



# Orland Fire Protection District, IL Digital Budget Book



Last updated 11/26/24





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# **INTRODUCTION**

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# Transmittal Letter

November, 2024

President Brudnak and Board of Trustees:

It is our pleasure to present the 2025 Tentative Budget for your review and consideration.

This budget has been developed to serve as the financial plan for the upcoming year affirming how resources will be allocated within the limits of projected revenue. The budget also gives taxpayers a clear understanding of how their tax dollars are being used.

Under the direction from the Board of Trustees, we worked to produce this 2025 Tentative Budget giving priority to programs and services which maintain high quality public services meeting the community's expectations. This is a commitment the District continually makes to its residents.

This budget has been compiled with consideration of the District's Strategic Plan adopted by the Board of Trustees in July 2023. The Strategic Plan was collaboratively developed with input from the Board of Trustees, District staff, and external stakeholders and included these Master Strategic Goals:

- Develop planning and staffing models to provide the highest level of service based on accurate statistical information and trending.
- Provide the highest level of service possible while maintaining fiscal responsibility.
- Strive for sustainability through a long-term programmatic approach.
- Meet industry standards and best practices.
- Maximize all stakeholder and service user satisfaction.

The 2025 Tentative Budget represents the efforts of District staff in reviewing their operations, streamlining them when possible and investing in improvements to daily operations to benefit the safety of District residents and employees while continually working toward the Master Strategic goals.

The District's mission is carried out daily by District employees who respond (and support the response) to nearly 13,000 emergency calls each year; accordingly, personnel costs are the largest component of District expenditures at 84.6%. The costs to achieve the District's mission are primarily offset by property tax revenue accounting for 74.4% of District revenue.

The District maintains a solid financial position while continuing to appropriately fund pension and retiree health obligations.

### ***Budget Overview***

As an overview, total revenue and expenditures for all funds combined for 2023 Actual, 2024 Budget and 2025 Budget are presented below.

	<b><u>2023 Actual</u></b>	<b><u>2024 Budget</u></b>	<b><u>2025 Budget</u></b>
Revenue	\$47,151,092	\$47,431,758	\$49,794,954
Expenditures	46,103,916	47,318,810	49,786,046
Revenue in Excess of Expenditures	<u>\$1,047,916</u>	<u>112,948</u>	<u>\$8,908</u>



Total revenue for the 2025 budget is 5.0% greater than the 2024 budget and 5.6% greater than 2023 actual results. Revenue estimates for the 2025 Budget were based on historical trends.

Total expenditures for the 2025 budget are 5.2% greater than the 2024 budget and 8.0% greater than 2023 actual results. The increase over the 2024 budget is due to a 7.1% increase in personnel related costs offset by reductions in non-personnel related expenditures.

### ***Significant Budget Factors***

The priorities for the upcoming year (as they were in the prior year) are based on providing the highest level of service possible while maintaining fiscal responsibility.

A legislative factor that impacts budget development is statutory property tax caps which limit increases in property tax revenue to CPI and new construction. The CPI for 2025 property tax revenue is 3.4% and new construction is estimated at 0.4% so total property tax revenue is estimated to increase 3.8%. Fortunately, the property tax collection rate is historically 97%.

An economic factor that impacts budget development is that while CPI for property taxes next year is 3.4%, inflation of EMS and fire service-related expenditures seem to be increasing at higher rates. For example, apparatus costs are increasing at 6-7% annually. In addition, personnel expense which represent 84% of District expenditures are increasing an average of 7.1%.

For both of these reasons, non-personnel related budget requests had to be reviewed very closely to achieve a balanced budget.

Significant factors considered during the budget process included assumed property tax receipts, assumed ambulance transports, negotiated wages and benefits, capital needs, pension funding and retiree health funding.

Property tax revenue represents approximately 74.4% of District operating revenue. Increases in property tax revenue are limited by tax rate ceilings and property tax caps. Property taxes are assumed to increase by 3.8%.

Ambulance and rescue transports are assumed to continue at current levels. Ambulance transports have steadily increased over the past ten years (except in 2020 due to the pandemic); there was a 2.8% increase in EMS transports from 2022 to 2023. Transports through September 2024 are flat compared to the same period in 2023. Fees are assumed to increase 3% effective January 1, 2025.

Personnel related expenditures (including wages, health insurance, pension funding, and workers comp) represent 84.6% of the District's expenditures. The District's labor agreements with its firefighters, dispatchers, and mechanics continue through December 31, 2026. These labor agreements, along with the compensation and benefit policies for non-bargaining unit personnel, were considered during the budget process.

In 2022, the District issued debt certificates in the amount of \$2,500,000 for capital projects, with most of the funding being used for Information Technology projects including infrastructure improvements, CAD software upgrades and replacement of the station alerting system. These projects should be completed in 2024.

The District's capital plan for the next five years has been reviewed and updated. Transfers to the Capital Fund from the Corporate Fund and Ambulance Fund are budgeted for 2025 in the amounts of \$800,000 and \$950,000, respectively.

Pension funding is budgeted in 2025 at the actuarial request anticipated to be approved by the District's Firefighters' Pension Board.



A Retiree Health Trust Fund was created in 2007 which the District has contributed over the years to offset the District's contributions to retiree health costs. There is no budgeted contribution in 2025, but a contribution will be considered in 2025 if 2024 financial results are better than budget.

**Recognition and Awards**

The District received recognition from two external organizations for services provided – ranking as ISO Class 1 and achieving Accredited Status from the Center for Public Safety Excellence. The District is one of only 318 fire agencies internationally Accredited and one of only 122 fire agencies in the country to be both Accredited and have an ISO 1 ranking. These are the highest recognitions in the fire service and are possible only because of the commitment to excellence at every level of the organization. Accreditation helps us to plan for the future, to mentor the next generation of leaders, and to evaluate what we say we are doing. It also forces us to continue to improve and to report each year on our status. Each year, the District needs to complete an Annual Compliance Report for accreditation. Recommendations set forth from the accreditation process were considered during priority setting of the 2025 budget process.

Over the past several years, Emergency Medical Services has continued to improve through enhanced training, programs and models of care, especially focused on cardiac arrest treatment. The District's paramedics use a high performance CPR model in treating patients and community CPR training has been expanded. In 2023, the save rate for surviving cardiac arrest for District patients was 46.2%, compared to a national save rate of 34%.

Factors that improve the District's save rate are early 9-1-1 access, early CPR, early defibrillation, early advanced care and early post-resuscitative care. District paramedics are trained in a state-of-the-art simulation lab. Friends and family CPR classes are taught each month to District residents at no cost. District dispatchers receive specialized training as emergency medical dispatchers. All of these factors supported by the care and compassion of the District's paramedics and dispatchers are the driving force behind the District's amazing cardiac arrest save rate.

The District's Comprehensive Annual Financial Report has received the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting each year since 2008.

The District's budgets have received recognition from GFOA with its Distinguished Budget Presentation Award since 2018.

We sincerely appreciate the efforts of all who have assisted with the preparation of the 2025 Tentative Budget. The Board's involvement ensures that District goals are clear and provides an opportunity for communication of services and expectations. Based on these collaborative efforts, we respectfully submit this 2025 Tentative Budget for your review and consideration.

Respectfully Submitted,



Michael Schofield, Fire Chief



Kerry Sullivan, Finance Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Orland Fire Protection District  
Illinois**

For the Fiscal Year Beginning

**January 01, 2023**

*Christopher P. Morrill*

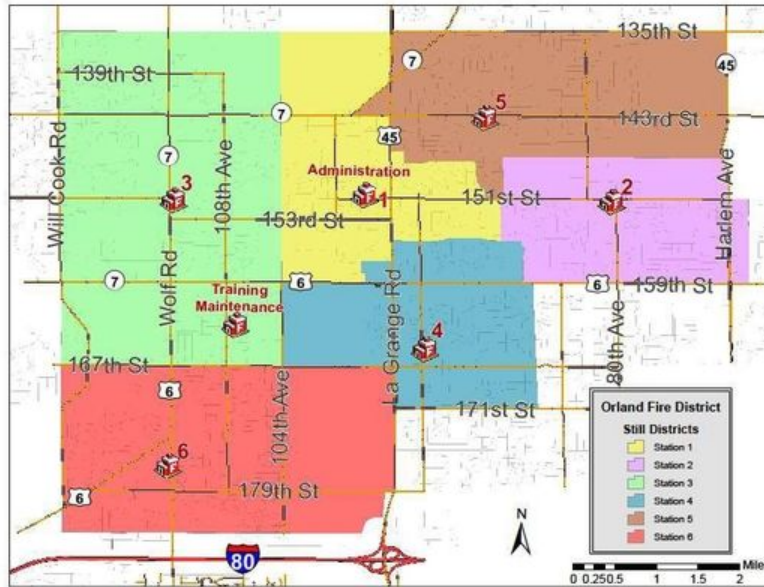
Executive Director



# District Profile

## Area Served

The District covers approximately 30 square miles and is located in Northeastern Illinois, Southwest Cook County, approximately 22 miles from Downtown Chicago and serves the Villages of Orland Park and Orland Hills, as well as the unincorporated areas of Orland Township. The following map describes District boundaries and the still districts of each station.



Today, the District is predominantly residential with a large retail base. Residential occupancies range from small ranches to some homes that are more than 20,000 square feet. The District still has rural/agricultural pockets within the area along with forest preserves, manufacturing complexes, office buildings and major transportation corridors.

The District protects the largest shopping mall (Orland Square Mall) in the Chicago Southland. Orland Square Mall, in addition to Orland Park Place, Orland Crossings and Orland Towne Center, draws shoppers from the entire southwest Chicago region and beyond.

Major employers within the District include Orland School District #135, Village of Orland Park, Jewel/Osco, Consolidated High School District #230, Darvin Furniture, Lexington Healthcare, Lowes Home Improvement, Meijer, Target, Lifetime Fitness, and Panduit Corporation.

During the period between January 2023, and August 2024, the District has seen an increase in the construction of medical/dental offices. Medical /dental offices have increased from 377 to 441. Silver Cross Hospital has built a new medical facility, which opened in January 2024, at the corner of 171<sup>st</sup> Street and LaGrange Road. A new Surgical Center has opened in the old Robert Morris College Culinary Center on Orland Square Drive. A Cardiac Center is under construction on Orland Square Drive and is slated to open in early 2025. The University of Chicago has finished building out the fourth floor of its facility on 143<sup>rd</sup> Street and LaGrange Road. We have also seen an increase in medical/dental offices opening up in several vacant business offices throughout the District.

The District saw an increase in commercial property in 2023/2024. Two new big box stores are currently under construction: Pete's Fresh Market at 151<sup>st</sup> and LaGrange Road and Steinhafel's Furniture, in Orland Park Place Mall. Several new restaurants have opened with at least three more beginning construction and slated to open in early 2025. Two large commercial developments are being planned: The Orland Park Triangle property and the old Petey's II Property.

Residential development in the District has continued to increase at the same time. MI Homes Town Home complex, 143<sup>rd</sup> Street just north of John Humphrey Drive, is slated to be completely built out by October of 2024 and the town home development at 153<sup>rd</sup> and Wolf Road is well underway. There are at least two more town home complexes and one large single-family residential subdivision currently in planning and could begin construction in 2025.

The District is home to 34 schools, 47 big box and large retail stores, and many government/business offices. Along with these, there are several telecommunication switching stations, internet and cyber facilities, multiple antenna towers, high-tension power lines, and several underground pipelines throughout the District boundaries.

The LaGrange Road corridor is the main traffic thoroughfare in the District moving more than 70,000 vehicles per day. Interstate 80 defines the District's southern border and major state highways run through the District. The area is easily accessible by O'Hare and Midway Airports, several interstate highways and Metra's commuter rail system. Approximately 72,000 cars travel along the intersection of 159<sup>th</sup> Street and LaGrange Road every day.

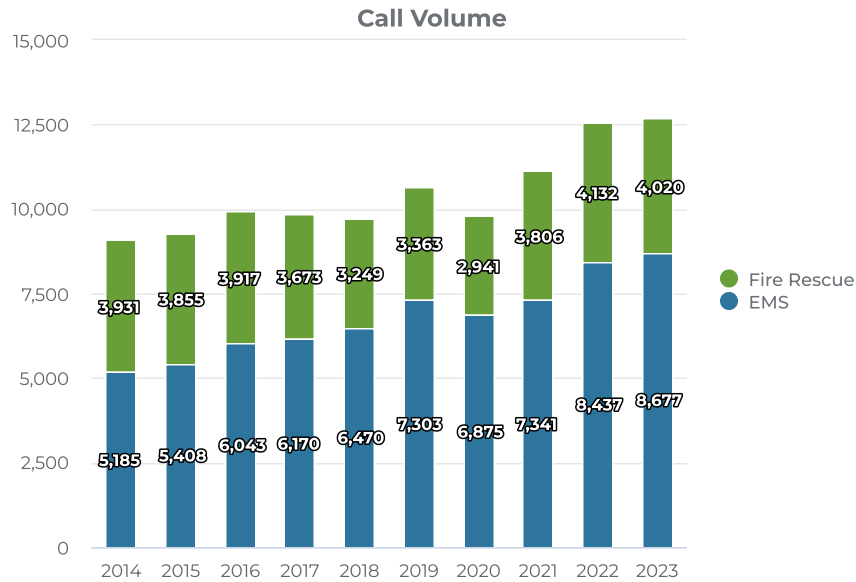
Water bodies in the District include four large lakes and six tributary creeks. The District has over 660 acres of park space including 60 parks, 140 athletic fields and courts, 30 miles of trails, and 300 acres of open space. Adjacent to the District is also over 15,000 acres of Cook County Forest Preserve land and large lakes.

### ***District Services***

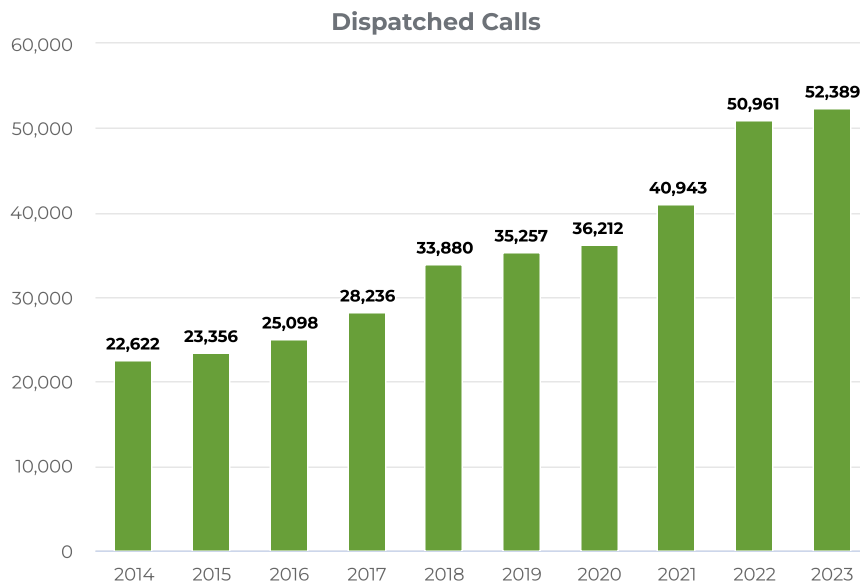
The District answers calls for emergency medical services, structure and other types of fires, auto accidents/extrication, hazardous materials, water rescue, high-angle rescue, trench rescue, structural collapse, other service calls, and more. Call volume increased 0.9% in 2023 to 12,683 calls.

Historical call volume is summarized in the following chart.





The District operates a fire service only communication/dispatch center (Orland Central) providing dispatching services for the District as well as eight other departments who contract for dispatch services. Orland Central dispatched over 52,000 fire and EMS incidents and processed 130,500 emergency phone calls in 2023, a 2.8% increase over 2022. The chart below describes the historical number of dispatched calls.



### ***District Facilities***

The District currently operates six fire stations, a fleet maintenance facility, a regional training campus, and an administration/dispatch headquarters building. The fire stations were strategically built to minimize response times based on projected populations.





**Station 1**



**Station 2**



**Station 3**



**Station 4**



**Station 5**



**Station 6**



**Administration**



**Training Facility**



**Fleet Maintenance**

***Up-to-Date District Information***

Additional information about the District can be found on the District's website - [www.orlandfire.org](http://www.orlandfire.org)



(<http://www.orlandfire.org/>) or on Facebook at  (<https://www.facebook.com/OrlandFireProtectionDistrict>).

# Population Overview



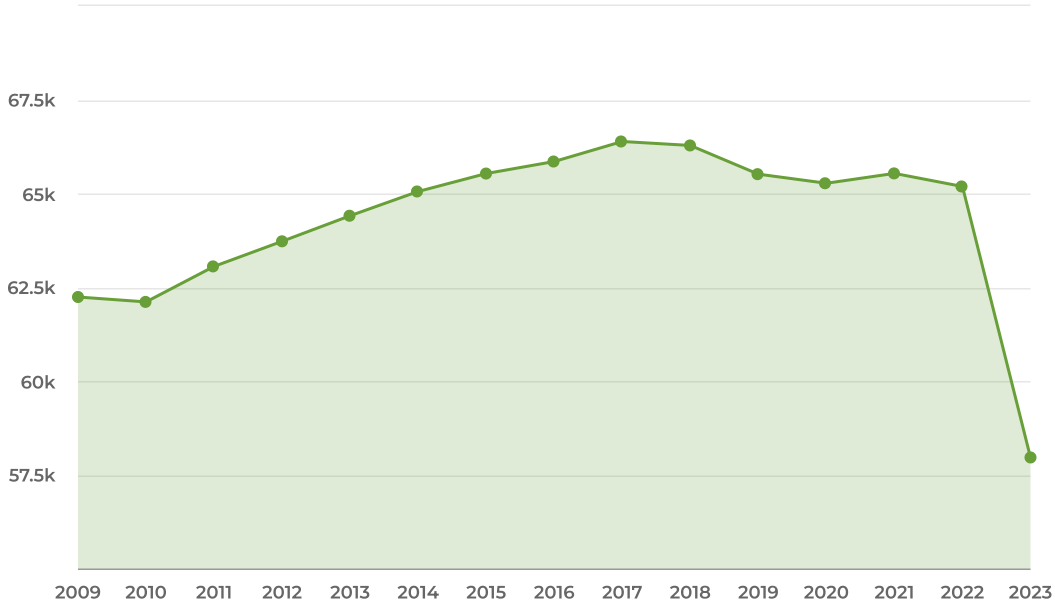
TOTAL POPULATION

**57,961**

▼ **11.1%**  
vs. 2022

GROWTH RANK

**2365** out of **2737**  
Municipalities in Illinois



\* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



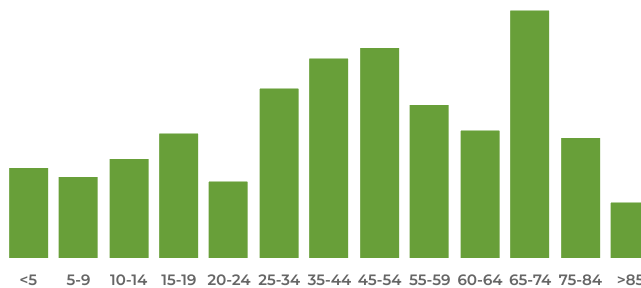
DAYTIME POPULATION

**57,170**

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

\* Data Source: American Community Survey 5-year estimates

## POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

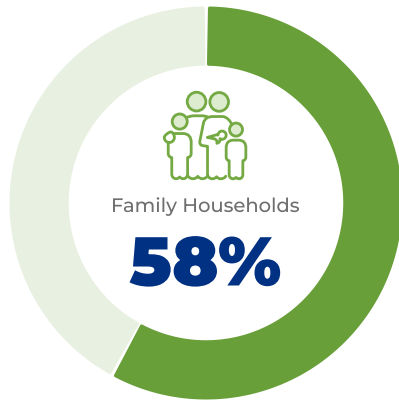
\* Data Source: American Community Survey 5-year estimates

# Household Analysis

TOTAL HOUSEHOLDS

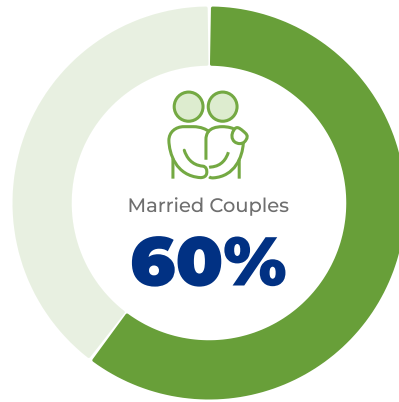
# 23,353

It is important to consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the tax base.



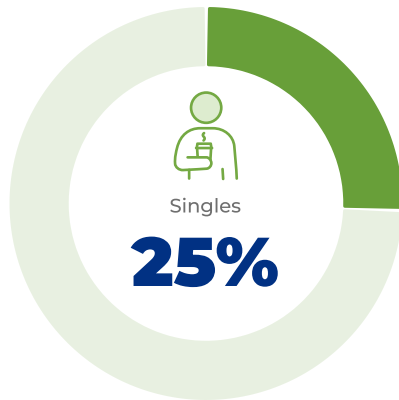
▲ 14%

higher than state average



▲ 27%

higher than state average



▼ 14%

lower than state average



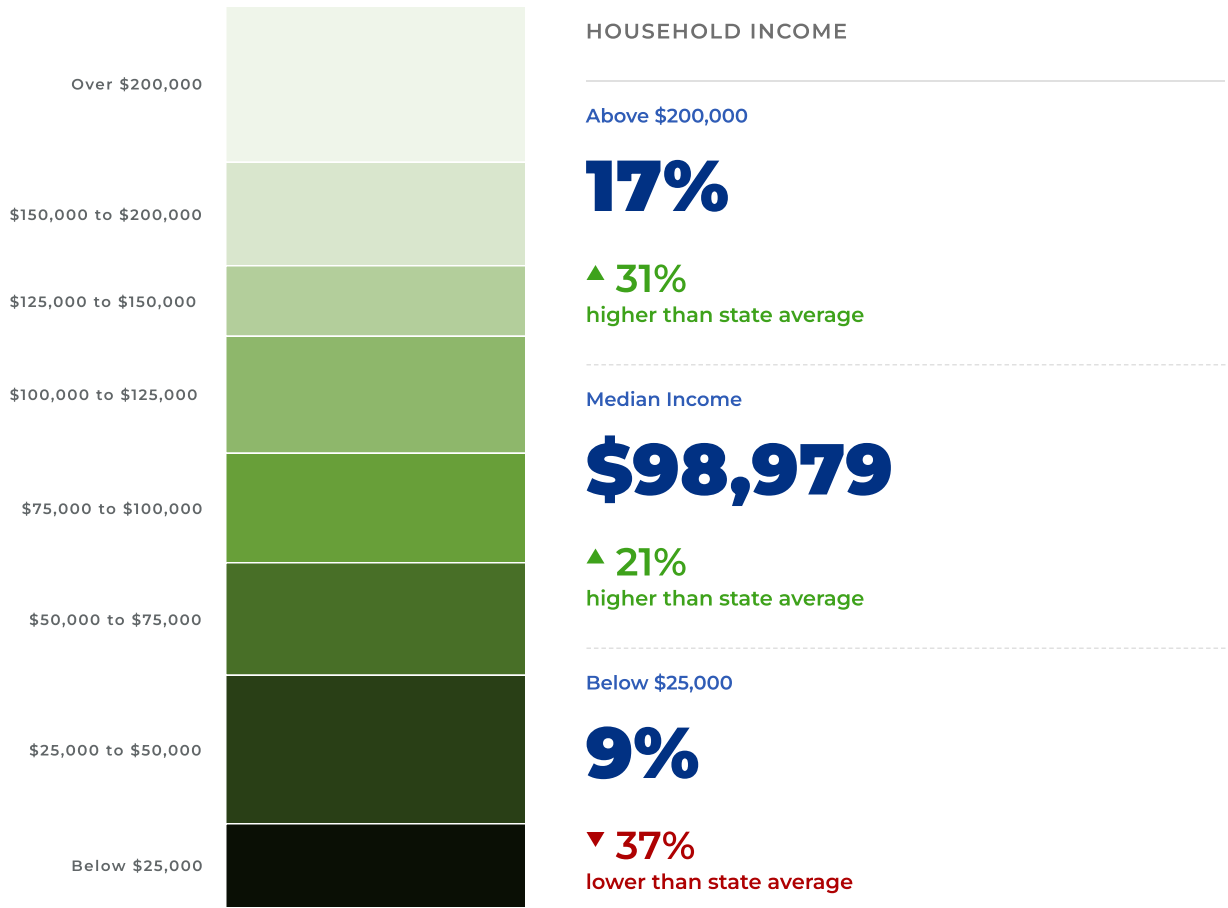
▲ 40%

higher than state average

*\* Data Source: American Community Survey 5-year estimates*

# Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



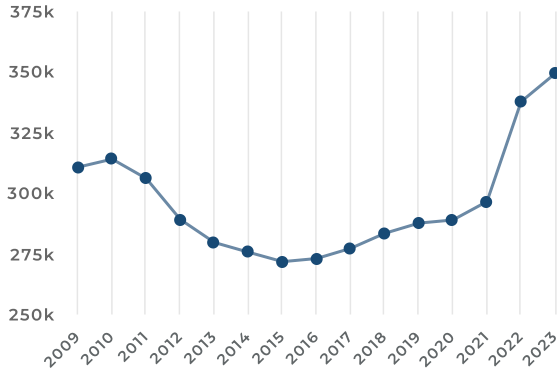
\* Data Source: American Community Survey 5-year estimates



# Housing Overview



2023 MEDIAN HOME VALUE  
**\$349,400**



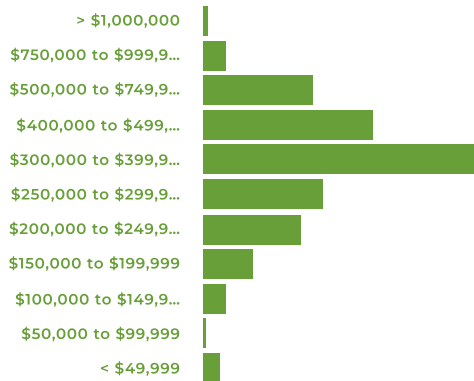
\* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME OWNERS VS RENTERS

Orland Fire Protection State Avg.



## HOME VALUE DISTRIBUTION

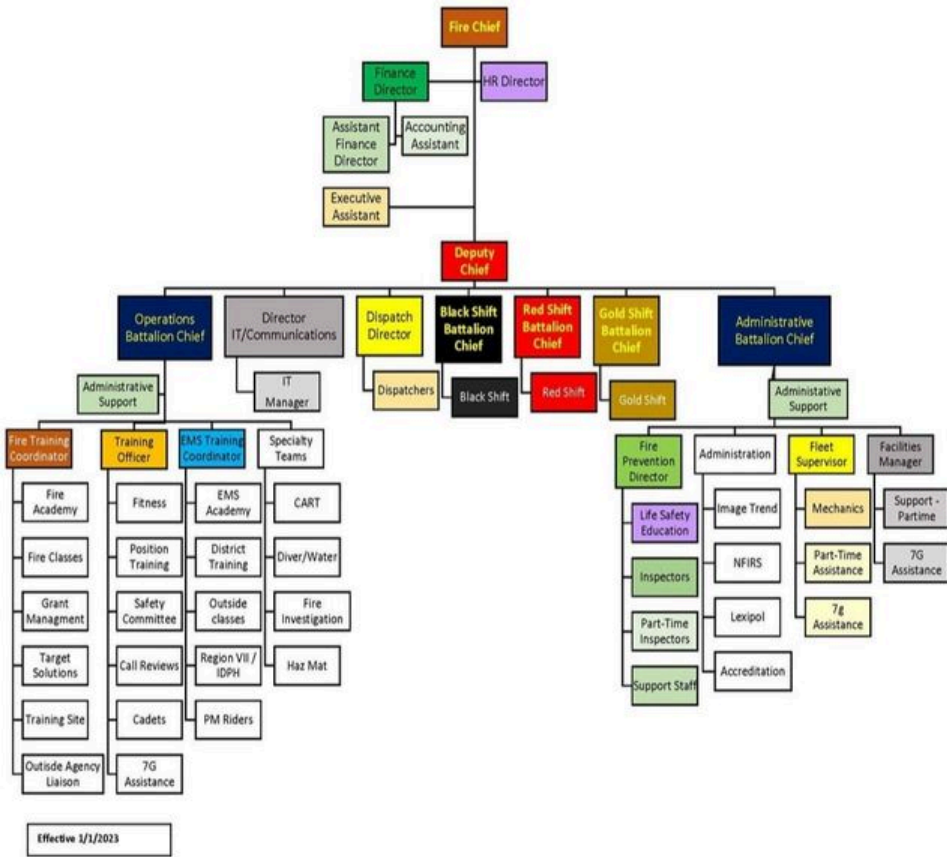


\* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

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# Organization Chart



# Fund Structure

The District reports and appropriates the following major governmental funds.

## General Fund

The General Fund is the District's primary operating fund and is comprised of three sub-funds - the Corporate Fund, the Tort Liability Fund, and the Emergency Rescue Fund. The Corporate Fund accounts for the direct costs of fire suppression and an allocation of administration costs. In addition, the employer's contribution to the Orland Firefighters' Pension Fund is accounted for as an expenditure of the Corporate Fund. The Tort Liability Fund accounts for all costs of insurance and risk management. The Emergency Rescue Fund accounts for rescue purposed expenditures.

The District budgets and appropriates for sub-funds of the Corporate, Tort Liability, and Emergency Rescue Funds including the Illinois Municipal Retirement Fund, the Social Security and Medicare Fund, and the Audit Fund.

## Ambulance Fund

The Ambulance Fund is a special revenue fund that accounts for direct costs of emergency medical services and an allocation of administration costs funded by a tax levy restricted for that purpose and also funded by charges for service.

The District budgets and appropriates for sub-funds of the Ambulance Fund including the Illinois Municipal Retirement Fund and the Social Security and Medicare Fund.

## Capital Projects Fund

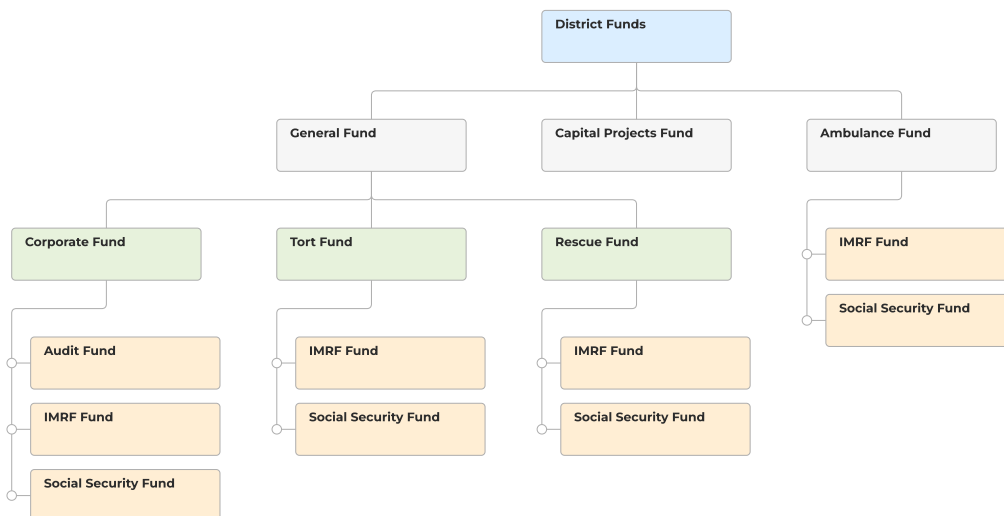
The Capital Projects Fund accounts for financial resources accumulated for the acquisition or construction of capital improvements.

## Fiduciary Funds

Additionally, for financial reporting purposes, the District reports two fiduciary funds including the Orland Professional Firefighters' Pension Fund and the Retiree Health Insurance Fund. The District's contributions to these fiduciary funds are budgeted as expenditures of the funds making the contributions. All other activity of the fiduciary funds are not budgeted.

The Firefighters' Pension Fund accumulates resources for the benefit of the members of the pension fund.

The Retiree Health Insurance Fund accumulates resources for the employer's contribution toward health insurance benefits for the District's retiree.



Departments are categorized into organizational units. A summary of departments, organizational units and funds follows:

<b>Organizational Units</b>	<b>Department</b>	<b>Funds</b>
Sworn Personnel	Sworn Personnel Wages Benefits Testing	Corporate, Tort, Ambulance, Rescue Corporate, Ambulance, Rescue Corporate
Training	Training Training Facility Cook County Grant Accreditation	Corporate, Tort Capital Corporate Corporate
Emergency Medical Services	Emergency Medical Services	Ambulance
Dispatch & Communications	Dispatch Communications	Corporate, Ambulance, Rescue Corporate, Ambulance, Rescue
Fleet & Fleet Maintenance	Fleet Maintenance Maintenance for Others Apparatus	Corporate, Tort, Ambulance, Rescue Corporate Capital Projects
Facility Maintenance	Facilities Station Supplies Building Projects	Corporate, Ambulance, Rescue Corporate Capital
Fire Prevention & Public Education	Fire Prevention Life Safety & Education	Corporate, Tort Corporate, Ambulance
Information Technology	Information Technology Geographic Information	Corporate, Ambulance, Rescue Corporate, Ambulance, Rescue
Fitness & Safety	Fitness Safety	Tort Tort
Fire Equipment	Clothing Tools & Equipment Hose SCBA Opticom	Corporate, Tort, Ambulance, Rescue Corporate Corporate Corporate, Ambulance, Rescue Corporate, Tort, Ambulance
Specialty Teams	Hazardous Materials Water Rescue Technical Rescue Fire Investigations Honor Guard	Rescue Rescue Rescue Corporate Corporate
Administration	Administration Insurance Public Information Foreign Fire Insurance Debt	Corporate, Tort, Ambulance, Rescue Tort Corporate, Tort, Ambulance Corporate Corporate, Capital



## **Basis of Budgeting**

The governmental fund financial statements are budgeted using the current financial resources' measurement focus and the modified accrual basis of accounting, except that encumbrances are recorded as the equivalent as expenditures for budgetary purposes. The basis for budgeting is the same as the basis used for the governmental fund financial statements in the District's audit.

