of specialized intellectual instruction. And, possessing a license to practice a certain occupation is a factor, but not a determining factor, in determining whether an employee is an exempt learned professional.

As with curricula and certification programs, a license is relevant only to the extent it is evidence that a prolonged course of specialized intellectual instruction has become a

standard prerequisite for the occupation. Further, employees who are licensed to perform exempt work are not exempt unless they are actually performing exempt work.

The Consultant has provided some changes to the current FLSA status. Keep in mind, if the Forest Preserve has positions that are now being treated as non-exempt, and the market treats these positions as exempt – the position placement in the salary schedule is based on salaries at the exempt level, and do not include any overtime the Forest Preserve now provides. Thus, the employee, if the non-exempt status remains – may be earning higher than the average market rate. Adjustment to the pay grade should be considered.

Appendix A: Recommended Compensation Policy Guidelines

Annual Adjustments

Each year (suggest January 1), the District should adjust the salary schedule taking into consideration cost-of-living increases. The amount of the schedule increase plus the percent step increase should be close to some defined index – such as CPI-U, or similar economic index. Without maintaining the schedule, salaries will fall behind the market, and the District will be in a position of expending dollars to keep up.

Employees should advance to their next step on July 1 based upon acceptable performance standards being met. Separating the schedule lift to maintain the market from the performance step allows a clear separation from a cost-of-living adjustment (COLA) and performance. Further, from a financial perspective, it allows for the two (2) increases to occur at different times rather than having both increases at the start of the fiscal year.

New Hires

Employees start on Step 1 of the pay grade if he/she has the minimum skills and abilities required in the job description. The hiring supervisor, with the approval of Human Resources, can start experienced individuals within Steps 2 to 5. Placement above Step 5 requires consultation with the Executive Director's office.

New employees hired within three (3) months of the performance evaluation increase (July 1) will have their performance increase delayed until the following year. All employees, regardless of hire date, will be eligible for the salary schedule increase, provided, on January 1 of each year. (Note: The Forest Preserve may choose a different date to correspond to budget preparations.)

Human Resources will give consideration, after consultation with the Department Director, of starting the employee one (1) step higher if the performance increase is delayed due to hire date. The Consultants have provided the District with a Hiring Matrix for objectivity in this process, which can be found in Appendix C. The Hiring Matrix is intended only for use by Human Resources so there is objective and consistent criteria. This matrix can be adjusted by the Forest Preserve prior to its use should the Forest Preserve wish to put greater or less emphasis on certain areas.

Probation Increases

The Forest Preserve provides an increase upon completion of the introduction (probation) period. This increase will no longer occur as the starting wages are more in line with the external market.

Annual Step Increase

Employees will continue to receive a step increase, with acceptable performance, to the maximum step. Employees on a performance improvement plan will have their step increase held until such time as performance improves, or when approved by the Human Resources Director. Step increases will occur on July 1 of each year. (Note: The Forest Preserve may choose a different date to correspond to budget preparations.)

Promotions

An individual who moves to a position in a higher pay grade will be placed on Step 1 of the new salary range OR the step closest to a minimum of a 5% increase. There may be situations in which a 5% increase may be insufficient, and compression may still be a problem. In those rare situations, Human Resources may utilize the most appropriate step close to (+/-) 5%.

In addition to the percentage increase, the Forest Preserve may wish to utilize its methodology for providing an additional increase based upon the experience of the individual.

There are a lot of positions that have multiple levels. Changes to the next level should be completed upon demonstration by the employees of the advanced education, certifications, etc. and accompanying ability to perform the job responsibilities. Such requests for promotions should be submitted to Human Resources for approval.

Demotions

There are several situations that result in an employee's pay being lowered, and as a result, the pay may not be within the established salary range. Depending on the circumstances, an individual's pay can be handled differently. It will be the responsibility of Human Resources to determine the pay implications due to employee demotions. The following are guidelines to follow:

A. When demotions occur because of position changes and/or position consolidations (not based on the performance of the employee), the salary can be "red circled" and frozen at that level until the salary range of the new pay grade catches up to the employee's salary. When this occurs, the employee may still be eligible for any merit increases through a lump sum bonus;

B. When demotions occur because the employee voluntarily applied for and accepted a position in a lower pay grade, the salary will be reduced within the new salary range; or

C. When demotions are a result of the employee's performance, the employee's salary is decreased to within the salary range of the new pay grade, as determined by the Human Resources Director. Demotions of this nature are rare circumstances.

Changes in Pay Grade

New or Changed Positions

When positions change, or new positions are being considered, negotiations of the position will occur; however, the following consistent methodology should be utilized:

- The request should be in writing, including job duty changes or other circumstances that have precipitated the evaluation. This should include the old job description along with either a new job description, PQ or a document that illustrates the changes;
- Human Resources will meet with the parties and discuss the proposed changes;
- The initial placement will be through completion of the Point Factor System by Human Resources (or the Compensation Consultant);
- Once the points have been determined, an analysis of the external market data, if necessary, and compression issues will be reviewed; and
- Human Resources will then be responsible for recommending whether the position should receive a pay grade change.

If, after a pay grade evaluation, it is determined the employee's current salary is below the minimum rate of the new pay grade, the employee should be placed at the minimum rate of the new pay grade. If the current salary is within the new salary range, it will be at the discretion of Human Resources whether any further adjustment occurs.

Top of the Range

When employees who maintain performance expectations reach the maximum rate of their pay grade, they will only be eligible for the salary schedule increases. However, as an option, employees who reach the maximum rate may receive a one-time lump-sum bonus. This method of payment still provides additional compensation to a performing employee but does not compromise the schedule. If this option is selected, the Forest Preserve should establish a policy, so it is consistent in its treatment of employees. Note, for FLSA purposes, for non-exempt employees the lump sum may be divided by 26 and added to the base for the year period and utilized in overtime calculations. The lump sum amount would be removed from the base in the next anniversary year period and would have to be "re-earned."

Transition from Non-Exempt to Exempt

The amount of separation between positions in the Compensation System and compression due to overtime could result in lower positions exceeding supervisory positions. When this occurs, it stifles an individual's willingness to promote as it often results in a reduction in pay. Due to this issue, the Consultants recommend when a position is promoting from a non-exempt to an exempt position, the Forest Preserve should calculate a 3-year average of overtime to add to the base salary for placement, so there is no loss of wages for the promotion.

Appendix B: Benefit Analysis-Supplement

Benefits

In addition to compensation, the Forest Preserve asked that a comparison of major benefits be completed. The following is a summary of these comparisons. It should be noted that the recommendations contained in the benefit analysis will take time to evaluate with the benefits broker, and most cannot be quickly changed. This allows the Forest Preserve to understand their benefits among the comparable market and is independent of the compensation recommendations. The feasibility of feedback and options offered must be analyzed by the Forest Preserve as a whole and are not immediate recommendations.

