



**COUNTY OF KENDALL, ILLINOIS**  
**FINANCE AND BUDGET**  
**Kendall County Office Building, 111 W. Fox Street**  
**County Board Rm 209; Yorkville**  
**Thursday, September 28, 2023 at 4:00 p.m.**  
**MEETING AGENDA**

1. **Call to Order**
2. **Roll Call:** Scott Gengler (Chairman), Brian DeBolt, Matt Kellogg, Seth Wormley, Jason Peterson
3. **\*MOTION (VV) Approval of Agenda**
4. **\*MOTION (RC) Approval of Claims**
5. **Committee Reports and Updates**
  - a. **Personnel Reports**
6. **New Committee Business**
  - A. **Presentations:**
    - a. **Regional Office of Education**
    - b. **Kendall County Soil and Water**
    - c. **CASA Kendall County**
    - d. **708 Mental Health**
  - B. **DISCUSSION:** FY23 Opioid Budget
  - C. **\*MOTION VV:** Discussion and Approval of Budget Revision for the amount of \$3,000 to Opioid Budget for the one-time start-up fee for SSO Maintenance
  - D. **\*MOTION RC (fwd. to COB):** Approval of one year extension with Mack & Associates
  - E. **\*MOTION VV:** Approval of County credit card for, Christina Burns, County Administrator, \$10,000 limit
  - F. **\*MOTION RC (fwd. to COB):** Approval of 5-year contract with Sentinel Technologies Inc. for \$244,600 in reference to the Managed SOC Capital Project ITB
  - G. **DISCUSSION:** FY24 Budget Calendar
  - H. **DISCUSSION:** FY24 Budget
  - I. **DISCUSSION:** ARPA FY23-FY24
7. **Old Committee Business**
8. **Public Comment**
9. **Executive Session**
10. **Items for Committee of the Whole**
11. **Action Items for County Board**
12. **Adjournment**

*If special accommodations or arrangements are needed to attend this County meeting, please contact the Administration Office at 630-553-4171, a minimum of 24-hours prior to the meeting time*

# Treasurer's Employee Status Report as of 9/08/2023

Name	Department	Date	Job Title / Reason for Pay Change	Pay Rate	Budget Charged	GL Org
<b>New Hires:</b>						
Payton Hartman	HR	8/15/2023	HR	\$60,000.00	HR	11003131
David Friedman	Sheriff	8/23/2023	Patrol Deputy	\$64,771.03	Sheriff	11002009
Efran Casas	Sheriff	8/23/2023	Patrol Deputy	\$64,771.03	Sheriff	11002009
Brian Evans	Sheriff	8/23/2023	Patrol Deputy	\$64,771.03	Sheriff	11002009
Robert Chavez	Sheriff	8/23/2023	Patrol Deputy	\$64,771.03	Sheriff	11002009
Cheyenne Lowrey	Circuit Clerk	8/28/2023	PT Intern	\$14.00	Circuit Clerk	130403
Vernon Fatima	PBZ	8/28/2023	PT Code Official	\$18.00	PBZ	11001902
Janet Riddle	HHS	8/28/2023	Intak and Referral Specialis	\$43,680.00	HHS	120513
Chloe Varsek	HHS	8/28/2023	Intak and Referral Specialis	\$43,680.00	HHS	120513
Tonia Anthony	HHS	8/28/2023	Data Entry Specialis	\$19.00	HHS	120513
Fred Dusell	Judicial	8/28/2023	Bailiff	\$15.25	Judicial	11001516
Sophia Idrizi	SAO	9/1/2023	PT ASA	\$43,950 with \$750.00 Clothing Allowance	SAO	11002120
Casey Kampmeier	FP	9/4/2023	Grounds-Hoover	\$35,000.00	FP	190011
Adriana Ortiz	SAO	9/5/2023	Administrative Asst.	\$38,000 with \$250 Clothing Allowance	SAO	11002120
Melanie Karales	Circuit Clerk	9/5/2023	Deputy Clerk-Juvenile	\$28,000.00	Circuit Clerk	11000314
<b>Step Increases:</b>						
Carl McCaffrey	Sheriff	8/12/2023	Lateral Increase	Salary increase from \$61,532.48 to \$82,227.01	Sheriff	11002010
Carl McCaffrey	Sheriff	8/22/2023	August Step Increase	Salary increase from \$82,227.01 to \$86,284.18	Sheriff	11002010
Edmond Belmonte	Sheriff	8/22/2023	Pay Change	Salary decrease from \$111,254.96 to \$96,478.64	Sheriff	11002010
Phillip Lynch	Sheriff	8/27/2023	August Step Increase	Salary increase from \$69,266.27 to \$70,232.12	Sheriff	11002009
Christopher Limberg	Sheriff	8/27/2023	August Step Increase	Salary increase from \$69,266.27 to \$70,232.12	Sheriff	11002009
Joseph Fernandez	Sheriff	9/8/2023	September Step	Salary increase from \$64,771.03 to \$70,232.12	Sheriff	11002009
<b>Title / Salary Changes:</b>						
Debra Morse	Circuit Clerk	8/14/2023	Title Change	Salary increase from \$28,750 to 31,750	Circuit Clerk	11000314
Blake Salek	FP	8/26/2023	Probation ended	Hourly increase from \$14.00 to \$15.00	FP	191411
Henry Granholm	FP	8/26/2023	PT	Hourly increase from \$13.00 to \$14.00	FP	190011

Name	Department	Date	Job Title / Reason for Pay Change	Pay Rate	Budget Charged	GL Org
<b>Terminations:</b>						
Nora Balnius	SAO	8/10/2023	Internship Ended		SAO	11002120
Allen Kennedy	SAO	8/15/2023	Internship Ended		SAO	11002120
Dylan Cullick	Circuit Clerk	8/18/2023	Resignation		Circuit Clerk	11000314
Sharon Samuel	HHS	8/19/2023	Resignation		HHS	120513
Brenda Goodwin	Circuit Clerk	8/28/2023	Resignation		Circuit Clerk	11000314
Nancy Orstead	Circuit Clerk	8/24/2023	Resignation		Circuit Clerk	11000314
Ayden Funk	Coroner	8/24/2023	Resignation		Coroner	11000417
Kaylynn Gillespie	Circuit Clerk	8/25/2023	Resignation		Circuit Clerk	11000314
Charles Walton	HWY Snowbird	8/24/2023	Terminated		HWY	120207
Paul Burd	HWY Snowbird	8/24/2023	Terminated		HWY	120207
Michael Foote	HWY Snowbird	8/24/2023	Terminated		HWY	120707
Jozelle Filippi	FP	8/28/2023	Resignation		FP	190011
Levi Mitchell	Sheriff	9/7/2023	Resignation		Sheriff	11002009
Fred Dusell	Judicial	9/8/2023	Resignation		Judicial	11001516
Anton Graff	Judicial	9/8/2023	Resignation		Judicial	11001516