Under the modified accrual basis, revenue is recognized as soon as it is both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough after to pay liabilities of the current period (60 days). Expenditures are generally recorded when a liability is incurred. However, debt service compensated absences and claims and judgments are recorded only when payment is due.

The budget does not include the District's two fiduciary type component units - the Orland Firefighters' Pension Fund and the Retiree Health Trust Fund. District contributions to both the Pension Fund and the Retiree Health Trust Fund are reflected as District expenditures.



# Financial Policies

The Finance Director and the Fire Chief draft financial policies for the Board of Trustees to consider based on best practices. The Board approves policies at their meetings by affirmative vote.

## ***Balancing the Operating Budget Policy***

The Board has adopted a Balancing the Operating Budget Policy to define a balanced operational budget, to encourage commitment to a balanced budget under normal circumstances and to provide disclosure when a deviation from a balanced operating budget is planned or occurs.

A balanced budget is achieved when the total resources, including revenues and spendable prior year fund balances, equal or exceed the total budgeted expenditures. A structurally balanced budget is achieved when the total projected revenues are equal or greater than the total expenditures. Each governmental fund shall have a structurally balanced budget both at adoption and at year end, unless it includes spendable prior year fund balance.

## ***Fund Balance Policy***

Governmental funds report the difference between assets and liabilities as fund balance.

The Fund Balance Policy ensures that the District maintains adequate fund balances and reserves to:

- Provide sufficient cash flow for daily financial needs
- Secure and maintain investment grade bond ratings
- Offset significant economic downturns or revenue shortfalls
- Provide funds for unforeseen emergency expenditures

The policy defines funds, categories of fund balance, and minimum fund balance.

## ***Minimum Fund Balance***

The District will have an aggregate target fund balance in its General and Special Revenue Funds ranging from 20 to 30 percent of the current year's budgeted expenditures at the point in the year when cash balances are the lowest. This minimum fund balance is to protect against cash flow shortfalls related to the timing of projected revenue receipts and to maintain a budget stabilization commitment.

Should the aggregate fund balance of the General Fund and Special Revenue Funds exceed the maximum 30 percent range, the District will consider such fund balance surpluses for on-time expenditures or transfers that are non-recurring in nature and which will not require additional future expense outlays for maintenance, additional staffing or other recurring expenditures.

## ***Investment Policy***

The District's investment policy defines the primary objectives of investment activity as safety, liquidity, and yield. All Investments are guided by the Public Funds Investment Act. Standard of Care is addressed through delegation of authority, ethics, conflicts of interest, and prudence. Internal controls are addressed as are collateralization requirements, diversification requirements, maximum maturities, and reporting requirements.

## ***Debt Management Policy***

The debt management policy includes criteria to protect the District's financial integrity while providing a funding mechanism to meet capital needs. The policy reaffirms that District's commitment to long-term financial planning and defines the uses of debt, the terms of debt, and the types of debt. Legal debt margin is also defined.

## ***Risk Management Policy***

The risk management policy is two-fold; there is a loss control policy and a policy which defines the allocation of the costs of risk management.

The goals of the risk management policy include, but are not limited to, compliance with applicable safety and health laws, maintenance of a safe and healthy environment and minimization of the risk of human and economic losses resulting from unnecessary property damage.

This policy supports and explains the allocation of expenditures of the District's Tort Fund. The allocation of costs of risk management was determined based on review of job descriptions, analysis of Fire and EMS calls, analysis of activities while not on Fire and EMS call,s and other factors.

## ***Capital Improvement Plan***



The District's capital improvement plan defines the annual creation of its long-range capital budget which prioritizes planned capital projects over the next five years at a cost of at least \$50,000. The plan includes cost estimates and proposed funding sources.

***Long-term Planning and Forecasting Policy***

The long-term planning and forecasting policy has been established to ensure a balanced financial position over a multi-year period. The multi-year forecast will be updated at least once per year.

***Grant Policy***

The grant policy has been established to ensure proper oversight of grant funds, to minimize the risk of non-compliance with grant requirements, to ensure proper administration and accounting of all grants.



## Budget Timeline

The budget process conforms to state statute 50/ILCS 330/3.

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States, except that encumbrances are recorded as the equivalent of expenditures for budgetary basic purposes.

Department heads develop goals for the budget year. To develop their goals, department heads review their financial and non-financial goals from the previous year, innovative practices, trends, market conditions, and demands for service.

Once goals are developed, department heads develop line item budgets for their departments and submit their budgets for consideration. Research is done to carefully estimate expenditures. Revenue forecasts are developed conservatively.

The Finance Director compiles the budget requests and prepares reports comparing the budget requests to the current year budget and to prior year actual financial results noting any significant differences. These reports are used in budget review meetings where the department heads discuss their goals and budget requests with the Chief and Finance Director.

Once it is determined how proposed budgeted expenditures compare to budgeted revenues, adjustments are usually necessary. The Finance Director suggests budget adjustments to the Chief. Considering the District's strategic goals and objectives, the Chief decides which budget adjustments to make to meet the District's operational and financial goals.

Once the District has a proposed structurally balanced budget, the Board meets to discuss the significant revenue and expense assumptions included in the budget at a public meeting. Any changes to the proposed budget are then implemented and the document is then considered the tentative budget, which is placed on display for 30 days for the public to review before the Board considers adoption of the budget ordinance. A public hearing is also held before the Board considers adoption of the ordinance. Once the Board approves the budget ordinance, the ordinance is published and filed with the County Clerk.

With authorization from the Chief, the Finance Director is allowed to transfer appropriated amounts between line items within funds. The level of control (level at which expenditures may not exceed budget/appropriations) is the line item appropriation. Appropriations lapse at the end of the year.

If circumstances occur such that the budget ordinance needs to be amended, the Finance Director and Chief propose an amended tentative budget ordinance to the Board, the tentative ordinance is displayed for 30 days, a public hearing is held, the Board considers adoption of the ordinance, and the approved budget ordinance is then published and filed with the County Clerk.



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# **BUDGET OVERVIEW**

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# Strategic Plan

## ***Strategic Plan***

The District's Strategic Plan was developed through a collaboration of efforts and approved by the Board of Trustees on July 10, 2023 by affirmative vote. The planning process challenged the District to look critically at paradigms, values, philosophies, beliefs and inspire individuals to work together in the best interest of the organization. The Strategic Plan was developed based on SWOT (Strengths, Weaknesses, Opportunities & Threats) analysis meetings with all employees and with further meetings with department heads, Chief Officers, and Board Members. Developed in the Strategic Plan were the District's mission statement, vision statements, values, guiding principles, master strategic goals and division goals.

The District's mission statement is:

*The District's staff is dedicated to preserving life and property while valuing full accountability to each other and the people we serve.*

The District's vision statement is:

*To provide the highest level of skilled compassionate service to our customers while maintaining fiscal responsibility through innovation, partnerships and professional drive to excellence.*

The District's values are:

- *Dedication*
- *Expertise*
- *Compassion/Respect*
- *Ethical*
- *Honor/Pride*
- *Trust/Fairness*
- *Accountability*

The District's guiding principles are:

- Keep abreast of changing trends in our community and profession and use our creative abilities to improve our performance and service quality.
- Conduct ourselves with honesty, fairness, openness, and integrity in all our relationships.
- Encourage and value the role of our employees by developing an organizational culture of respect, support and trust.
- Exercise responsible stewardship over the public trust and public resources.
- Maintain a customer-based focus in the delivery of all services.

The District's master strategic goals are:

- Develop planning and staffing models to provide the highest level of service based on accurate statistical information and trending.
  - Action Plans -
    - Publish monthly operational reports showing statistical information and analyzing trends
    - Update Standard of Cover and Annual Compliance Report for Accreditation annually
    - Review response times compare to national standards and assess if staffing changes are needed



- Provide the highest level of service possible while maintaining fiscal responsibility.
  - Action Plans -
    - Prepare annual budget considering data analysis
    - Maintain balanced budget based on the District's Balancing the Budget Policy and the Fund Balance Policy
  
- Sustainability through a long-term programmatic approach.
  - Action Plans -
    - The Dicennial Committee will meet to discuss long-term needs
    - Engage consultant to assess station placement and future needs
  
- Meeting industry standards and best practices.
  - Action Plans -
    - Review Standard of Cover and compare to fire service best practices
  
- Maximize all stakeholder and service user satisfaction.
  - Action Plans -
    - Continue patient surveys



# District Personnel

The District has an elected, five-member Board of Trustees (the Board). The Fire Chief, who is appointed by the Board of Trustees, is responsible for the daily operations and management of the District.

At a minimum, the District staffs four engine companies, two truck companies, and five ambulance crews daily. In September 2023, the District implemented a trial program of staffing a Utility Vehicle to limit response of Truck 1. The trial proved successful and the daily staffing level of Lieutenants, Engineers, and Firefighters was increased from 28 to 30 effective January, 2024. When staffing allows, a sixth ambulance is operational. An evaluation is being done of the impact of operating the sixth ambulance for the first 12 hours of every day reflective of peak call volumes based on the period of 10/1/24 through 12/31/24. Thereafter, the impact will be analyzed and evaluated.

To accomplish this response capability, the District employs full-time personnel, including Chief Officers, Lieutenants, Engineers and Firefighter/Paramedics. These personnel provide a variety of services to the residents of the District including fire suppression, emergency medical services and rescue services. These personnel are referred to as sworn personnel because they take an oath to support and defend the constitutions of the United States and the State of Illinois and to obey the rules and orders of the District to the best of the firefighter's knowledge and ability. In addition to these core services, the District has personnel who have been specially trained to respond to hazardous materials incidents, water rescue incidents and technical rescue incidents.

The District employs full-time, non-sworn employees who support the District's sworn personnel and residents in the areas of dispatch, fire prevention, public education, administration, facility maintenance and fleet maintenance. In addition, part-time employees are utilized to augment support operations.

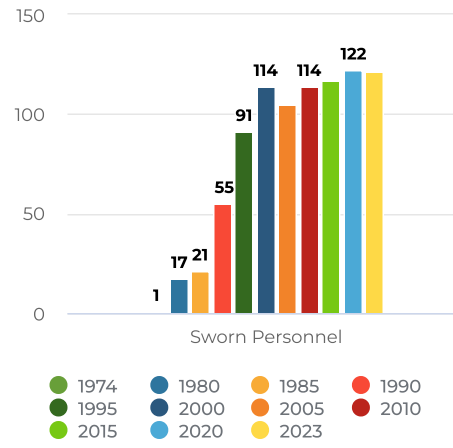
A personnel count of employees follows:

	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2025 Budget</u>
<b>Sworn Personnel:</b>			
Fire Chief	1	1	1
Deputy Chief	1	1	1
Battalion Chiefs - Shift	3	3	3
Battalion Chiefs - Days	2	2	2
Lieutenants - Days	3	3	2
Lieutenants - Shift	24	24	24
Engineers	24	24	24
Firefighter/Paramedics	<u>63</u>	<u>72</u>	<u>72</u>
<b>Total Sworn Personnel</b>	<u>121</u>	<u>130</u>	<u>130</u>
<b>Non-Sworn Personnel:</b>			
Human Resources	1	1	1
Administration	2	2	2
Finance	3	3	3
Information Technology	1	1	0
Fire Prevention & Public Education	3	3	3
Dispatch	14	14	14
Maintenance	5	5	5
<b>Total Non-Sworn Personnel</b>	<u>29</u>	<u>29</u>	<u>28</u>
<b>Total Personnel</b>	<u>150</u>	<u>159</u>	<u>158</u>

There have been a significant number of sworn personnel retirements in the past several years and there has been a training academy each year to replace these positions. The 2025 and 2024 budgets for sworn personnel increased from 2023 levels to reduce overtime and to increase staffing levels. There was no change in non-sworn personnel between 2023 and the 2024 budget. During 2024, the IT position was outsourced and, therefore, the number of non-sworn personnel decreased by one in the 2025 budget.



The number of sworn personnel has increased over time commensurate with increases in call volume.



## **Long-range Operating Financial Plans**

The District is currently updating a five-year financial plan based on its strategic plan. The plan incorporates multi-year staffing plans, vehicle replacement plan, actuarial analysis for pension and retiree health benefits, and a capital plan. The major assumptions used in developing the financial plan include property tax increases, ambulance transport revenue trend, trend for personnel-related costs, staffing assumptions, and non-personnel related costs.



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# **DISTRICT & FUND SUMMARIES**

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## All Funds

The District maintains five governmental funds -- the Corporate Fund, the Tort Fund, the Capital Fund, the Ambulance Fund, and the Rescue Fund.

This section summarizes and discusses the 2025 Budget on a District-wide basis including all funds.

### Summary

Orland Fire Protection District, IL is projecting \$49.79M of revenue in FY2025, which represents a 5.0% increase over the prior year. Budgeted expenditures are projected to increase by 5.2% or \$2.47M to \$49.79M in FY2025.

### All Funds Comprehensive Summary

Name	FY2023 Actual	FY2024 Budget	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	<b>\$27,691,399</b>	<b>\$22,577,678</b>	<b>\$28,625,977</b>
<b>Revenues</b>			
Property Taxes	\$34,484,727	\$35,464,599	\$37,016,474
Ambulance & Rescue Fees	\$6,603,120	\$6,855,072	\$6,839,957
Dispatch Services	\$1,809,645	\$1,599,255	\$1,846,639
Communications Fees	\$248,287	\$195,123	\$253,856
Insurance Contributions	\$1,277,348	\$1,384,175	\$1,722,029
Fire Prevention Fees	\$16,998	\$14,000	\$35,000
Grant Proceeds	\$1,320,745	\$1,338,445	\$1,006,000
Other Revenue	\$164,072	\$126,089	\$129,999
Other Taxes	\$296,336	\$205,000	\$295,000
Interest	\$909,814	\$250,000	\$650,000
Sale of Fixed Assets	\$20,000	\$0	\$0
<b>Total Revenues:</b>	<b>\$47,151,092</b>	<b>\$47,431,758</b>	<b>\$49,794,954</b>
<b>Expenditures</b>			
Wages	\$22,076,079	\$23,238,446	\$24,882,872
Benefits	\$7,144,255	\$7,760,291	\$7,958,075
Pension Funding	\$5,831,341	\$6,264,919	\$6,899,468
Continuing Education	\$84,411	\$201,430	\$173,448
Clothing	\$237,859	\$307,791	\$326,030
Supplies	\$906,518	\$774,464	\$803,712
Repairs & Maintenance	\$1,365,145	\$1,359,129	\$1,473,740
IT Infrastructure	\$248,048	\$0	\$0
Utilities & Fuel	\$312,826	\$350,000	\$345,999
Professional Services	\$1,272,699	\$1,086,027	\$1,008,499
Property & Liability & Workers Comp	\$1,601,412	\$2,057,357	\$2,386,582
Debt	\$1,167,634	\$1,167,210	\$1,166,720
Bad Debt	\$497,121	\$600,000	\$600,000
Other Expenses	\$436,948	\$216,801	\$291,901
Training Grant	\$990,576	\$1,138,445	\$749,000
Equipment	\$1,930,303	\$796,500	\$720,000
<b>Total Expenditures:</b>	<b>\$46,103,176</b>	<b>\$47,318,810</b>	<b>\$49,786,046</b>



Name	FY2023 Actual	FY2024 Budget	FY2025 Budgeted
Total Revenues Less Expenditures:	\$1,047,916	\$112,948	\$8,908
Ending Fund Balance:	\$28,739,315	\$22,690,626	\$28,634,885

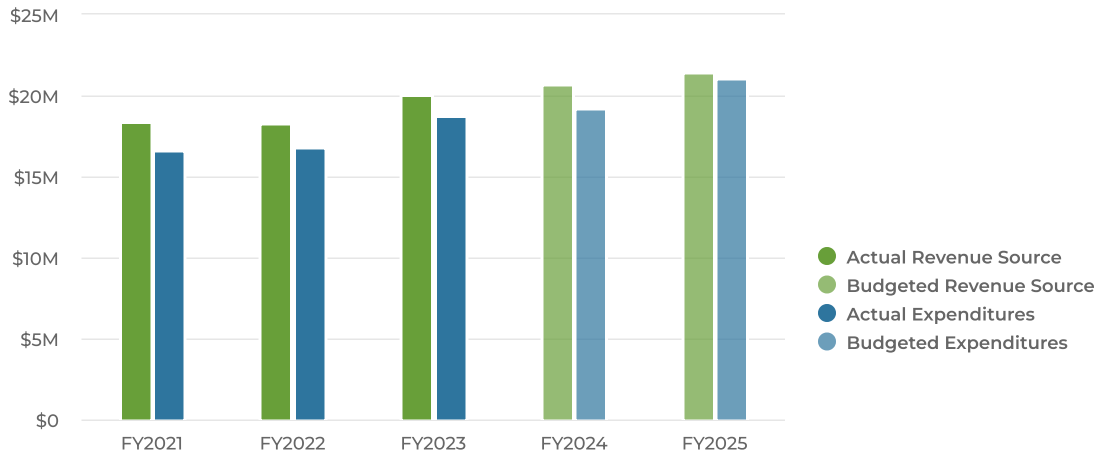




## Summary

Orland Fire Protection District, IL is projecting \$21.45M of revenue in FY2025, which represents a 3.5% increase over the prior year. Budgeted expenditures are projected to increase by 9.4% or \$1.81M to \$21.1M in FY2025.

This includes an \$800,000 transfer to the Capital Fund. Excludign this transfer, expenditures are projected to increase 5.2% in 2025.



## Corporate Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Budget	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	<b>\$7,808,290</b>	<b>\$8,051,050</b>	<b>\$9,054,879</b>
<b>Revenues</b>			
Property Taxes	\$17,175,884	\$18,020,968	\$18,916,474
Ambulance & Rescue Fees	\$112,036	\$125,000	\$0
Dispatch Services	\$285,983	\$252,736	\$291,831
Communications Fees	\$39,238	\$30,836	\$40,117
Insurance Contributions	\$613,140	\$663,605	\$826,533
Fire Prevention Fees	\$13,598	\$11,200	\$28,000
Grant Proceeds	\$1,320,745	\$1,338,445	\$976,000
Other Revenue	\$128,667	\$99,670	\$103,580
Other Taxes	\$160,695	\$137,643	\$160,285
Interest	\$257,477	\$39,508	\$102,722
<b>Total Revenues:</b>	<b>\$20,107,463</b>	<b>\$20,719,611</b>	<b>\$21,445,542</b>
<b>Expenditures</b>			
Wages	\$7,212,310	\$7,527,324	\$8,083,439
Benefits	\$3,114,713	\$3,513,634	\$3,576,268

<b>Name</b>	<b>FY2023 Actual</b>	<b>FY2024 Budget</b>	<b>FY2025 Budgeted</b>
Pension Funding	\$5,643,353	\$6,084,422	\$6,707,110
Continuing Education	\$20,129	\$97,900	\$92,794
Clothing	\$80,872	\$104,253	\$110,850
Supplies	\$225,581	\$240,303	\$265,895
Repairs & Maintenance	\$242,732	\$246,762	\$286,142
Utilities & Fuel	\$47,000	\$51,993	\$51,598
Professional Services	\$402,605	\$241,325	\$212,744
Other Expenses	\$477,898	\$47,565	\$847,730
Training Grant	\$990,576	\$1,138,445	\$749,000
Equipment	\$375,298	\$0	\$120,000
<b>Total Expenditures:</b>	<b>\$18,833,066</b>	<b>\$19,293,926</b>	<b>\$21,103,570</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$1,274,397</b>	<b>\$1,425,685</b>	<b>\$341,972</b>
<b>Ending Fund Balance:</b>	<b>\$9,082,687</b>	<b>\$9,476,735</b>	<b>\$9,396,851</b>



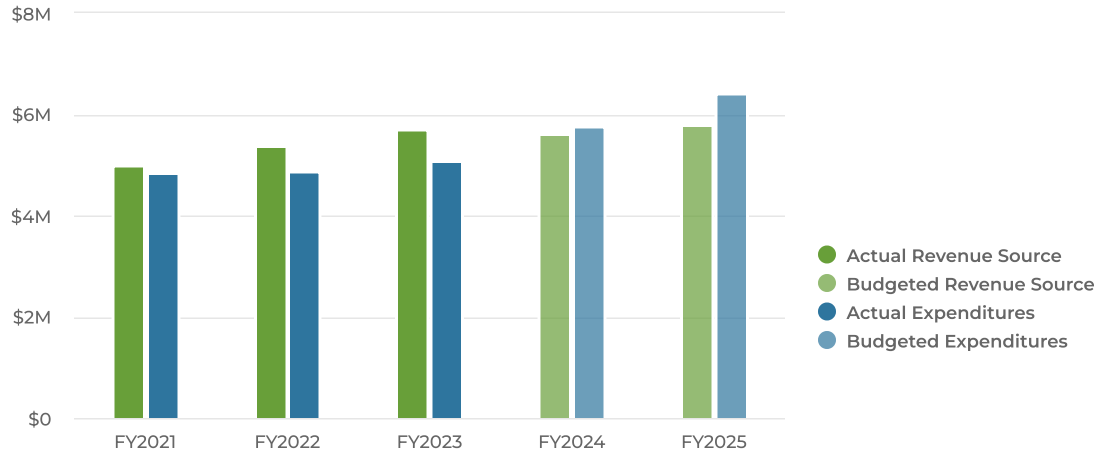


# Tort Fund

The Tort Fund is a governmental fund and is considered a major fund. It is to be used for tort liability purposes and pursuant to 745 ILCS 10/9-107.

## Summary

Orland Fire Protection District, IL is projecting \$5.81M of revenue in FY2025, which represents a 3.4% increase over the prior year. Budgeted expenditures are projected to increase by 11.0% or \$634.97K to \$6.42M in FY2025.



## Tort Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Budget	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	<b>\$3,287,236</b>	<b>\$2,480,541</b>	<b>\$3,923,249</b>
<b>Revenues</b>			
Property Taxes	\$5,602,080	\$5,592,098	\$5,750,000
Insurance Contributions	\$2,439	\$2,287	\$2,825
Fire Prevention Fees	\$3,400	\$2,800	\$7,000
Grant Proceeds	\$0	\$0	\$30,000
Other Revenue	\$4,720	\$18,000	\$18,000
Interest	\$108,268	\$0	\$0
<b>Total Revenues:</b>	<b>\$5,720,907</b>	<b>\$5,615,185</b>	<b>\$5,807,825</b>
<b>Expenditures</b>			
Wages	\$3,073,671	\$3,243,783	\$3,552,145
Benefits	\$48,536	\$47,500	\$60,202
Pension Funding	\$5,973	\$4,714	\$7,221
Continuing Education	\$23,015	\$57,214	\$36,220
Clothing	\$35,679	\$46,069	\$48,905
Supplies	\$63,159	\$94,100	\$114,360
Repairs & Maintenance	\$58,361	\$52,088	\$52,662
Utilities & Fuel	\$15,418	\$21,000	\$19,500



<b>Name</b>	<b>FY2023 Actual</b>	<b>FY2024 Budget</b>	<b>FY2025 Budgeted</b>
Professional Services	\$159,672	\$155,000	\$137,500
Property & Liability & Workers Comp	\$1,601,412	\$2,057,357	\$2,386,582
Equipment	\$0	\$1,500	\$0
<b>Total Expenditures:</b>	<b>\$5,084,896</b>	<b>\$5,780,325</b>	<b>\$6,415,297</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$636,011</b>	<b>-\$165,140</b>	<b>-\$607,472</b>
<b>Ending Fund Balance:</b>	<b>\$3,923,247</b>	<b>\$2,315,401</b>	<b>\$3,315,777</b>



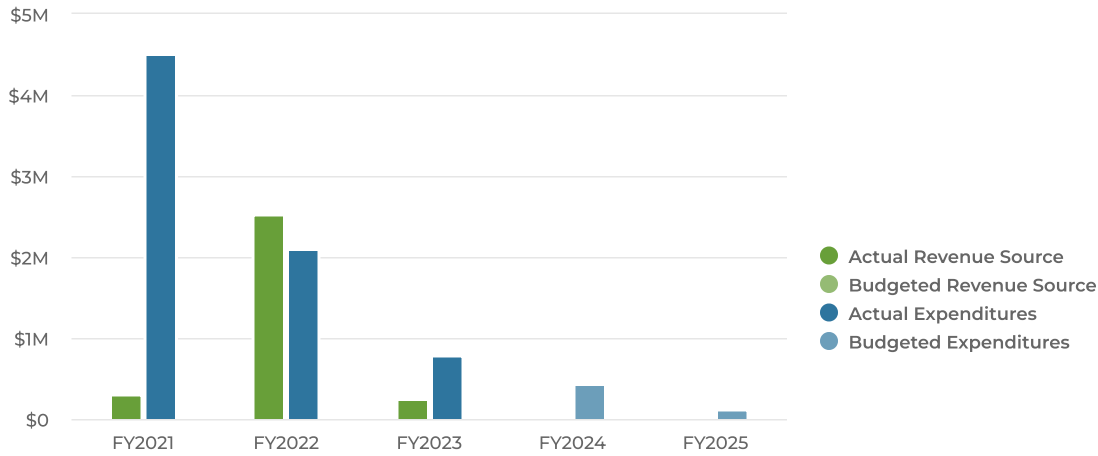


# Capital Fund

## Summary

Orland Fire Protection District, IL is projecting \$0 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 72.7% or \$328.41K to \$123.22K in FY2025.

Transfers to the Capital Fund in 2025 are budgeted from the Corporate Fund (\$800,000) and the Ambulance Fund (\$950,000).



## Capital Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Budget	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	<b>\$7,056,413</b>	<b>\$3,808,789</b>	<b>\$6,513,670</b>
<b>Revenues</b>			
Interest	\$232,002	\$0	\$0
Sale of Fixed Assets	\$20,000	\$0	\$0
<b>Total Revenues:</b>	<b>\$252,002</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenditures</b>			
Wages	\$37,147	\$0	\$0
Supplies	\$0	\$138,922	\$0
Repairs & Maintenance	\$244,436	\$100,500	\$106,500
IT Infrastructure	\$248,048	\$0	\$0
Debt	\$1,167,634	\$1,167,210	\$1,166,720
Other Expenses	-\$2,457,525	-\$1,750,000	-\$1,750,000
Equipment	\$1,555,006	\$795,000	\$600,000
<b>Total Expenditures:</b>	<b>\$794,745</b>	<b>\$451,632</b>	<b>\$123,220</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$542,743</b>	<b>-\$451,632</b>	<b>-\$123,220</b>
<b>Ending Fund Balance:</b>	<b>\$6,513,670</b>	<b>\$3,357,157</b>	<b>\$6,390,450</b>



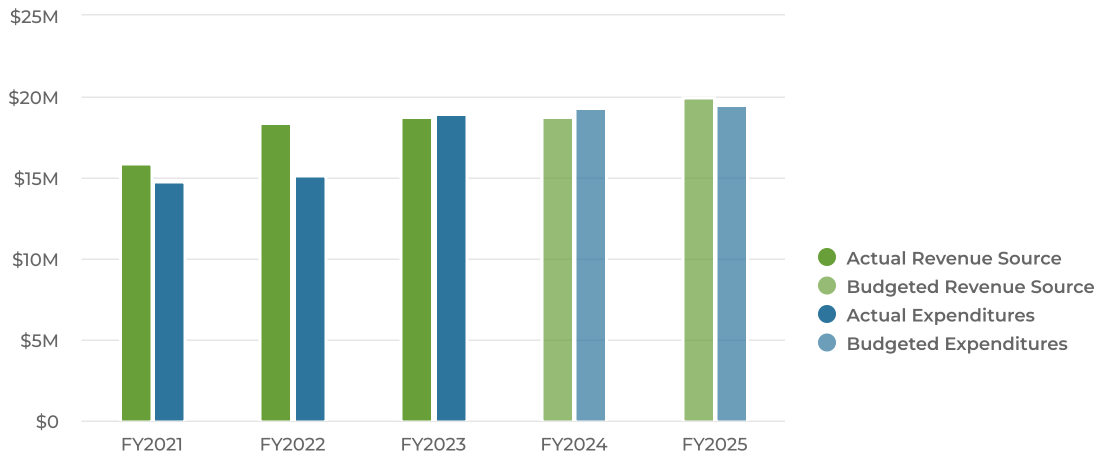


# Ambulance Fund

The Ambulance Fund is a special revenue fund and is considered a major fund. It is to be used for ambulance service purposes and pursuant to 70 ILCS 705/22.

## Summary

Orland Fire Protection District, IL is projecting \$20.03M of revenue in FY2025, which represents a 6.3% increase over the prior year. Budgeted expenditures are projected to increase by 1.1% or \$203.46K to \$19.54M in FY2025.



## Ambulance Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Budget	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	<b>\$8,742,089</b>	<b>\$7,458,448</b>	<b>\$8,554,886</b>
<b>Revenues</b>			
Property Taxes	\$9,641,362	\$9,774,405	\$10,200,000
Ambulance & Rescue Fees	\$6,491,084	\$6,730,072	\$6,714,957
Dispatch Services	\$1,461,367	\$1,291,468	\$1,491,241
Communications Fees	\$200,503	\$157,570	\$205,000
Insurance Contributions	\$560,696	\$608,695	\$756,265
Other Revenue	\$29,431	\$8,075	\$8,075
Other Taxes	\$130,095	\$64,603	\$129,207
Interest	\$286,591	\$201,886	\$524,903
<b>Total Revenues:</b>	<b>\$18,801,129</b>	<b>\$18,836,774</b>	<b>\$20,029,648</b>
<b>Expenditures</b>			
Wages	\$10,086,936	\$10,720,533	\$11,361,597
Benefits	\$3,435,130	\$3,625,416	\$3,740,129
Pension Funding	\$174,572	\$168,595	\$177,568
Continuing Education	\$38,617	\$44,863	\$42,703
Clothing	\$102,279	\$132,944	\$140,193



<b>Name</b>	<b>FY2023 Actual</b>	<b>FY2024 Budget</b>	<b>FY2025 Budgeted</b>
Supplies	\$585,719	\$275,986	\$404,369
Repairs & Maintenance	\$765,786	\$919,211	\$985,267
Utilities & Fuel	\$240,170	\$265,682	\$263,662
Professional Services	\$684,499	\$667,636	\$636,965
Bad Debt	\$497,121	\$600,000	\$600,000
Other Expenses	\$2,404,218	\$1,912,316	\$1,184,188
<b>Total Expenditures:</b>	<b>\$19,015,049</b>	<b>\$19,333,182</b>	<b>\$19,536,641</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$213,920</b>	<b>-\$496,408</b>	<b>\$493,007</b>
<b>Ending Fund Balance:</b>	<b>\$8,528,169</b>	<b>\$6,962,040</b>	<b>\$9,047,893</b>





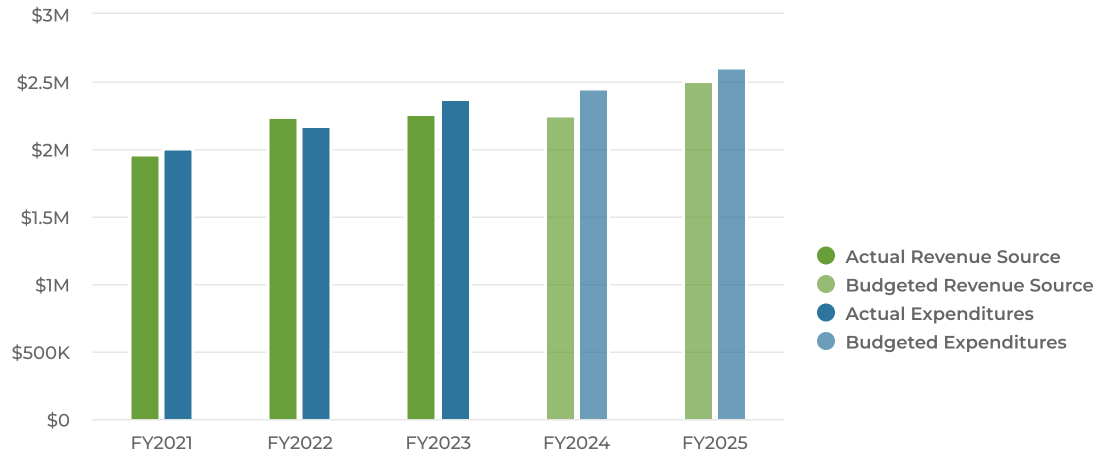
# Rescue Fund

The Rescue Fund is a governmental fund and is considered a major fund. It is to be used for emergency and rescue crews and equipment purposes pursuant to 70 ILCS 705/24.

## Summary

Orland Fire Protection District, IL is projecting \$2.51M of revenue in FY2025, which represents a 11.1% increase over the prior year. Budgeted expenditures are projected to increase by 6.0% or \$147.57K to \$2.61M in FY2025.

A transfer of \$950,000 is budgeted to the Capital Fund.