Health Insurance

Plan Design Overview

The Forest Preserve offers insurance through Blue Cross Blue Shield and offers two (2) plan designs, summarized below:

Table 2: Health Plan Summary

DESCRIPTION	DEDUCTIBLE AMOUNTS	MONTHLY EMPLOYEE CONTRIBUTION (S/F)
PPO	$750/ $2,500	$214.14 /$634.98
HMO	$0/ $0	$54.19/$163.86

Most organizations have been forced to add higher deductibles and coinsurance limits onto health plans to push costs back onto the end users/consumers, which is now a standard across the nation. The Forest Preserve District of Kane County has not yet done this. Offering multiple plan options would give employees the opportunity to select the coverage that best matches their personal and financial situation, which is a positive to the District benefits package. A second plan design could include a high deductible health plan with a Health Savings Account (HSA), option as a means to help the employee build a portable medical account. If the Forest Preserve chose to go this route, other employers make a contribution to an employee HSA account which could provide more relief from health care expenses. For future consideration, the comparables that provided their health insurance benefit information contribute, on average, $1,300 for single coverage and $1,800 for family coverage.

Premiums

It is extremely difficult to compare health insurance, as the number of plans and the plan designs are significantly different among organizations. What can be compared is the amount the

employee contributes toward the cost of that insurance. As the Forest Preserve is aware, the cost of health insurance is a large budget item for any organization. Health insurance is also often the single largest benefit looked at by potential new hires with the Forest Preserve, so a review of employee contributions to this benefit is imperative for offering a comprehensive benefit package. The Consultants compared the District's health plan with the comparable organization's health plans for a more accurate reflection of insurance to its specific comparables. Because some of the comparables had multiple network options the Consultant included the highest premium and the lowest premium for comparison. The following are the results from comparable entities that provided benefit data, broken down into single and family coverage.

Table 3: Single Plan Premium Comparison

Comparable	Plan Type	Health Plan Description	Single Monthly Premium	Deductible Amount
City of St. Charles, IL	HDHP 1500	Blue Cross Blue Shield of Illinois	$0.00	$1,500.00
City of St. Charles, IL	Core PPO 1500	Blue Cross Blue Shield of Illinois	$0.00	$1,500.00
McHenry County, IL	HMO Blue	Blue Cross Blue Shield	$37.02	$0.00
Forest Preserve District of Kane County, IL	HMO	Blue Cross Blue Shield	$51.71	$0.00
Lake County Forest Preserve, IL	HMO Blue	Blue Cross Blue Shield	$52.57	
St. Charles Park District, IL	HMO	Blue Cross Blue Shield	$61.06	$0.00
City of Elgin, IL	HMO	Blue Cross Blue Shield of Illinois - Blue Advantage HMO	$67.98	$0.00
City of Geneva, IL	BA HMO	Blue Cross Blue Shield	$71.65	$0.00
Forest Preserve District of DuPage County, IL	HMO	Blue Cross Blue Shield of Illinois	$78.00	$0.00
City of Batavia, IL	HMO	Blue Cross Blue Shield of Illinois	$80.96	$0.00
City of Geneva, IL	PPO	Blue Cross Blue Shield	$82.20	$500.00
St. Charles Park District, IL	PPO	Blue Cross Blue Shield	$83.92	$1,000.00
City of St. Charles, IL	PPO 750	Blue Cross Blue Shield of Illinois	$88.82	$750.00
Fox Valley Park District, IL	PPO	Blue Cross Blue Shield of Illinois PPO	$91.32	$500.00

Comparable	Plan Type	Health Plan Description	Single Monthly Premium	Deductible Amount
Lake County Forest Preserve, IL	HD PPO	Blue Cross Blue Shield	$101.90	
City of Elgin, IL	PPO 500	Blue Cross Blue Shield of Illinois - Blue Choice Options PPO 500	$114.76	$1,500.00
City of Batavia, IL	PPO 300/900	Blue Cross Blue Shield of Illinois	$114.92	$300.00
Kane County, IL	HMO Blue	Blue Cross Blue Shield - non-Union W/wellness	$123.77	$0.00
Forest Preserve District of DuPage County, IL	PPO	Blue Cross Blue Shield of Illinois	$131.00	$250.00
Forest Preserve District of Will County, IL	PPO	Blue Cross Blue Shield	$144.20	$3,200.00
McHenry County, IL	PPO	Blue Cross Blue Shield	$147.34	$500.00
Forest Preserve District of Will County, IL	HMO	Blue Cross Blue Shield	$149.40	$0.00
Kane County, IL	PPO	Blue Cross Blue Shield - non-Union W/wellness	$195.59	$750.00
Forest Preserve District of Kane County, IL	PPO	Blue Cross Blue Shield	$207.30	$750.00

Table 4: Family Plan Premium Comparison

Comparable	Plan Type	Health Plan Description	Family Monthly Premium	Deductible Amount
Forest Preserve District of Kane County, IL	HMO	Blue Cross Blue Shield	$156.35	$0.00
McHenry County, IL	HMO Blue	Blue Cross Blue Shield	$157.60	$0.00
City of Elgin, IL	HMO	Blue Cross Blue Shield of Illinois - Blue Advantage HMO	$216.78	$0.00
Lake County Forest Preserve, IL	HMO Blue	Blue Cross Blue Shield	$221.84	
Forest Preserve District of DuPage County, IL	HMO	Blue Cross Blue Shield of Illinois	$235.00	$0.00

Comparable	Plan Type	Health Plan Description	Family Monthly Premium	Deductible Amount
St. Charles Park District, IL	HMO	Blue Cross Blue Shield	$268.46	$0.00
Fox Valley Park District, IL	PPO	Blue Cross Blue Shield of Illinois PPO	$271.26	$1,500.00
Kane County, IL	HMO Blue	Blue Cross Blue Shield - non Union W/wellness	$314.68	$0.00
City of St. Charles, IL	HDHP 1500	Blue Cross Blue Shield of Illinois	$321.88	$3,000.00
City of Geneva, IL	BA HMO	Blue Cross Blue Shield	$350.61	$0.00
City of Batavia, IL	HMO	Blue Cross Blue Shield of Illinois	$351.36	$0.00
City of Elgin, IL	PPO 500	Blue Cross Blue Shield of Illinois - Blue Choice Options PPO 500	$351.36	$3,000.00
St. Charles Park District, IL	PPO	Blue Cross Blue Shield	$368.94	$3,000.00
Lake County Forest Preserve, IL	HD PPO	Blue Cross Blue Shield	$375.41	
City of St. Charles, IL	PPO 750	Blue Cross Blue Shield of Illinois	$384.16	$2,250.00
City of Geneva, IL	PPO	Blue Cross Blue Shield	$402.23	$1,500.00
Forest Preserve District of Will County, IL	PPO	Blue Cross Blue Shield	$405.00	$6,400.00
Forest Preserve District of DuPage County, IL	PPO	Blue Cross Blue Shield of Illinois	$418.00	$750.00
Forest Preserve District of Will County, IL	HMO	Blue Cross Blue Shield	$421.40	$0.00
City of Batavia, IL	PPO 300/900	Blue Cross Blue Shield of Illinois	$484.62	$900.00
Kane County, IL	PPO	Blue Cross Blue Shield - non Union W/wellness	$502.80	$2,250.00
McHenry County, IL	PPO	Blue Cross Blue Shield	$585.58	$1,500.00
Forest Preserve District of Kane County, IL	PPO	Blue Cross Blue Shield	$614.70	$2,250.00