# Opioid Fund

Finance Committee 9/28/2023

Revenues	\$ 284,091
Expenditures if Everything is spent	(158,700)
Ending Balance	\$ 125,391

Revenues	\$ 284,091
Expenditures Est.	(100,000)
Ending Balance	\$ 184,091

	Total Alloted	Spent	Balance
Health Department	43,275	13,327	29,948
State's Attorney	21,375	1,175	20,200
Judicial	23,550	4,598	18,952
Coroner	13,500		13,500
Probation	42,750	168	42,582
Public Defender	4,500	4,500	(0)
Corrections	9,750	9,606	144
Totals	158,700	33,375	125,325

Current Balance \$264,340.06

	FY24 Request
Health Department	57,000
State's Attorney	34,000
Judicial	40,000
Coroner	10,000
Probation	57,000
Public Defender	6,000
Corrections	-
Totals	204,000

**Exhibit A**  
Order Form



NEOGOV

Customer:

Governmentjobs.com, Inc. (dba "NEOGOV")  
2120 Park Pl, Suite 100  
El Segundo, CA 90245  
United States  
billing@neogov.com  
Sales Rep: Addi Gentle

Kendall, County of (IL)  
111 West Fox Street  
Yorkville, IL 60560  
USA

Quote Valid From: 8/14/2023  
Quote Valid To: 12/4/2023

Quote Number: Q-12091  
PaymentTerms: Annual,Net 30  
Subscription Term in Months: 16

Employee Count: 425  
Order Summary

Prorated 9/1/23-11/30/23

Service Description	Type	Start Date	End Date	Term Price (USD)
Single Sign On Subscription	RECURRING			\$369.97
Single Sign On Setup	ONE-TIME			\$3,000.00
<b>Prorated TOTAL:</b>				<b>\$3,369.97</b>

Year 1 12/1/23-11/30/24

Service Description	Type	Start Date	End Date	Term Price (USD)
Single Sign On Subscription	RECURRING			\$1,488.00
<b>Year 1 TOTAL:</b>				<b>\$1,488.00</b>

**ORDER TOTAL (USD) :** **\$4,857.97**



# NEOGOV Learn Course Catalog

February 2023

## **Business Skills**

Media Training Part 2: Preparing for the Interview  
Leading Successful Remote Teams  
6 Tips for Parents Working From Home  
Managing Stress in Uncertain Times  
Media Training Part 1: Crafting Your Message  
County Government Basics for Newly Elected Officials  
Municipal Government Basics for Newly Elected Officials  
Township Basics for Newly Elected Officials  
Special District Basics for Newly Elected Officials  
Budgeting for Elected Officials  
Zoning Basics: Uses and Development Standards  
Zoning Basics: By Right Projects, Special Permits, and Zone Changes  
Zoning Basics: Roles and Procedures  
Zoning Basics: Permit Evaluation Criteria  
Zoning Basics: Subdivision Ordinances  
Social Media for Public Officials  
The Remote Manager: Employee Engagement  
Digital Literacy: Basic Technical Fluency for Employees  
Managing Unionized Employees  
Onboarding Remote Employees

## **Campus Safety**

School Bus Safety: Bullying on the Bus  
School Bus Safety: Loading & Unloading  
School Bus Safety: Transporting Students with Special Needs

School Bus Safety: Safe Bus Operation  
School Bus Safety: Emergency Operations  
Bloodborne Pathogens for Campus Law Enforcement

## **Child Safety**

Appropriate Touch  
Before and After School Program  
Day Camp Supervision  
Resident Camp Supervision  
Camp Aquatics Safety  
Child Abuse Awareness and Prevention for Texas  
Mandatory Reporters of Child Abuse and Neglect  
Injury Prevention in Youth Sports

## **Cyber Security**

Complying with HIPAA for Business Associates  
Complying with HIPAA for Covered Entities  
Complying with HIPAA for Hybrid Entities  
PCI Security Standards for IT and Back Office  
PCI Security Standards for Managers  
PCI Security Standards on the Phone and Online  
PCI Security Standards at the Point of Sale  
Preventing Phishing  
Privacy Awareness  
Records Management  
Security Awareness with Privacy Principles  
Security Awareness  
Responsible Use of Social Media  
Security Basics  
Cyber Security: Best Practices for At-Home Employees