## Rescue Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Budget	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	<b>\$797,371</b>	<b>\$778,850</b>	<b>\$579,293</b>
<b>Revenues</b>			
Property Taxes	\$2,065,401	\$2,077,128	\$2,150,000
Ambulance & Rescue Fees	\$0	\$0	\$125,000
Dispatch Services	\$62,295	\$55,051	\$63,567
Communications Fees	\$8,546	\$6,717	\$8,739
Insurance Contributions	\$101,074	\$109,588	\$136,406
Other Revenue	\$1,254	\$344	\$344
Other Taxes	\$5,546	\$2,754	\$5,508
Interest	\$25,476	\$8,606	\$22,375
<b>Total Revenues:</b>	<b>\$2,269,592</b>	<b>\$2,260,188</b>	<b>\$2,511,939</b>
<b>Expenditures</b>			
Wages	\$1,666,016	\$1,746,806	\$1,885,691
Benefits	\$545,876	\$573,741	\$581,476
Pension Funding	\$7,443	\$7,188	\$7,569
Continuing Education	\$2,650	\$1,453	\$1,731
Clothing	\$19,029	\$24,525	\$26,082



<b>Name</b>	<b>FY2023 Actual</b>	<b>FY2024 Budget</b>	<b>FY2025 Budgeted</b>
Supplies	\$32,059	\$25,153	\$19,088
Repairs & Maintenance	\$53,830	\$40,568	\$43,169
Utilities & Fuel	\$10,238	\$11,325	\$11,239
Professional Services	\$25,924	\$22,066	\$21,290
Other Expenses	\$12,356	\$6,920	\$9,983
<b>Total Expenditures:</b>	<b>\$2,375,421</b>	<b>\$2,459,745</b>	<b>\$2,607,318</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$105,829</b>	<b>-\$199,557</b>	<b>-\$95,379</b>
<b>Ending Fund Balance:</b>	<b>\$691,542</b>	<b>\$579,293</b>	<b>\$483,914</b>



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# **FUNDING SOURCES**

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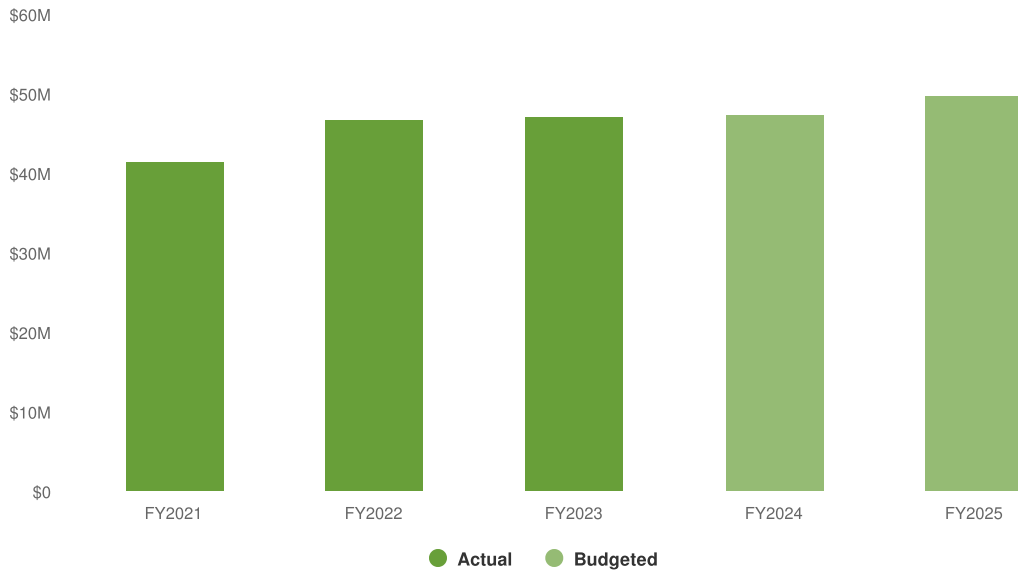


# Funding Sources Summary

The District's funding sources provide the necessary funding for District services and are described as follows. In addition, each revenue source has a separate category describing it and how the 2025 budget was estimated.

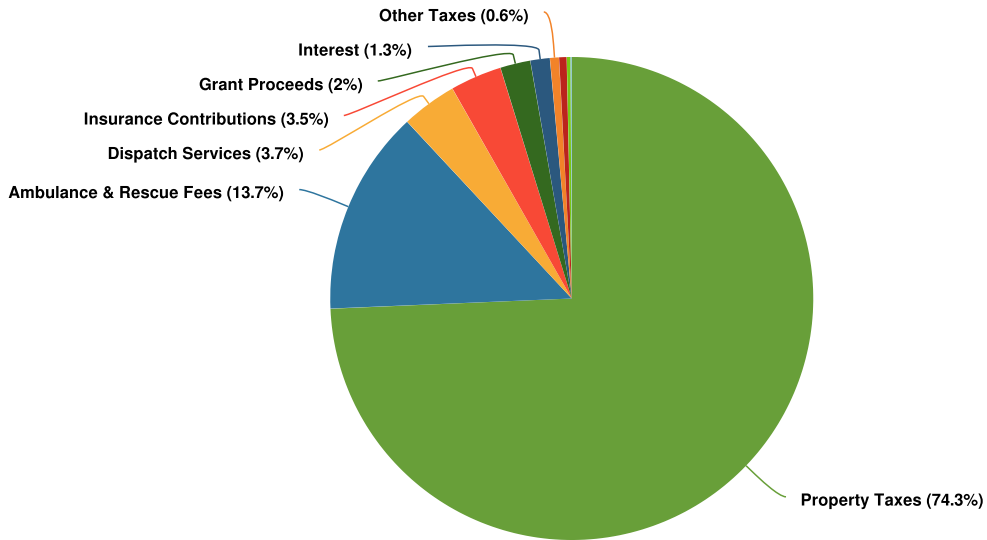
**\$49,794,954** **\$2,363,196**  
(4.98% vs. prior year)

## Funding Sources Proposed and Historical Budget vs. Actual



# Revenues by Source

## Projected 2025 Revenues by Source



Name	FY2023 Actual	FY2024 Budget	FY2025 Budgeted
Revenue Source			
Property Taxes	\$34,484,727	\$35,464,599	\$37,016,474
Ambulance & Rescue Fees	\$6,603,120	\$6,855,072	\$6,839,957
Dispatch Services	\$1,809,645	\$1,599,255	\$1,846,639
Communications Fees	\$248,287	\$195,123	\$253,856
Insurance Contributions	\$1,277,348	\$1,384,175	\$1,722,029
Fire Prevention Fees	\$16,998	\$14,000	\$35,000
Grant Proceeds	\$1,320,745	\$1,338,445	\$1,006,000
Other Revenue	\$164,072	\$126,089	\$129,999
Other Taxes	\$296,336	\$205,000	\$295,000
Interest	\$909,814	\$250,000	\$650,000
Sale of Fixed Assets	\$20,000	\$0	\$0
<b>Total Revenue Source:</b>	<b>\$47,151,092</b>	<b>\$47,431,758</b>	<b>\$49,794,954</b>

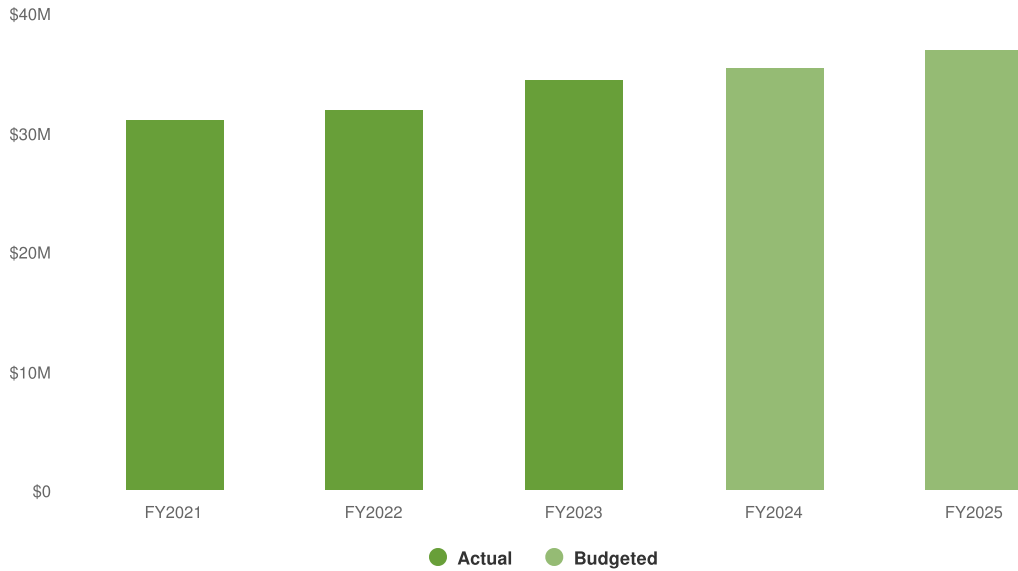


# Property Taxes

Property taxes represent 74.4% of 2025 budgeted revenue and increase moderately each year due to property tax caps.

**\$37,016,474** **\$1,551,875**  
 (4.38% vs. prior year)

## Property Tax Proposed and Historical Budget vs. Actual



## Revenue by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budgeted
All Funds					
Corporate					
Property Taxes	\$15,231,198	\$15,533,125	\$17,175,884	\$18,020,968	\$18,916,474
<b>Total Corporate:</b>	<b>\$15,231,198</b>	<b>\$15,533,125</b>	<b>\$17,175,884</b>	<b>\$18,020,968</b>	<b>\$18,916,474</b>
Tort					
Property Taxes	\$4,967,919	\$5,343,777	\$5,602,080	\$5,592,098	\$5,750,000
<b>Total Tort:</b>	<b>\$4,967,919</b>	<b>\$5,343,777</b>	<b>\$5,602,080</b>	<b>\$5,592,098</b>	<b>\$5,750,000</b>
Ambulance					
Property Taxes	\$9,099,588	\$8,936,412	\$9,641,362	\$9,774,405	\$10,200,000
<b>Total Ambulance:</b>	<b>\$9,099,588</b>	<b>\$8,936,412</b>	<b>\$9,641,362</b>	<b>\$9,774,405</b>	<b>\$10,200,000</b>
Emergency Rescue					
Property Taxes	\$1,807,353	\$2,076,164	\$2,065,401	\$2,077,128	\$2,150,000
<b>Total Emergency Rescue:</b>	<b>\$1,807,353</b>	<b>\$2,076,164</b>	<b>\$2,065,401</b>	<b>\$2,077,128</b>	<b>\$2,150,000</b>



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budgeted
Total All Funds:	\$31,106,058	\$31,889,478	\$34,484,727	\$35,464,599	\$37,016,474



**Property Taxes**

Property taxes represent 74.4% of 2025 budgeted revenue. The District levies property taxes for the purposes of the following funds – Corporate, Tort, Illinois Municipal Retirement Fund, Pension, Ambulance, Audit, Rescue, and Social Security. The property tax levies are filed with the Cook County Clerk.

The property tax system in Illinois is complex. Property within the District is assessed by the Cook County Assessor. Property within the District is reassessed every three years and was last reassessed in Tax Year 2023 (Calendar Year 2024). To the market values developed by the Assessor, a 10% assessment value is applied to residential property and a 25% assessment value is applied to commercial and industrial property.

Property taxes are normally billed by Cook County in February and July, with due dates one month later. In 2022 and 2023, there were delays in sending out property tax bills due to technology overhauls within the Cook County system. In 2024, tax bills have returned to being sent out timely.

To the proposed assessed valuations, an equalization factor is applied which results in the District's equalized assessed valuation (EAV). The equalization factor is calculated by the Illinois Department of Revenue to achieve uniformity in property assessment throughout the state.

The District's EAV and the Cook County equalization factors for prior years are summarized as follows:

<b>Tax Year</b>	<b>District EAV</b>	<b>% Change</b>	<b>Equalization Factor</b>	<b>% Change</b>
2023*	\$3,318,075,027	31.4%	3.0163	3.2%
2022	\$2,525,119,125	-0.9%	2.9237	-2.6%
2021	\$2,547,873,915	2.1%	3.0027	-6.8%
2020*	\$2,495,354,959	-0.3%	3.2234	10.5%
2019	\$2,488,805,080	-0.1%	2.9160	0.1%
2018	\$2,492,376,691	-2.5%	2.9109	-1.7%
2017*	\$2,557,130,691	14.4%	2.9627	5.7%
2016	\$2,235,879,473	5.0%	2.8032	5.0%
2015	\$2,129,625,597	-2.8%	2.6685	-2.1%
2014	\$2,190,698,277	-2.6%	2.7253	2.4%

\* Reassessment year

The District has a diverse economic base; approximately 69.1% of the District's EAV is related to residential development, 29.9% is related to commercial development, and 1.0% is related to industrial development.

Several of the District's levies are subject to tax rate ceilings including – Corporate (0.50), Ambulance (0.40), Emergency Rescue (0.10), and Audit (0.005). The tax rate ceilings are calculated by the Cook County Clerk based on the District's levies and the District's EAV. When the Cook County equalization factor changes, the District's EAV changes and then impacts whether the District hits tax rate ceilings.

After tax rate ceilings are calculated, property tax caps are applied. All the District's property tax levies except the portion of the Pension Fund levy associated with Public Act 93-0689 are subject to the Property Tax Extension Limitation Law (PTELL), commonly known as property tax caps.

In general, the annual growth in property tax revenue permitted under PTELL is the lesser of 5% or the percentage increase in the Consumer Price Index (CPI) during the calendar year preceding the levy year.

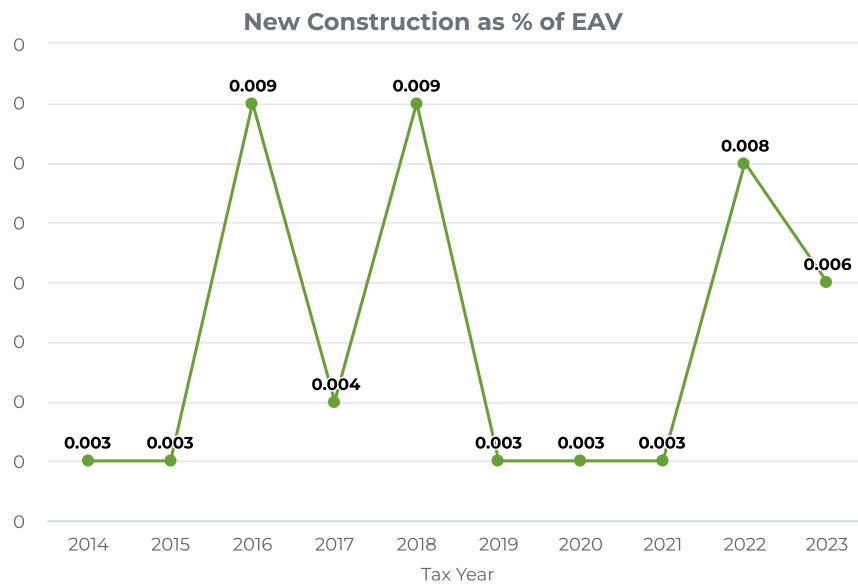
The CPI used for PTELL for the past several years as determined by the Illinois Department of Revenue is summarized below.



Tax Year	CPI	Capped CPI
2024	3.4%	3.4%
2023	6.5%	5.0%
2022	7.0%	5.0%
2021	1.4%	1.4%
2020	2.3%	2.3%
2019	1.9%	1.9%
2018	2.1%	2.1%
2017	2.1%	2.1%
2016	0.7%	0.7%
2015	0.8%	0.8%

Beginning with Tax Year 2021, Public Act 102-0519 recaptures property tax refunds from prior years. The levy adjustments for Tax Years 2021, 2022, and 2023 are \$319,180, \$700,779, and \$469,795 respectively.

Property taxes can also increase due to new construction within the District. New construction as a percentage of the District's EAV is summarized in the following chart:



New construction is fairly consistent, but represents a low percentage of the District's EAV.

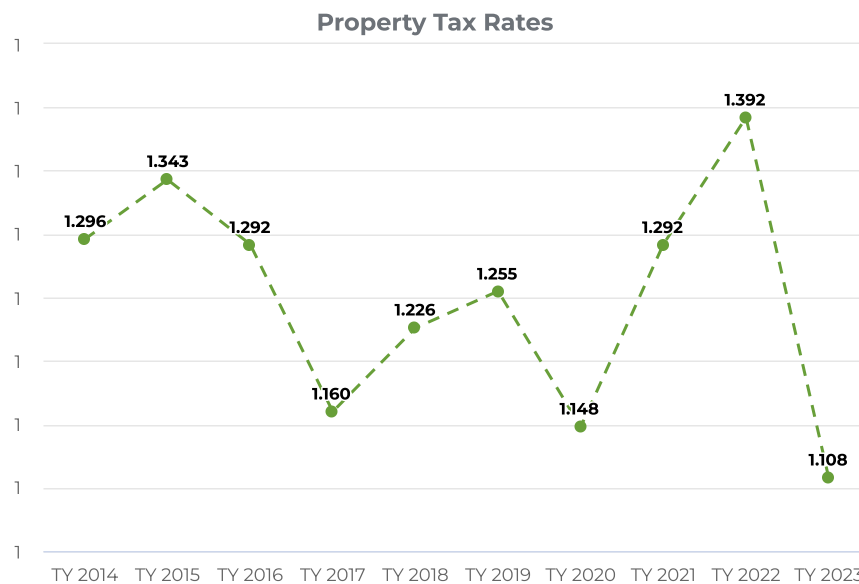
The District's Agency Tax Rate Report published by the Cook County Clerk summarizes the final property tax information for the District. The District's Tax Extension represents the amount of property taxes the District would collect if the collection rate was 100%.

The collection rate is based on property tax payments received reduced by refunds paid to taxpayers due to overpayments, successful property tax appeals, illegal rates and unpaid property taxes.

Historical tax extensions and collection rates are summarized below:

Tax Year	Tax Extension	Collection Rate
2023	\$36,764,271	TBD
2022	35,149,658	97.3%
2021	32,918,530	97.4%
2020	31,966,195	97.3%
2019	31,234,504	96.4%
2018	30,556,538	95.9%
2017	29,662,716	94.6%
2016	28,887,562	96.2%
2015	28,600,871	96.9%
2014	28,391,450	99.4

Historical Property Tax Rates by Tax Year are summarized on the following table:



Property tax rates fluctuate based on the District's levy and the District's EAV.

An Agency Tax Rate Report is projected to budget 2025 property tax revenue. For the 2025 budget, it is assumed that the District's EAV will remain flat as it is not a reassessment year. CPI is 3.4% in accordance with the PTELL and the assumed collection rate is estimated at 97%, based on historical trends.

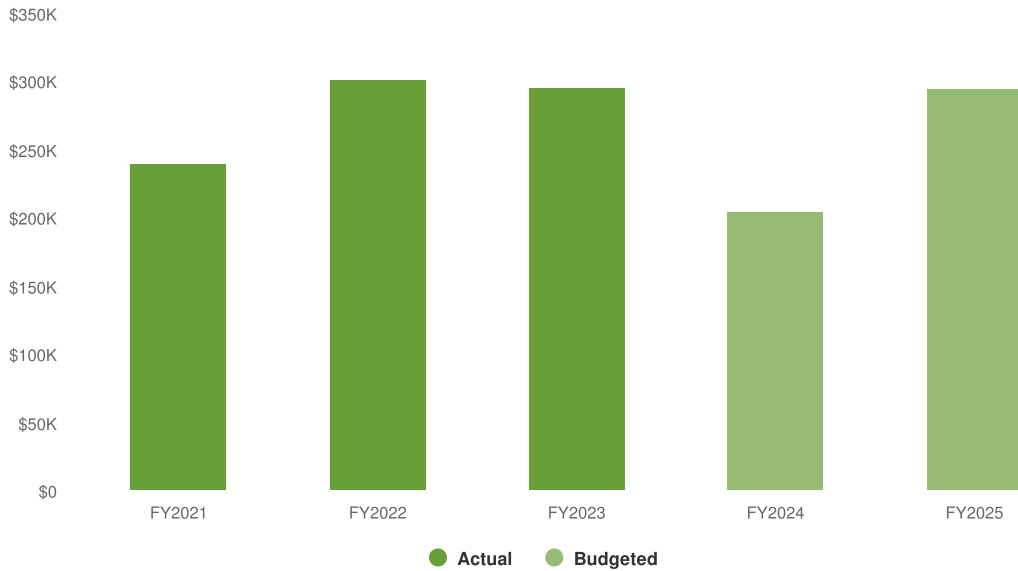


## Other Taxes Summary

Other taxes include personal property replacement taxes and foreign fire insurance.

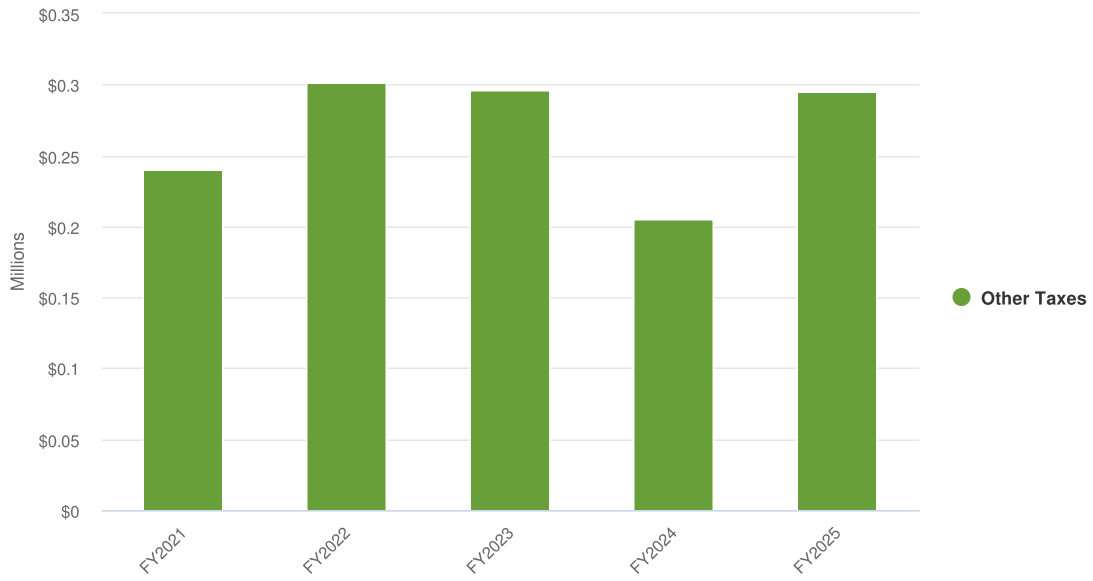
**\$295,000** **\$90,000**  
(43.90% vs. prior year)

### Other Taxes Proposed and Historical Budget vs. Actual



Replacement taxes are paid by businesses to replace revenue that was lost by local governments when they lost their power to impose personal property taxes on businesses in the 1970's. Foreign fire insurance payments are made by every out-of-state insurance corporation for insurance premiums paid within the District. The foreign fire insurance fund is managed by an independent Board of Trustees, but is included in the District's overall budget. Both personal property replacement taxes and foreign fire insurance were estimated for the 2025 budget using trend analysis.

### Budgeted and Historical 2025 Revenues by Source



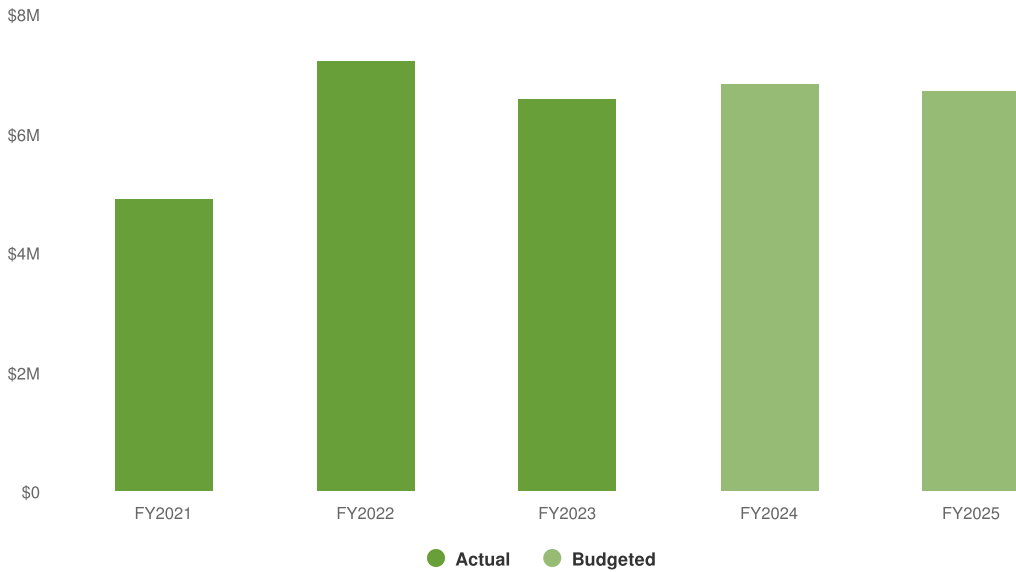
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budgeted
Revenue Source					
Other Taxes					
Administration	\$240,311	\$301,220	\$296,336	\$205,000	\$295,000
<b>Total Other Taxes:</b>	<b>\$240,311</b>	<b>\$301,220</b>	<b>\$296,336</b>	<b>\$205,000</b>	<b>\$295,000</b>
<b>Total Revenue Source:</b>	<b>\$240,311</b>	<b>\$301,220</b>	<b>\$296,336</b>	<b>\$205,000</b>	<b>\$295,000</b>

## Ambulance and Rescue Fees Summary

Ambulance and Rescue fees represent 13.7% of the 2025 budgeted revenue. The District bills non-residents and the insurance companies of residents for ambulance and rescue services.

**\$6,714,957** **-\$140,115**  
(-2.04% vs. prior year)

### Ambulance and Rescue Fees Proposed and Historical Budget vs. Actual

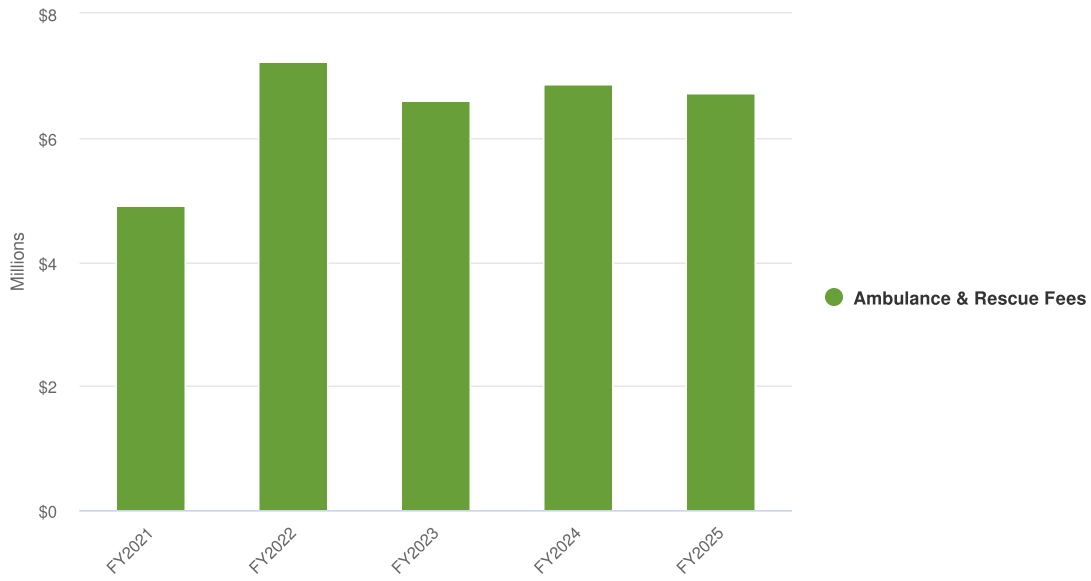


Charges for ambulance transport are estimated to be \$3,460 in 2025, which is a 3% increase over 2024. The District accepts Medicare and Medicaid allowances. Charges for rescue services are based on statutory rates for non-residents. Payer mix (Private pay, Medicare, Medicaid, etc.) is assumed to remain stable.

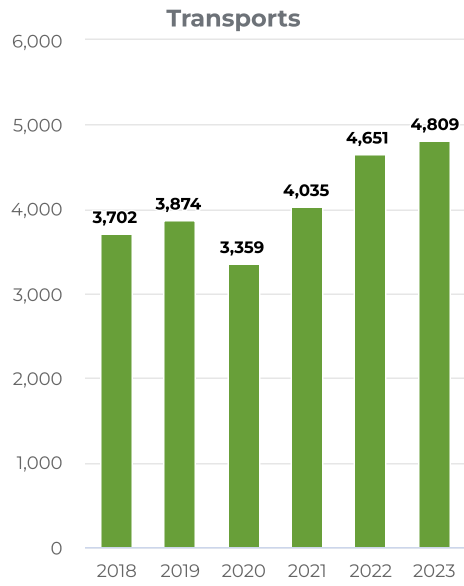
The District receives funding from the Federal Ground Emergency Medical Transportation (GEMT) program and is assumed to continue to receive GEMT revenue in 2025.

For the 2025 Budget, the number of transports are expected to approximate the number of transports in 2024.

### Budgeted and Historical 2025 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budgeted
Revenue Source					
Ambulance & Rescue Fees					
Sworn Personnel Wages & Benefits	\$73,015	\$100,161	\$112,036	\$125,000	\$0
EMS	\$4,825,211	\$7,122,761	\$6,491,084	\$6,730,072	\$6,714,957
<b>Total Ambulance &amp; Rescue Fees:</b>	<b>\$4,898,226</b>	<b>\$7,222,922</b>	<b>\$6,603,120</b>	<b>\$6,855,072</b>	<b>\$6,714,957</b>
<b>Total Revenue Source:</b>	<b>\$4,898,226</b>	<b>\$7,222,922</b>	<b>\$6,603,120</b>	<b>\$6,855,072</b>	<b>\$6,714,957</b>



The number of transports have increased each year since 2018, except in 2020 due to the pandemic. In 2024 (through September), the number of transports are flat compared to 2023.

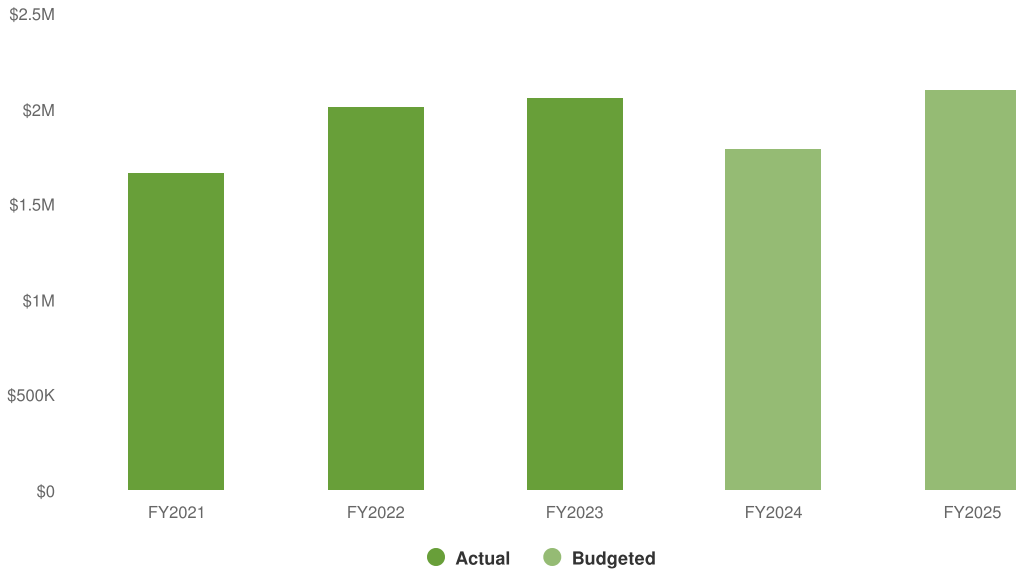
Rescue fees are budgeted based on 2024 forecasted revenue.

## Dispatch & Communications Revenue Summary

Dispatch and Communications revenue includes fees received from other fire departments for whom the District dispatches, fees for alarm monitoring services, and tower rental fees. Dispatch and Communications Services revenue represents approximately 4.2% of the 2025 budgeted operating revenue.

**\$2,100,495** **\$306,117**  
 (17.06% vs. prior year)

### Dispatch & Communications Revenue Proposed and Historical Budget vs. Actual



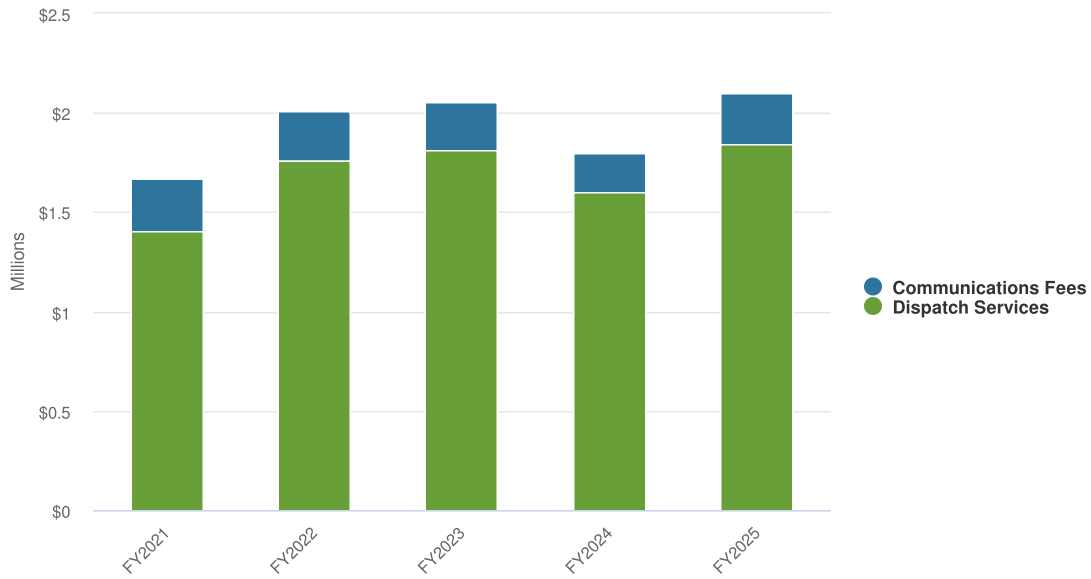
## Revenues by Source

Dispatch revenue includes revenue from dispatch services and alarm services. The District provides dispatching services for eight fire departments / districts - Calumet City, Oak Forest, Lemont, Blue Island, Garden Homes, Merrionette Park, Palos and Chicago Heights. The contracts for dispatching calls for other fire departments are structured so each department pays their fair share of dispatch costs. Dispatch service fees are budgeted based on estimated costs per call to the other fire departments.