These tables show the Forest Preserve is at the top and the bottom of the market based on its lowest premium offered and its most expensive plan is at the bottom end of the market for the single plan. The Forest Preserve is in a position to work with an insurance broker to identify one new option to continue to be competitive with the market.

However, that is not a comprehensive picture because employees will assume actual claim costs as well.

Expected Employee Cost

Because premiums and deductibles are varied in the region, when considering the cost of the monthly premium plus the deductible, this is a truer look at the expected employee cost. This calculation shows the Forest Preserve's true position in the market as shown in the Tables below.

Table 5: Single Plan Comparable Review

Comparable	Health Plan Description	Monthly Premium	Annual Premium	Deductible Amount	Expected Annual Risk to Employee
McHenry County, IL	Blue Cross Blue Shield	$37.02	$444.24	$0.00	$444.24
Forest Preserve District of Kane County, IL	Blue Cross Blue Shield	$51.71	$620.52	$0.00	$620.52
Lake County Forest Preserve, IL	Blue Cross Blue Shield	$52.57	$630.84		$630.84
St. Charles Park District, IL	Blue Cross Blue Shield	$61.06	$732.72	$0.00	$732.72
City of Elgin, IL	Blue Cross Blue Shield of Illinois - Blue Advantage HMO	$67.98	$815.76	$0.00	$815.76
City of Geneva, IL	Blue Cross Blue Shield	$71.65	$859.80	$0.00	$859.80
Forest Preserve District of DuPage County, IL	Blue Cross Blue Shield of Illinois	$78.00	$936.00	$0.00	$936.00
City of Batavia, IL	Blue Cross Blue Shield of Illinois	$80.96	$971.52	$0.00	$971.52
Lake County Forest Preserve, IL	Blue Cross Blue Shield	$101.90	$1,222.80		$1,222.80
Kane County, IL	Blue Cross Blue Shield - non-Union W/wellness	$123.77	$1,485.24	$0.00	$1,485.24

Comparable	Health Plan Description	Monthly Premium	Annual Premium	Deductible Amount	Expected Annual Risk to Employee
City of Geneva, IL	Blue Cross Blue Shield	$82.20	$986.40	$500.00	$1,486.40
City of St. Charles, IL	Blue Cross Blue Shield of Illinois	$0.00	$0.00	$1,500.00	$1,500.00
Fox Valley Park District, IL	Blue Cross Blue Shield of Illinois PPO	$91.32	$1,095.84	$500.00	$1,595.84
City of Batavia, IL	Blue Cross Blue Shield of Illinois	$114.92	$1,379.04	$300.00	$1,679.04
Forest Preserve District of Will County, IL	Blue Cross Blue Shield	$149.40	$1,792.80	$0.00	$1,792.80
City of St. Charles, IL	Blue Cross Blue Shield of Illinois	$88.82	$1,065.84	$750.00	$1,815.84
Forest Preserve District of DuPage County, IL	Blue Cross Blue Shield of Illinois	$131.00	$1,572.00	$250.00	$1,822.00
St. Charles Park District, IL	Blue Cross Blue Shield	$83.92	$1,007.04	$1,000.00	$2,007.04
McHenry County, IL	Blue Cross Blue Shield	$147.34	$1,768.08	$500.00	$2,268.08
City of Elgin, IL	Blue Cross Blue Shield of Illinois - Blue Choice Options PPO 500	$114.76	$1,377.12	$1,500.00	$2,877.12
Kane County, IL	Blue Cross Blue Shield - non-Union W/wellness	$195.59	$2,347.08	$750.00	$3,097.08
Forest Preserve District of Kane County, IL	Blue Cross Blue Shield	$207.30	$2,487.60	$750.00	$3,237.60
Forest Preserve District of Will County, IL	Blue Cross Blue Shield	$144.20	$1,730.40	$3,200.00	$4,930.40

Table 6: Family Plan Comparable Review

Comparable	Health Plan Description	Family Monthly Premium	Family Annual Premium	In Network Deductible	Expected Annual Risk to Employee
Forest Preserve District of Kane County, IL	Blue Cross Blue Shield	$156.35	$1,876.20	$0.00	$1,876.20
McHenry County, IL	Blue Cross Blue Shield	$157.60	$1,891.20	$0.00	$1,891.20

Comparable	Health Plan Description	Family Monthly Premium	Family Annual Premium	In Network Deductible	Expected Annual Risk to Employee
City of Elgin, IL	Blue Cross Blue Shield of Illinois - Blue Advantage HMO	$216.78	$2,601.36	$0.00	$2,601.36
Lake County Forest Preserve, IL	Blue Cross Blue Shield	$221.84	$2,662.08		$2,662.08
Forest Preserve District of DuPage County, IL	Blue Cross Blue Shield of Illinois	$235.00	$2,820.00	$0.00	$2,820.00
St. Charles Park District, IL	Blue Cross Blue Shield	$268.46	$3,221.52	$0.00	$3,221.52
Kane County, IL	Blue Cross Blue Shield - non-Union W/wellness	$314.68	$3,776.16	$0.00	$3,776.16
City of Geneva, IL	Blue Cross Blue Shield	$350.61	$4,207.32	$0.00	$4,207.32
City of Batavia, IL	Blue Cross Blue Shield of Illinois	$351.36	$4,216.32	$0.00	$4,216.32
Lake County Forest Preserve, IL	Blue Cross Blue Shield	$375.41	$4,504.92		$4,504.92
Fox Valley Park District, IL	Blue Cross Blue Shield of Illinois PPO	$271.26	$3,255.12	$1,500.00	$4,755.12
Forest Preserve District of Will County, IL	Blue Cross Blue Shield	$421.40	$5,056.80	$0.00	$5,056.80
Forest Preserve District of DuPage County, IL	Blue Cross Blue Shield of Illinois	$418.00	$5,016.00	$750.00	$5,766.00
City of Geneva, IL	Blue Cross Blue Shield	$402.23	$4,826.76	$1,500.00	$6,326.76
City of Batavia, IL	Blue Cross Blue Shield of Illinois	$484.62	$5,815.44	$900.00	$6,715.44
City of St. Charles, IL	Blue Cross Blue Shield of Illinois	$384.16	$4,609.92	$2,250.00	$6,859.92
City of St. Charles, IL	Blue Cross Blue Shield of Illinois	$321.88	$3,862.56	$3,000.00	$6,862.56
City of Elgin, IL	Blue Cross Blue Shield of Illinois - Blue Choice Options PPO 500	$321.88	$3,862.56	$3,000.00	$6,862.56
St. Charles Park District, IL	Blue Cross Blue Shield	$368.94	$4,427.28	$3,000.00	$7,427.28
Kane County, IL	Blue Cross Blue Shield - non Union W/wellness	$502.80	$6,033.60	$2,250.00	$8,283.60
McHenry County, IL	Blue Cross Blue Shield	$585.58	$7,026.96	$1,500.00	$8,526.96