Cybersecurity: Data Privacy and Safe Computing

Cybersecurity: Responding to Data Breaches

Cybersecurity: Data Classification and Handling

Cybersecurity: Data Privacy and Security

Cybersecurity: Data Privacy and Security for CA

## **Diversity & Inclusion**

Understanding and Preventing

Microaggressions

Cultural Competence

Courageous Conversations

## **Driver Safety**

Slower is Faster - Survival Skills for Ambulance Drivers

Slower is Faster - Survival Skills for Fire Engine Drivers

Liability While Driving Government-Owned Vehicles

Winter Driving: Comprehensive

Winter Driving: Weather Conditions & Preparations

Winter Driving: Travel Planning and Techniques

Winter Driving: Braking and Special Consideration

Winter Driving: Trapped or Stranded Vehicles

Slower is Faster - Survival Skills for Law Enforcement Drivers

## **Emergency Preparedness**

Emergency Prep & Response: Earthquakes

Emergency Prep & Response: Floods

Emergency Prep & Response: Hurricanes

Emergency Prep & Response: Tornadoes

Emergency Prep & Response: Wildfires

Emergency Prep & Response: Winter Storms

Emergency Prep & Response: Terrorism

## **Employment Liability**

Generating Solutions

Evaluating Your Workplace Behavior

FERPA for Faculty in Higher Education

FERPA for Staff in Higher Education

CSA Guide to Clery Act

Title IX, The Clery Act, and VAWA for Faculty and Staff

Title VI of the 1964 Civil Rights Act for Municipalities

Title VI of the 1964 Civil Rights Act for Higher Education

Harassment Prevention for Higher Ed Supervisors

Harassment Prevention for Higher Ed Employees

Title I of ADA for Higher Ed: Reasonable Accommodation

Title I of ADA for Higher Ed: Interactive Process

Title I of ADA for Higher Ed: Supervisor Responsibilities

Transition to Remote Teaching for Higher Education

Accommodating Higher Ed Students with Disabilities

Introduction to Lawful Hiring

Hiring Liability: Discrimination

Hiring Liability: Negligent Hiring

Hiring Liability: Improper Background

Investigations

Hiring Liability: Misrepresentation & Implied Contracts

Hiring Liability: Supervisor Responsibilities

Lawful Interviewing: Prepare to Interview

Lawful Interviewing: Ask Effective Questions

Lawful Interviewing: Conduct Interviews, Part I

Lawful Interviewing: Conduct Interviews, Part II

The Family and Medical Leave Act:  
Overview  
The Family and Medical Leave Act: Eligible  
Employees  
The Family and Medical Leave Act:  
Qualifying Reasons  
The Family and Medical Leave Act:  
Supervisor Responsibilities  
FLSA and Minimum Wage Rules  
FLSA: Employee Classification & Overtime  
Rules  
FLSA: Record Keeping Rules  
Discipline and Termination: Discussing  
Discipline  
Discipline and Termination: Progressive  
Discipline  
Discipline and Termination: Sensitive  
Subjects  
Discipline and Termination: Documenting  
Discipline  
Discipline and Termination: Termination  
Tips  
Harassment Prevention for Supervisors  
Ethical Decision Making in the Workplace  
Issues in Diversity: Speak With Care  
Issues in Diversity: Share Responsibility  
Issues in Diversity: Exercise Compassion  
Issues in Diversity: Expand Horizons  
Issues in Diversity: Be Attentive  
Issues in Diversity: Welcome New  
Perspectives  
Issues in Diversity: Embrace Tough  
Conversations  
EEO Laws: An Introduction  
EEO Laws: Equal Pay Act of 1963  
EEO Laws: Title VII of the Civil Rights Act  
EEO Laws: Age Discrimination in  
Employment Act  
EEO Laws: Pregnancy Discrimination Act of  
1978  
EEO Laws: Title I of the ADA

EEO Laws: Genetic Information  
Nondiscrimination Act  
EEO Laws: Supervisor Responsibilities  
Title I of ADA: Reasonable Accommodation  
Title I of ADA: Interactive Process  
Title I of ADA: Supervisor Responsibilities  
Harassment Prevention for Employees  
Diversity in the Workplace: Diversity for All  
RISE Up Against Workplace Bullying  
Anti-Bullying Supervisor Training  
School Bullying: Define Bullying & The Law  
School Bullying: Understand Bullying  
Dynamics  
School Bullying: Identify Bullying Episodes  
School Bullying: Address Potential Bullying  
Harassment Prevention for Illinois  
Supervisors  
Harassment Prevention for Illinois  
Employees  
Emergency Leave Under the FFCRA  
Wage and Hour Concerns During an  
Emergency  
Accommodating K-12 Students with  
Disabilities  
The Biased Brain  
Implicit Bias in Action  
Consequences of Bias  
The Drug-Free Workplace Act for  
Supervisors  
The Drug-Free Workplace Act for Employees  
USERRA Rights & Supervisor  
Responsibilities  
Records Retention  
Public Records Requests  
C.A.R.E. About Implicit Bias  
Challenge Organizational Bias  
Developing a Diversity and Inclusion  
Program  
Discussing Racism for K-12 Educators  
Bias in Interviewing



Harassment Prevention for Supervisors:  
Condensed  
Harassment Prevention for Employees:  
Condensed  
Antiracism: Challenging Inequity  
Interacting with Unhoused People  
Title IX Final Rule for Faculty & Staff  
Loudermill, Weingarten, and Garrity Rights  
for Supervisors  
Loudermill, Weingarten, and Garrity Rights  
for Employees  
Employer Responsibilities for Domestic  
Abuse  
Ethics: Personal Financial Gain by Public  
Officials  
Ethics: Personal Advantages and Perks for  
Public Officials  
Public Employment Law Fundamentals  
Ethics: Governmental Transparency Laws  
for Public Officials  
Ethics: Laws Relating to Fair Processes  
Workplace Investigations for Supervisors:  
Knowing When & Why to Investigate  
Workplace Investigations for Supervisors:  
Planning the Investigation  
Workplace Investigations for Supervisors:  
Preparing Interview Questions  
Workplace Investigations for Supervisors:  
Conducting Interviews  
Workplace Investigations for Supervisors:  
Closing the Investigation

## **Health & Safety**

A COVID-19 Response: Returning to Work  
Child Sexual Abuse Prevention at Camp  
Bullying Prevention at Camp  
Playground Supervision  
Trip and Transportation Safety  
The Professional Lifeguard  
Shallow Water Blackout  
Slips, Trips, and Falls

Working Outdoors in Warm Weather for  
Camp Employees  
Crossing Guard Training  
Avoiding the Crush Zone  
Reasonable Suspicion for Drug and Alcohol  
Testing: The Role of the Supervisor  
Reasonable Suspicion for Drug and Alcohol  
Testing: Signs and Symptoms of Drug Use  
Reasonable Suspicion for Drug and Alcohol  
Testing: Signs and Symptoms of Alcohol  
Misuse  
Eye and Face Protection  
Emergency Response in the Workplace  
Emergency Communication in the  
Workplace  
Workplace Ergonomics  
Electrical Safety  
Flagger Safety  
Forklift Safety  
Hearing Conservation  
Hand and Power Tool Safety  
Practicing Hand Hygiene  
Practicing Hand Hygiene: Medical  
Professionals  
Practicing Hand Hygiene: Child Care  
Providers  
Practicing Hand Hygiene: Food Service  
Professionals  
Safety in Local Government: Part 1  
Safety in Local Government: Part 2  
Landscape Safety  
Material Handling and Storage  
Safety Data Sheets  
New Employee Safety Orientation  
Office Safety  
Occupational Disease Prevention for  
Firefighters  
Playground Safety  
Aquatic Safety  
Safe Patient Handling  
Preventing Strains and Sprains