The District also provides contractual services for Johnson Controls. Budgeted revenue from Johnson Controls is based on historical revenue.

Communications revenue represents lease payments for space on the District's towers, which is leased to a number of cell phone companies. Tower lease revenue is budgeted based on existing contracts.

### Budgeted and Historical 2025 Revenues by Source



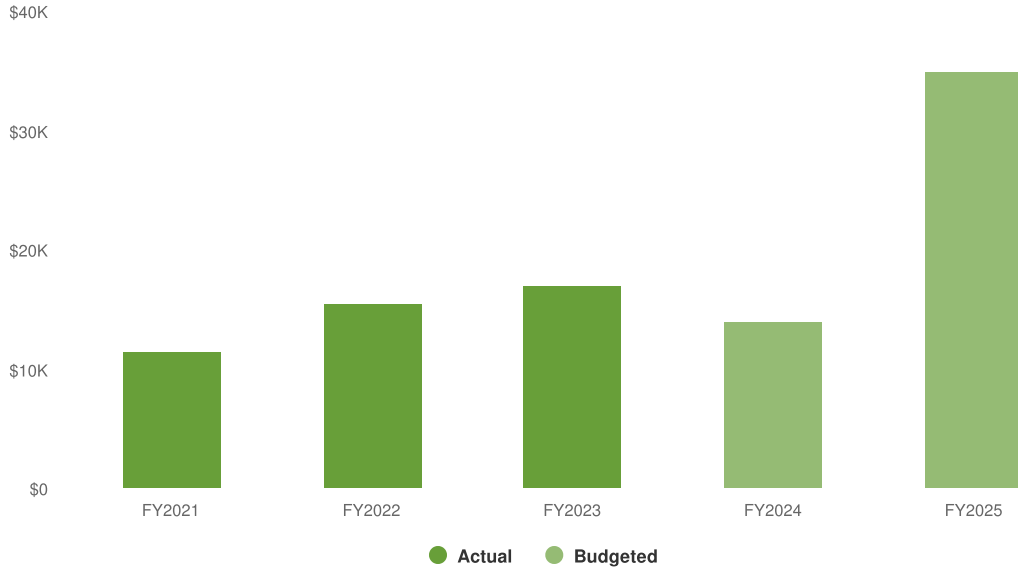
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budgeted
Revenue Source					
Dispatch Services					
Dispatch & Communications	\$1,407,535	\$1,761,092	\$1,809,645	\$1,599,255	\$1,846,639
<b>Total Dispatch Services:</b>	<b>\$1,407,535</b>	<b>\$1,761,092</b>	<b>\$1,809,645</b>	<b>\$1,599,255</b>	<b>\$1,846,639</b>
Communications Fees					
Dispatch & Communications	\$261,433	\$249,051	\$248,287	\$195,123	\$253,856
<b>Total Communications Fees:</b>	<b>\$261,433</b>	<b>\$249,051</b>	<b>\$248,287</b>	<b>\$195,123</b>	<b>\$253,856</b>
<b>Total Revenue Source:</b>	<b>\$1,668,968</b>	<b>\$2,010,142</b>	<b>\$2,057,932</b>	<b>\$1,794,378</b>	<b>\$2,100,495</b>

## Fire Prevention Fees Summary

Fire prevention fees includes fees for re-inspection, re-inspection, and false alarm fees. Beginning in 2024, the District also receives fees for code enforcement.

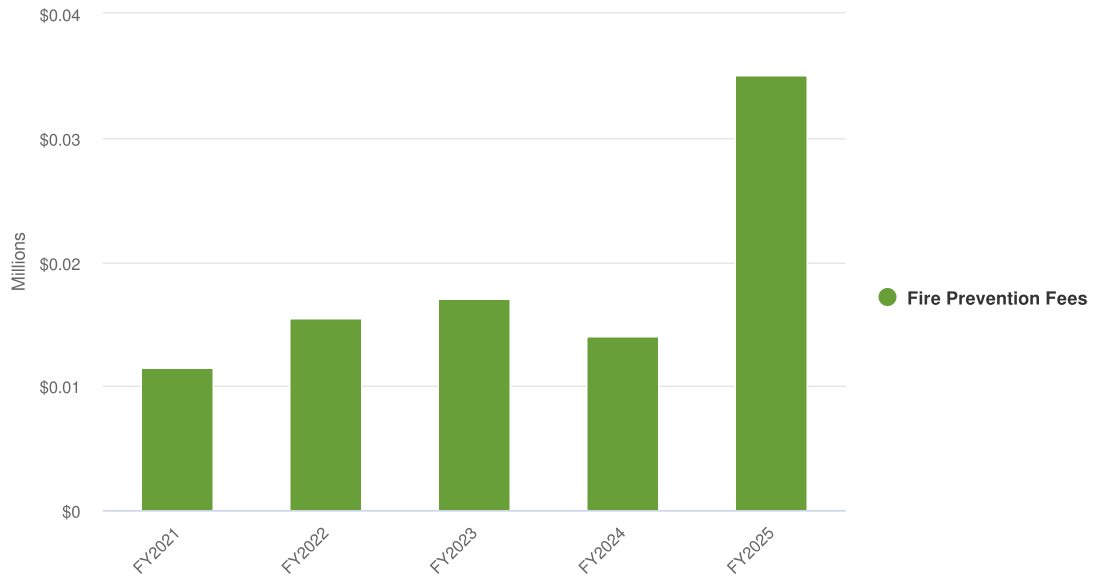
**\$35,000** **\$21,000**  
(150.00% vs. prior year)

### Fire Prevention Fees Proposed and Historical Budget vs. Actual



## Revenues by Source

### Budgeted and Historical 2025 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budgeted
Revenue Source					
Fire Prevention Fees					
Fire Prevention & Public Education	\$11,445	\$15,508	\$16,998	\$14,000	\$35,000
<b>Total Fire Prevention Fees:</b>	<b>\$11,445</b>	<b>\$15,508</b>	<b>\$16,998</b>	<b>\$14,000</b>	<b>\$35,000</b>
<b>Total Revenue Source:</b>	<b>\$11,445</b>	<b>\$15,508</b>	<b>\$16,998</b>	<b>\$14,000</b>	<b>\$35,000</b>

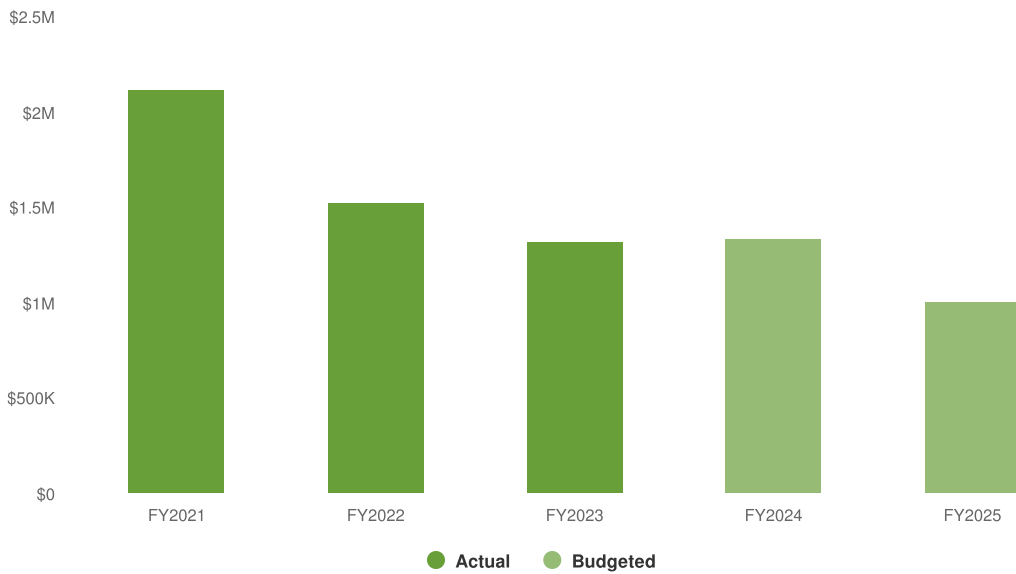
# Grant Revenue Summary

The District applies for grants to help offset its costs. A main source of grant revenue is from a Sub-grant Agreement with Cook County for regional training, which has been in effect since 2017. In addition, the District anticipates receiving a safety grant from its workers comp carrier of \$30,000. Grant revenue represents 2.0% of District revenue.

In 2021, the District received a grant from the Illinois Department of Commerce and Economic Opportunity for capital improvements at the District's training facility.

**\$1,006,000** **-\$332,445**  
(-24.84% vs. prior year)

## Grant Revenue Proposed and Historical Budget vs. Actual



**Sub-Award Grants for Training from Cook County**

The District entered into its initial Sub-grant Agreement with Cook County, Illinois to offer training programs that address high priority preparedness gaps across all core capabilities where a nexus to terrorism exists in August, 2017. Sub-grant agreements are re-entered into each year. Cook County receives the grant funding through the Illinois Emergency Management Agency (IEMA) with funding originating from the United States Department of Homeland Security/Office of Domestic Preparedness (DHS). It is anticipated that grant revenue from this source will approximate \$976,000 in 2025.

**Grants for Capital Expenditures**

The District applies for grants whenever feasible to offset capital costs. Over the past several years, the District has received grants from the Illinois Department of Commerce and Economic Opportunity for improvements at the Training Facility, from FEMA Assistance to Firefighters Program for replacement SCBA equipment, and from the federal government’s Public Assistance Program to offset some of the District’s pandemic costs.

The District received a \$750,000 grant from the Illinois Department of Commerce and Economic Opportunity (DCEO) which was spent in 2021 for capital improvements at the Training Facility.

<b>Name</b>	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Budget</b>	<b>FY2025 Budgeted</b>
Revenue Source					
Grant Proceeds					
Training	\$2,048,505	\$1,521,926	\$1,320,745	\$1,338,445	\$976,000
Fitness & Safety	\$0	\$0	\$0	\$0	\$30,000
Administration	\$68,481	\$0	\$0	\$0	\$0
<b>Total Grant Proceeds:</b>	<b>\$2,116,986</b>	<b>\$1,521,926</b>	<b>\$1,320,745</b>	<b>\$1,338,445</b>	<b>\$1,006,000</b>
<b>Total Revenue Source:</b>	<b>\$2,116,986</b>	<b>\$1,521,926</b>	<b>\$1,320,745</b>	<b>\$1,338,445</b>	<b>\$1,006,000</b>

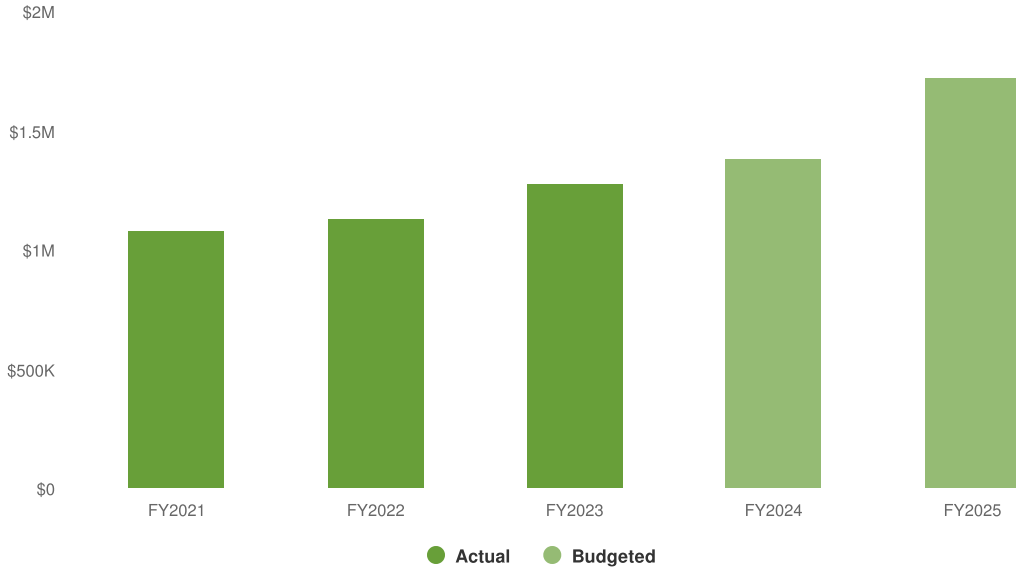


## Insurance Contributions Summary

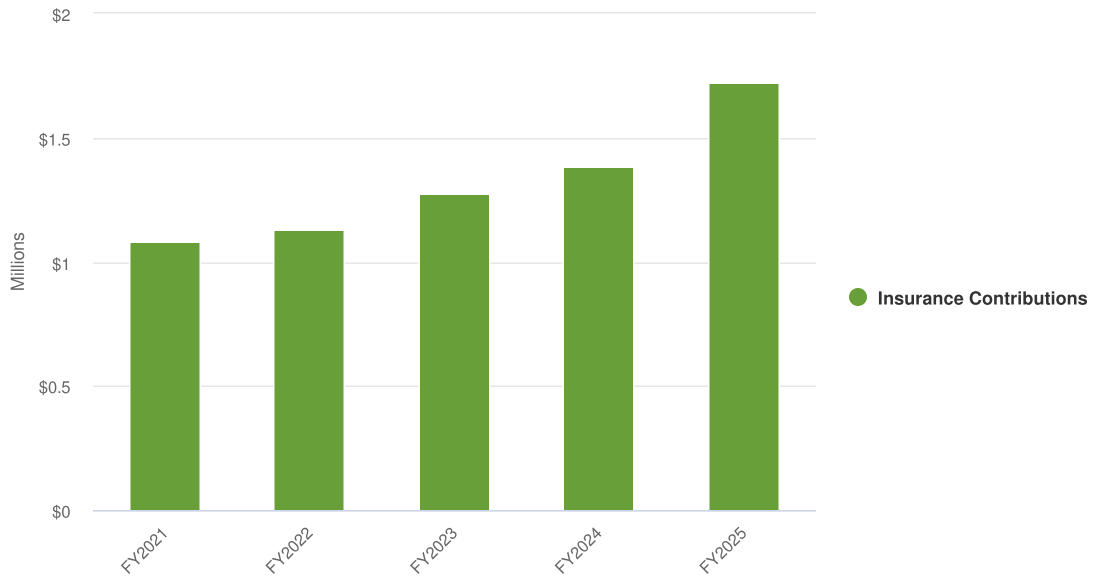
Insurance contributions are budgeted for estimated employee and retiree health insurance contributions, which are a percentage of premiums. Revenue is expected to increase in conjunction with premium increases. Insurance contributions represent 3.5% of District's revenue.

**\$1,722,029** **\$337,854**  
(24.41% vs. prior year)

### Insurance Contributions Proposed and Historical Budget vs. Actual



### Budgeted and Historical 2025 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budgeted
Revenue Source					
Insurance Contributions					
Sworn Personnel Wages & Benefits	\$1,048,739	\$1,091,041	\$1,232,384	\$1,335,534	\$1,663,285
Training	\$1,162	\$1,509	\$3,804	\$3,761	\$4,157
Fire Prevention & Public Education	\$6,359	\$8,079	\$9,163	\$9,183	\$11,618
IT & GIS	\$0	\$0	\$279	\$0	\$0
Dispatch & Communications	\$12,737	\$14,065	\$15,858	\$17,965	\$21,893
Facilities	\$1,274	\$1,509	\$1,710	\$1,881	\$2,466
Fleet	\$3,468	\$7,087	\$5,274	\$5,508	\$6,988
Administration	\$5,028	\$7,910	\$8,876	\$10,343	\$11,622
<b>Total Insurance Contributions:</b>	<b>\$1,078,767</b>	<b>\$1,131,199</b>	<b>\$1,277,348</b>	<b>\$1,384,175</b>	<b>\$1,722,029</b>
<b>Total Revenue Source:</b>	<b>\$1,078,767</b>	<b>\$1,131,199</b>	<b>\$1,277,348</b>	<b>\$1,384,175</b>	<b>\$1,722,029</b>

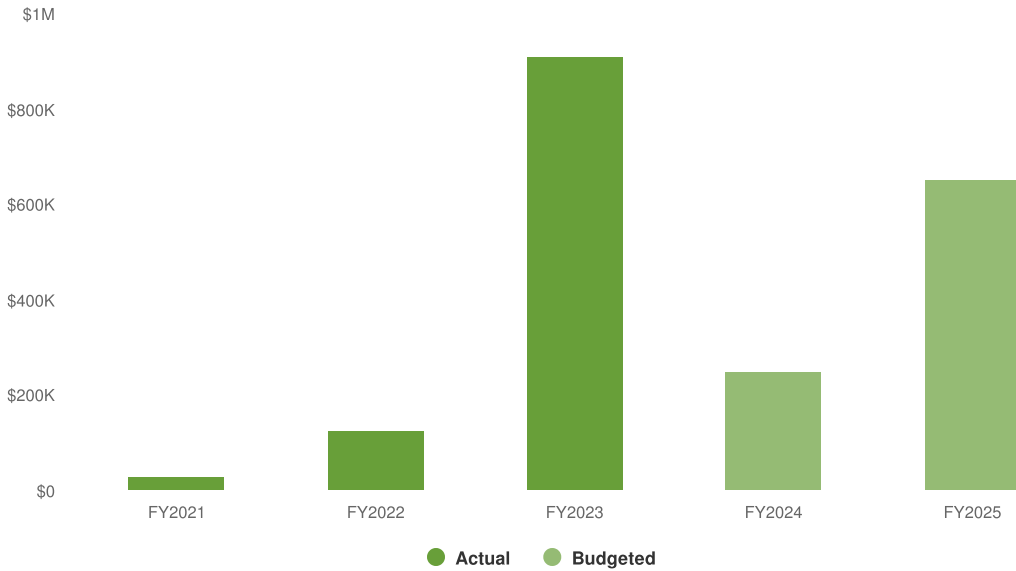


## Interest Summary

Interest revenue has increased with rising interest rates and represents 1.3% of District revenue.

\$650,000
\$400,000  
(160.00% vs. prior year)

### Interest Proposed and Historical Budget vs. Actual



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budgeted
Revenue Source					
Interest					
Administration	\$28,031	\$125,730	\$909,814	\$250,000	\$650,000
<b>Total Interest:</b>	<b>\$28,031</b>	<b>\$125,730</b>	<b>\$909,814</b>	<b>\$250,000</b>	<b>\$650,000</b>
<b>Total Revenue Source:</b>	<b>\$28,031</b>	<b>\$125,730</b>	<b>\$909,814</b>	<b>\$250,000</b>	<b>\$650,000</b>

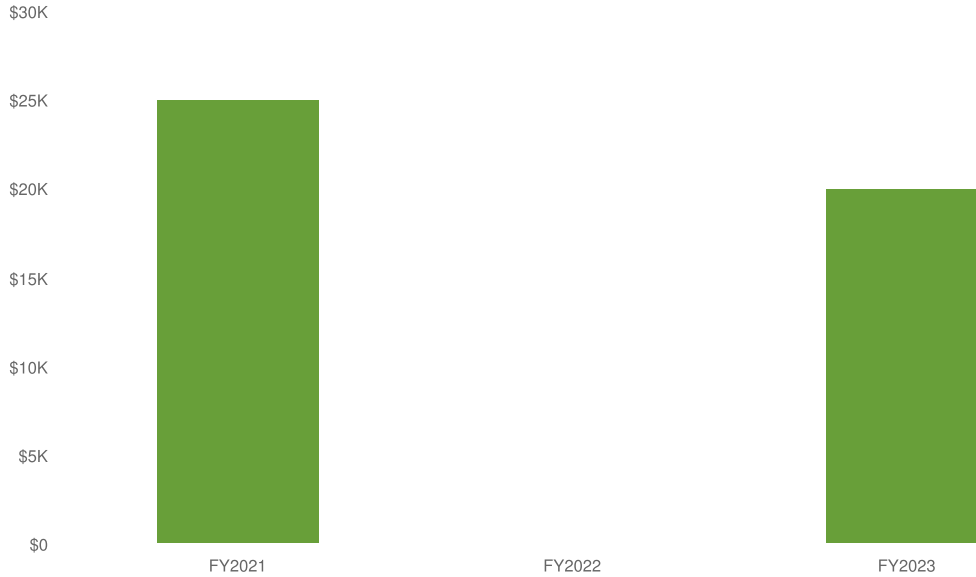


## Sale of Fixed Assets Summary

When possible, vehicles that are no longer needed for District purposes are sold; this is an occasional source of revenue.

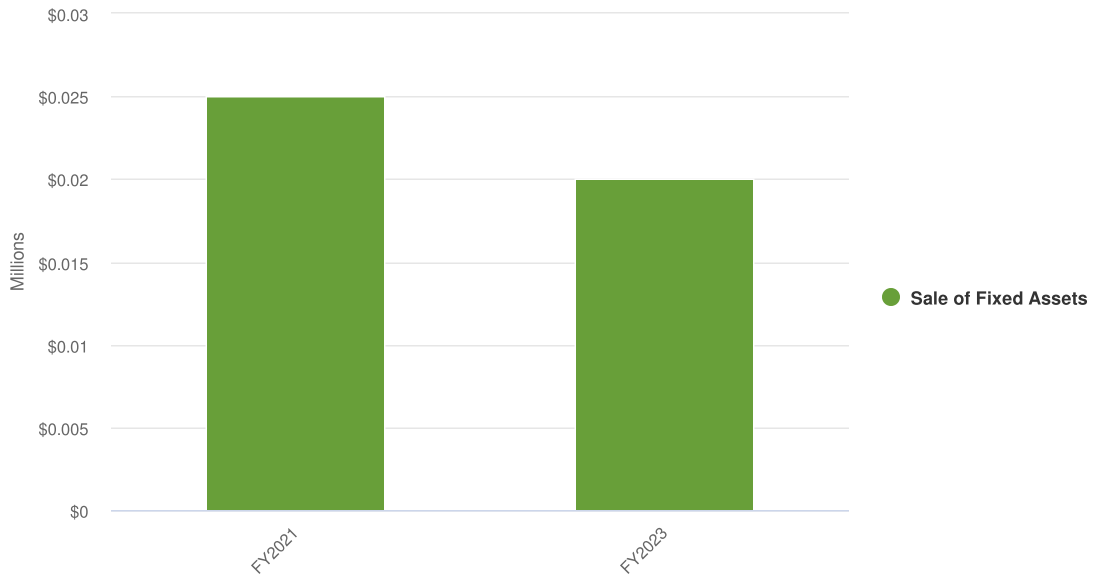
**\$0** **\$0**  
(0.00% vs. prior year)

### Sale of Fixed Assets Proposed and Historical Budget vs. Actual



## Revenues by Source

### Budgeted and Historical 2025 Revenues by Source



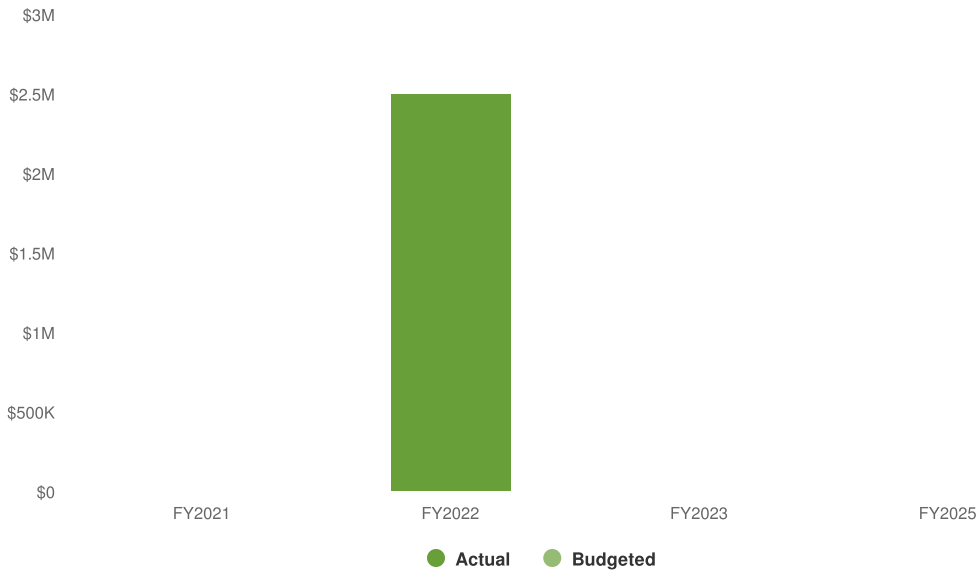
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual
Revenue Source			
Sale of Fixed Assets			
Fleet	\$25,000	\$0	\$20,000
<b>Total Sale of Fixed Assets:</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$20,000</b>
<b>Total Revenue Source:</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$20,000</b>

## Financing Proceeds Summary

In 2022, the District issued \$2,500,000 debt to fund IT infrastructure and other capital projects. There are no projected financing proceeds in the 2025 budget.

\$0 \$0  
 (0.00% vs. prior year)

### Financing Proceeds Proposed and Historical Budget vs. Actual



## Revenues by Source

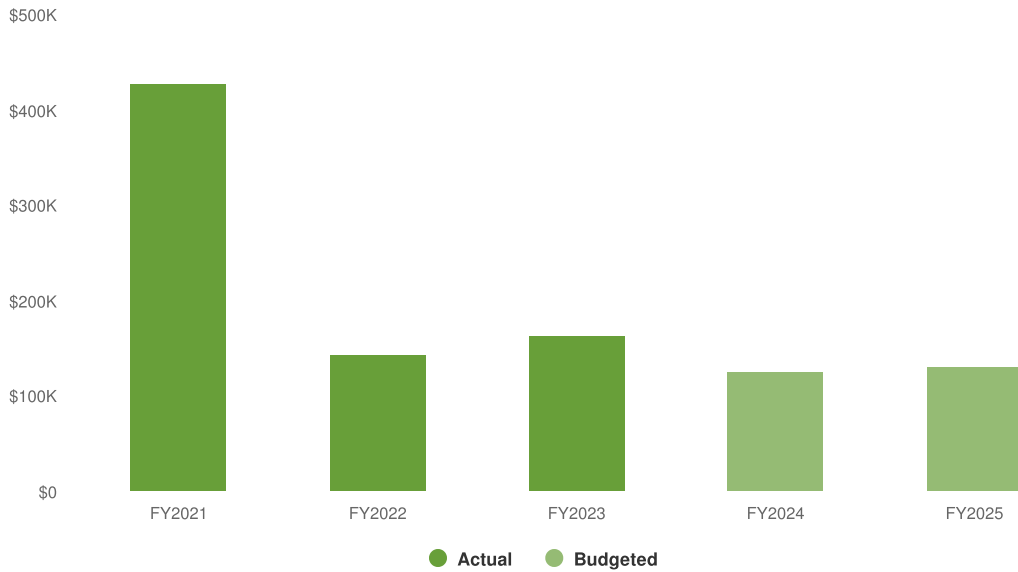
Name	FY2021 Actual	FY2022 Actual	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source				
Financing Proceeds				
IT & GIS	\$0	\$2,500,000	\$0	0%
<b>Total Financing Proceeds:</b>	<b>\$0</b>	<b>\$2,500,000</b>	<b>\$0</b>	<b>0%</b>
<b>Total Revenue Source:</b>	<b>\$0</b>	<b>\$2,500,000</b>	<b>\$0</b>	<b>0%</b>

## Other Revenue Summary

Other revenue includes salary reimbursement, CPR class fees, training facility fees, and other miscellaneous sources of revenue. In 2021, revenue included the sale of a fire truck.

**\$129,999** **\$3,910**  
(3.10% vs. prior year)

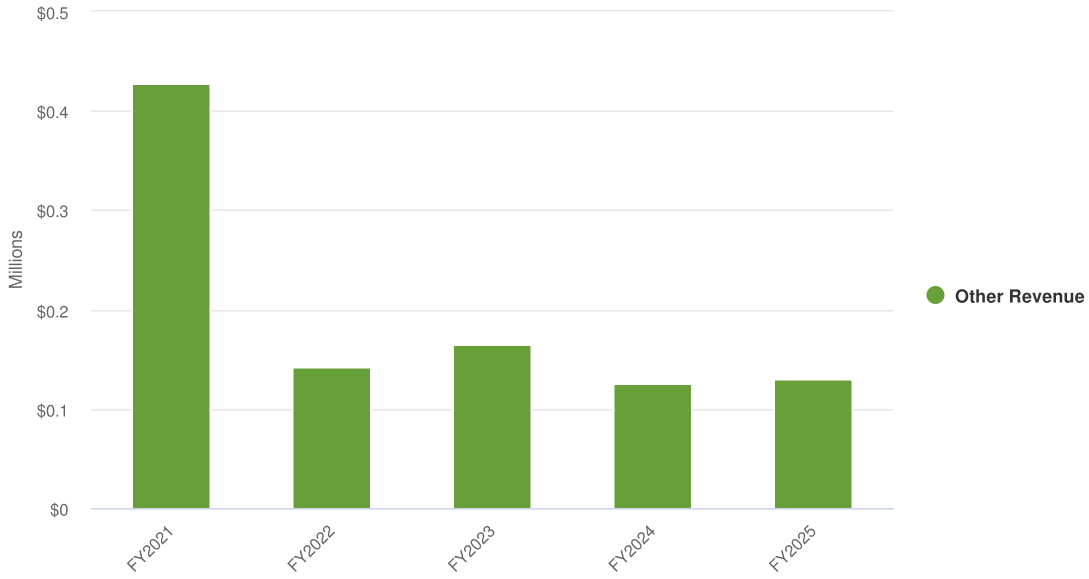
### Other Revenue Proposed and Historical Budget vs. Actual



## Revenues by Source

Other revenue includes salary reimbursement, CPR Class fees, training facility fees and other miscellaneous sources of revenue. Other revenue is budgeted in 2025 based on trend analysis.

### Budgeted and Historical 2025 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budgeted
Revenue Source					
Other Revenue					
EMS	\$57,487	\$0	\$0	\$0	\$0
Training	\$65,100	\$39,700	\$11,800	\$45,000	\$45,000
Fire Prevention & Public Education	\$300	\$0	\$0	\$0	\$0
Fleet	\$0	\$54,666	\$82,157	\$71,090	\$75,000
Administration	\$305,081	\$48,247	\$70,115	\$9,999	\$9,999
<b>Total Other Revenue:</b>	<b>\$427,968</b>	<b>\$142,613</b>	<b>\$164,072</b>	<b>\$126,089</b>	<b>\$129,999</b>
<b>Total Revenue Source:</b>	<b>\$427,968</b>	<b>\$142,613</b>	<b>\$164,072</b>	<b>\$126,089</b>	<b>\$129,999</b>



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# **EXPENDITURES IN TOTAL AND BY DEPARTMENT**

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# Expenditures by Type

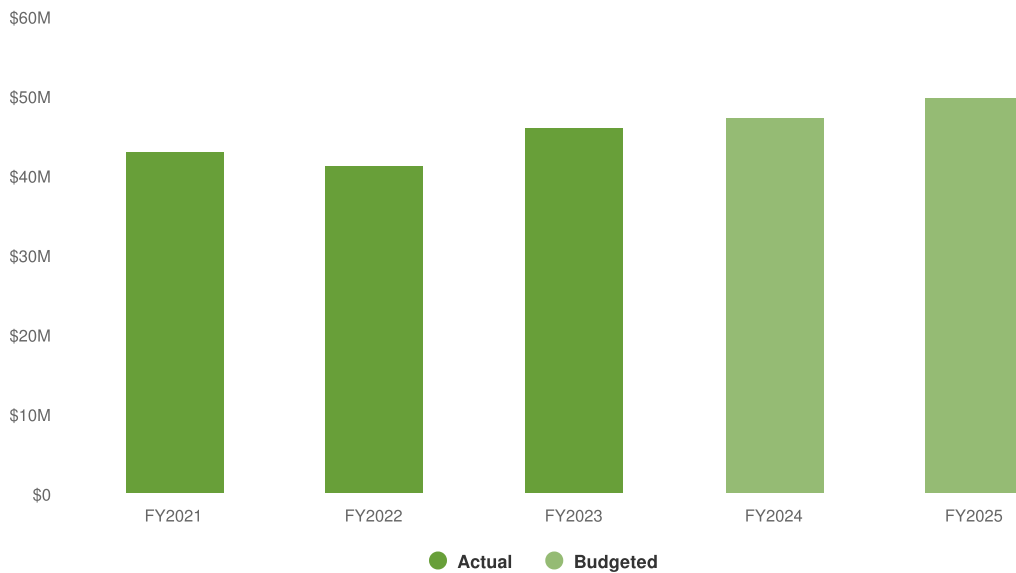
## Expenditures Summary

Total expenditures increase moderately from year to year.

Expenditures are described by expense type and by department.

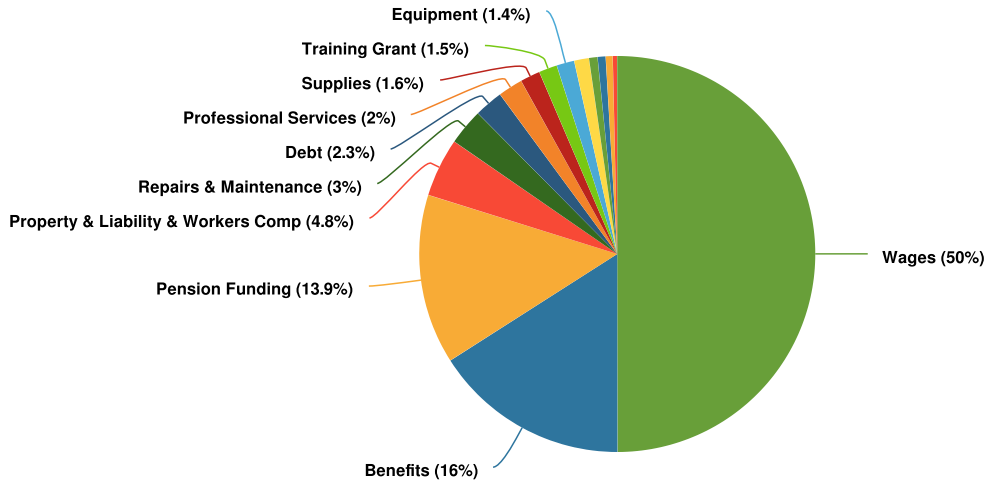
**\$49,786,046** **\$2,467,236**  
(5.21% vs. prior year)

### Expenditures Proposed and Historical Budget vs. Actual



Personnel related expenses include wages, clothing, health insurance, District contributions to retiree health insurance, payroll taxes, pension contributions, and workers compensation premiums represent 84.6% of the District's 2025 budgeted expenditures. Expenditures by category are summarized in the following chart.

### Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budgeted
Expense Objects					
Wages	\$20,263,704	\$20,997,057	\$22,076,079	\$23,238,446	\$24,882,872
Benefits	\$5,572,343	\$5,951,967	\$7,144,255	\$7,760,291	\$7,958,075
Pension Funding	\$5,358,494	\$5,609,115	\$5,831,341	\$6,264,919	\$6,899,468
Continuing Education	\$32,608	\$73,608	\$84,411	\$201,430	\$173,448
Clothing	\$210,161	\$269,747	\$237,859	\$307,791	\$326,030
Supplies	\$685,364	\$592,300	\$906,518	\$774,464	\$803,712
Repairs & Maintenance	\$4,374,946	\$1,275,493	\$1,365,145	\$1,359,129	\$1,473,740
IT Infrastructure	\$0	\$20,600	\$248,048	\$0	\$0
Utilities & Fuel	\$320,742	\$367,269	\$312,826	\$350,000	\$345,999
Professional Services	\$1,105,142	\$1,130,479	\$1,272,699	\$1,086,027	\$1,008,499
Property & Liability & Workers Comp	\$1,632,291	\$1,580,882	\$1,601,412	\$2,057,357	\$2,386,582
Debt	\$926,213	\$585,272	\$1,167,634	\$1,167,210	\$1,166,720
Bad Debt	\$375,120	\$480,346	\$497,121	\$600,000	\$600,000
Other Expenses	\$106,217	\$1,053,207	\$436,948	\$216,801	\$291,901
Training Grant	\$903,856	\$912,967	\$990,576	\$1,138,445	\$749,000
Equipment	\$1,069,563	\$371,515	\$1,930,303	\$796,500	\$720,000
<b>Total Expense Objects:</b>	<b>\$42,936,766</b>	<b>\$41,271,824</b>	<b>\$46,103,176</b>	<b>\$47,318,810</b>	<b>\$49,786,046</b>



**Wages**

Wages are based on current staffing levels for non-sworn personnel. For sworn personnel, the 2025 Budget assumes 120 shift Lieutenants, Engineers and Firefighters. To achieve this staffing level, six new firefighters are assumed to be hired in the Spring of 2025.

The Labor Agreement between the District and Orland Professional Firefighters Local 2754 (Local 2754) is in effect through December 31, 2026. Wages are assumed to increase in accordance with this agreement.

The District's dispatchers, fire inspectors, and maintenance personnel are members of the International Brotherhood of Electrical Workers, Local 134 (Local 134). These Labor Agreements expire December 31, 2026 and wages are assumed to increase in accordance with this agreement.

**Benefits**

Benefit expenditures include health and life insurance for employees and retirees, funding of the Retiree Health Trust, medical exams for firefighters, and the employer contribution for FICA and Medicare.

Health and life insurance premiums are based on renewal data from the District's insurance broker. Health insurance renewal rates for 2025 are assumed to increase 15.7% over 2024 premiums.

The Retiree Health Trust Fund is used to offset the District's obligation for retiree health costs. An actuarial analysis is being done to aid in developing a funding policy. The District contributes to the fund as financial resources allow. There was a \$1,200,000 contribution budgeted in 2023. The 2024 budgeted contribution is \$600,000. No contribution is budgeted for 2025. If 2024 results are better than budget, a transfer will be considered.

The District requires sworn personnel to have annual medical exams; the 2025 budgeted expense for medical exams is based on historical experience.

The 2025 budget for the employers' match of FICA and Medicare taxes is based off budgeted payroll.

**Pension Funding**

Pension funding includes debt certificate payments used to fund the unfunded liabilities of the District's pension funds and the actuarial annual costs of the firefighters' pension plan and Illinois Municipal Retirement Fund (IMRF). Pension contributions for members of the Orland Firefighters' Pension Fund are based on an actuarial analysis prepared at the direction of the Pension Fund's Board of Trustees. The actuarial request for the 2025 budget is \$4,447,861 which is 14.0% higher than the actuarial request for the 2024 budget.

Pension contributions for full-time, non-sworn employees are based on requirements calculated by IMRF.

In 2012, the District issued taxable debt certificates to pay its actuarial unfunded liability to the pension funds. The annual levy included the amortization of the unfunded liability at a 7% interest rate. That liability was refinanced with debt certificates to a rate of 4.3%. In 2020, the debt certificates were advance refunded to a rate of 2.30%. Principal & interest payments are budgeted for the debt certificates in 2025.

**Continuing Education**

Continuing education includes courses, seminars, and classes that employees attend to maintain and/or further their professional credentials. The 2025 budgeted expense is based on requested education as well as historical information. Approximately 47% of the District's current Lieutenants, Engineers and Firefighters were hired in the past five years, and they need certifications that the retiring firefighters had earned many years before.

**Clothing**

Clothing includes the purchase and replacement of firefighters' turnout gear, station uniforms and dress uniforms. In 2025, the District intends to continue to accelerate the turnout gear replacement program and gear cleaning program as part of cancer prevention efforts.

**Supplies**

Supplies include expendable items as well as small equipment. Expendable supplies include non-exchangeable patient care supplies, public education supplies, station supplies, vehicle maintenance parts, and office supplies. Small equipment purchases include non-exchangeable patient care supplies, replacement cots,



emergency medical equipment, replacement specialty team equipment, computer equipment, opticom equipment, and safety equipment. The 2025 budget for supplies were based on needs requested by department heads and historical experience.

***Repairs & Maintenance***

Repairs and maintenance includes maintenance and improvements to District buildings and facilities, repairs and maintenance of fleet, maintenance agreements for EMS equipment, maintenance agreements for information technology, maintenance and repairs of communication equipment, and maintenance and repair of fire equipment. The 2025 budget is based on requests by department heads and historical experience.

***Utilities & Fuel***

Utilities and fuel includes electricity, natural gas and water, plus fuel for vehicles. The 2025 budget is based on historical experience.

***Professional Services***

Professional Services includes legal services, public information consultants, audit services, ambulance billing collection services and lobbyist fees. The 2025 budget is estimated based on historical experience.

***Property & Liability & Workers Comp Insurance***

Property and liability insurance is budgeted based on historical experience. Workers comp insurance is budgeted based on payroll, renewal rates provided by the carrier, and estimated claims based on historical experience. The District has a \$100,000 deductible for each workers comp claim.

The District is focused on reducing workers comp costs and has implemented an injury recovery program so injured employees receive immediate treatment and continued support to help them heal faster. The District now also offers a Transitional Work Program (light-duty program) for injured employees.

***Bad Debt***

Bad debt represents uncollectible ambulance bills and is budgeted based on historical experience. Any outstanding ambulance receivable is written off when greater than one year old for financial reporting purposes.

***Other Expenses***

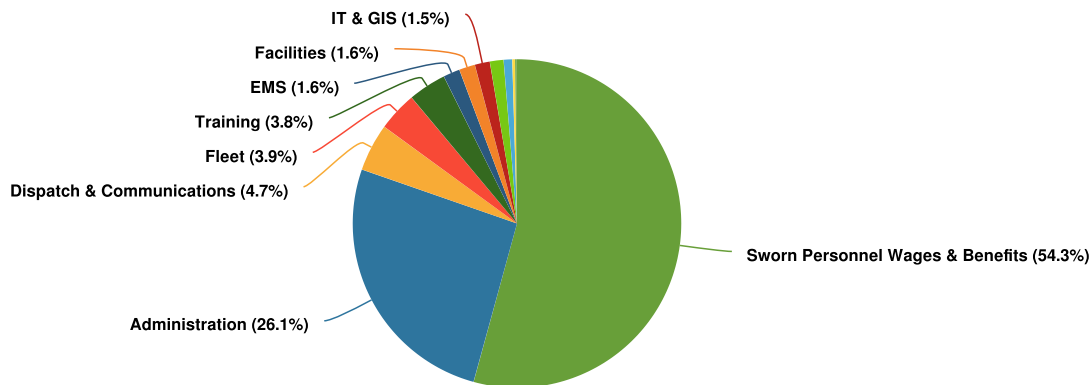
Other expenses include collection fees, significant IT projects, and other miscellaneous costs.



# Expenditures by Department

## Expenditures by Function

### Budgeted Expenditures by Function



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budgeted
Expenditures					
Sworn Personnel Wages & Benefits	\$21,412,999	\$22,263,063	\$23,933,593	\$25,503,193	\$27,014,821
EMS	\$338,582	\$409,193	\$748,551	\$706,714	\$809,485
Training	\$2,564,751	\$1,794,152	\$2,379,089	\$2,032,067	\$1,867,855
Specialty Teams	\$79,527	\$76,643	\$104,243	\$135,616	\$134,016
Fire Equipment	\$854,165	\$339,686	\$388,818	\$388,776	\$421,735
Fire Prevention & Public Education	\$451,663	\$469,542	\$533,730	\$657,632	\$677,208
IT & GIS	\$558,559	\$1,581,313	\$1,430,818	\$844,816	\$732,505
Dispatch & Communications	\$1,843,297	\$2,016,758	\$2,012,239	\$2,308,649	\$2,334,047
Facilities	\$3,329,672	\$801,571	\$791,201	\$739,180	\$789,002
Fleet	\$1,445,191	\$1,487,236	\$2,697,021	\$1,973,119	\$1,931,722
Fitness & Safety	\$15,667	\$27,316	\$38,590	\$90,414	\$89,108
Administration	\$10,042,693	\$10,005,352	\$11,045,284	\$11,938,634	\$12,984,542
<b>Total Expenditures:</b>	<b>\$42,936,766</b>	<b>\$41,271,824</b>	<b>\$46,103,176</b>	<b>\$47,318,810</b>	<b>\$49,786,046</b>



# Specialty Teams Organizational Unit

## ***Specialty Teams Organizational Unit***

The Specialty Teams OU includes the departments of Hazardous Materials, Water Rescue and Recovery, Technical Rescue, Fire Investigations and Honor Guard.

### ***Hazardous Materials***

The District's Hazardous Materials Team includes a team of nine District firefighters on the MABAS 19 Hazmat team. This team provides hazardous materials training to District firefighters to meet IDOL, NFPA and OSHA standards, to maintain hazardous materials and atmospheric monitoring equipment, and to maintain expertise to respond to hazardous materials and atmospheric monitoring calls in the District and surrounding areas.

### ***Water Rescue and Recovery***

The District's Water Rescue and Recovery team includes 13 members who also belong to the MABAS 19 Water Rescue and Recovery team. Of the 13 members, five are divers, with the remaining eight being sonar/boat/swift-water personnel. This team responds to all water-related incidents involving rescue and recovery in the District, as well as the MABAS 19/22 jurisdictions, provides operational level water rescue training to firefighters and maintains water rescue and recovery equipment for use in response and training.

### ***Technical Rescue***

The Technical Rescue Team, which is a member of the MABAS 19 rescue team, includes 21 members who have extensive training in multiple disciplines, including building collapse, confined space rescue, high-angle rope rescue, and concrete breaching and breaking. This team responds to District rescue calls, provides operational technical rescue training to District firefighters, and maintains a cache of equipment used for technical rescue responses and training.

### ***Fire Investigations***

The District's Fire Investigations Team includes ten certified fire investigators responsible for investigating all fires in the District to determine whether the fires were accidental or incendiary in nature. In addition to investigating fires, the team attends training to stay current on the latest techniques and conducts community outreach to prevent fires.

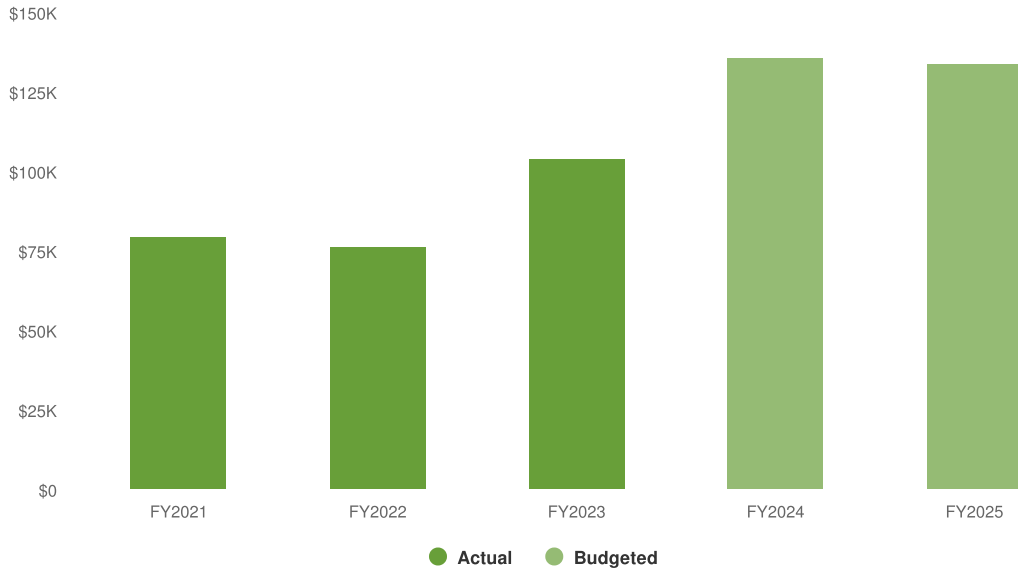
### ***Honor Guard***

The District's Honor Guard Unit consists of 11 members and carries on the tradition of the fire service by providing honor to fallen comrades, celebrations of service milestones and assisting the District with special events. Members are trained to be proficient in all aspects of drill and ceremony and are members of the Associated Firefighters of Illinois Honor Guard.

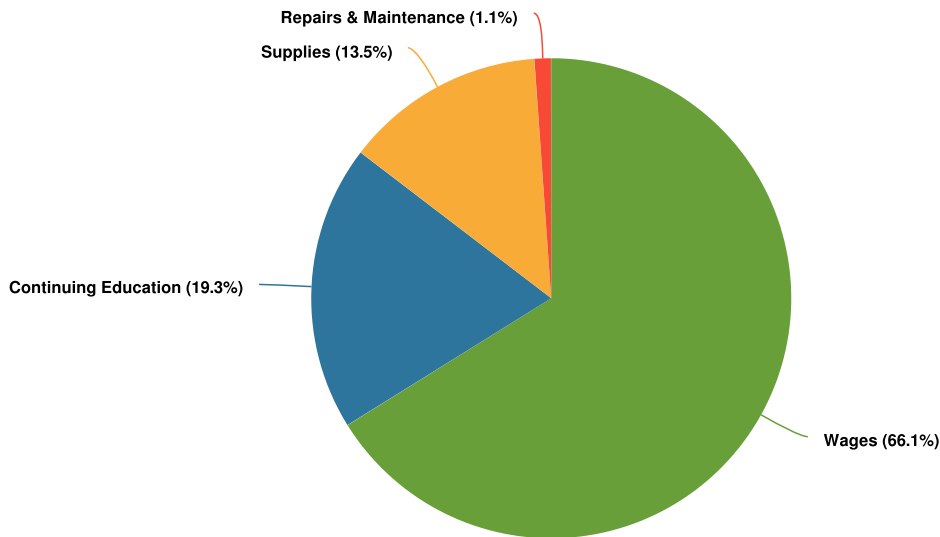
## **Expenditures Summary - Specialty Teams OU**

**\$134,016** **-\$1,600**  
(-1.18% vs. prior year)





### Expenditures by Expense Type - Specialty Teams OU



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects					
Wages	\$70,516	\$57,153	\$73,499	\$79,479	\$88,642
Continuing Education	\$1,179	\$1,091	\$1,854	\$31,646	\$25,810
Supplies	\$7,371	\$18,399	\$28,890	\$22,991	\$18,064
Repairs & Maintenance	\$460	\$0	\$0	\$1,500	\$1,500
<b>Total Expense Objects:</b>	<b>\$79,527</b>	<b>\$76,643</b>	<b>\$104,243</b>	<b>\$135,616</b>	<b>\$134,016</b>



## Strategic Plan Goals - Specialty Teams OU

Strategic Plan goals for Specialty Teams are as follows:

- Evaluate MABAS box cards to determine if allocated resources are sufficient.
- Analyze training done with MABAS 19 hazmat team to determine if additional multi-jurisdictional training is needed.
- Evaluate recordkeeping for tool/squad maintenance.

### 2023/2024 Goal #1 - Specialty Teams OU

Certify an additional diver.

Status: Completed.



### 2023/2024 Goal #2 - Specialty Teams OU

Update haz mat meters on the squad.

Status: Completed.



## 2023/2024 Goal #3 - Specialty Teams OU

Recruit new members to technical rescue team.

Status: Completed.



## 2025 Goal #1 - Specialty Teams OU

Increase team membership for Hazmat, Water rescue, and Honor guard teams.



## 2025 Goal #2 - Specialty Teams OU

Update gas meters on front line apparatus.



## 2025 Goal #3 - Specialty Teams

Build inventory of PPE & technical rescue equipment for all personnel.



## Performance Measure - Specialty Teams OU

A performance measure of attendance at drills will be tracked in 2025 for specialty teams. Members of specialty teams are required to attend 50% of drills.

# Fire Prevention & Public Education Organizational Unit

The Fire Prevention and Public Education OU includes the Fire Prevention and Public Education Departments.

## Fire Prevention

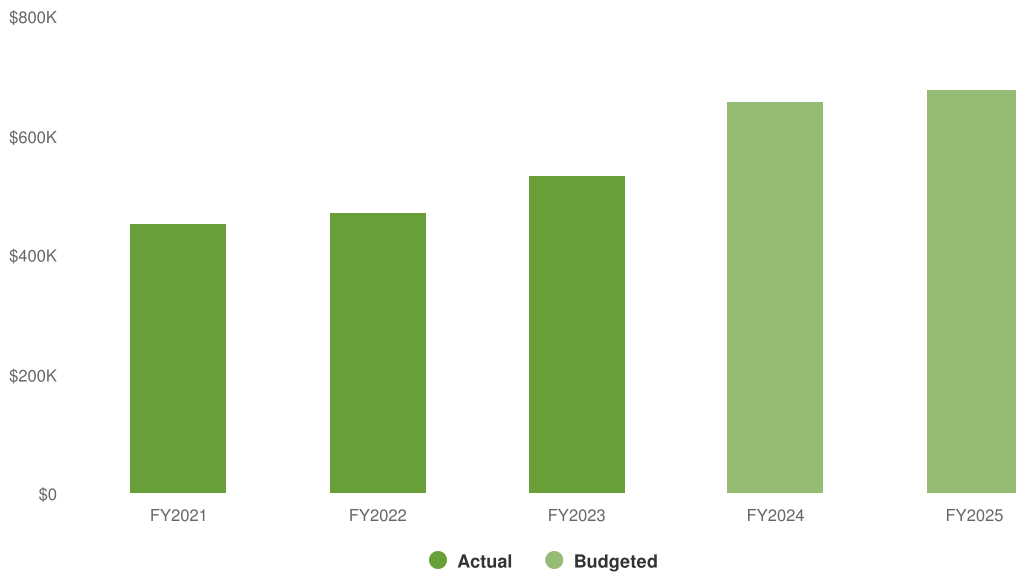
The Fire Prevention Department analyzes and inspects commercial, multi-family and educational buildings to locate and correct violations before they become emergency situations, teaches life-safety classes for condo associations, businesses and senior groups, and attends continuing education courses throughout the year. There is one full-time Fire Marshal and one full-time Fire Inspector employed in this department which is augmented with part-time inspectors. In addition to inspections, the department also offers Knox boxes to residents to allow firefighters/paramedics rapid access to patients.

## Public Education

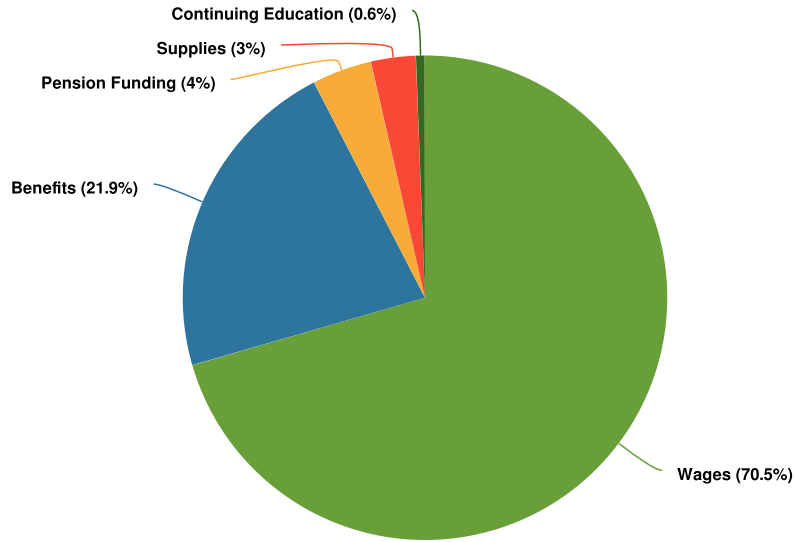
The Public Education Department promotes community safety and prevention by developing, coordinating, and delivering educational programs that teach fire safety, injury prevention, and life-saving skills to schools, businesses, and senior groups. Events include open houses, fire and life safety camps, safety demonstrations, and station tours. The District employs a Fire and Life Safety Educator and augments the District's public education needs with part-time employees.

## Expenditures Summary - Fire Prevention & Public Education OU

**\$677,208** **\$19,576**  
(2.98% vs. prior year)



# Expenditures by Expense Type - Fire Prevention & Public Education OU

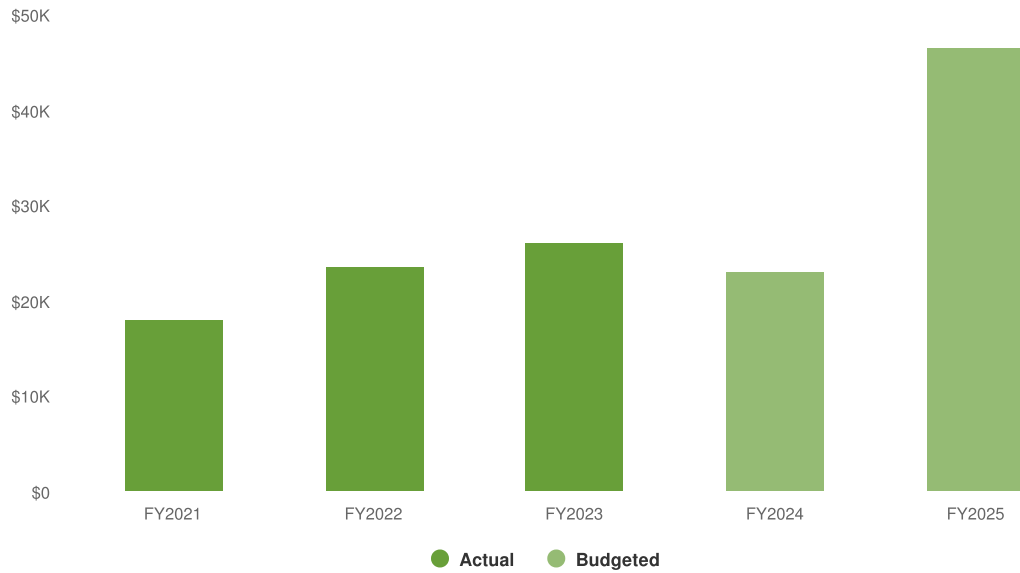


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects					
Wages	\$310,733	\$331,015	\$364,782	\$474,873	\$477,525
Benefits	\$82,918	\$110,174	\$118,660	\$129,477	\$148,424
Pension Funding	\$28,385	\$24,258	\$24,504	\$24,032	\$26,934
Continuing Education	\$555	\$700	\$1,510	\$3,601	\$4,000
Supplies	\$29,072	\$1,138	\$20,135	\$25,649	\$20,325
Professional Services	\$0	\$2,258	\$4,140	\$0	\$0
<b>Total Expense Objects:</b>	<b>\$451,663</b>	<b>\$469,542</b>	<b>\$533,730</b>	<b>\$657,632</b>	<b>\$677,208</b>

## Revenues Summary - Fire Prevention & Public Education OU

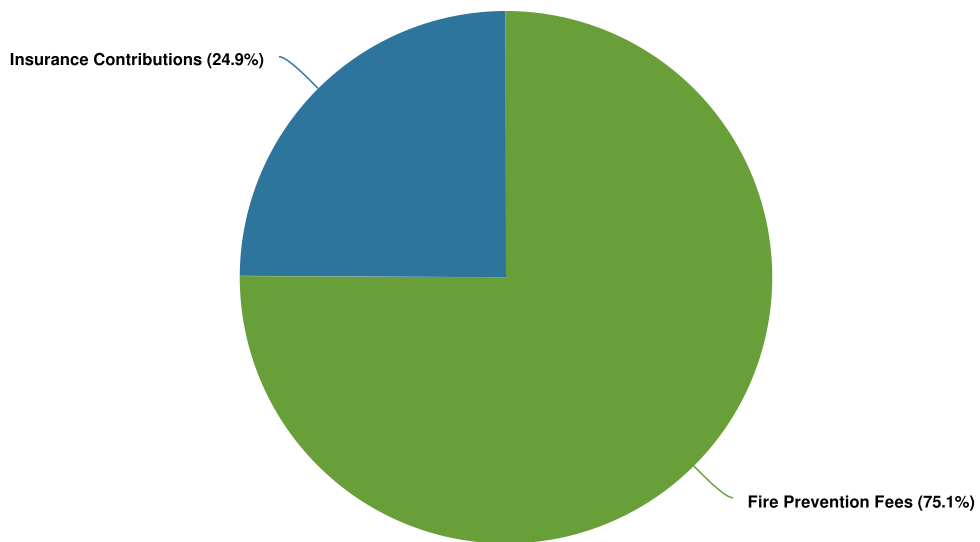
\$46,618
\$23,435  
 (101.09% vs. prior year)



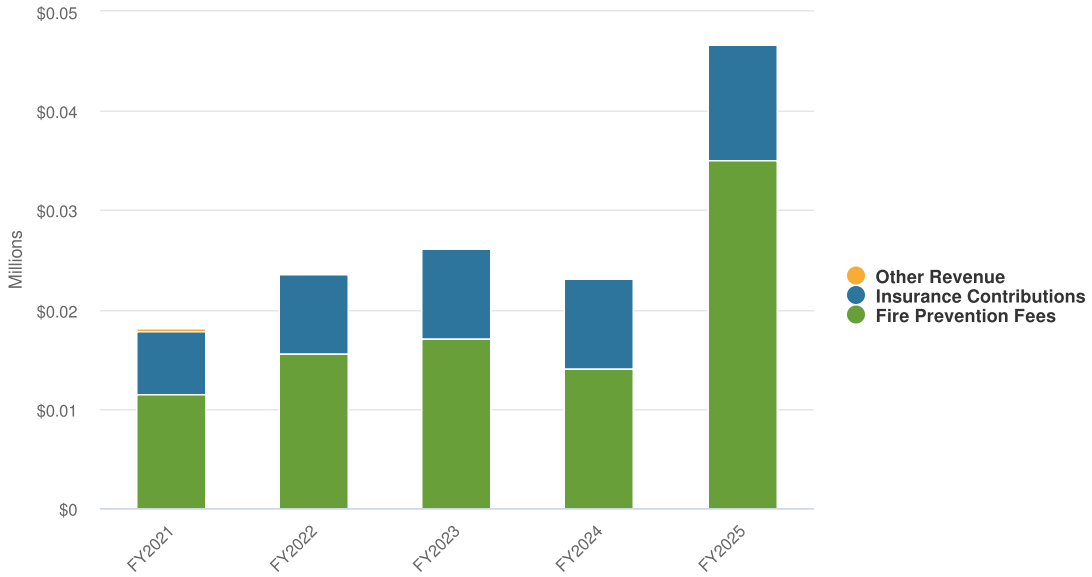


## Revenues by Source

### Projected 2025 Revenues by Source



### Budgeted and Historical 2025 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue Source					
Insurance Contributions					
Fire Prevention & Public Education	\$6,359	\$8,079	\$9,163	\$9,183	\$11,618
<b>Total Insurance Contributions:</b>	<b>\$6,359</b>	<b>\$8,079</b>	<b>\$9,163</b>	<b>\$9,183</b>	<b>\$11,618</b>
Fire Prevention Fees					
Fire Prevention & Public Education	\$11,445	\$15,508	\$16,998	\$14,000	\$35,000
<b>Total Fire Prevention Fees:</b>	<b>\$11,445</b>	<b>\$15,508</b>	<b>\$16,998</b>	<b>\$14,000</b>	<b>\$35,000</b>
Other Revenue					
Fire Prevention & Public Education	\$300	\$0	\$0	\$0	\$0
<b>Total Other Revenue:</b>	<b>\$300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenue Source:</b>	<b>\$18,104</b>	<b>\$23,587</b>	<b>\$26,161</b>	<b>\$23,183</b>	<b>\$46,618</b>

### Strategic Plan Goals - Fire Prevention & Public Education OU

Strategic Plan goals for the Fire Prevention & Public Education OU include:

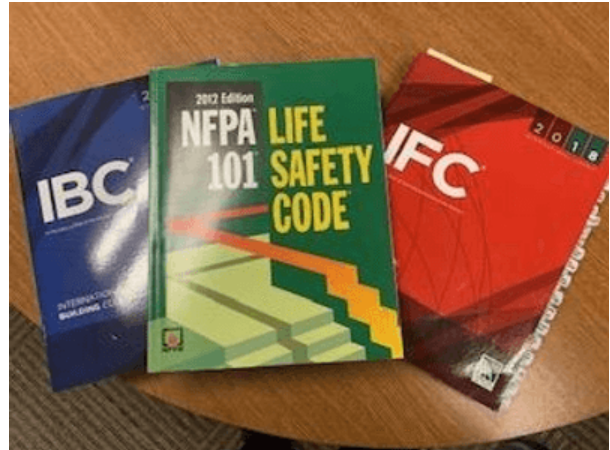
- Adopt 2024 Fire Code and work with the villages to adopt the 2018 Fire Code.
- Meet monthly with Village of Orland Park Building Department.
- Increase Fire Prevention staffing.
- Implement community outreach programs.
- Develop a program to collect the number of people impacted by the Public Education programs.



## 2023/2024 Goal #1 - Fire Prevention & Public Education OU

Inspect commercial, multi-family, educational, target hazard, and group home Occupancies within the District to ensure compliance with codes and standards.

Status: As of September 2024, 83% complete. Expected to be 100% complete by year end.



## 2023/2024 Goal #2 - Fire Prevention & Public Education OU

Review impacts of Community Risk Reduction program.

Status: Completed



## 2023/2024 Goal #3 - Fire Prevention & Public Education OU

Provide additional public education programs including Hunt for Home Hazards, Before the Fire, and Fall Prevention.

Status: Approximately 50% complete.



## 2025 Goal #1 - Fire Prevention & Public Education OU

Inspect commercial, multi-family, educational, target hazard, and group home occupancies within the District to ensure compliance with codes and standards.



## 2025 Goal #2 - Fire Prevention & Public Education OU

Roll out single family, self-administered fire prevention program.



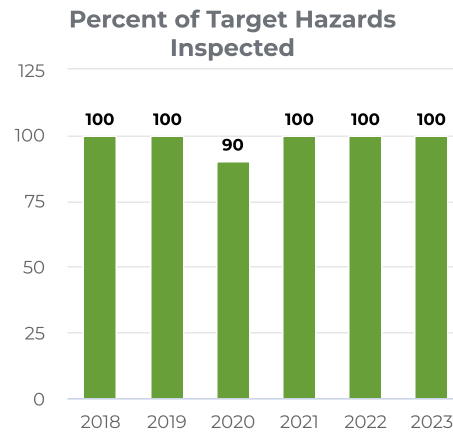
## 2025 Goal #3 - Fire Prevention & Public Education OU

Increase public education programs including scout and group home programs.



## Performance Measure #1 - Fire Prevention & Public Education OU

Inspect all target hazards within the District.  
Goal is 100%. The goal has been met in all years except 2020 due to COVID-19 pandemic restrictions.



## Performance Measure #2 - Fire Prevention & Public Education OU

Beginning in 2025, a performance measure will be tracked for public education of the number of people impacted by public education programs and events.

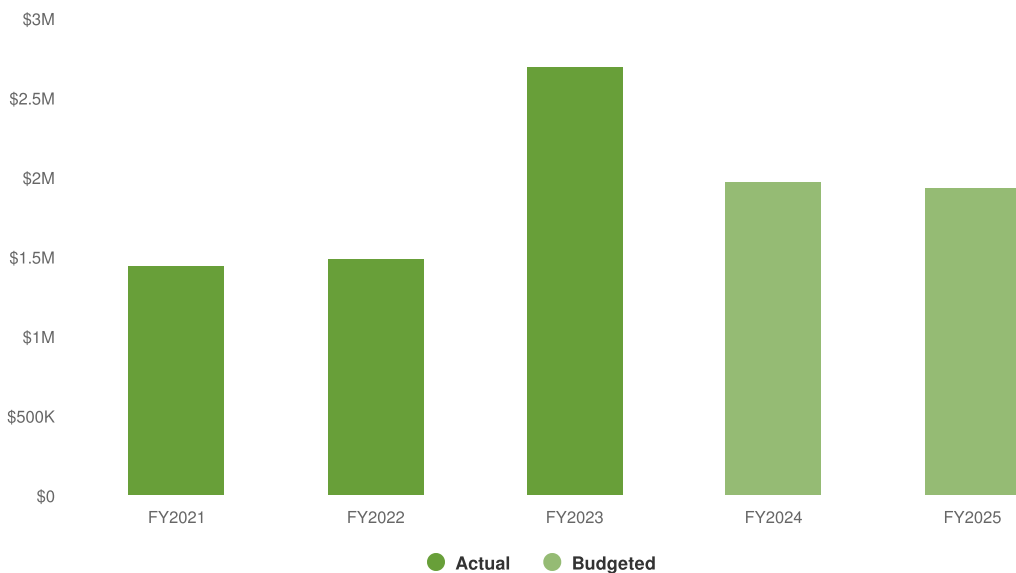
## Fleet Maintenance Organizational Unit

The District's Fleet and Fleet Maintenance OU is responsible for the general repair and maintenance of approximately 55 pieces of equipment including fire apparatus, ambulances and support vehicles. To this end, the District employs a Fleet Manager and three mechanics. Emergency Vehicle Technician certifications are held by three personnel.