Comparable	Health Plan Description	Family Monthly Premium	Family Annual Premium	In Network Deductible	Expected Annual Risk to Employee
Forest Preserve District of Kane County, IL	Blue Cross Blue Shield	$614.70	$7,376.40	$2,250.00	$9,626.40
Forest Preserve District of Will County, IL	Blue Cross Blue Shield	$405.00	$4,860.00	$6,400.00	$11,260.00

The Forest Preserve District of Kane County's lowest premium plan proves to be at the lowest part of the market for both the single and the family plans. Alternative plan designs with differing deductibles may be beneficial to the Forest Preserve.

A final look at the District in relation to out-of-pocket maximums follows.

Maximum Employee Cost

The following tables show employees that experience a major medical event that exceeds the deductible costs will have a higher financial risk than in other comparable organizations when considering the maximum out of pocket expenses.

Table 7: Single Plan Maximum Risk Comparative Review

Comparable	Health Plan Description	Annual Premium	Out of Pocket Maximum	Maximum Annual Risk to Employee
Lake County Forest Preserve, IL	Blue Cross Blue Shield	$630.84		$630.84
Lake County Forest Preserve, IL	Blue Cross Blue Shield	$1,222.80		$1,222.80
McHenry County, IL	Blue Cross Blue Shield	$444.24	$1,500.00	$1,944.24
Forest Preserve District of Kane County, IL	Blue Cross Blue Shield	$620.52	$1,500.00	$2,120.52
St. Charles Park District, IL	Blue Cross Blue Shield	$732.72	$1,500.00	$2,232.72
City of Geneva, IL	Blue Cross Blue Shield	$859.80	$1,500.00	$2,359.80
City of Batavia, IL	Blue Cross Blue Shield of Illinois	$1,379.04	$1,000.00	$2,379.04
Forest Preserve District of DuPage County, IL	Blue Cross Blue Shield of Illinois	$936.00	$1,500.00	$2,436.00
City of Batavia, IL	Blue Cross Blue Shield of Illinois	$971.52	$1,500.00	$2,471.52

Comparable	Health Plan Description	Annual Premium	Out of Pocket Maximum	Maximum Annual Risk to Employee
Fox Valley Park District, IL	Blue Cross Blue Shield of Illinois PPO	$1,095.84	$1,500.00	$2,595.84
Kane County, IL	Blue Cross Blue Shield - non-Union W/wellness	$1,485.24	$1,500.00	$2,985.24
City of St. Charles, IL	Blue Cross Blue Shield of Illinois	$0.00	$3,000.00	$3,000.00
Forest Preserve District of DuPage County, IL	Blue Cross Blue Shield of Illinois	$1,572.00	$1,500.00	$3,072.00
McHenry County, IL	Blue Cross Blue Shield	$1,768.08	$1,500.00	$3,268.08
Forest Preserve District of Will County, IL	Blue Cross Blue Shield	$1,792.80	$1,500.00	$3,292.80
City of Geneva, IL	Blue Cross Blue Shield	$986.40	$2,500.00	$3,486.40
City of St. Charles, IL	Blue Cross Blue Shield of Illinois	$1,065.84	$2,750.00	$3,815.84
City of Elgin, IL	Blue Cross Blue Shield of Illinois - Blue Choice Options PPO 500	$815.76	$3,500.00	$4,315.76
Forest Preserve District of Will County, IL	Blue Cross Blue Shield	$1,730.40	$3,200.00	$4,930.40
St. Charles Park District, IL	Blue Cross Blue Shield	$1,007.04	$4,000.00	$5,007.04
Kane County, IL	Blue Cross Blue Shield - non-Union W/wellness	$2,347.08	$3,000.00	$5,347.08
Forest Preserve District of Kane County, IL	Blue Cross Blue Shield	$2,487.60	$3,000.00	$5,487.60
City of Elgin, IL	Blue Cross Blue Shield of Illinois - Blue Choice Options PPO 500	$1,377.12	$6,500.00	$7,877.12

***Plans that did not report all plan information excluded.**

Table 8: Family Plan Maximum Risk Comparative Review

Comparable	Health Plan Description	Annual Premium	Out of Pocket Maximum	Maximum Annual Risk to Employee
Lake County Forest Preserve, IL	Blue Cross Blue Shield	$2,662.08		$2,662.08
Lake County Forest Preserve, IL	Blue Cross Blue Shield	$4,504.92		$4,504.92
Forest Preserve District of Kane County, IL	Blue Cross Blue Shield	$1,876.20	$3,000.00	$4,876.20
McHenry County, IL	Blue Cross Blue Shield	$1,891.20	$3,000.00	$4,891.20
City of Elgin, IL	Blue Cross Blue Shield of Illinois - Blue Advantage HMO	$2,601.36	$3,000.00	$5,601.36
Forest Preserve District of DuPage County, IL	Blue Cross Blue Shield of Illinois	$2,820.00	$3,000.00	$5,820.00
St. Charles Park District, IL	Blue Cross Blue Shield	$3,221.52	$3,000.00	$6,221.52
Kane County, IL	Blue Cross Blue Shield - non-Union W/wellness	$3,776.16	$3,000.00	$6,776.16
City of Geneva, IL	Blue Cross Blue Shield	$4,207.32	$3,000.00	$7,207.32
City of Batavia, IL	Blue Cross Blue Shield of Illinois	$4,216.32	$3,000.00	$7,216.32
Fox Valley Park District, IL	Blue Cross Blue Shield of Illinois PPO	$3,255.12	$4,500.00	$7,755.12
Forest Preserve District of Will County, IL	Blue Cross Blue Shield	$5,056.80	$3,000.00	$8,056.80
City of Batavia, IL	Blue Cross Blue Shield of Illinois	$5,815.44	$3,000.00	$8,815.44
Forest Preserve District of DuPage County, IL	Blue Cross Blue Shield of Illinois	$5,016.00	$4,500.00	$9,516.00
City of St. Charles, IL	Blue Cross Blue Shield of Illinois	$3,862.56	$6,000.00	$9,862.56
City of St. Charles, IL	Blue Cross Blue Shield of Illinois	$4,609.92	$5,500.00	$10,109.92
Forest Preserve District of Will County, IL	Blue Cross Blue Shield	$4,860.00	$6,400.00	$11,260.00
McHenry County, IL	Blue Cross Blue Shield	$7,026.96	$4,500.00	$11,526.96
City of Geneva, IL	Blue Cross Blue Shield	$4,826.76	$7,500.00	$12,326.76
Kane County, IL	Blue Cross Blue Shield - non-Union W/wellness	$6,033.60	$9,000.00	$15,033.60