Respiratory Protection  
General Safety Boost Episode 1:  
Ergonomics  
General Safety Boost Episode 2: Back  
Safety  
General Safety Boost Episode 3: Trip  
Hazards  
General Safety Boost Episode 4: Emergency  
Preparedness  
General Safety Boost Episode 5: Fire Safety  
General Safety Boost Episode 6: Hazard  
Communication  
General Safety Boost Episode 7: Slip  
Hazards  
General Safety Boost Episode 8: Drug-Free  
Workplace  
General Safety Boost Episode 9: Bloodborne  
Pathogens  
General Safety Boost Episode 10: Skin  
Protection  
General Safety Boost Episode 11: First Aid  
General Safety Boost Episode 12: Active  
Shooter  
Accident Incident Investigation  
Silica Awareness: Silica and the OSHA Silica  
Standard  
Silica Awareness: Working Safely with Silica  
Arc Flash Safety  
OSHA Recording and Reporting  
Lockout/Tagout Safety  
Ladder Safety  
Fire Prevention  
Fall Protection  
Personal Protective Equipment: Noise  
Exposure and Hearing Conservation  
Personal Protective Equipment: Respiratory  
Protection  
Personal Protective Equipment: Eye and  
Face Protection  
Personal Protective Equipment: Hand  
Protection

Personal Protective Equipment: Foot  
Protection  
Personal Protective Equipment: Head  
Protection  
COVID-19: A Pandemic Response  
Preparing Your Workplace for COVID-19  
Scaffolding Safety  
Whole Health: Am I Getting the Right  
Nutrition?  
Whole Health: A Well-Rounded Exercise  
Routine  
Whole Health: Maintain a Strong & Healthy  
Back  
Whole Health: Techniques to Manage  
Stress  
Whole Health: Good Sleep Habits  
Whole Health: Brain Health  
Whole Health: Preventive Care  
Whole Health: Dental Care  
Whole Health: Self-Awareness About  
Drinking  
Whole Health: The 3 Biggest Myths About  
Smoking  
Whole Health: Am I at Risk for Diabetes?  
Bloodborne Pathogens  
Bloodborne Pathogens Condensed  
Employee Safety Awareness  
Safety Awareness Program for Supervisors  
Job Hazard Analysis for Supervisors  
Job Hazard Analysis  
Back Safety  
Confined Space Entry  
Updating Your Workplace Response to  
COVID-19  
Personal Protective Equipment  
Introduction to OSHA  
Basic Industrial Safety  
Behavior-Based Safety for Supervisors  
Hydrogen Sulfide Safety Awareness  
Hoisting and Rigging  
Spill Prevention and Control

Trenching and Excavation Safety  
Machine Guarding  
Fire and Explosion Hazards  
Compressed Gas Safety  
Hazard Communication: The New GHS Standards  
Preventing Slips, Trips, and Falls  
Preventing Slips, Trips, and Falls for Firefighters  
Transitional Duty: Improving Your Return to Work Program  
Working Outdoors in Warm Weather  
Stress Management for Public Safety Telecommunicators  
Stress Management at Work and Elsewhere  
Work Zone Safety  
Introduction to Contact Tracing  
Contact Tracing in Your Community  
OSHA Investigations and Inspections  
Cal/OSHA Investigations and Inspections  
Asbestos Awareness  
Lead Safety Awareness  
Indoor Crane and Sling Safety  
Basic Construction Safety  
Field Biological Hazards  
Welding, Cutting & Brazing Safety  
Laboratory Safety  
Waste Management  
Food Safety  
Emergency Preparedness: Continuity of Operations  
Forming and Operating Safety Committees  
Bloodborne Pathogens for Law Enforcement  
Bloodborne Pathogens for Healthcare Workers  
Site Control  
Disaster Benefits Administration  
Shelter Protocol: Preparing to Open a Shelter

Shelter Protocol: Operating & Closing a Shelter  
Lockout/Tagout Safety: Comprehensive  
Fall Protection: Comprehensive  
Fire Prevention: Comprehensive  
Chainsaw Safety  
Wildfire Smoke Safety  
Workplace Allergies & Sensitivities for Employees  
Railroad Crossing Safety  
Avoiding Animal Bites  
Home Office Ergonomics  
Active Shooter and Workplace Violence Response (Higher Ed)  
Active Shooter and Workplace Violence Response (Workplace)

### **Higher Ed**

RISE Up Against Workplace Bullying in Higher Ed  
Anti-Bullying Supervisor Training for Higher Ed  
EEO Laws for Higher Ed: An Introduction  
EEO Laws for Higher Ed: Equal Pay Act of 1963  
EEO Laws for Higher Ed: Title VII of the Civil Rights Act  
EEO Laws for Higher Ed: Age Discrimination in Employment Act  
EEO Laws for Higher Ed: Pregnancy Discrimination Act  
EEO Laws for Higher Ed: Title I of the ADA  
EEO Laws for Higher Ed: Genetic Information Nondiscrimination Act  
EEO Laws for Higher Ed: Supervisor Responsibilities  
Cyberbullying Awareness & Prevention for Higher Education

### **Human Capital**

The Role of Customer Service  
Creating a Total Service Experience  
Providing Service with Heart

Dealing With Difficult Customers  
Coaching to Develop Motivation  
Defining Coaching  
Listening Skills  
Understanding Skills  
Conveying Information  
Focusing on the Customer  
Understanding Team Building  
Defining Useful Workplace Feedback  
Giving Feedback  
Receiving Feedback  
Determining Your Problem-Solving Style  
Defining a Problem  
The Role of the Supervisor  
The Responsibilities of a Manager  
Identifying the Characteristics of Change  
Identifying Strategies for Making Change Work  
How Work Teams React to Change  
Analyzing Work Processes  
Implementing Process Improvements  
Setting Overall Goals  
Identifying Performance Standards  
Effective Writing for Business  
Dealing with Bad Behavior  
Introducing Personal Power  
8 Tips for Working From Home  
Coaching to Build Skills  
Measuring and Monitoring Processes  
Dealing with Conflict  
Dealing with Aggressive Behavior  
Dealing With Grief and Loss in the Workplace for Employees  
Dealing With Grief and Loss in the Workplace for Supervisors  
Writing Inclusive Job Descriptions  
Writing Unbiased Interview Questions for Supervisors