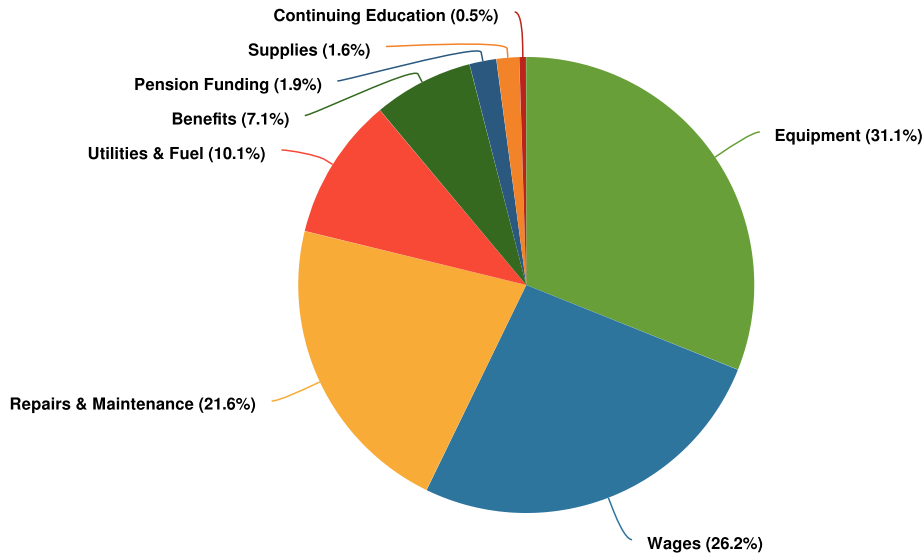
Beginning in 2022, the District began providing fleet maintenance services for other fire departments and now does fleet maintenance work for four other fire departments. In addition to preventative maintenance and repairs to the District's fleet, Fleet Maintenance also prepares specifications for new vehicles and assists with the disposal of vehicles no longer needed for District purposes.

### Expenditures Summary - Fleet Maintenance OU

**\$1,931,722** **-\$41,397**  
(-2.10% vs. prior year)



## Expenditures by Expense Type - Fleet Maintenance OU

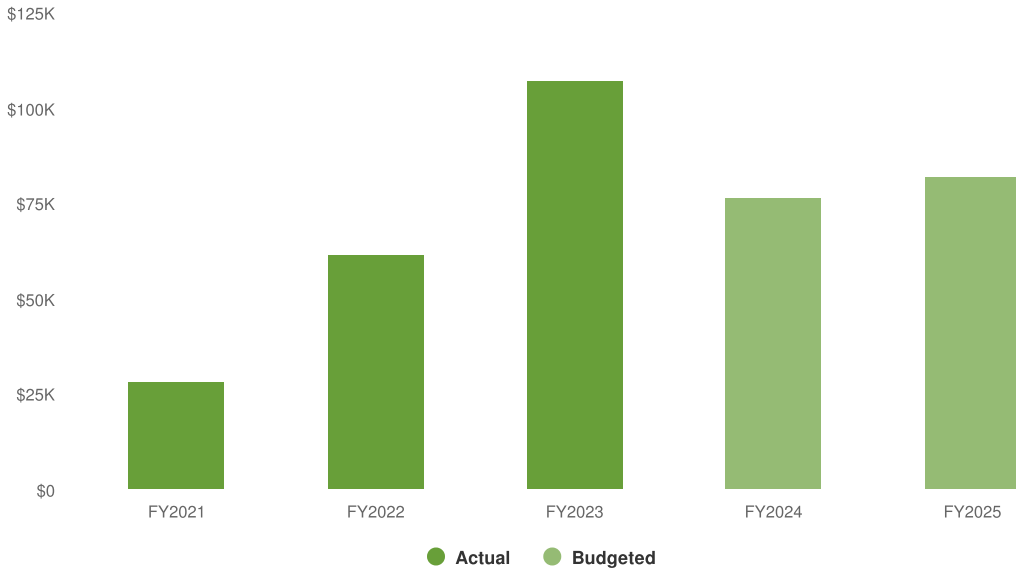


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects					
Wages	\$442,289	\$492,145	\$427,501	\$424,526	\$505,179
Benefits	\$81,094	\$83,254	\$108,279	\$104,077	\$136,978
Pension Funding	\$25,296	\$21,732	\$29,389	\$16,813	\$36,846
Continuing Education	\$0	\$2,338	\$4,685	\$8,000	\$9,200
Clothing	\$256	\$0	\$0	\$2,000	\$0
Supplies	\$0	\$30,195	\$16,648	\$31,204	\$31,219
Repairs & Maintenance	\$335,119	\$366,033	\$401,336	\$381,499	\$417,300
Utilities & Fuel	\$141,401	\$194,880	\$154,177	\$210,000	\$195,000
Equipment	\$419,737	\$296,659	\$1,555,006	\$795,000	\$600,000
<b>Total Expense Objects:</b>	<b>\$1,445,191</b>	<b>\$1,487,236</b>	<b>\$2,697,021</b>	<b>\$1,973,119</b>	<b>\$1,931,722</b>

## Revenues Summary - Fleet Maintenance OU

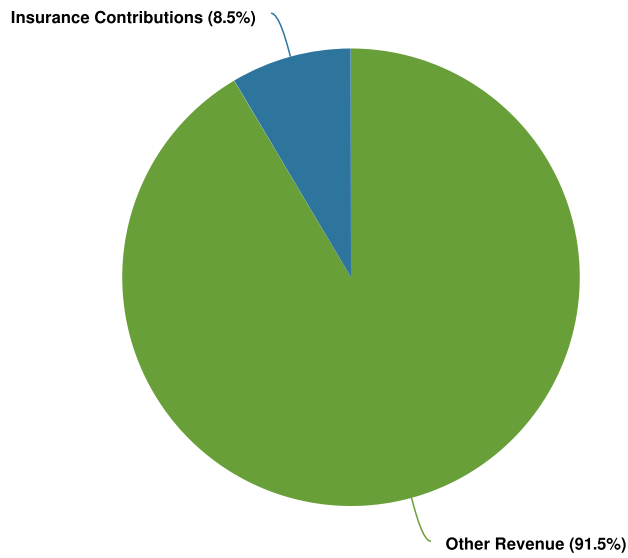
Fleet maintenance revenue includes insurance contributions, sale of vehicles, and fees for performing fleet maintenance for other fire departments.

**\$81,988** **\$5,390**  
(7.04% vs. prior year)



## Revenues by Source

### Projected 2025 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue Source					
Insurance Contributions					
Fleet	\$3,468	\$7,087	\$5,274	\$5,508	\$6,988
<b>Total Insurance Contributions:</b>	<b>\$3,468</b>	<b>\$7,087</b>	<b>\$5,274</b>	<b>\$5,508</b>	<b>\$6,988</b>
Other Revenue					



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Fleet	\$0	\$54,666	\$82,157	\$71,090	\$75,000
<b>Total Other Revenue:</b>	<b>\$0</b>	<b>\$54,666</b>	<b>\$82,157</b>	<b>\$71,090</b>	<b>\$75,000</b>
Sale of Fixed Assets					
Fleet	\$25,000	\$0	\$20,000	\$0	\$0
<b>Total Sale of Fixed Assets:</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenue Source:</b>	<b>\$28,468</b>	<b>\$61,752</b>	<b>\$107,431</b>	<b>\$76,598</b>	<b>\$81,988</b>

## Strategic Plan Goals - Fleet Maintenance OU

Strategic plan goals for the Fleet Maintenance OU are:

- Examine maintenance personnel to determine if adequate for maintenance needs.
- Analyze apparatus types to determine if functions are appropriate.
- Establish a maintenance program for all apparatus.
- Develop replacement schedule for all apparatus.

### 2023/2024 Goal #1 - Fleet Maintenance OU

Develop sufficient staff and expertise to meet program goals and objectives for mechanics to be EVT certified.

Status: Three of four mechanics are EVT certified.



## 2023/2024 Goal #2 - Fleet Maintenance OU

Further implement new fleet maintenance software.

Status: Completed.



## 2023/2024 Goal #3 - Fleet Maintenance OU

Update District support vehicles.

Status: The District has purchased a Polaris events/off road vehicle and has developed a replacement program for these vehicles.



## 2025 Goal #1 - Fleet Maintenance OU

Provide training for all mechanics.



## 2025 Goal #2 - Fleet Maintenance OU

Obtain higher levels of EVT credentials.



## 2025 Goal #3 - Fleet Maintenance OU

Implement apparatus replacement program.

Vehicle	Year	Type	Manufacturer	Model	Year	2024	2025	2026	2027	2028
4002	2019	Rescue - Ambulance	Mercedes	2019						
4003	2019	Rescue - Ambulance	Mercedes	2019						
4004	2017	Rescue - Ambulance	Mercedes	2017		100,000				
4005	2019	Rescue - Ambulance	Mercedes	2019						
4006	2019	Rescue - Ambulance	Mercedes	2019		100,000				
4007	2019	Rescue - Ambulance	Mercedes	2019						
4008	2019	Rescue - Ambulance	Mercedes	2019						
4009	2019	Rescue - Ambulance	Mercedes	2019						
4010	2019	Rescue - Ambulance	Mercedes	2019						
4011	2019	Rescue - Ambulance	Mercedes	2019						
4012	2019	Rescue - Ambulance	Mercedes	2019						
4013	2019	Rescue - Ambulance	Mercedes	2019						
4014	2019	Rescue - Ambulance	Mercedes	2019						
4015	2019	Rescue - Ambulance	Mercedes	2019						
4016	2019	Rescue - Ambulance	Mercedes	2019						
4017	2019	Rescue - Ambulance	Mercedes	2019						
4018	2019	Rescue - Ambulance	Mercedes	2019						
4019	2019	Rescue - Ambulance	Mercedes	2019						
4020	2019	Rescue - Ambulance	Mercedes	2019						
4021	2019	Rescue - Ambulance	Mercedes	2019						
4022	2019	Rescue - Ambulance	Mercedes	2019						
4023	2019	Rescue - Ambulance	Mercedes	2019						
4024	2019	Rescue - Ambulance	Mercedes	2019						
4025	2019	Rescue - Ambulance	Mercedes	2019						
4026	2019	Rescue - Ambulance	Mercedes	2019						
4027	2019	Rescue - Ambulance	Mercedes	2019						
4028	2019	Rescue - Ambulance	Mercedes	2019						
4029	2019	Rescue - Ambulance	Mercedes	2019						
4030	2019	Rescue - Ambulance	Mercedes	2019						
4031	2019	Rescue - Ambulance	Mercedes	2019						
4032	2019	Rescue - Ambulance	Mercedes	2019						
4033	2019	Rescue - Ambulance	Mercedes	2019						
4034	2019	Rescue - Ambulance	Mercedes	2019						
4035	2019	Rescue - Ambulance	Mercedes	2019						
4036	2019	Rescue - Ambulance	Mercedes	2019						
4037	2019	Rescue - Ambulance	Mercedes	2019						
4038	2019	Rescue - Ambulance	Mercedes	2019						
4039	2019	Rescue - Ambulance	Mercedes	2019						
4040	2019	Rescue - Ambulance	Mercedes	2019						

## Performance Measure #1 - Fleet Maintenance OU

With the implementation of the new Fleetio software, the on-time status of preventative maintenance is beginning to be tracked. This will reported on during 2025.

Service Reminder Compliance

Report generated on 09/19/2024 6:28 AM by John Chacko

18 records

Filters

Completed At: Jul 1, 2024 - Oct 3, 2024

Due At	Completed At	On-Time Status	Service Task	Vehicle	Group	Due Meter Value	Completed Meter Value
06/01/2024	06/06/2024 11:26 AM	On-Time	Service Pts	001A-B5	Offroad		
11/01/2024	06/06/2024 2:26 PM	On-Time	Service Pts	001A-A3	Offroad		
06/01/2024	06/01/2024 2:06 PM	On-Time	Service Pts	001A-A3	Offroad		
06/01/2024	07/23/2024 1:25 PM	On-Time	Service Pts	001A-T4	Offroad		
06/01/2024	07/01/2024	On-Time	Service	001A-T1	Offroad		
06/01/2024	06/06/2024 8:17 AM	On-Time	Service	001A-A6	Offroad		
02/01/2025	06/14/2024 10:50 AM	On-Time	Service Pts	0108 Training (Phoenix)	Offroad		
06/01/2024	07/26/2024 11:50 AM	On-Time	Service Pts	0108-0711 (042)	Offroad		
02/01/2025	06/12/2024 2:00 PM	On-Time	Service Pts	0108-PUB02	Offroad		
06/06/2024	06/14/2024 2:00 PM	On-Time	Service Pts	0101-B5	Offroad		
06/06/2024	06/14/2024 7:00 AM	On-Time	Service Pts	001A-A2	Offroad		
07/12/2024	07/12/2024 4:27 AM	On-Time	Service Pts	001A-A4	Offroad		
07/12/2024	07/12/2024 4:27 AM	On-Time	Battery Replacement	001A-A4	Offroad		
07/12/2024	07/12/2024 1:26 PM	On-Time	Battery Replacement	001A-T4	Offroad		
07/12/2024	07/01/2024	On-Time	Battery Replacement	001A-T1	Offroad		
07/12/2024	06/01/2024 2:26 PM	On-Time	Battery Replacement	001A-A3	Offroad		

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# Dispatch & Communications Organizational Unit

## Dispatch and Communications Organizational Unit

The Dispatch and Communications OU includes the Dispatch and Communications Departments.

### Dispatch

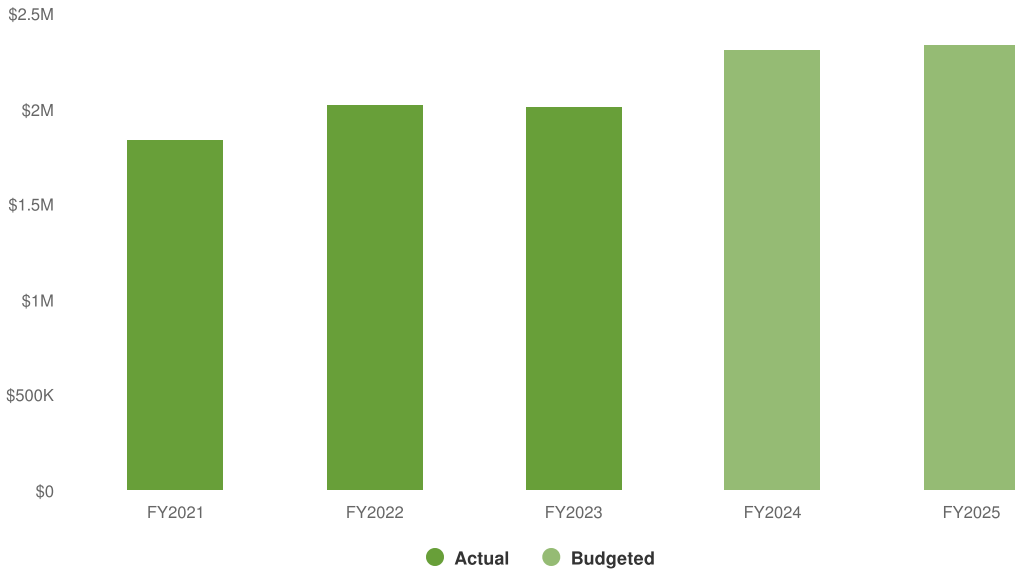
The Dispatch Department operates a fire service only emergency communications center which provides EMS, fire and rescue call taking and dispatching services for the District, as well as communities who have contracted these services with the District. The District employs the Director of Dispatch Operations, two Dispatch Supervisors, 11 full-time dispatchers, three part-time dispatchers, and one part-time Quality Assurance Analyst. Telecommunicators provide Emergency Medical Dispatch services and participate in continuing education through Silver Cross and the Association of Public Safety Communications Officials.

### Communications

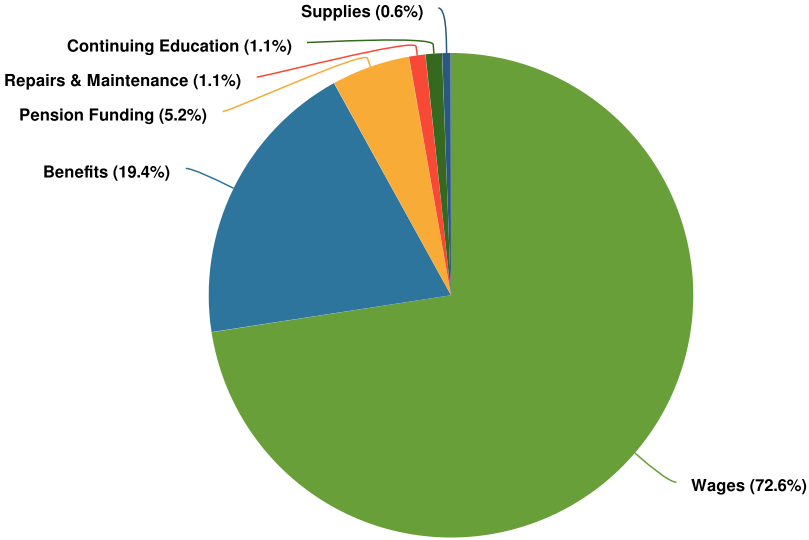
The Communications Department maintains the phone system, drones, portable radios, radio towers, and station alerting systems for the District.

## Expenditures Summary - Dispatch & Communications OU

**\$2,334,047** **\$25,398**  
(1.10% vs. prior year)



# Expenditures by Expense Type - Dispatch & Communications OU



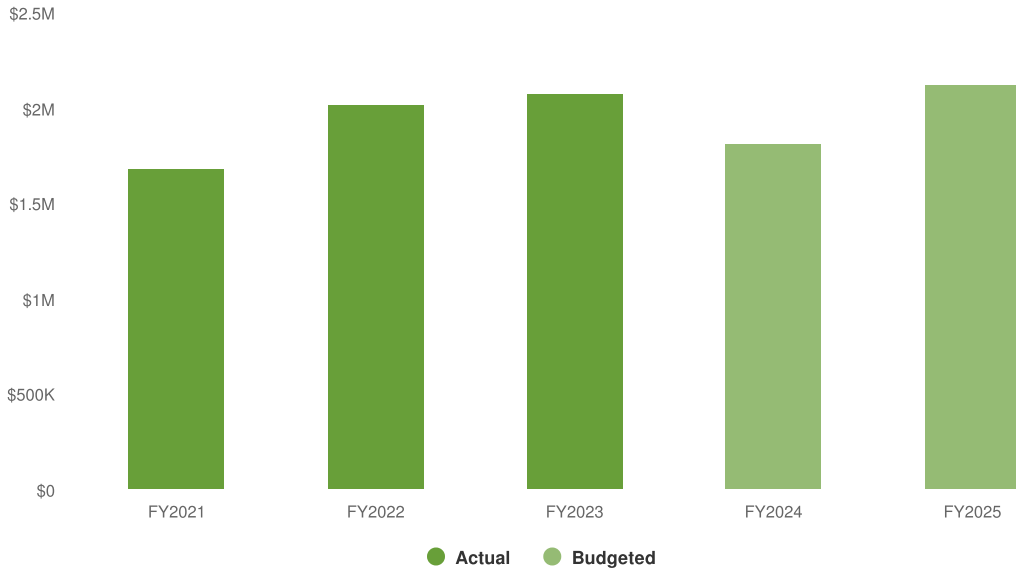
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects					
Wages	\$1,305,889	\$1,482,145	\$1,387,370	\$1,711,984	\$1,693,827
Benefits	\$313,354	\$311,503	\$336,983	\$375,988	\$453,058
Pension Funding	\$138,801	\$114,867	\$100,719	\$123,776	\$122,464
Continuing Education	\$2,775	\$18,035	\$15,223	\$25,400	\$25,500
Supplies	\$10,383	\$6,703	\$23,103	\$50,539	\$13,498
Repairs & Maintenance	\$15,503	\$11,831	\$5,862	\$20,962	\$25,700
Utilities & Fuel	\$56,593	\$52,569	\$7,233	\$0	\$0
Equipment	\$0	\$19,106	\$135,747	\$0	\$0
<b>Total Expense Objects:</b>	<b>\$1,843,297</b>	<b>\$2,016,758</b>	<b>\$2,012,239</b>	<b>\$2,308,649</b>	<b>\$2,334,047</b>

## Revenues Summary - Dispatch & Communications OU

Dispatch and Communications revenue includes insurance contributions, fees for dispatching for other fire departments, tower rental fees, and alarm monitoring fees.

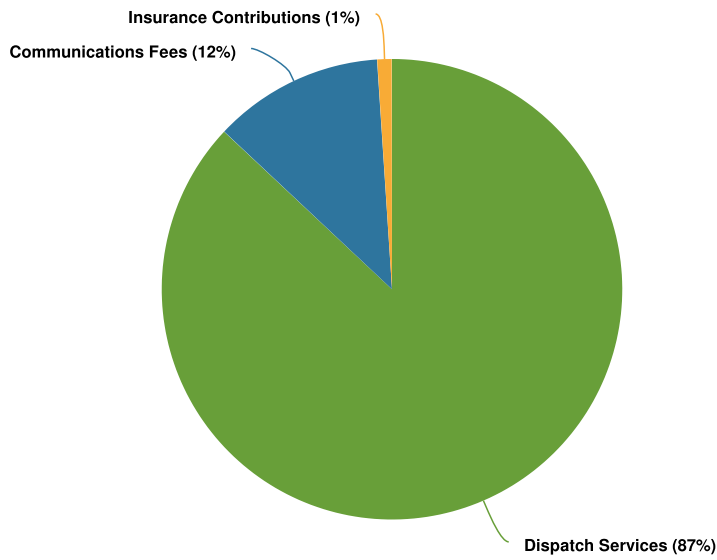
**\$2,122,388** **\$310,045**  
 (17.11% vs. prior year)





## Revenues by Source

### Projected 2025 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue Source					
Dispatch Services					
Dispatch & Communications	\$1,407,535	\$1,761,092	\$1,809,645	\$1,599,255	\$1,846,639
<b>Total Dispatch Services:</b>	<b>\$1,407,535</b>	<b>\$1,761,092</b>	<b>\$1,809,645</b>	<b>\$1,599,255</b>	<b>\$1,846,639</b>
Communications Fees					



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Dispatch & Communications	\$261,433	\$249,051	\$248,287	\$195,123	\$253,856
<b>Total Communications Fees:</b>	<b>\$261,433</b>	<b>\$249,051</b>	<b>\$248,287</b>	<b>\$195,123</b>	<b>\$253,856</b>
Insurance Contributions					
Dispatch & Communications	\$12,737	\$14,065	\$15,858	\$17,965	\$21,893
<b>Total Insurance Contributions:</b>	<b>\$12,737</b>	<b>\$14,065</b>	<b>\$15,858</b>	<b>\$17,965</b>	<b>\$21,893</b>
<b>Total Revenue Source:</b>	<b>\$1,681,705</b>	<b>\$2,024,207</b>	<b>\$2,073,790</b>	<b>\$1,812,343</b>	<b>\$2,122,388</b>

Strategic Plan goals of the Dispatch & Communications OU include:

- o Achieve APCO Agency Training Program certification.
- o Meet recognized QA/QI standards.
- o Create and test a continuity of operations plan.

## 2023/2024 Goal #1 - Dispatch & Communications

Work toward APCO Agency Training Program certification.

Status: Updated proficiency exams, department fact sheets, quizlet, and implemented targeted training.



## 2023/2024 Goal #2 - Dispatch & Communications

Work toward APCO EMD certification with Intellicom.

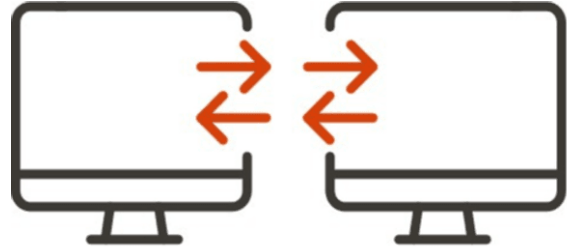
Status: Staff have received initial APCO EMD training. Waiting for the hospital to establish a site code for future training.



## 2023/2024 Goal #3 - Dispatch & Communications

CAD2CAD interoperability with MABAS 19 & MABAS 24.

Status: Unity hub was created and the District is connected to the hub. Need to connect with the other partners. tinley is the next to connect to the Unity hub.



## 2025 Goal #1 - Dispatch & Communications

Establish an Assistant Director position.



## 2025 Goal #2 - Dispatch & Communications

CAD2CAD interoperability with MABAS Districts 15, 19, 22, and 27 and with the Cook County Sheriff's dispatch.



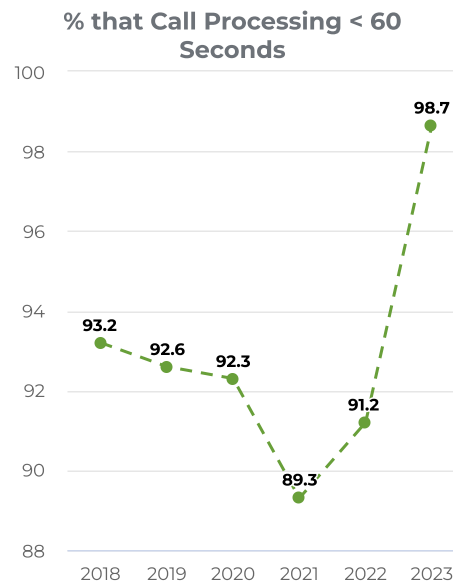
## 2025 Goal #3 - Dispatch & Communications

Work toward APCO Agency Training Program certification.



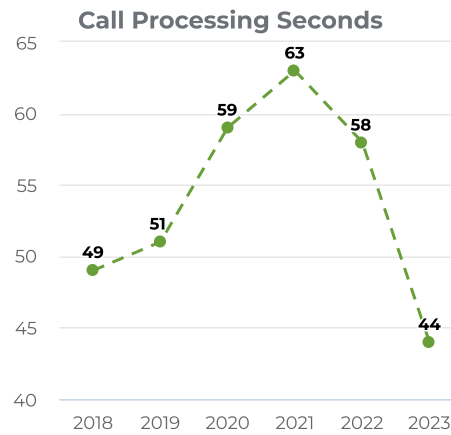
### Performance Measure #1 - Dispatch & Communications

Call Processing Time Performance Measure reflects the time it takes to dispatch and the 911 call to unit notification. The goal is for call processing time to be less than 60 seconds, 90% of the time. Call processing times and the percentage of the incidents that the goal was achieved are summarized in the following charts. Goal was achieved every year since 2018, except in 2021.



## Performance Measure #2 - Dispatch & Communications

Call Processing Time Performance Measure reflects the time it takes to dispatch and the 911 call to unit notification. The goal is for call processing time to be less than 60 seconds, 90% of the time. Call processing times and the percentage of the incidents that the goal was achieved are summarized in the following charts. Goal was achieved every year since 2018, except in 2021.



# Sworn Personnel Wages & Benefits Organizational Unit

## **Sworn Personnel Organizational Unit**

The Sworn Personnel Organizational Unit includes Sworn Personnel Wages, Sworn Personnel Benefits and Testing.

### **Sworn Personnel Wages**

The District employs a Fire Chief, a Deputy Chief, Battalion Chiefs, Lieutenants, Engineers and Firefighter/Paramedics to meet the service needs of its residents. Each day, there are at least 30 Lieutenants, Engineers and Firefighter/Paramedics working 24 hour shifts to respond to emergency calls. In 2025, the District plans to have a roster of 120 Lieutenants, Engineers and Firefighters.

In 2023, sworn personnel responded to 12,722 incidents; in 2024 call volume is forecasted to approximate 13,000 incidents. Lieutenants, Engineers and Firefighters belong to Orland Professional Firefighters Local 2754 (Local 2754). A Labor Agreement with Local 2754 continues until December 31, 2026.

### **Sworn Personnel Benefits**

The Sworn Personnel Benefits Department includes health insurance premiums for sworn personnel and retirees offset by employee and retiree contributions, the District's contributions to the Retiree Health Trust Fund, the District's contributions for Medicare and Social Security taxes, and the payment of annual physicals for sworn personnel.

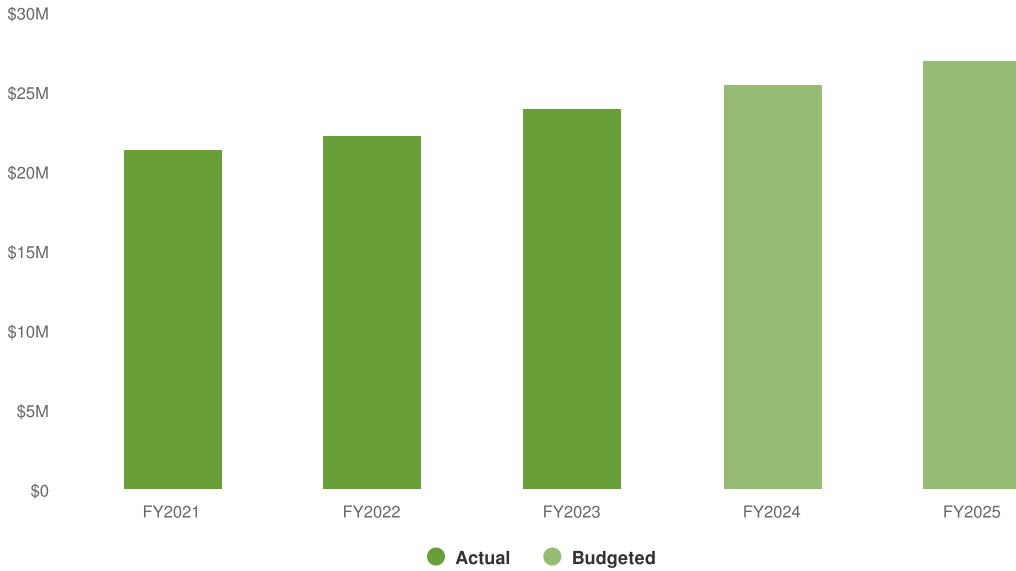
### **Testing**

The Testing Department is responsible for entry-level firefighter testing and for promotional testing for the ranks of Engineer, Lieutenant and Battalion Chief.

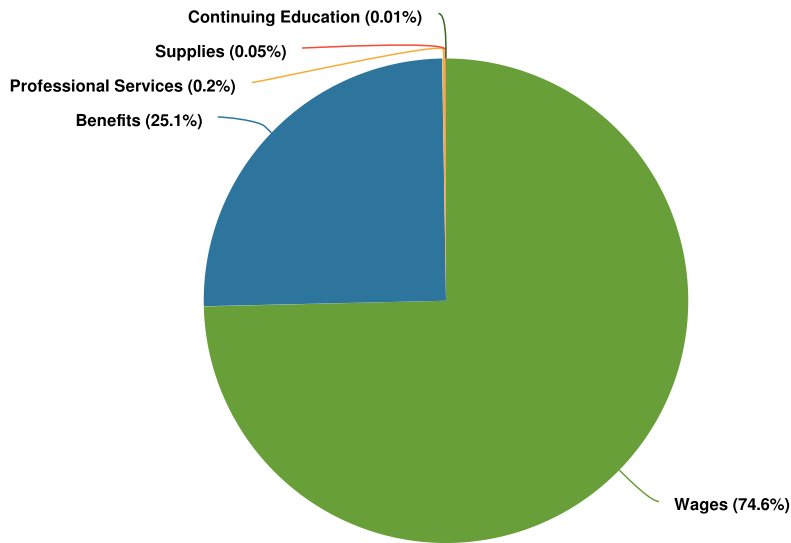
## **Expenditures Summary - Sworn Personnel Wages & Benefits OU**

**\$27,014,821**    **\$1,511,628**  
(5.93% vs. prior year)





## Expenditures by Expense Type - Sworn Personnel Wages & Benefits OU



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects					
Wages	\$16,492,377	\$17,060,013	\$17,661,984	\$18,696,453	\$20,162,193
Benefits	\$4,852,302	\$5,142,914	\$6,186,084	\$6,737,715	\$6,786,128
Continuing Education	\$0	\$0	\$0	\$3,000	\$3,500
Supplies	\$0	\$0	\$0	\$0	\$13,000

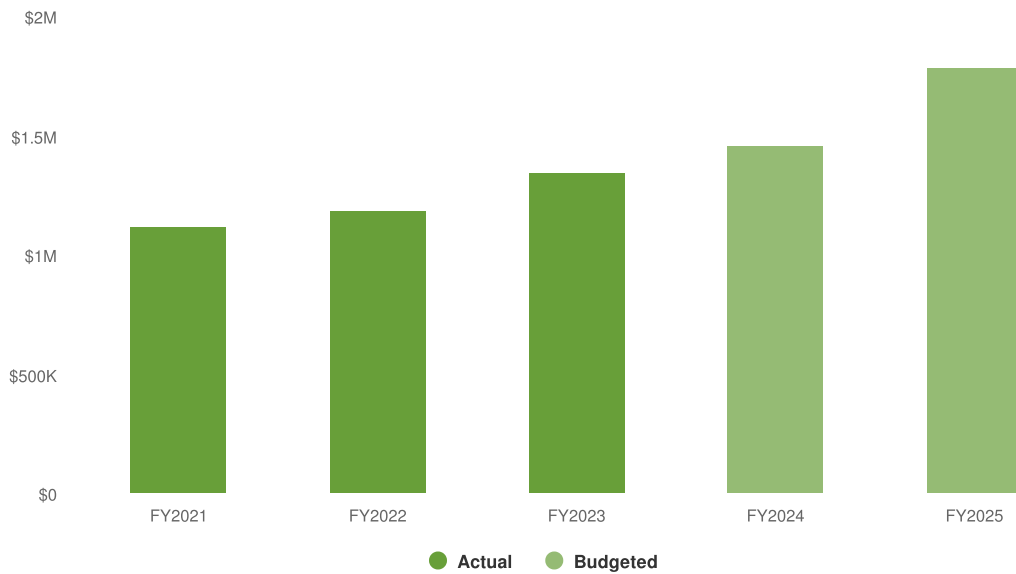


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Professional Services	\$68,320	\$60,137	\$85,524	\$66,025	\$50,000
<b>Total Expense Objects:</b>	<b>\$21,412,999</b>	<b>\$22,263,063</b>	<b>\$23,933,593</b>	<b>\$25,503,193</b>	<b>\$27,014,821</b>

## Revenues Summary - Sworn Personnel Wages & Benefits OU

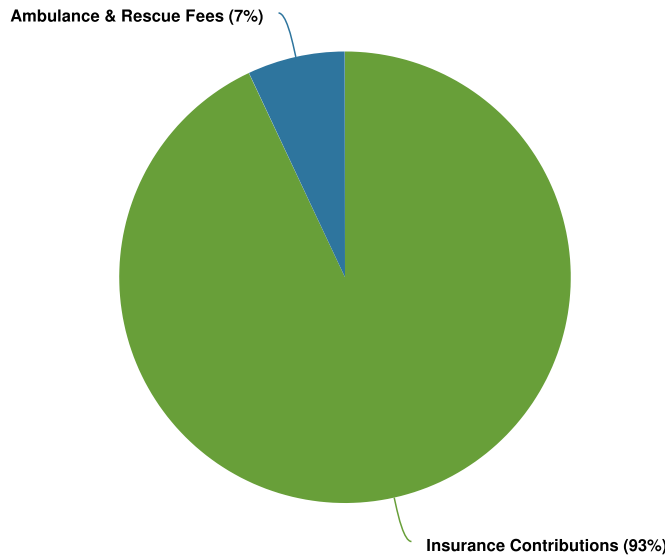
Sworn Personnel Wages and Benefits revenue includes insurance contributions from employees and retirees and rescue fees.