Comparable	Health Plan Description	Annual Premium	Out of Pocket Maximum	Maximum Annual Risk to Employee
Forest Preserve District of Kane County, IL	Blue Cross Blue Shield	$7,376.40	$9,000.00	$16,376.40
St. Charles Park District, IL	Blue Cross Blue Shield	$4,427.28	$12,000.00	$16,427.28
City of Elgin, IL	Blue Cross Blue Shield of Illinois - Blue Choice Options PPO 500	$4,427.28	$13,000.00	$17,427.28

***Plans that did not report all plan information excluded in all tables.**

These tables show that the Forest Preserve's least expensive plan is in the lower end of the average market, while their most expensive plan is in the highest.

Insurance Summary

Overall, the Forest Preserve has two (2) plan designs, which are favorable to the employees. The Forest Preserve could benefit from exploring multiple plan designs, including a High Deductible Health Plan with an HSA contribution, which could make the HDHP more enticing, is typically more cost effective to the employer, and helps position the Forest Preserve in a more competitive market.

The Consultants recommend discussions with their benefits broker to explore if other insurance options may put the Forest Preserve in a more competitive angle regarding health insurance for their most expensive plan.

Although some of the newer workforce does not always appreciate the value of a health insurance benefit, most existing employees and more mature applicants do. The Forest Preserve is recommended to ensure future plan design and premium changes to continue to poise the Forest Preserve competitively. This will present a total wage and benefit package that aligns with the market average.

A growing trend is to provide salary in lieu of taking health insurance, especially since newer, younger employees can remain on their parent's insurance until age 26; or the employee's spouse has a better health plan. Thus, it is a benefit that is not valued. There can be an incentive to provide increased salary or dollar amount rather than receiving the benefit. There are considerations: the impact on the District's health insurance population as younger, perceived healthier employees are not in the census utilized to determine health premiums. Another concern is that for non-exempt employees, this is considered income and must be used in the calculation of overtime. Thus, there are advantages of the benefit but again, must be discussed with the District's benefit broker.

Finally, during COVID and strained economic times, a number of private sector firms made the decision to lower health insurance premiums, which in essence gave employees a pay raise. When economic times improved, it was easier to increase the insurance premium, then remove the pay increase.

All of these ideas need to be vetted with the District's Total Reward philosophy and its impact on the District. Discussions with the District's health broker is recommended.

Time Off Benefits

Time-off and work/life balance continue to be top areas candidates and employees look at when considering employment and retention. Therefore, the Forest Preserve's paid time-off benefits were also reviewed.

Holidays

Currently, the Forest Preserve offers a total of 11 observed holidays per year to regular full-time employees. The comparables that provided holiday information reported combined totals between 11-17 days. Between all of the comparables, holidays that were identified as being observed included: New Year's Day, Martin Luther King Jr. Day, Memorial Day, Juneteenth, Independence Day, Labor Day, Veteran's Day, Thanksgiving Day, Day After Thanksgiving, Christmas Eve, and Christmas Day, Because the Forest Preserve is aligned to the market with the total number of holidays, there are no recommended changes.

Vacation

Table 9: Vacation Schedule

Vacation Description	Levels of Accrual	Minimum Accrual	Maximum Accrual	Years to Reach Maximum
Vacation Leave	20	10 days	25 days	20 years
Directors Leave	9	20 days	25 days	9 years

Comparable organizations that reported vacation offer 7 to 15 days in the first year and have between three (3) and sixteen (16) levels of accrual. The maximum number of vacation days ranges from 20 to 51 days, with most respondents at 20 days or above, which occurs between the 14th and 21st year of employment.

Since the Forest Preserve starts at 10 days, with most of the other comparables, there are no changes recommended for the vacation program.

It is not uncommon for exempt level positions to receive additional vacation at a higher amount than other positions. Recruitment at this level is trying to recruit professional and senior level employees; thus, reducing a potential candidate to 10 days of vacation may be problematic. What then occurs is each new hire negotiates a different vacation package causing inequities among other staff. The Consultant recommends starting employees in exempt positions at the Year 6 or the 3-week level prorated on when the employee starts in the year.

Sick Leave

The Forest Preserve offers 12 sick days per year which results in 96 hours per year for employees in positions assigned to a standard 2,080-hour schedule. The reporting comparables provide similar sick leave accruals from 32 to 98.4 hours per year, with the majority at 96 hours.

The maximum hours of sick leave ranged from 64 to no maximum with a majority of them reporting 1920 or above. This shows that the Forest Preserve is below average regarding the maximum number of hours allowed on record for employees.

Employees who choose to leave the Forest Preserve may be eligible for unused sick leave to be paid out, up to 30 days at 33%. Other comparable programs provide a similar option in addition to the conversion of sick leave to IMRF.

The Forest Preserve may want to look into increasing the maximum numbers allowed to stay competitive with the market.

Some employees rarely, if ever, use sick leave days. One of the comparables offers the ability to convert three (3) days of sick leave to one (1) vacation day. Not only does this provide an incentive not to abuse sick leave but provides additional time off. The District would need to establish a policy of the number of sick leave days needed before this conversion, the number of sick days equals how many vacation days, and when does the decision need to be made.

Paid Time-Off

Although the Forest Preserve has time-off benefits, these topics are very important to the total compensation package. Having the rules and variations for each of the traditional methods of time-off may be confusing and frustrating for employees and managers, and it is likely a significant administrative burden to the staff who set-up and monitor the use of these forms of leave. Many organizations add stringent rules for the use of benefits to help the employees manage their personal situations, but that often makes programs more difficult to manage. Considering an alternative time-off program option may be beneficial to the Forest

Preserve. This may also be advantageous for future recruitment, when candidates are looking for increased flexibility with time off.