## **K-12 Education**

Harassment Prevention for K-12 Supervisors

Harassment Prevention for K-12 Employees  
Maintain Engagement in Online Learning (K-6)  
Youth Suicide Prevention (K-12)  
Youth Suicide Prevention (K-12) Part 1: Your Role in Prevention  
Youth Suicide Prevention (K-12) Part 2: Observe, Support, Refer  
Youth Suicide Prevention (K-12) Part 3: A Community Effort  
Title VI of the 1964 Civil Rights Act for K-12  
Cyberbullying Awareness & Prevention (K-12)  
Verbal De-escalation (K-12)  
FERPA 101 for K-12 Administrative Staff  
FERPA 101 for K-12 Teachers  
Seizure Awareness for K-12  
Allergy Awareness for K-12  
Asthma Awareness for K-12

## **Law Enforcement**

Bloodborne Pathogens for Law Enforcement Officers  
Slower is Faster: Survival Skills for Law Enforcement Drivers  
Responding to Domestic Abuse Calls  
Firearms Safety  
Off-Duty Conduct  
Below 100 Tenets: Watch Your Speed  
Below 100 Tenets: Wear Your Vest  
Law Enforcement Ethics  
Situational Awareness and Ambush  
Precautions for Law Enforcement  
Officer Safety and Tactics for Chemical and Bomb Threat Response  
Guide to Consensual Encounters  
Below 100  
Personnel Guidelines for Law Enforcement (Part 1)  
Personnel Guidelines for Law Enforcement (Part 2)

False Arrests and Arrest Liability for Law Enforcement  
Below 100 Tenets: What's Important Now?  
Below 100 Tenets: Remember, Complacency Kills!  
Below 100 Tenets: Wear Your Belt  
Use of Force: An Overview  
Use of Force: Liability and Reasonableness  
Use of Force: Ethical Considerations  
Use of Force: Decision Making and Judgment  
Use of Force: Community Policing and Community Perceptions  
Community Policing, Part I  
Community Policing, Part II  
Anti-Bias Policing: Part 1  
Anti-Bias Policing: Part 2

De-Escalation and Communication, Part I  
De-Escalation and Communication, Part II  
Stress Management for Law Enforcement  
Coronavirus & Safety: What Every Cop Needs to Know  
Preventing Slips, Trips, and Falls for Law Enforcement Officers  
Asher Model: Creating a Culture of Wellness  
Asher Model: Making It OK to Not Be OK  
Asher Model: Focus on the Solutions  
Asher Model: Provide Peer Support  
Asher Model: Educate Your Staff on Resilience  
Asher Model: Encourage Healthy Habits  
Asher Model: Encourage Spirituality  
Asher Model: Partner with the Family



116 E. Washington Street  
Suite One  
Morris, Illinois 60450

Phone: (815) 942-3306  
Fax: (815) 942-9430  
www.mackcpas.com

TAWNYA R. MACK, CPA  
LAURI POPE, CPA

CATE MOULTON, CPA  
KYLE SHEPPARD, CPA  
MADISON SCHEEL, CPA  
CHRIS CHRISTENSEN  
JESSIKA MCGARVEY

CERTIFIED PUBLIC ACCOUNTANTS

### Contractual Agreement

Between

**Mack & Associates, P.C.**

And

**Kendall County, Illinois**

Mack and Associates P.C. and Kendall County hereby enter into an agreement for auditing services for the following fees:

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Kendall County	\$ 52,000	53,560	55,165	56,820	58,525
Forest Preserve	9,500	9,785	10,075	10,375	10,685
Circuit Clerk	4,850	4,995	5,145	5,300	5,460
Kendall Area Transit	4,500	4,635	4,775	4,920	5,065
<b>Total Fees</b>	<b>\$ 70,850</b>	<b>72,975</b>	<b>75,160</b>	<b>77,415</b>	<b>79,735</b>

Due to changes regarding GATA implementation, there is also an in-relation to opinion on CYEFR that is now required. This will be billed upon time involved with a maximum fee not to exceed \$5,000.

Any additional work that may need to be completed beyond the scope of engagement will be discussed prior to completion and is billed at a rate of \$150/hour. Fees will be billed upon completion of the report.

*Tawnya R. Mack* 5/16/2023  
 Tawnya R. Mack, CPA Date Kendall County, Illinois Date  
 Mack & Associates, P.C.

## FY24 Budget Approval Calendar

	Date	Responsible Party/Meeting	Time	Task
<b>JUN</b>	6/26/2023	Admin & User Departments/Offices		Prepare salary spreadsheets
	6/29/2023	Finance Committee	4:00pm	Establish FY24 Budget Criteria and Authorize FY24 Capital Budget Process
	6/30/2023	Administration		Send FY24 Capital Plan Process and Budget Criteria
<b>JUL</b>	7/3/2023	*DHEOs		End Users enter budgets and salaries
	7/13/2023	COW	4:00pm	
	7/18/2023	County Board Meeting	9:00am	
	7/27/2023	Finance Committee	4:00pm	
<b>AUG</b>	8/2/2023	County Board Meeting	6:00pm	
	8/8/2023	*DHEOs		Capital Plan budgets due
	8/8/2023	*DHEOs		Operations budgets due including salaries
	8/14-8/18	*DHEOs		Meet with Department Heads
	8/9-8/31	Administration		Prepare budget books/tablets/overviews
	8/24/2023	Finance Committee	4:00pm	
8/15/2023	County Board Meeting	9:00am		
<b>SEP</b>	9/5/2023	County Board Meeting	6:00pm	
	9/7/2023	COW/Finance Committee	8:30am	<i>Budget Hearings-TBD</i>
	9/8/2023	COW/Finance Committee	9:30am	<i>Budget Hearings-TBD</i>
	9/14/2023	COW	4:00pm	Approves Tentative Budget and Forward to County Board
	9/15/2023	Admin		Run Notice for Public Inspection of Tentative Budget Ad
	9/19/2023	County Board Meeting	9:00am	Approve Tentative Budget at least 15 days prior to final action
	9/28/2023	Finance Committee	4:00pm	Discuss FY24 Budget
<b>OCT</b>	10/3/2023	County Board Meeting	6:00pm	
	10/12/2023	COW	4:00pm	Discuss FY24 Budget- Forward final budget to County Board
	10/17/2023	County Board Meeting	9:00am	
	10/26/2023	Finance Meeting	5:00pm	Discuss FY24 Budget- Forward final budget to County Board
<b>NOV</b>	11/7/2023	County Board Meeting	6:00pm	Approve Budget
	11/8/2023	Admin		Run levy ad before levy hearing (less than 14 days more than 7 days before levy hearing)
	11/16/2023	COW	4:00pm	
	11/21/2023	County Board Meeting	9:00am	Levy hearing and approval
	11/30/2023	Finance Meeting	4:00pm	
<b>DEC</b>	12/5/2023	County Board Meeting	6:00pm	
	12/14/2023	COW	4:00pm	
	12/19/2023	County Board Meeting	9:00am	Last day to certify Levy on or before the last Tuesday in December
	12/28/2023	Finance Meeting	4:00pm	