**\$1,788,285** **\$327,751**  
 (22.44% vs. prior year)



# Revenues by Source

## Projected 2025 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue Source					
Ambulance & Rescue Fees					
Sworn Personnel Wages & Benefits	\$73,015	\$100,161	\$112,036	\$125,000	\$125,000
<b>Total Ambulance &amp; Rescue Fees:</b>	<b>\$73,015</b>	<b>\$100,161</b>	<b>\$112,036</b>	<b>\$125,000</b>	<b>\$125,000</b>
Insurance Contributions					
Sworn Personnel Wages & Benefits	\$1,048,739	\$1,091,041	\$1,232,384	\$1,335,534	\$1,663,285
<b>Total Insurance Contributions:</b>	<b>\$1,048,739</b>	<b>\$1,091,041</b>	<b>\$1,232,384</b>	<b>\$1,335,534</b>	<b>\$1,663,285</b>
<b>Total Revenue Source:</b>	<b>\$1,121,754</b>	<b>\$1,191,202</b>	<b>\$1,344,420</b>	<b>\$1,460,534</b>	<b>\$1,788,285</b>

## Strategic Plan Goals - Sworn Personnel Wages & Benefits OU

The Strategic Plan goals for the Sworn Personnel Wages & Benefits OU include:

- Analyze fire suppression data compared to operational goals.
- Operate an appropriate, effective, and efficient fire service program.
- Provide career development opportunities to personnel to reach their fullest professional potential.



## 2023/2024 Goal #1 - Sworn Personnel Wages & Benefits OU

Monitor performance measures developed based on National Fire Protection Association 1710.

Status: Performance measures including turnout times, travel times, and total response times are analyzed on a monthly basis.

		2023			
PERFORMANCE MEASURES	Benchmark	FIRE/EMS Incidents		ALL Incidents	
		Benchmark	90% Baseline	Benchmark	90% Baseline
		Achieved	Time	Achieved	Time
CALL PROCESSING	<1:00	90.8%	1:00	88.3%	1:04
TURNOUT	<1:20	77.1%	1:45	75.0%	1:47
TRAVEL	<4:00	91.67%	3:51	87.41%	4:17
CTA-CALL TO ARRIVAL	<6:20	93.8%	5:55	89.3%	6:26
"Total Response Time"		10,391 incidents		12,722 Incidents	

## 2023/2024 Goal #2 - Sworn Personnel Wages & Benefits OU

Assess hiring needs based on attrition.

Status: 12 were hired for the 2023 academy and 14 were hired for the 2024 academy.



## 2023/2024 Goal #3 - Sworn Personnel Wages & Benefits OU

Provide fair promotional opportunities.

Status: In 2023, there were promotional tests for the ranks Battalion Chief and Engineer. In 2024, there was a promotional test for the rank of Lieutenant.



**NOTICE OF PROMOTIONAL TESTING PROCESS FOR LIEUTENANTS**

## 2025 Goal #1 - Sworn Personnel Wages & Benefits OU

Monitor performance measures developed based on National Fire Protection Association 1710.

Unit Performance summary August 1<sup>st</sup>, 2024 to August 31<sup>st</sup>, 2024

Unit	Count	Turnout	Travel	IGR response	Scene	Total Time	Time on Task
A1	28	0:01:28	0:03:50	0:05:18	0:47:17	0:49:23	0:49:23
A2	203	0:01:35	0:04:33	0:05:36	0:53:18	0:55:57	0:55:55
A3	157	0:01:43	0:06:05	0:07:07	0:48:05	0:52:10	0:51:56
A4	224	0:01:40	0:04:37	0:05:34	0:46:25	0:49:29	0:49:20
A5	206	0:01:49	0:04:33	0:05:49	0:47:18	0:51:19	0:51:17
A6	131	0:01:52	0:04:19	0:05:34	0:47:11	0:51:01	0:50:58
B1	1	(blank)	(blank)	(blank)	(blank)	0:00:31	0:00:31
BAT6	164	0:01:40	0:05:49	0:06:45	0:18:40	0:19:56	0:19:54
C1	6	0:00:04	0:08:19	0:08:19	0:55:22	0:56:18	0:56:18
C2	1	0:00:06	0:04:07	0:04:13	0:18:25	0:22:39	0:22:39
C3	4	0:00:00	0:05:46	0:05:46	0:46:00	0:47:37	0:47:37
E2	177	0:01:51	0:04:15	0:05:35	0:19:52	0:23:01	0:23:21
E3	118	0:01:41	0:06:03	0:07:21	0:18:35	0:24:01	0:23:47
E5	143	0:01:52	0:04:27	0:06:11	0:20:51	0:25:00	0:24:43
E6	162	0:02:01	0:04:11	0:05:30	0:18:21	0:24:13	0:25:28
EMS1	1	(blank)	(blank)	(blank)	(blank)	0:03:07	0:00:07
MED2	2	0:03:09	0:04:36	0:07:46	1:15:39	1:23:25	1:23:25
S3	1	0:02:46	0:12:16	0:15:03	1:10:40	1:25:43	1:25:43
T1	85	0:02:07	0:04:42	0:06:24	0:28:22	0:26:45	0:26:45
T4	222	0:01:45	0:04:10	0:05:30	0:16:22	0:20:13	0:20:16
UT1	230	0:01:37	0:03:29	0:04:57	0:20:03	0:23:08	0:23:09

## 2025 Goal #2 - Sworn Personnel Wages & Benefits OU

Assess hiring needs based on attrition.



2024 Candidate Orientation Agenda  
Wednesday February 28th, 2024

9:00 am	Organizational Welcome Fire Chief Michael Santoluf & Deputy Chief Nicholas Chagnonier
9:15 am	Finance & Payroll Introduction Finance Director Amy Sullivan & Finance Assistant Director Mary Goughlin
9:30 am	Outstanding Paperwork & Health Benefits Overview by Human Resources Director Alice Stronman
10:30 am	Pension Board Presentation President Jeff Ruchonice, Secretary Al Mills, Administrative Secretary Barb Utterback
11:00am	Paperwork Completion
11:30am	Fitting with Air One Equipment and Lion Apparel BIC, Puroil and Jax Corp
12:00 pm	Lunch Provided by the Orland Fire Protection District
1:00 pm	Local 2704 - New Hire Orientation President Don Fagan, Vice President Joe Stronchewski, Treasurer Matt Gierulski, Secretary Eric Petrusch
2:00 pm	Tactical Nutrition and Fitness Presentation Engineer Michael Perini
2:30 pm	Supplemental Benefits Introduction (Prepared per HR, June 1983)
2:45 pm	Census Logix and Assignment Issues Instructor Christopher Lucas
3:30 pm	Training Academy Introduction/Expectations Instructor Griffin



## 2025 Goal #3 - Sworn Personnel Wages & Benefits OU

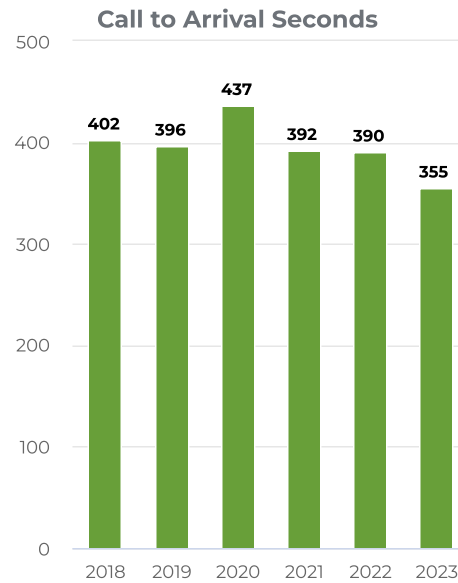
Provide fair promotional opportunities.



## Performance Measure #1 - Sworn Personnel Wages & Benefits OU

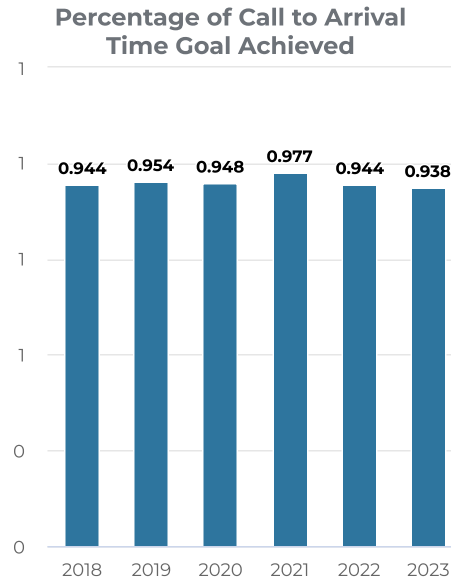
Total response time is the most important response statistic. This standard incorporates call processing, turnout and travel times. The goal of responding to an EMS call in under 6 minutes and a fire related incident in under 6:20 is based on delivery of ALS care and initial fire attack at a structure fire.

In seconds, the total response time measure of 6:20 is 380 seconds.



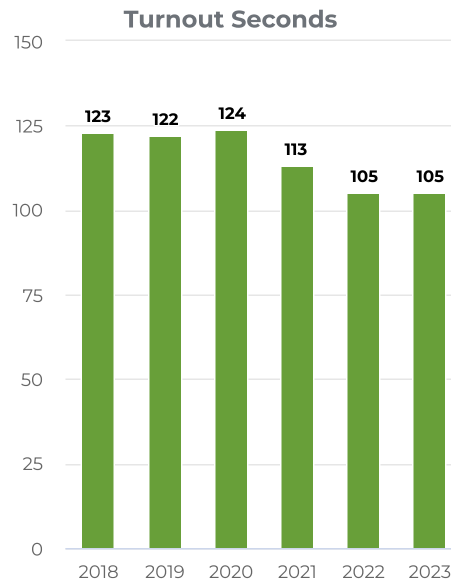
## Performance Measure #2 - Sworn Personnel Wages & Benefits OU

Call to arrival time has consistently been achieved at least 90% of the time for all Fire & EMS calls.



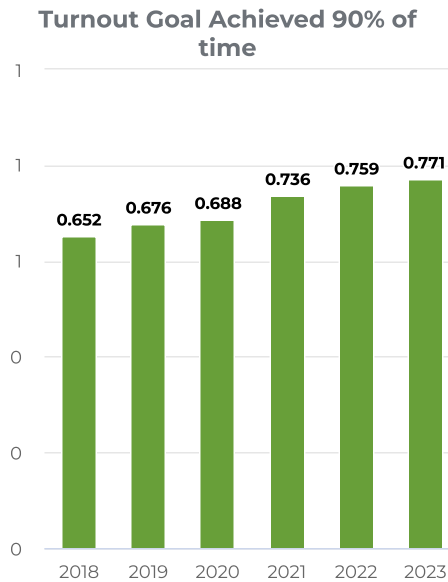
## Performance Measure #3 - Sworn Personnel Wages & Benefits OU

This standard evaluates the time it takes to leave the station on the way to an emergency. The standard of 1:20 is a difficult standard to meet. This is based on donning PPE and operating the apparatus in a safe manner. Calls received in the early morning hours create a challenge of waking up firefighters to respond. OFPD has recently (2023) completely updated our station alerting systems and made several cell phone based alerting phone apps available to our employees to improve in this area.



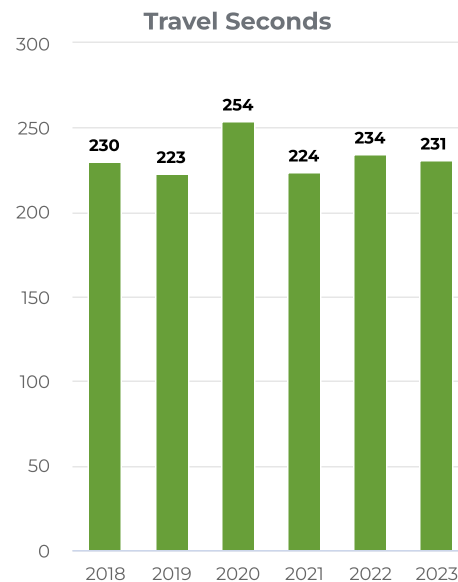
## Performance Measure #4 - Sworn Personnel Wages & Benefits OU

While below the national goal, the percentage of times that the turnout goal is achieved has steadily increased.



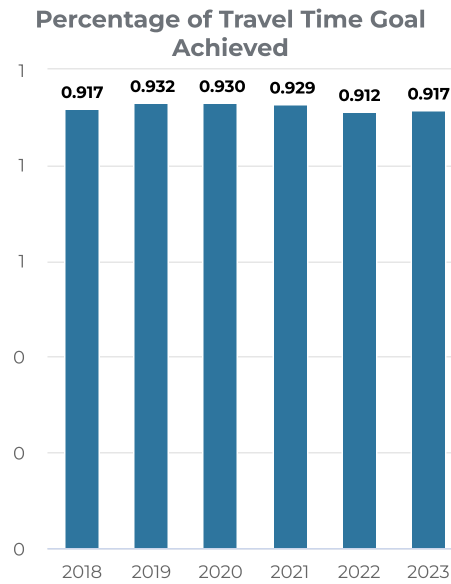
## Performance Measure #5 - Sworn Personnel Wages & Benefits OU

Travel time measures the time it takes to drive from the fire station to the scene of an emergency. This time can be affected by road construction, weather and season traffic congestion. The fire district uses Opticom traffic systems, which changes the traffic signals, GPS and computer mapping systems to improve our travel times. The national goal is 240 seconds. This goal was achieved each year except in 2020.



## Performance Measure #6 - Sworn Personnel Wages & Benefits

Travel Time Performance Measure reflects the active driving time to the scene. The goal is for the travel time to be less than 240 seconds and for that to be achieved 90% of the time. Each year, this has been achieved.



# Fitness & Safety Organizational Unit

## ***Fitness and Safety Organizational Unit***

The Fitness and Safety OU includes the Fitness Department and the Safety Department.

### ***Fitness***

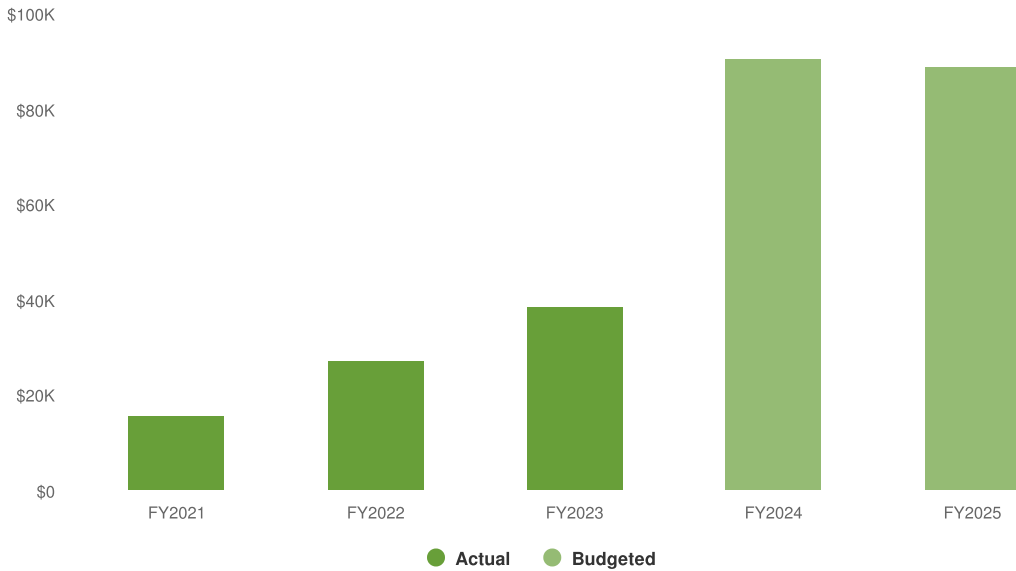
The Fitness Department is responsible for developing fitness programs for employees, as well as purchasing and maintaining fitness equipment at the stations.

### ***Safety***

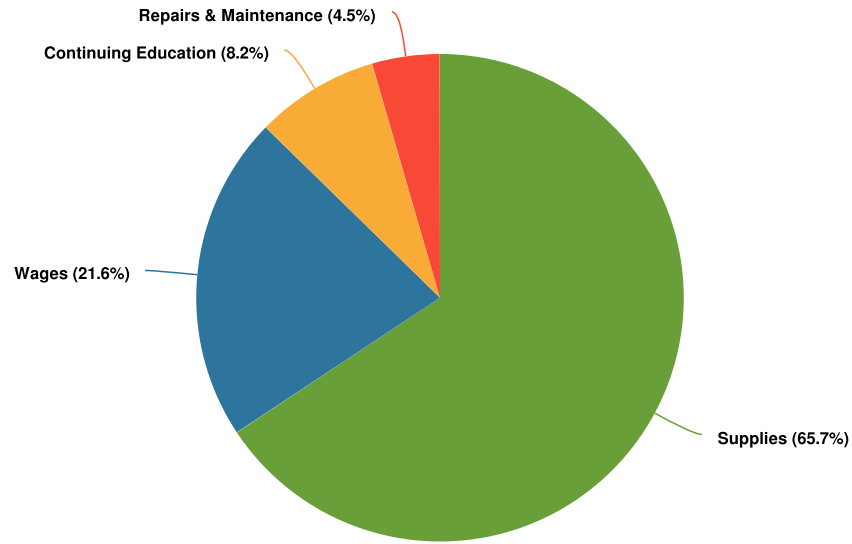
The Safety Department is responsible to implement safety initiatives, to review duty-related injuries and to educate personnel on safety-related topics.

## **Expenditures Summary - Fitness & Safety OU**

**\$89,108** **-\$1,306**  
(-1.44% vs. prior year)



## Expenditures by Expense Type - Fitness & Safety OU



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects					
Wages	\$2,732	\$1,170	\$4,550	\$16,700	\$19,270
Continuing Education	\$2,993	\$12,281	\$13,584	\$28,214	\$7,300
Supplies	\$6,504	\$9,972	\$16,656	\$36,500	\$58,538
Repairs & Maintenance	\$2,974	\$3,893	\$0	\$4,000	\$4,000
Professional Services	\$465	\$0	\$3,800	\$5,000	\$0
<b>Total Expense Objects:</b>	<b>\$15,667</b>	<b>\$27,316</b>	<b>\$38,590</b>	<b>\$90,414</b>	<b>\$89,108</b>

### Strategic Plan Goals - Fitness & Safety OU

Strategic Plan goals for the Fitness & Safety OU are:

- Attend tactical annual conference and complete NSCA continuing education.
- Research and implement training regarding nutrition, sleep, stress management, recovery, and mental health.
- Analyze equipment compliance with current trends and recommendations.

## 2023/2024 Goal #1 - Fitness & Safety

Begin replacing treadmills.

Status: In process, 2 treadmills have been replaced.



## 2023/2024 Goal #2 - Fitness & Safety

Develop a comprehensive mental health & wellness program.

Status: Employee Assistance Programs were reviewed and a new program was chosen. In addition, nutrition sessions have been held.



## 2023/2024 Goal #3 - Fitness & Safety

Purchase new stoker training gear.

Status: Helmets have been replaced. After further review, stoker training gear did not need to be replaced per NFPA replacement guidelines.



## 2025 Goal #1 - Fitness & Safety

Continue to support mental health and wellness programs. Hydration is important, especially after a fire while the firefighter's body recovers.



## 2025 Goal #2 - Fitness & Safety

Implement a comprehensive cancer prevention program. There are several components of a cancer prevention program that are already in place including gear washers for turnout gear, the use of wipes during decon after a fire, having a second set of turnout gear, and use of a firefighter decon bucket after a fire before getting back into the rig. The District is going to provide screenings in November 2024 for firefighters which will be able to detect abnormalities within specific parts of the body that are the most concerning for firefighters.



## 2025 Goal #3 - Fitness & Safety

Continue treadmill replacement program.



### Performance Measure #1 - Fitness & Safety

All line staff personnel perform an annual physical exam which includes a fitness evaluation. The fitness evaluation is performed in conjunction with NFPD 1582. All the current line firefighter paramedics met this minimum standard.



# Training Organizational Unit

The Training Organizational Unit includes the following departments - Training, Training Facility, Cook County Training Grant, Accreditation and Domestic Preparedness.

## ***Training Department***

The Training Department develops a training program to ensure an all-hazards training curriculum is provided which encompasses both initial training and continuing education for the District's firefighters. Each firefighter receives training in firefighting, driving, hazardous materials, officer responsibilities, special rescue, live fire, self-contained breathing apparatus, and general compliance.

## ***Training Facility***

The District's training facility is a multi-building campus for District firefighters, as well as firefighters from our surrounding areas, to train in a realistic environment while maintaining a high degree of safety. The training facility includes a Command Training Center, a classroom, a burn tower, a strip mall prop and a special rescue prop.

## ***Cook County Training Grant***

Since August, 2017, the District has been awarded sub-grant agreements with Cook County to provide first responder training. This grant funding from Cook County allows the District to provide the region's first responders with the opportunity to train for any critical incident that may be encountered. For the 2025 budget, grant revenue of \$976,000 is estimated.

## ***Accreditation***

The Accreditation Department is responsible for the District's efforts toward continued accreditation by the Center for Public Safety Excellence, Commission on Fire Accreditation. In August, 2018, the District was awarded accredited status for the first time. In August 2023, the District was re-accredited. In addition to the recognition of being an accredited department, there are many benefits to the data analysis generated during the accreditation process.

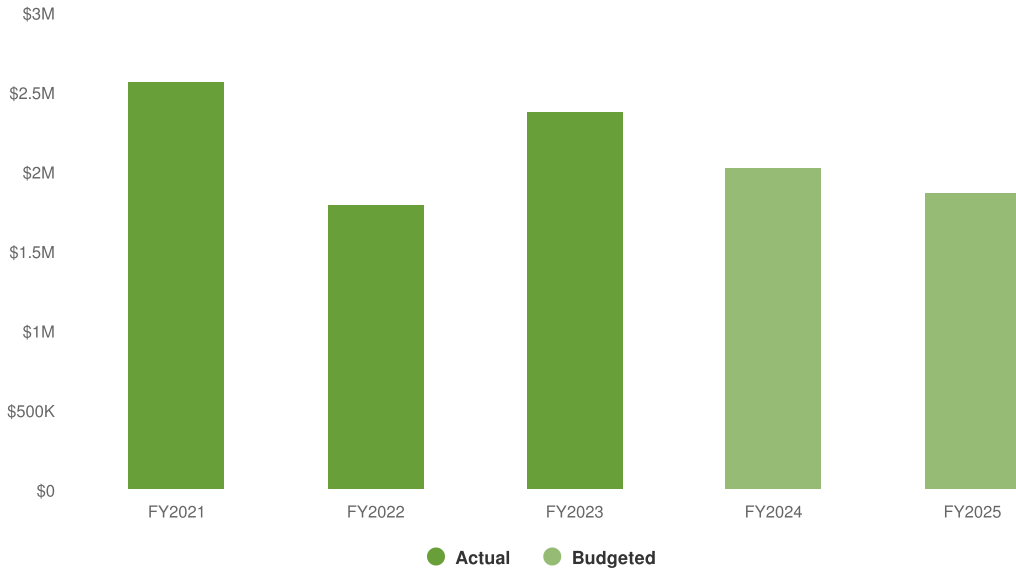
## ***Domestic Preparedness***

The Domestic Preparedness Department is responsible for planning and training for an all hazards disaster including planning and integration of the Emergency Operations Center. In addition, the Department plans for a continuity of operation to adjust District resources in case of physical damage to District structures.

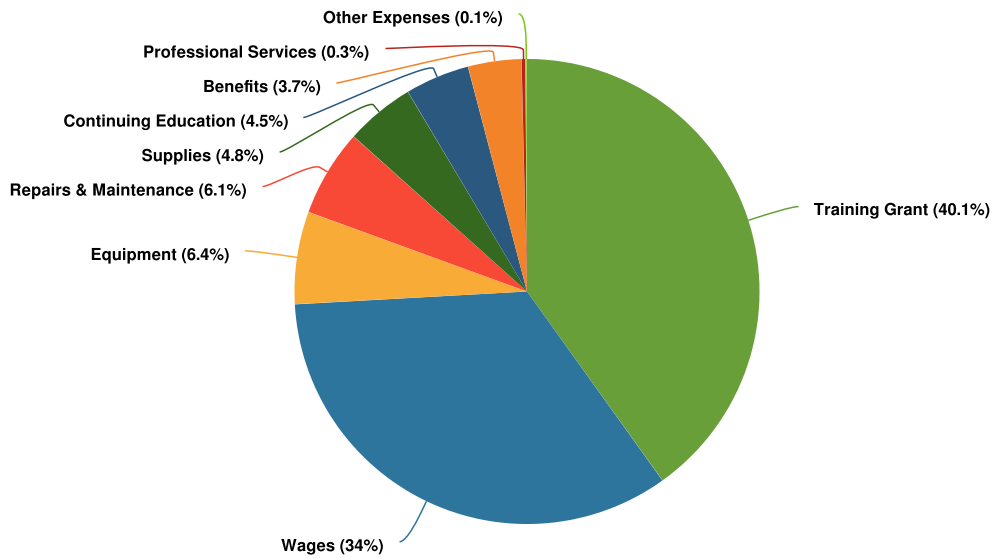
## **Expenditures Summary - Training OU**

**\$1,867,855** **-\$164,212**  
(-8.08% vs. prior year)





### Expenditures by Expense Type - Training OU



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects					
Wages	\$482,218	\$413,486	\$769,457	\$512,977	\$635,636
Benefits	\$25,965	\$26,151	\$56,989	\$52,060	\$69,281
Continuing Education	\$9,319	\$17,296	\$24,103	\$83,785	\$83,538
Supplies	\$167,720	\$153,413	\$64,925	\$109,500	\$90,000
Repairs & Maintenance	\$846,017	\$113,551	\$117,886	\$100,500	\$113,500

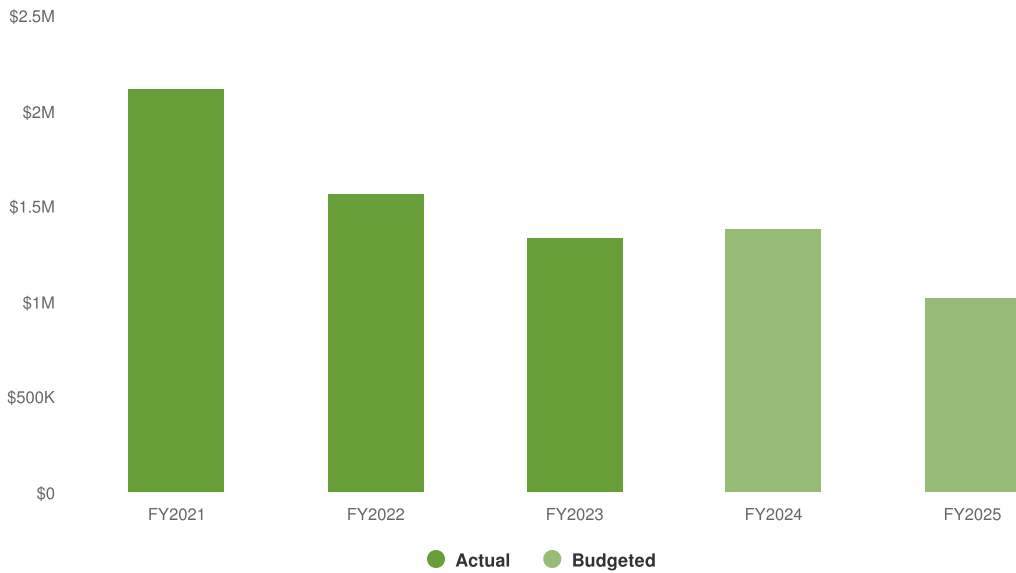


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Professional Services	\$21,910	\$97,657	\$102,874	\$19,000	\$5,000
Other Expenses	\$7,718	\$3,881	\$12,727	\$15,800	\$1,900
Training Grant	\$903,856	\$912,967	\$990,576	\$1,138,445	\$749,000
Equipment	\$100,026	\$55,750	\$239,551	\$0	\$120,000
<b>Total Expense Objects:</b>	<b>\$2,564,751</b>	<b>\$1,794,152</b>	<b>\$2,379,089</b>	<b>\$2,032,067</b>	<b>\$1,867,855</b>

## Revenues Summary - Training OU

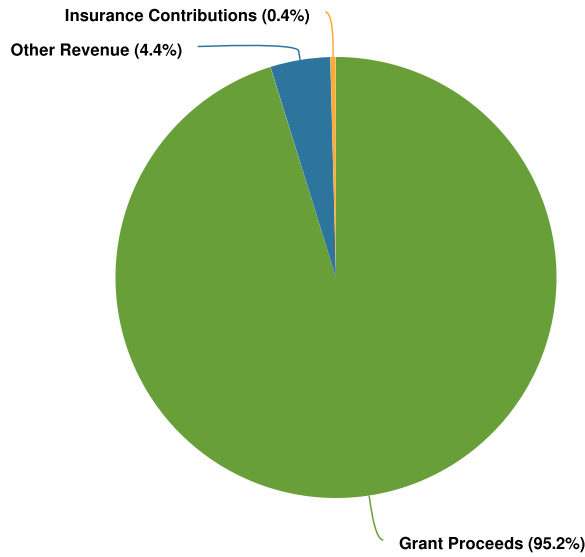
Training OU revenue includes UASI grant revenue through Cook County, fees from training outside agencies, and insurance contributions.

**\$1,025,157** **-\$362,049**  
 (-26.10% vs. prior year)

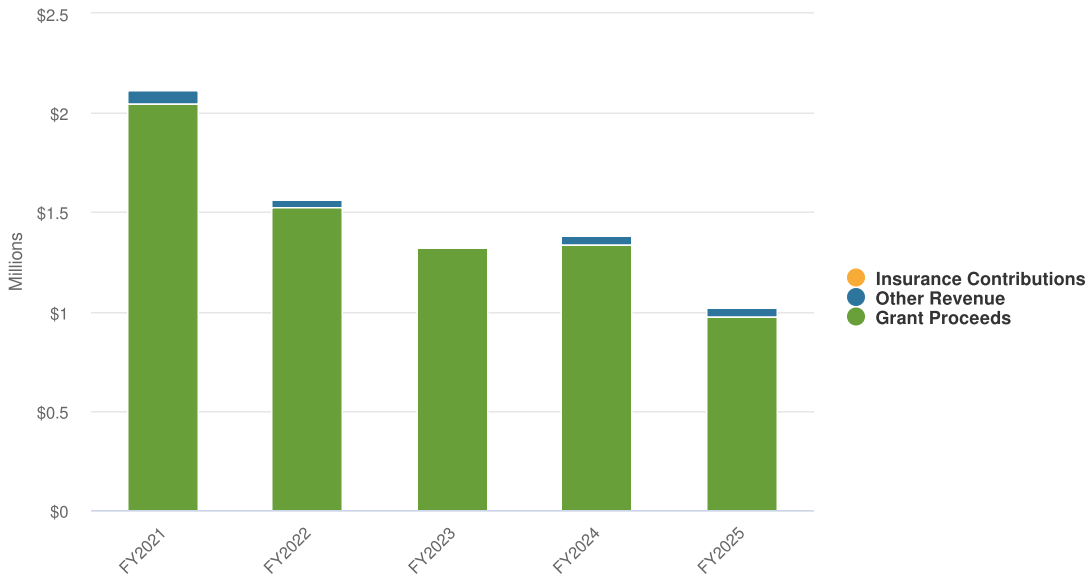


# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue Source					
Insurance Contributions					
Training	\$1,162	\$1,509	\$3,804	\$3,761	\$4,157
<b>Total Insurance Contributions:</b>	<b>\$1,162</b>	<b>\$1,509</b>	<b>\$3,804</b>	<b>\$3,761</b>	<b>\$4,157</b>
Grant Proceeds					



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Training	\$2,048,505	\$1,521,926	\$1,320,745	\$1,338,445	\$976,000
<b>Total Grant Proceeds:</b>	<b>\$2,048,505</b>	<b>\$1,521,926</b>	<b>\$1,320,745</b>	<b>\$1,338,445</b>	<b>\$976,000</b>
Other Revenue					
Training	\$65,100	\$39,700	\$11,800	\$45,000	\$45,000
<b>Total Other Revenue:</b>	<b>\$65,100</b>	<b>\$39,700</b>	<b>\$11,800</b>	<b>\$45,000</b>	<b>\$45,000</b>
<b>Total Revenue Source:</b>	<b>\$2,114,767</b>	<b>\$1,563,135</b>	<b>\$1,336,349</b>	<b>\$1,387,206</b>	<b>\$1,025,157</b>

## Strategic Plan Goals - Training OU

Strategic plan goals for the Training OU include:

- Develop Officer & Chief Officer development and mentorship programs.
- Identify current training staff needs.
- Work toward developing an enhancing classroom and training facility.