Paid time-off (PTO) is a single bank of time-off, which is then used for sick, vacation, and even bereavement time, instead of having different banks of time for different purposes. Some organizations include holidays in this program, while others do not. Generally, PTO has a larger overall accrual rate than vacation, but less than vacation and sick time combined, as a tradeoff for the increased flexibility, and there is an overall payout on the benefit. The benefits have administrative ease, simplification, and new flexibility for employees. Oftentimes the biggest challenge is transitioning accumulated sick and vacation hours into a new program, but this can be done successfully without loss of accumulated time. Organizations that have done this are satisfied with the result once the transition is complete. Although few comparable organizations identify PTO as a program they offer, the Forest Preserve could consider the concept of PTO to offer more flexibility in their benefits in the future.

Typically, when an organization transitions to a PTO program, there is discussion of what to do with the current banks of time. It is customary for vacation to be rolled over into the PTO program so employees start with a balance of time. Available sick time can then be rolled into an extended leave bank, which employees may utilize for major illness/accident events and FMLA qualifying events. This way, the sick time the employee has already accumulated is still available for significant events in their personal life. For hours that have been earned and are vested, a payout mechanism needs to be built so there is no loss to the employee as a result of the change in programs, but the banks do not need to accumulate new hours. Extended Leave banks could be a grandfathered provision for current employees with sick time, so new employees would not be eligible. Other programs allow employees to move PTO into the extended leave bank annually.

The Forest Preserve is recommended to consider PTO in the future. This would allow the Forest Preserve to offer more flexibility within their benefit structure for the current and future workforce.

On-Call Pay

Some positions are required to be on call and ready to respond when a need arises during holidays, weekends and after regularly scheduled working hours. The Forest Preserve does not currently compensate employees who might be called to duty at their regular rate subject to overtime based on the hours they are required to be on call. There are a few ways to compensate for on-call. Some of the comparables are using the current rate of pay, while others are compensating employees at 1.5 times their regular rate for hours they are required to be on call. A stipend can also be provided for employees who have a regular on-call schedule. For example,

the position is on call every third weekend – a stipend provided for the weekend when on call. Of course, if the employee is called in, time worked is paid for, which may be overtime – depending on the number of hours worked.

Certification Pay

Many of the positions require certifications and that requirement has been taken into account when placing positions into the salary schedule. However, there are a number of additional educational, licenses and certifications that might be beneficial for an employee to have. Certification pay has been suggested as an incentive for employees to enhance their skills. In order to provide certification pay, the Forest Preserve will need to evaluate each position as to what the requirements of the position are, and what additional preferred licenses/certifications would be beneficial to the Forest Preserve. Once that list has been established, a dollar amount can be determined based on the ease/complexity to obtain the preferred licenses/requirements and how the job responsibilities will be enhanced as a result of the additional skill.

Payment for preferred certifications can either be an additional one (1) or two (2) steps; or a stipend on top of base salary. The use of a stipend may be easier to maintain and can be easily removed if the certification is no longer maintained. Further, concern of using an additional step may cause some employees to reach the maximum of the pay grade too quickly, stifling future compensation growth.

The District provided a one-time stipend for achieving a certification and that is an option if the attainment of the certification does not have a direct correlation to changes in job responsibilities.

To ensure transparency, all required skills, certifications and licenses should be included in the job description. Preferred skills should be reviewed annually to ensure up to date certifications and licenses. All additional pay needs to be approved by Human Resources and a demonstrated change in some job responsibilities noted.

Special Assignment Pay

Occasionally, extra duties are placed on a position that doesn't equate to a pay grade change or are needed to a segmented group within an employee classification. This can also be a way to incent employees within a classification to take on extra responsibilities. In these situations, the District can provide a special assignment pay to reward employees who step up for these responsibilities.

The Consultant is aware that there have been extra duties placed on Operations Crew leaders (Senior Rangers), as an example, in certain areas that are not required of others in this classification. A monthly stipend could be offered rather than separating the position into two separate pay grades. This may also be applicable in other departments where an employee steps up to cover for an employee on a long-term leave. The District, if considering special assignment pay, will need to develop policies as to what constitutes a special assignment, when the pay would be given, and the length of time the pay would be provided.

Tuition Reimbursement

Nine (9) of the comparables have affirmed their provisions of tuition reimbursement for employees. Among those specifying amounts, the reimbursement ranges from $1,000 to $4,150 annually. A common clause noted outlined that this benefit is subject to the entity's financial capacity and requires pre-approval within the budget.

The District currently provides $2,000 annually for tuition reimbursement, which falls within the comparables. The District may want to revisit this, as this dollar amount would barely cover the cost of one (1) course. Rather, the District may want to tie it to the credit cost of a local technical or degreed college.

The movement of the private sector is to care for the employee from hire to retirement. Many are spending money on ensuring that employees continue to improve their skills, thus, not only enriching the employee but providing enhanced skills for the District. Further consideration of the career paths, and succession planning should be a goal of the District.

Employee Assistance Program (EAP)

Mental health has been brought to the limelight of the all-encompassing employee wellness concept over the last few years, specifically with the COVID-19 pandemic in the forefront and the psychological well-being of it all. Employee assistance programs are becoming more and more needed and wanted in order to best service employees and their complexities. Over half of the comparables are offering EAP services to their employees.

The District offers an EAP, and in recent years has enhanced the benefits of this program. The District should be commended for its efforts and continue to assess the program for its employees.

Future Benefit Considerations

Today's employees are looking at the "big picture" when assessing where they want to work, which often extends beyond the traditional areas of compensation and benefits. The Total

Rewards model considers the fluidity of the relationship between compensation, benefits, work-life effectiveness, recognition, performance management, and talent development. It will be up to the Forest Preserve to determine if, and when, initiatives will be carried out. For the purposes of the report, this area has been provided separately.

The following are considerations to enhance the Forest Preserve's current Total Rewards program to support employees at different phases of their life. The feasibility of the options must be analyzed by the Forest Preserve as a whole and are not immediate recommendations.

Paid Parental and Elder Care Leave

Paid leave for employees who are new parents or will become parents is becoming a more common benefit that is expanding to include employees who need support in other facets of life including providing care and support to aging parents. These paid benefits are not required in Illinois; however, other states are adopting mandatory benefits of this nature, which is gaining support nationwide. Offering a paid leave benefit aligned to Family Medical Leave qualifying events for a duration of between 2-6 weeks should be considered by the Forest Preserve.

It should be noted that several states, recently New York, now offer paid parental leave.