\*DHEOs = Department Heads & Elected Officials

Change Log  
September 28, 2023

**FY24 Budget**

**CURRENT GENERAL FUND SURPLUS/(DEFICIT)** \$ (3,962,685)

September 7, 2023

Beginning Deficit (4,231,685)

September 28, 2023

1 Decrease Expense: County Clerk Millage	9,000	
2 Decrease Levy: County Bridge Levy	25,000	
3 Decrease Expense: Move 1/2 PB&Z Director Salary	50,000	
4 Decrease Expense: Reduce Project Manager Salary	5,000	
5 Decrease Expense: Reduce Postage	50,000	
6 Decrease Transfer Out: 27th Payroll	80,000	
7 Decrease Expense: County Clerk Election Supplies	50,000	
	<u>269,000</u>	<u>(3,962,685)</u>



FY24 Levy Calculation & Requests  
September 28, 2023

	FY23	FY24	Difference	% Change
New Construction	\$ 77,711,113	\$ 84,523,616	\$ 6,812,503	8.8%
Rate Setting EAV	\$ 3,743,363,461	\$ 4,584,848,376	\$ 841,484,914	22.5%
<b>Available Levy Extension</b>	<b>\$ 24,389,453</b>	<b>\$ 24,310,263</b>	<b>\$ (79,190)</b>	<b>-0.3%</b>
<b>CPI Increase</b>	<b>(\$1,137,292)</b>	<b>(\$1,136,290)</b>	<b>\$1,002</b>	<b>-0.1%</b>
<b>Net Levy Extension w/o CPI Increase</b>	<b>\$ 23,252,161</b>	<b>\$ 23,173,973</b>	<b>\$ (78,188)</b>	<b>-0.3%</b>

	FY23 Levy	FY24 Levy Requests	FY23 Available Levy v. FY22 Levy \$ Incr./ (Decr.)	% Incr./ -Decr.
<b>Levy Funds</b>				
General Fund	\$13,612,375	\$12,184,108	(1,428,267)	-10.5%
Health & Human Services Fund	1,511,000	1,511,000	-	0.0%
708 Mental Health Fund	1,024,654	1,075,887	51,233	5.0%
Social Services for Seniors Fund	363,000	363,000	-	0.0%
Extension Education Fund	192,163	192,163	-	0.0%
County Highway Fund	1,500,000	1,500,000	-	0.0%
County Bridge Fund	500,000	500,000	-	0.0%
IMRF	2,400,000	2,400,000	-	0.0%
Social Security	1,600,000	1,600,000	-	0.0%
Liability Insurance Fund	1,305,300	1,305,300	-	0.0%
Tuberculosis Fund	30,000	30,000	-	0.0%
Veterans Assistance Cms.	350,961	512,516	161,555	46.0%
<b>Total Requests: Capped</b>	<b>\$24,389,453</b>	<b>\$23,173,973</b>	<b>-\$1,215,480</b>	<b>-5.0%</b>

	FY23 PTELL Calculation	New Dollars
	5.0%	
<b>CPI</b>		
<b>New Construction</b>	\$ 84,523,616	New Construction amount \$ 84,523,616
<b>Rate Setting EAV</b>	\$ 4,584,848,376	x Limiting rate <u>0.005302</u>
		= New Construction portion <b>\$448,170</b>
Previous Year Actual Extension	22,725,803	
Subtract Previous Year PBC Levy	-	
= Previous Year Net Extension	22,725,803	Previous Year Net Extension \$ 22,725,803
		x CPI <u>5.0%</u>
Previous Year Net Extension	22,725,803	= Previous Year Net Extension portion <b>\$1,136,290</b>
x CPI Factor (1+CPI)	1.0500	
= <b>Numerator</b>	23,862,093	
Estimated New Year EAV	4,584,848,376	
Less Estimated New Construction	(84,523,616)	
= Est. Net New Year EAV ( <b>Denominator</b> )	4,500,324,760	
<u>Previous Year Extension x CPI (<b>Numerator</b>)</u>	<u>23,862,093</u>	
New EAV - New Construction ( <b>Denominator</b> )	4,500,324,760	
= Limiting Rate	0.005302	
Estimated New Year Rate Setting EAV	4,584,848,376	
x Limiting Rate	0.005302	
New Year Net Extension	24,310,263	
Less Previous Year Net Extension	(22,725,803)	
Capped Levy: Estimated New dollars	<b>1,584,460</b>	Est. Total New Dollars <u><b>\$1,584,460</b></u>
Net Extension	24,310,263	
+ Next Year PBC Levy		
Total Extension	24,310,263	
<b>Previous Year Rate Setting EAV</b>	4,125,581,150	
<b>Current Year Rate Setting EAV (Est.)</b>	4,584,848,376	
<b>EAV Increase/(Decrease)</b>	459,267,226	
	11.13%	