Long Term Care Insurance

Long-term care (LTC) is different from traditional medical care. LTC goes beyond medical treatment and nursing care to helping people cope in the face of a chronic illness or disability. LTC provides support in performing everyday tasks. People need LTC for several reasons, but often it is simply due to aging. LTC services are typically needed by individuals unable to perform activities of daily living or who become cognitively impaired. As the Forest Preserve's workforce matures, there is a greater need for LTC services, which can be a significant financial burden without proper insurance coverage. Because this is a critical component to retirement planning, more employers nationally are offering LTC insurance programs and education, although this was not a benefit found in the Forest Preserve's local market.

Childcare Assistance

Childcare is one of the costliest household expenses, and often is a barrier to employment for that reason. Offering a childcare discount can increase employee satisfaction and engagement and can be a major recruitment tool. The Forest Preserve could consider a percentage, flat rate, or scholarship program to subsidize this expense. An on-site childcare facility with discounted tuition would also be a highly welcomed benefit for working parents. Although this was not a

benefit found in the comparable market, this is a benefit some employers are considering on a national level to support employees.

529 College Savings Plan

A 529 plan is a tax-advantaged savings plan designed to help families save for college and a range of other qualified education expenses which is outlined in Section 529 of the Internal Revenue Code. This is a voluntary benefit option for the County to include in its benefits portfolio, while the preferred vendor works directly with the employee for enrollment and fund management.

Appendix C: Sample Hiring Matrix

Forest Preserve of Kane County Placement Matrix

Minimum education, experience listed in job description		**Minimum of Pay Grade**	
	Hiring Rate Add Ons		
			Select only 1
Additional Years of Related Service in Public Sector above Minimum Requirements	No Additional years	0%	
	Additional up to 2 yrs	1.50%	
	Additional up to 5 yrs	3.00%	
	Additional exceeding 5 yrs	4.00%	
			Select only 1
Has Identical Experience in Public Sector	No Additional years	0%	
	Additional up to 2 yrs	2.00%	
	Additional up to 5 yrs	5.00%	
	Additional exceeding 5 yrs	6.00%	
			Select only 1
Has Current Listed Preferred Education	Associate Degree / Journey - l	1.50%	
	Bachelor's Degree	3.00%	
	Master's Degree	3.00%	
			Select only 1
Has Additional Supervisory Experience above Minimum Requirements	No Additional years	0%	
	Additional up to 2 yrs	1.50%	
	Additional up to 5 yrs	3.00%	
	Additional exceeding 5 yrs	4.00%	
		Credit for up to 2 Trades or Professional, not both	
Has Current Listed Preferred License/Certifications	Trades level License/Cert	1.50%	
	Trades level License/Cert	1.50%	
	Professional License/Cert	5.00%	
		Subtotal	
	Up to 5% based on HR assessment of market conditions		
Market Conditions as Determined by Human Resources		5.00%	
		Recommended Hiring Rate	

STATE OF ILLINOIS)
SS.
COUNTY OF KANE)

FP ORDINANCE NO. TMP-24-2679

ORDINANCE AMENDING "AN ORDINANCE SETTING THE SALARY RANGES OF EMPLOYEE POSITIONS OF THE FOREST PRESERVE DISTRICT OF KANE COUNTY"

BE IT ORDAINED by the Board of Commissioners of the Forest Preserve District of Kane County that Section 1 of "An Ordinance Setting the Salary Ranges of Employee Positions of the Forest Preserve District of Kane County" be amended to read as follows:

Section 1. The attached Exhibit A: Compensation and Classification Step Schedule for the employee positions therein designated is hereby adopted.

BE IT FURTHER ORDAINED that Section 1 of the Salary Schedule previously adopted, as amended, is hereby repealed as to all items in conflict herewith, this Ordinance shall be effective as of July 1, 2024.

APPROVED AND PASSED on this 13th day of August, 2024.

_____	_____
Christopher Kious	Myrna Molina
President, Kane Forest Preserve	Secretary, Kane Forest Preserve
Kane County, Illinois	Kane County, Illinois

Forest Preserve District of Kane County

Compensation and Classification Step Schedule Effective July 1, 2024

JOB TITLE	FLSA	Pay Grade	1	2	3	4	5	6	7	8	9	10	11	12
			$19.02	$19.50	$19.99	$20.49	$21.00	$21.53	$22.07	$22.62	$23.19	$23.77	$24.36	$24.97
			$39,561.60	$40,560.00	$41,579.20	$42,619.20	$43,680.00	$44,782.40	$45,905.60	$47,049.60	$48,235.20	$49,441.60	$50,668.80	$51,937.60
Events Assistant	NE	B												
			$20.55	$21.06	$21.59	$22.13	$22.68	$23.25	$23.83	$24.43	$25.04	$25.67	$26.31	$26.97
			$42,744.00	$43,804.80	$44,907.20	$46,030.40	$47,174.40	$48,360.00	$49,566.40	$50,814.40	$52,083.20	$53,393.60	$54,724.80	$56,097.60
Administrative Assistant	NE	C												
Events Coordinator	NE	C												
Ranger Assistant	NE	C												
			$22.61	$23.18	$23.76	$24.35	$24.96	$25.58	$26.22	$26.88	$27.55	$28.24	$28.95	$29.67
			$47,028.80	$48,214.40	$49,420.80	$50,648.00	$51,916.80	$53,206.40	$54,537.60	$55,910.40	$57,304.00	$58,739.20	$60,216.00	$61,713.60
Administrative Specialist	NE	D												
Ranger	NE	D												
Sign Specialist	NE	D												
			$24.87	$25.49	$26.13	$26.78	$27.45	$28.14	$28.84	$29.56	$30.30	$31.06	$31.84	$32.64
			$51,729.60	$53,019.20	$54,350.40	$55,702.40	$57,096.00	$58,527.04	$59,987.20	$61,484.80	$63,024.00	$64,604.80	$66,227.20	$67,891.20
Accounts Payable Specialist	NE	E												
Restoration Technician	NE	E												
Stewardship Specialist	NE	E												
Wildlife Technician	NE	E												
			$27.36	$28.04	$28.74	$29.46	$30.20	$30.95	$31.73	$32.52	$33.33	$34.16	$35.01	$35.89
			$56,908.80	$58,323.20	$59,779.20	$61,276.80	$62,816.00	$64,379.74	$65,998.40	$67,641.60	$69,326.40	$71,052.80	$72,820.80	$74,651.20
Agricultural Coordinator	NE	F												
Communications & Marketing Specialist	NE	F												
Fleet Mechanic	NE	F												
Horticulturist	NE	F												
Naturalist	NE	F												
Plant Technician	NE	F												
Operations Crewleader	NE	F												
			$29.53	$30.27	$31.03	$31.81	$32.61	$33.43	$34.26	$35.12	$36.00	$36.90	$37.82	$38.77
			$61,422.40	$62,961.60	$64,542.40	$66,164.80	$67,828.80	$69,530.12	$71,260.80	$73,049.60	$74,880.00	$76,752.00	$78,665.60	$80,641.60
Executive Assistant	NE	G												
Human Resource Specialist	NE	G												
Payroll Coordinator	NE	G												
Restoration Crewleader	NE	G												
Safety & Wellness Coordinator	NE	G												
Trades Technician	NE	G												
Volunteer Coordinator	NE	G												
			$31.90	$32.70	$33.52	$34.36	$35.22	$36.10	$37.00	$37.93	$38.88	$39.85	$40.85	$41.87
			$66,352.00	$68,016.00	$69,721.60	$71,468.80	$73,257.60	$75,092.53	$76,960.00	$78,894.40	$80,870.40	$82,888.00	$84,968.00	$87,089.60
Buyer	NE	H												
Plant Ecologist*	E	H												
Police Officer**	NE	H												
Wildlife Biologist	E	H												

			$34.46	$35.32	$36.20	$37.11	$38.04	$38.99	$39.97	$40.97	$41.99	$43.04	$44.12	$45.22
			$71,676.80	$73,465.60	$75,296.00	$77,188.80	$79,123.20	$81,099.94	$83,137.60	$85,217.60	$87,339.20	$89,523.20	$91,769.60	$94,057.60
Accountant*	NE	I												
Communications & Marketing Supervisor	NE	I												
Human Resource Generalist*	NE	I												
Landscape Architect	E	I												
			$37.22	$38.15	$39.10	$40.08	$41.08	$42.11	$43.16	$44.24	$45.35	$46.48	$47.64	$48.83
			$77,417.60	$79,352.00	$81,328.00	$83,366.40	$85,446.40	$87,587.93	$89,772.80	$92,019.20	$94,328.00	$96,678.40	$99,091.20	$101,566.40
Environmental Education Manager	E	J												
Facility Maintenance Supervisor	NE	J												
Fleet Supervisor	NE	J												
			$40.20	$41.20	$42.23	$43.29	$44.37	$45.48	$46.62	$47.79	$48.98	$50.20	$51.46	$52.75
			$83,616.00	$85,696.00	$87,838.40	$90,043.20	$92,289.60	$94,594.97	$96,969.60	$99,403.20	$101,878.40	$104,416.00	$107,036.80	$109,720.00
Operations Manager	E	K												
Natural Resource Manager	E	K												
			$43.41	$44.50	$45.61	$46.75	$47.92	$49.12	$50.34	$51.60	$52.89	$54.21	$55.57	$56.96
			$90,292.80	$92,560.00	$94,868.80	$97,240.00	$99,673.60	$102,162.56	$104,707.20	$107,328.00	$110,011.20	$112,756.80	$115,585.60	$118,476.80
Accounting Manager	E	L												
Sergeant	E	L												
			$46.89	$48.06	$49.26	$50.49	$51.75	$53.05	$54.37	$55.73	$57.12	$58.55	$60.01	$61.51
			$97,531.20	$99,964.80	$102,460.80	$105,019.20	$107,640.00	$110,335.57	$113,089.60	$115,918.40	$118,809.60	$121,784.00	$124,820.80	$127,940.80
No Positions		M												
			$52.51	$53.82	$55.17	$56.55	$57.96	$59.41	$60.90	$62.42	$63.98	$65.58	$67.22	$68.90
			$109,220.80	$111,945.60	$114,753.60	$117,624.00	$120,556.80	$123,575.84	$126,672.00	$129,833.60	$133,078.40	$136,406.40	$139,817.60	$143,312.00
Director of Community Engagement	E	N												
Director of Natural Resources	E	N												
Director of Operations	E	N												
Director of Planning & Land Protection	E	N												
			$57.76	$59.20	$60.68	$62.20	$63.76	$65.35	$66.99	$68.66	$70.38	$72.14	$73.94	$75.79
			$120,140.80	$123,136.00	$126,214.40	$129,376.00	$132,620.80	$135,933.42	$139,339.20	$142,812.80	$146,390.40	$150,051.20	$153,795.20	$157,643.20
Director of Finance	E	O												
Director of Human Resources	E	O												
Director of Public Safety	E	O												
			$62.38	$63.94	$65.54	$67.18	$68.86	$70.58	$72.35	$74.16	$76.01	$77.91	$79.86	$81.86
			$129,750.40	$132,995.20	$136,323.20	$139,734.40	$143,228.80	$146,808.09	$150,488.00	$154,252.80	$158,100.80	$162,052.80	$166,108.80	$170,268.80
Deputy Executive Director*	E	P												
			$77.97	$79.92	$81.92	$83.97	$86.07	$88.23	$90.43	$92.69	$95.01	$97.39	$99.82	$102.32
			$162,177.60	$166,233.60	$170,393.60	$174,657.60	$179,025.60	$183,510.12	$188,094.40	$192,795.20	$197,620.80	$202,571.20	$207,625.60	$212,825.60
Executive Director***	E	AA												

*Denotes positions recommended by the study not currently authorized by the annual budget.

**Applicable to employees whose terms and conditions of employment are not governed by a collective bargaining agreement or bargaining obligation with their exclusive representative.

***Applicable to employees whose terms and conditions of employment are not governed by an employment agreement or negotiation obligation with their exclusive representative.

STATE OF ILLINOIS)
SS.
COUNTY OF KANE)

REPORT NO. TMP-24-2678

PRESENTATION AND APPROVAL OF THE CLOSED SESSION MINUTES

AGENDA MEMORANDUM

DATE: July 23, 2024

TO: Forest Preserve District Finance & Administration Committee

FROM: Benjamin Haberthur, Executive Director

SUBJECT: Presentation and Approval of Closed Session Minutes from January 2020 through June 2024

PURPOSE:

The purpose of this memorandum is to provide the Committee with information to consider the release of Closed Session minutes and to request permission to destroy audio recordings of which are older than 18 months and completely released.

BACKGROUND:

The Finance and Administration Committee of the Forest Preserve District of Kane County, Kane County, Illinois has reviewed the minutes of the Closed Sessions pursuant to Illinois Complied Statute 5ILCS 120/2.03 and has made a determination as to whether the need for confidentiality still exists as to all or part of those minutes which have not been made fully public.

The Committee has determined that the need for confidentiality still exists as to the Closed Session minutes of: 04/25/2023, 05/23/23, 02/27/2024, and 06/25/2024.

The Committee has determined that there is no longer a need for partial or full confidentiality as to the Closed Session minutes of: 01/28/2020, 02/25/2020, 02/23/2021, 05/25/2021, 06/22/2021, 07/27/2021, 09/28/2021, 01/24/2023, 02/21/2023 and 03/26/2024.

RECOMMENDATION:

The Committee recommends the approval of the Closed Session minutes as presented.

ATTACHMENTS:

None.