## GENERAL FUND REVENUE SUMMARY

ACCOUNT & DESCRIPTION	BUDGET 2023	BUDGET 2024	% CHANGE IN BUDGET	\$ CHANGE IN BUDGET
General Fund Total Revenues	28,296,196	27,209,177	-3.8%	(1,087,020)
<b>TAXES</b>				
11000530 41010 Current Property Tax	\$13,612,375	12,184,108	-10.5%	(1,428,267)
11000530 41020 Personal Property Repl. Tax	915,000	915,000	0.0%	0
11000530 41030 State Income Tax	3,158,685	3,158,685	0.0%	0
11000530 41040 Local Use Tax	760,000	760,000	0.0%	0
11000530 41050 State Sales Tax	650,000	600,000	-7.7%	(50,000)
11000530 41060 Franchise Tax	338,000	338,000	0.0%	0
11000530 41070 Local Share Cannabis Tax	25,000	25,000	0.0%	0
11000530 41140 1/4 Cent Sales Tax	3,228,750	3,230,000	0.0%	1,250
11000606 41160 Co. Real Estate Transfer Tax	450,000	450,000	0.0%	0
Total Taxes	23,137,810	21,660,793	-6.4%	(1,477,017)
<b>LICENSES, PERMITS, &amp; FEES FROM SERVICES</b>				
11000222 41390 Assessment Miscellaneous	3,000	3,000	0.0%	0
11000314 41290 Circuit Clerk Fees	1,050,000	1,000,000	-4.8%	(50,000)
11000314 41300 Cir. Clk. System Fee	5,000	10,000	100.0%	5,000
11000314 42130 Cir. Clk. GPS Service Fee	2,000	2,000	0.0%	0
11000314 42140 Cir. Clk. Periodic Impris. Fee	12,000	8,000	-33.3%	(4,000)
11000314 42250 Circuit Clerk Revenue	60,000	30,000	-50.0%	(30,000)
11000529 42200 County Building Postage Reimb.	140,000	170,000	21.4%	30,000
11000530 42220 Compost Fees	20,000	5,000	-75.0%	(15,000)
11000606 41210 County Clerk Fees	350,000	350,000	0.0%	0
11000606 41220 Recorder's Miscellaneous	40,000	40,000	0.0%	0
11000825 41150 Property Tax Late Pymnt. Penalty	325,000	325,000	0.0%	0
11000825 41400 Treasurer Fees	21,000	21,000	0.0%	0
11000825 41700 Miscellaneous Revenue	30,000	30,000	0.0%	0
11001618 41340 Probation Board & Care	2,000	0	-100.0%	(2,000)
11001719 41360 Public Defender Fees	4,050	4,050	0.0%	0
11001902 41180 Building Fees	80,000	85,000	6.3%	5,000
11001902 41190 Recording Fees	1,200	1,200	0.0%	0
11001902 41200 Zoning Fees	10,000	10,000	0.0%	0
11001902 41450 2012 NRA Fee	10	10	0.0%	0
11002009 41240 Sheriff Fees	113,663	107,250	-5.6%	(6,413)
11002009 41250 Sheriff Miscellaneous	6,479	13,123	102.5%	6,644
11002009 41260 HIDTA Reimbursement	39,319	40,000	1.7%	681
11002009 42070 Security Detail Income	13,146	18,000	36.9%	4,854
11002011 41270 Merit Commission Revenue	2,000	0	-100.0%	(2,000)
11002010 42050 Prisoner Transport	701	700	-0.1%	(1)
11002010 42060 Sheriff Bond Fee	0	13,800	#DIV/0!	13,800
11002010 42080 Corrections Board & Care	0	136,875	#DIV/0!	136,875
11002010 42090 Federal Inmate Revenue	584,000	503,700	-13.8%	(80,300)
11002010 42100 Federal Inmate Mileage Reimbursement	3,575	3,785	5.9%	210
11002010 42110 Federal Inmate Transport Fees	31,616	22,292	-29.5%	(9,324)
11002120 41370 Fines & Forfeits	250,000	260,000	4.0%	10,000
11002120 41380 State's Attorney Miscellaneous Revenue	1	1	0.0%	0
11002120 42150 State's Attorney Trial Fee	350	250	-28.6%	(100)
11002120 42160 State's Attorney Comptroller Collection Fines/Fees	2,000	2,000	0.0%	0
11002233 41410 Technology Revenue	0	1,000	100.0%	1,000
11002233 41420 Technology Municipality	0	0	0.0%	0
11002532 41460 UCCI Reimbursement	3,000	3,000	0.0%	0
11002532 42210 Liquor License	21,500	21,500	0.0%	0
Total Licenses, Permits & Fees from Services	3,226,610	3,241,536	0.5%	14,926

## GENERAL FUND REVENUE SUMMARY

ACCOUNT & DESCRIPTION	BUDGET 2023	BUDGET 2024	% CHANGE IN BUDGET	\$ CHANGE IN BUDGET
<b>INTEREST</b>				
11000825 41350 Interest Income	75,000	500,000	566.7%	425,000
Total Interest	75,000	500,000	566.7%	425,000
<b>INTERGOVERNMENTAL</b>				
11000530 41080 State's Attorney Salary	166,923	175,605	5.2%	8,683
11000530 41090 Probation Officer Salary	849,253	729,957	-14.0%	(119,296)
11000530 41100 Supervisor of Assmnt. Salary	46,125	48,213	4.5%	2,088
11000530 41110 Public Defender Salary	113,241	112,975	-0.2%	(266)
11000530 41500 State Comp-Pretrial Officer	157,838	175,300	11.1%	17,462
11000530 41130 Sheriff Salary	87,991	86,942	-1.2%	(1,049)
11002233 41430 KenCom Operations Reimbursement	98,345	101,296	3.0%	2,950
11000606 41120 State Com Election Judge	10,000	50,000	400.0%	40,000
11000912 41280 EMA Reimbursement from IEMA	50,000	48,000	-4.0%	(2,000)
11001618 41440 Probation Officer Salary (Municipal)	20,000	20,000	0.0%	0
Total Intergovernmental	1,599,716	1,548,288	-3.2%	(51,428)
<b>TOTAL REVENUE</b>	<b>28,039,136</b>	<b>26,950,617</b>	<b>-3.9%</b>	<b>(1,088,520)</b>
<b>TRANSFERS IN</b>				
11003038 40200 Transfer from PS Sales Tax Fund	0	0	0.0%	0
11003038 40030 Transfer from Animal Control Fund	10,000	10,000	0.0%	0
11003038 40050 Transfer from GIS Mapping	13,560	13,560	0.0%	0
11003038 40220 Transfer from Court Security Fund	30,000	30,000	0.0%	0
Transfer from Document Storage Fund	0	0	0.0%	0
11003038 40430 Transfer From CirClk Child Support Fund #1303	75,500	20,000	-73.5%	(55,500)
11003038 40440 Transfer From CirClk Document Storage Fund #1304	55,000	60,000	9.1%	5,000
11003038 40450 Transfer from CirClk Court Operation #1306	45,000	0	-100.0%	(45,000)
11003038 40230 Transfer from CirClk Automation Fund #1313	28,000	125,000	346.4%	97,000
Total Transfers	257,060	258,560	0.6%	1,500
General Fund Total Revenue & Transfers In	28,296,196	27,209,177	-3.8%	(1,087,020)
GF Expenditures & Transfers Out	(28,691,606)	(31,171,861.94)		
GF Revenues & Transfers In	28,296,196	27,209,177	-3.8%	(1,087,020)
Surplus (Deficit)	<b>(395,410)</b>	<b>(3,962,685.42)</b>		

**GENERAL FUND EXPENDITURE SUMMARY**

<b>DESCRIPTION</b>	<b>BUDGET 2023</b>	<b>BUDGET 2024</b>	<b>% CHANGE IN BUDGET</b>	<b>\$ CHANGE IN BUDGET</b>
<b>EXPENSES</b>				
Administrative Services	456,470	511,859	12.1%	55,389
Auditing & Accounting	245,080	258,500	5.5%	13,420
Board of Review	84,285	85,815	1.8%	1,530
Capital Expenditures	0	0	0.0%	0
CASA Expenditures	12,000	20,000	66.7%	8,000
Circuit Court Clerk	1,124,534	1,354,021	20.4%	229,487
Circuit Court Judge	348,879	366,422	5.0%	17,543
Combined Court Services (Probation)	1,412,947	1,561,269	10.5%	148,322
Contingency	499,431	643,317	28.8%	143,886
Coroner	215,518	223,984	3.9%	8,466
Corrections	4,942,056	5,129,741	3.8%	187,685
County Assessments	355,372	359,407	1.1%	4,035
County Board	205,182	208,388	1.6%	3,206
County Clerk & Recorder & Bonds	190,872	194,125	1.7%	3,253
Election Costs	787,219	758,347	-3.7%	(28,872)
Emergency Management Agency	98,734	101,662	3.0%	2,928
Facilities Management	1,263,939	1,335,929	5.7%	71,990
Farmland Review Board	353	353	0.0%	0
Jury Commission	65,900	87,450	32.7%	21,550
KenCom Intergovernmental Agreement	0	0		
Merit Commission	46,486	44,927	-3.4%	(1,559)
Planning, Building & Zoning	274,584	238,387	-13.2%	(36,197)
Postage County Building	149,980	130,878	-12.7%	(19,102)
Public Defender	631,487	741,674	17.4%	110,186
Regional Office of Education	94,249	100,981	7.1%	6,732
Sheriff	7,009,835	7,455,630	6.4%	445,795
Soil & Water Conservation District Grant	55,000	60,000	9.1%	5,000
State's Attorney	1,766,764	2,061,778	16.7%	295,014
Technology Services	850,700	1,007,457	18.4%	156,757
Treasurer	525,873	539,448	2.6%	13,576
Human Resource	266,864	321,939	20.6%	55,074
Unemployment Compensation	0	0		0
Utilities	665,764	789,730	18.6%	123,966
<b>TOTAL EXPENDITURES</b>	<b>24,646,356</b>	<b>26,693,416</b>	<b>8.3%</b>	<b>2,047,059</b>

**GENERAL FUND EXPENDITURE SUMMARY**

<b>DESCRIPTION</b>	<b>BUDGET 2023</b>	<b>BUDGET 2024</b>	<b>% CHANGE IN BUDGET</b>	<b>\$ CHANGE IN BUDGET</b>
<b>TRANSFERS OUT:</b>				
<b>Debt Service</b>				
Trsn to Adm Bldg Debt Serv	92,000	104,746	13.9%	12,746
Courthouse Expansion Debt Svs Transfer	0	0		
PS Capital	0	0		
<b>Subtotal - Debt Service</b>	92,000	104,746	13.9%	12,746
<b>Capital/Reserves</b>				
Trns to Building Fund	35,000	35,000	0.0%	0
Trns to Cap Improve Fund	150,000	150,000	0.0%	0
<b>Subtotal - Capital/Reserve Funds</b>	185,000	185,000	0.0%	0
<b>Other Transfers Out</b>				
Mental Health Court	-	-		
Trns to County Election Fnd	100,000	100,000	0.0%	0
Trns to Kendall Area Transit	25,500	25,500	0.0%	0
Economic Development Fund	-	-		
Trns to 27th Payroll Fund	80,000	-	-100.0%	(80,000)
Trns to Health Care Fund	3,550,000	4,050,000	14.1%	500,000
Trns to Historic Pres. CLG	12,750	13,200		
<b>Subtotal - Other Transfers Out</b>	3,768,250	4,188,700	11.2%	420,450
<b>TOTAL TRANSFERS OUT</b>	4,045,250	4,478,446	10.7%	433,196
<b>TOTAL</b>				
<b>EXPENDITURES AND TRANSFERS OUT</b>	28,691,606	31,171,862	8.6%	2,480,255

**New Salaries - FY24**

<u>Circuit Clerk</u>		
Part Time Office Manager	20,000	
Part Time Clerk	20,000	
Clerk	28,000	
		68,000
<u>Public Defender</u>		
SAFE-T Act Attorney	75,000	75,000
<u>States Attorney</u>		
States Attorney- Assistant	77,750	
Secretary	40,943	
		118,693
<u>Technology</u>		
Level 2 Helpdesk	60,000	
Administrative Assistant	40,000	
		100,000
<u>Human Resources</u>		
PT Assistant	26,520	26,520

**Total New General Fund Salaries** \$ 388,213

Highway  
 Enginer Technician 60,000

VAC  
 Admin Assistant 47,000

**Total New General Fund Salaries** \$ 107,000

IMRF Rate -Regular	5.82%
FICA Rate	7.65%
	<u>13.47%</u>

Average FY24 HealthCare Cost \$ 66,705

ARPA Salaries

		<b>FY24</b>	
<u>Administration</u>			
1 Assistant- PT Administrative	26,520		
			26,520
<u>Coroner</u>			
1 Full-Time Coroner	48,356		
			48,356
<u>Circuit Clerk</u>			
1 Chief Deputy Clerk	79,233		
2 Deputy Clerk	28,749		
			107,982
<u>Health Department</u>			
1 Grant Manager	54,075		
			54,075
<u>Public Defender</u>			
1 Public Defender	67,800		
			67,800
<u>States Attorney</u>			
1 Assistant State's Attorney	107,470		
2 Paralegal	41,056		
			148,526
<u>Technology</u>			
1 Network Security Specialist	94,248		
			94,248
<b>FY24 ARPA/Lost Salaries</b>			<u><u>547,507</u></u>
IMRF Rate -Regular	5.88%		
FICA Rate	7.65%		
	<u>13.53%</u>		
Average FY23 HealthCare Cost	<u>\$ 74,078</u>		