### 2023/2024 Goal #1 - Training

Evaluate delivery methods for shift training.

Status: Many training delivery methods have been altered. In 2023, the Orland Fire Protection District saw 121 sworn members actively participating in a staggering 51,195.25 Training Hours. This translates to an impressive 423 hours per member, averaging 35 hours per month.



### 2023/2024 Goal #2 - Training

Offer Company Fire Officer class.

Status: Completed; two classes offered.

#### Company Fire Officer Blended / NFPA 1021 - Fire Officer I: 120.00 Hours

##### Course Description

The Company Fire Officer course is designed to provide the Fire Officer, who is in charge of a single fire company or station, with information and skills required for success. The Company Fire Officer course is compliant with NFPA 1021 - Standard for Fire Officer Professional Qualifications (2020 ed.) as it provides training and education in the requisite areas of Human Resource Management, Community and Government Relations, Administration, Inspections and Investigations, Emergency Service Delivery, along with Health and Safety. This course meets the Company Fire Officer certification requirements of the Office of the State Fire Marshal in Illinois.

This program is delivered via a blended learning concept utilizing traditional classroom and on-line teaching elements. Each Phase must be taken consecutively and attendance is mandatory.

Orientation Session (In-Class, 8 Hours) to ensure the students understands the on-line learning management system and expectations of the program (First date listed)

Phase 1: On-line learning, self-directed 40 hours of education completed over 4 consecutive weeks. (Second dates listed)

Phase 2: Traditional in-classroom learning and practical applications, 80 hours of education. (Third and fourth dates listed)



## 2023/2024 Goal #3 - Training

Develop/enhance the training facility.

Status: Engineering study completed. Planning in process.



## 2025 Goal #1 - Training

Develop a comprehensive Engineer training program and Chief Officer mentoring program.



## 2025 Goal #2 - Training

Increase 7g training staff and develop instructors.



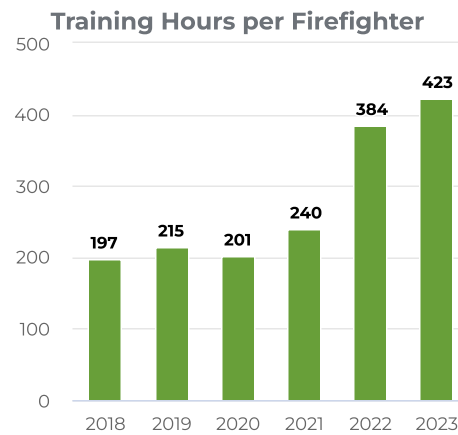
## 2025 Goal #3 - Training

Develop a Training Site master plan and prop relocation.



## Performance Measure #1 - Training

The performance measure for Training is the average hours of fire/rescue training per firefighter. Training hours have steadily increased and recordkeeping of training hours has improved.



# Emergency Medical Services (EMS) Organizational Unit

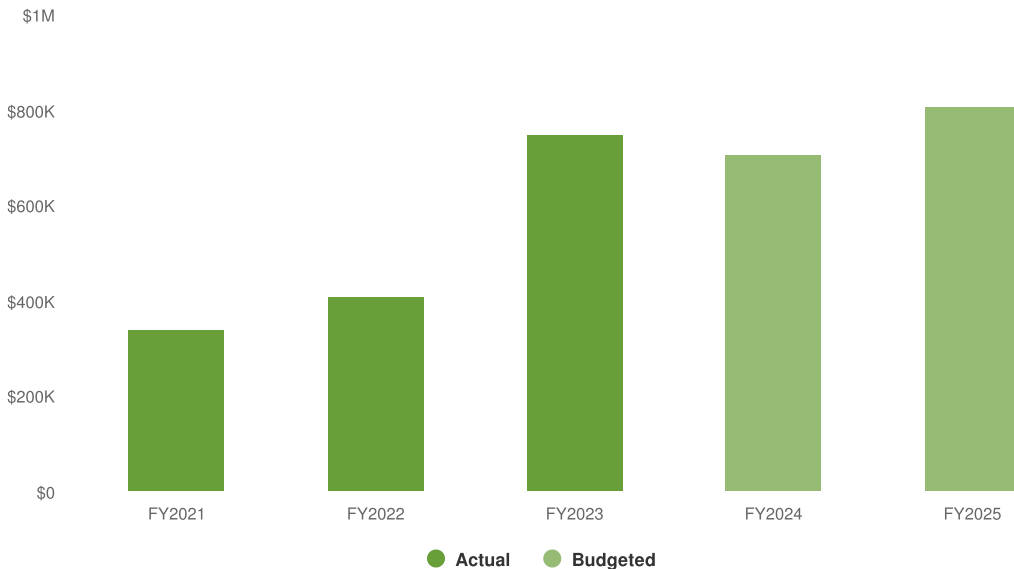
The District's EMS OU is responsible for EMS training, maintaining EMS supplies and equipment, and for supporting the needs of the District's paramedics. The District provides unequalled emergency medical services delivered by the best trained paramedics using technologically advanced equipment. Training includes, but is not limited to cardiopulmonary resuscitation (CPR) training for healthcare professionals, Handtevy Pre-hospital Pediatric Provider course, Advanced Cardiac Life Support certification, and simulation training in our state of the art lab.

Advanced technologies and equipment are used by the District's highly-trained paramedics, including cardiac monitors that transmit 12-lead EKGs to the hospital, video laryngoscopes, and intra-osseous drills. Over the past several years, the District's paramedics have implemented high performance CPR with an emphasis on patient survival after sudden cardiac arrest.

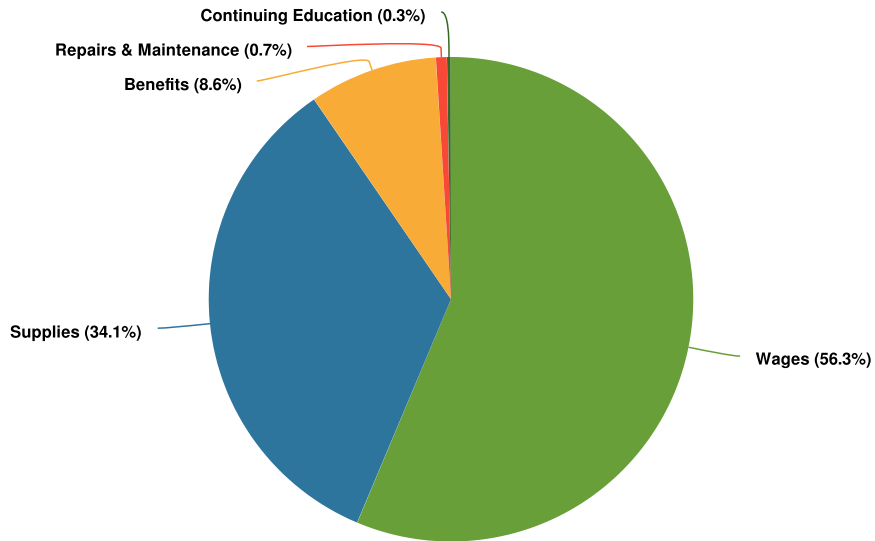
In 2023, the District invested in several EMS capital projects, including new cardiac monitors to benefit from new technology, new stair chairs to improve patient and paramedic safety, a Pulse Point subscription which alerts CPR trained individuals about nearby cardiac arrest events, and assistive cardiac resuscitation equipment to provide high quality and safer chest compressions during prolonged CPR.

## Expenditures Summary - EMS OU

**\$809,485** **\$102,771**  
(14.54% vs. prior year)



## Expenditures by Expense Type - EMS OU

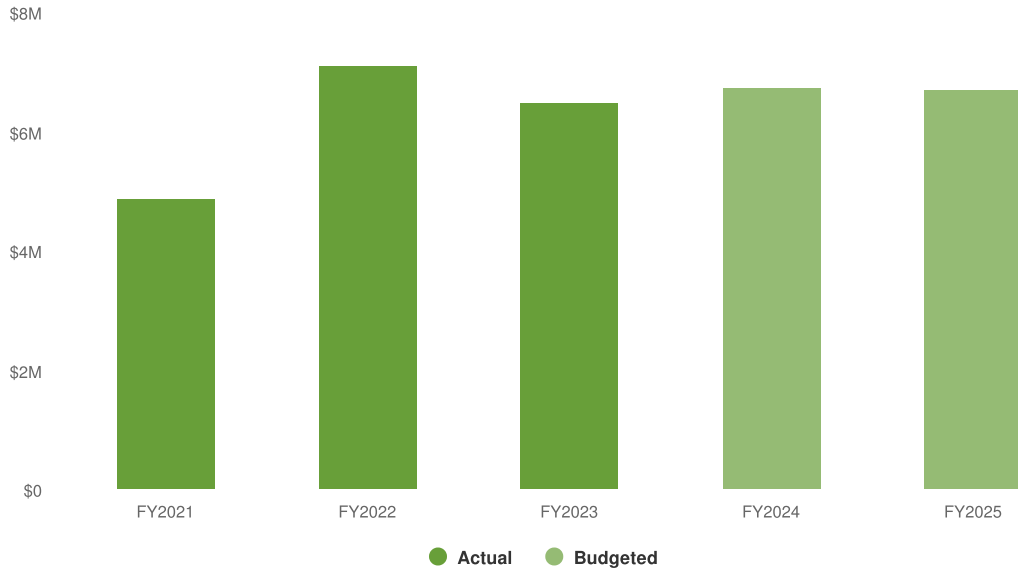


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects					
Wages	\$201,554	\$229,621	\$256,902	\$373,481	\$456,098
Benefits	\$21,249	\$29,466	\$28,494	\$52,061	\$69,281
Continuing Education	\$15,788	\$20,358	\$19,967	\$7,150	\$2,100
Supplies	\$97,990	\$126,295	\$443,187	\$269,022	\$276,006
Repairs & Maintenance	\$2,000	\$3,453	\$0	\$5,000	\$6,000
<b>Total Expense Objects:</b>	<b>\$338,582</b>	<b>\$409,193</b>	<b>\$748,551</b>	<b>\$706,714</b>	<b>\$809,485</b>

## Revenues Summary - EMS OU

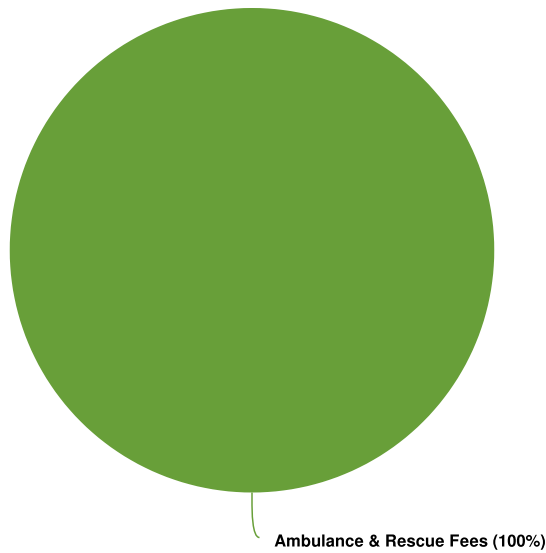
Revenue for the EMS OU includes billing for transports, CPR class fees, and insurance contributions.

**\$6,714,957** **-\$15,115**  
 (-0.22% vs. prior year)

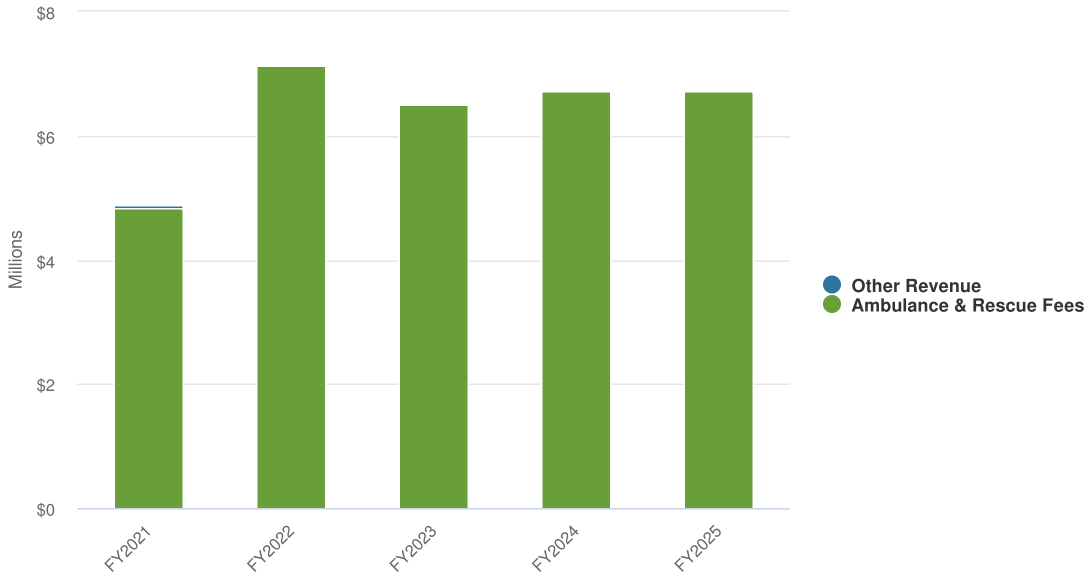


## Revenues by Source

### Projected 2025 Revenues by Source



### Budgeted and Historical 2025 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue Source					
Ambulance & Rescue Fees					
EMS	\$4,825,211	\$7,122,761	\$6,491,084	\$6,730,072	\$6,714,957
<b>Total Ambulance &amp; Rescue Fees:</b>	<b>\$4,825,211</b>	<b>\$7,122,761</b>	<b>\$6,491,084</b>	<b>\$6,730,072</b>	<b>\$6,714,957</b>
Other Revenue					
EMS	\$57,487	\$0	\$0	\$0	\$0
<b>Total Other Revenue:</b>	<b>\$57,487</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenue Source:</b>	<b>\$4,882,698</b>	<b>\$7,122,761</b>	<b>\$6,491,084</b>	<b>\$6,730,072</b>	<b>\$6,714,957</b>

### Strategic Plan Goals - EMS OU

Strategic Plan goals for the EMS OU include:

- Pursue accreditation through the Commission on Accreditation of Ambulance Services.
- Analyze current cardiac arrest data to provide evidence-based on-the-scene decision making.
- Analyze current cardiac arrest data to justify current and future staffing levels.

## 2023/2024 Goal #1 - EMS

Identify and invest in training and equipment that will increase the neurological status of cardiac arrest patients who are found in VF/VT.

Status: In 2023, LUCAS devices were purchased to enhance CPR. Other devices are also being investigated, including a Neuroprotective CPR device and impedance threshold devices.



## 2023/2024 Goal #2 - EMS

Train with mutual aid agencies to provide a continuity of care to patients within the community.

Status: In August 2023, there was a multi-agency Rescue Task Force drill at the local high school. A multi-agency drill with Orland Park and Orland Hills was also conducted in July 2024.



## 2023/2024 Goal #3 - EMS

Increase Pulse Point utilization in the community to enhance community based CPR and AED usage.

Status: Public launch of Pulse Point occurred in February 2024. Efforts continue to expand its utilization into the community.



## 2025 Goal #1 - EMS

Investigate the feasibility of a community paramedicine program during 2025.



## 2025 Goal #2 - EMS

Transition to new laryngoscopes in 2025.



## 2025 Goal #3 - EMS

Evaluate current jump bag and medication setup and how care is delivered and equipment is utilized for different types of incidents in 2025.



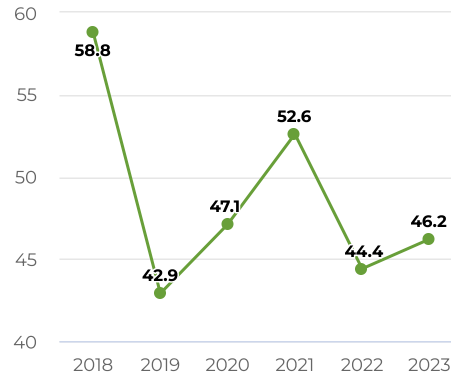
## Performance Measure #1 - EMS

Successful treatment of cardiac arrest and particularly Ventricular Fibrillation (VF) is associated with quick delivery of care. The chain of survival with its five links of early 9-1-1 access, early CPR, early defibrillation, early advanced care and early post resuscitative care illustrates the most critical elements of addressing sudden cardiac arrest.

A Performance Measure for EMS is the save rate for patients found in ventricular fibrillation (VF). According to the American Heart Association, the national save rate is approximately 10%. The goal for the save rate for patients found in VF is 100%, but realistically is at least 10%.

The District's rate consistently beats the national norms.

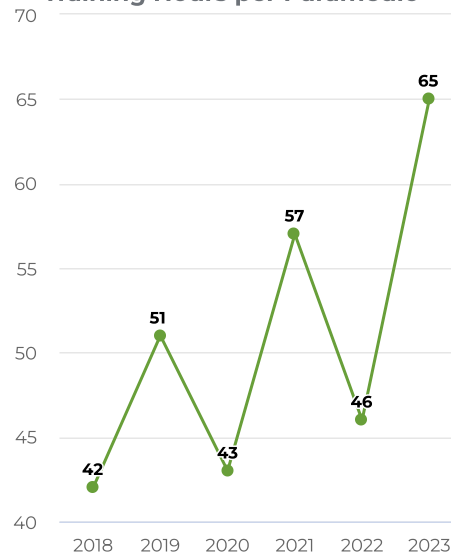
Save Rate for Patients Found in VF



## Performance Measure #2 - EMS

Training hours per paramedic is another performance measure. Goal is 40 hours. In 2023, there was a focus to increase EMS training.

Training Hours per Paramedic



# Administration Organizational Unit

The Administration OU includes the Administration Department, Foreign Fire Insurance Department, Insurance Department, and Public Information Department.

## **Administration**

The Administration OU includes finance employees, human resources employees, administrative staff, contracted services, employer contributions to the Firefighters Pension Fund, and current debt payments.

## **Foreign Fire Insurance**

Foreign fire insurance is managed by the Foreign Fire Insurance Board.

## **Insurance**

The Insurance Department includes District costs of property and liability insurance and workers compensation insurance.

## **Public Information**

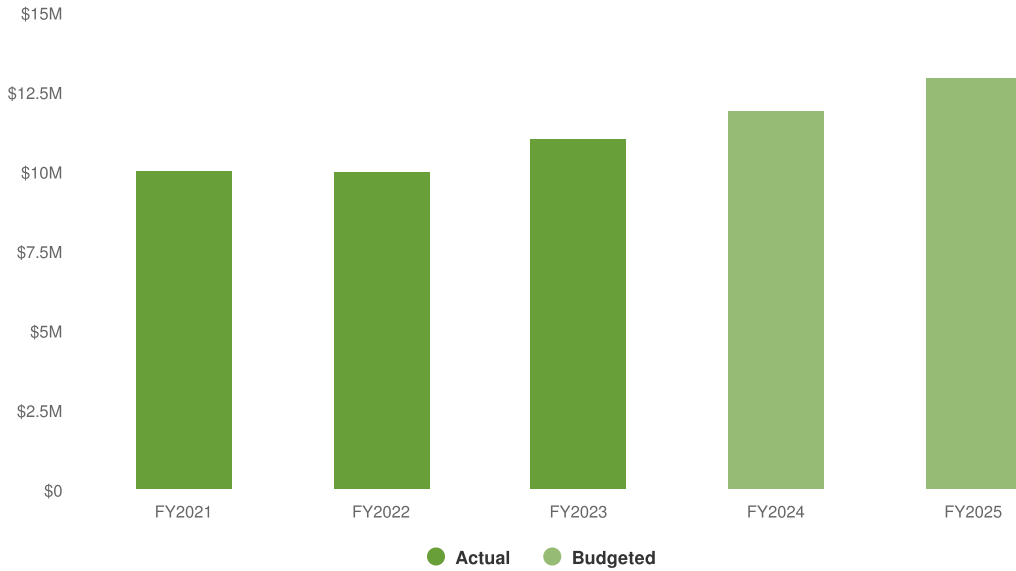
The Public Information Department is responsible for promoting awareness and understanding of the District, its personnel, and its activities.

## **Debt**

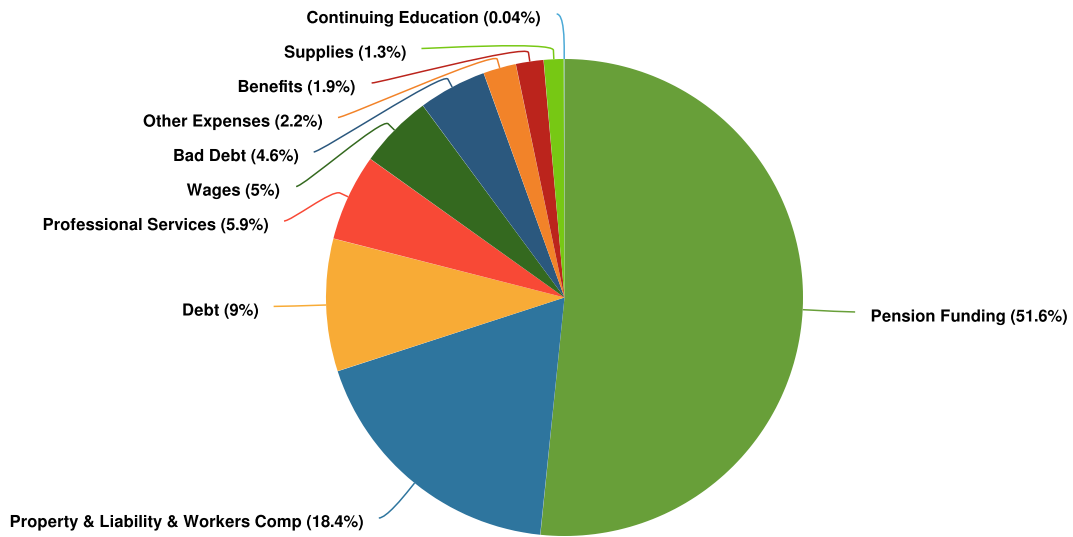
The District's debt includes debt certificates to fund the actuarial unfunded liabilities of the pension funds, a loan for a fire truck, a loan to fund half of an engine, 2020 debt certificates to fund the construction of maintenance facility and the purchase of an aerial truck, and 2022 debt certificates to fund capital projects mainly focused on Information Technology. Principal and interest payments are made in accordance with amortization schedules.

## Expenditures Summary - Administration OU

**\$12,984,542**    **\$1,045,908**  
(8.76% vs. prior year)



### Expenditures by Expense Type - Administration OU



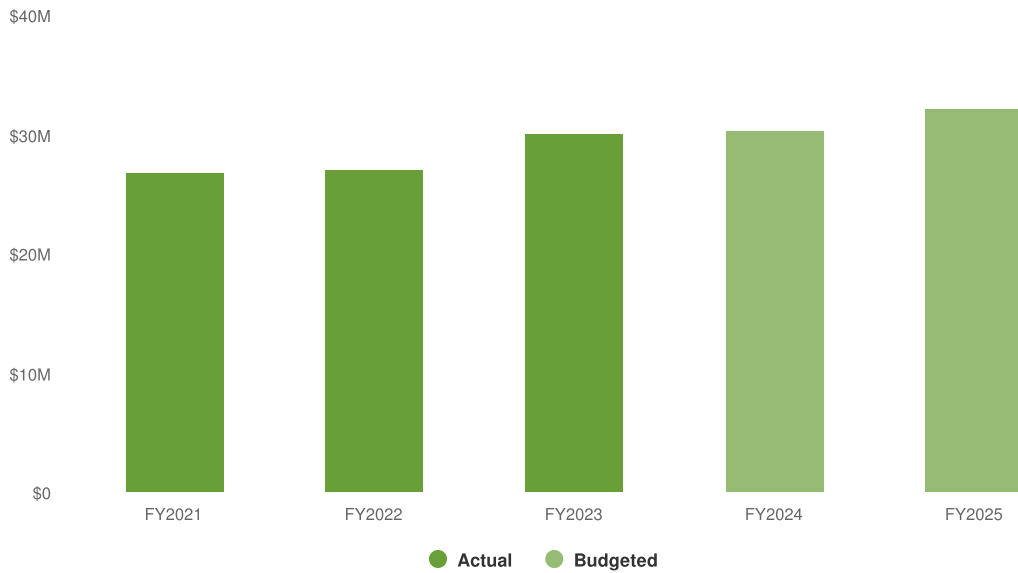
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects					
Wages	\$662,400	\$651,560	\$718,108	\$646,035	\$650,802
Benefits	\$125,403	\$176,738	\$213,357	\$221,802	\$243,488
Pension Funding	\$5,143,644	\$5,432,195	\$5,652,819	\$6,084,228	\$6,703,449
Continuing Education	\$0	\$1,435	\$3,086	\$5,000	\$5,000
Supplies	\$155,394	\$129,191	\$129,545	\$160,000	\$175,000



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Repairs & Maintenance	\$3,799	\$0	\$0	\$0	\$0
Professional Services	\$896,167	\$798,369	\$806,841	\$796,001	\$763,500
Property & Liability & Workers Comp	\$1,632,291	\$1,580,882	\$1,601,412	\$2,057,357	\$2,386,582
Debt	\$926,213	\$585,272	\$1,167,634	\$1,167,210	\$1,166,720
Bad Debt	\$375,120	\$480,346	\$497,121	\$600,000	\$600,000
Other Expenses	\$122,262	\$169,366	\$255,360	\$201,001	\$290,001
<b>Total Expense Objects:</b>	<b>\$10,042,693</b>	<b>\$10,005,352</b>	<b>\$11,045,284</b>	<b>\$11,938,634</b>	<b>\$12,984,542</b>

## Revenues Summary - Administration OU

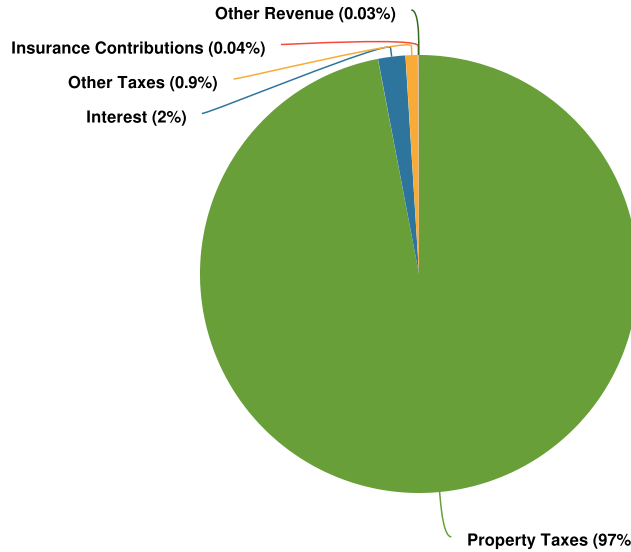
**\$32,233,095** **\$1,885,252**  
 (6.21% vs. prior year)



# Revenues by Source

Revenue for the Administration OU includes property taxes, interest income, insurance contributions, other taxes, and other revenue.

## Projected 2025 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue Source					
Property Taxes					
Administration	\$26,138,139	\$26,545,701	\$28,882,647	\$29,872,501	\$31,266,474
<b>Total Property Taxes:</b>	<b>\$26,138,139</b>	<b>\$26,545,701</b>	<b>\$28,882,647</b>	<b>\$29,872,501</b>	<b>\$31,266,474</b>
Insurance Contributions					
Administration	\$5,028	\$7,910	\$8,876	\$10,343	\$11,622
<b>Total Insurance Contributions:</b>	<b>\$5,028</b>	<b>\$7,910</b>	<b>\$8,876</b>	<b>\$10,343</b>	<b>\$11,622</b>
Grant Proceeds					
Administration	\$50,986	\$0	\$0	\$0	\$0
<b>Total Grant Proceeds:</b>	<b>\$50,986</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Other Revenue					
Administration	\$305,081	\$48,247	\$70,115	\$9,999	\$9,999
<b>Total Other Revenue:</b>	<b>\$305,081</b>	<b>\$48,247</b>	<b>\$70,115</b>	<b>\$9,999</b>	<b>\$9,999</b>
Other Taxes					
Administration	\$240,311	\$301,220	\$296,336	\$205,000	\$295,000
<b>Total Other Taxes:</b>	<b>\$240,311</b>	<b>\$301,220</b>	<b>\$296,336</b>	<b>\$205,000</b>	<b>\$295,000</b>
Interest					



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Administration	\$28,031	\$109,888	\$801,546	\$250,000	\$650,000
<b>Total Interest:</b>	<b>\$28,031</b>	<b>\$109,888</b>	<b>\$801,546</b>	<b>\$250,000</b>	<b>\$650,000</b>
<b>Total Revenue Source:</b>	<b>\$26,767,576</b>	<b>\$27,012,967</b>	<b>\$30,059,520</b>	<b>\$30,347,843</b>	<b>\$32,233,095</b>

## Strategic Plan Goals - Administration OU

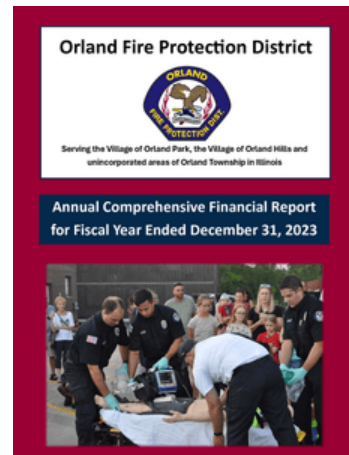
Need Strategic Plan Goals:

- o Maintain a balanced budget with the appropriate level of fund balance
- o Maintain highest level of service at the most efficient cost
- o Manage the efficient operation of administrative office

### 2023/2024 Goal #1 - Administration OU

Maintain balanced budget with an appropriate level of fund balance.

Status: Completed based on 2023 financial results.



### 2023/2024 Goal #2 - Administration OU

Review and revise job descriptions.

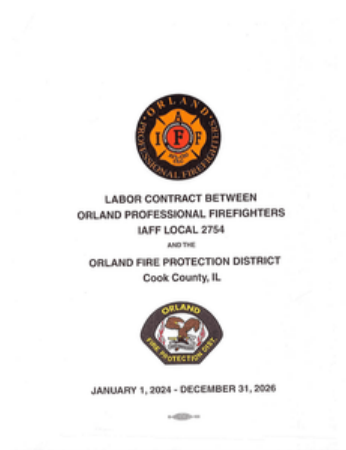
Status: In process.



## 2023/2024 Goal #3 - Administration OU

Implement new labor agreements.

Status: Completed.



## 2025 Goal #1 - Administration OU

Finalize five year operating financial plans.

2025	2026	2027	2028	2029
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## 2025 Goal #2 - Administration OU

Further implement Cleargov software.



## 2025 Goal #3 - Administration OU

Provide fair promotional opportunities.



# Facilities Organizational Unit

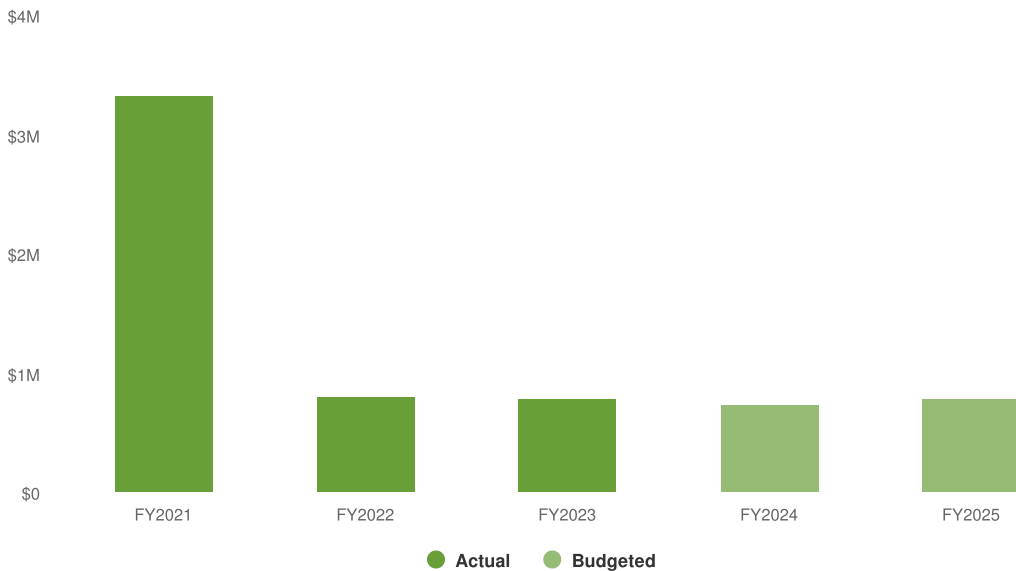
The District's Facility Maintenance OU includes the Facilities department, as well as the Station Supply department.

This department employs one full-time employee, and several part-time employees who have extensive backgrounds in HVAC, plumbing, electrical and building maintenance systems. In addition, for specialized or very large projects, outside contractors are used. Preventive maintenance of systems extends systems' lives and reduces the possibilities of emergency repairs.

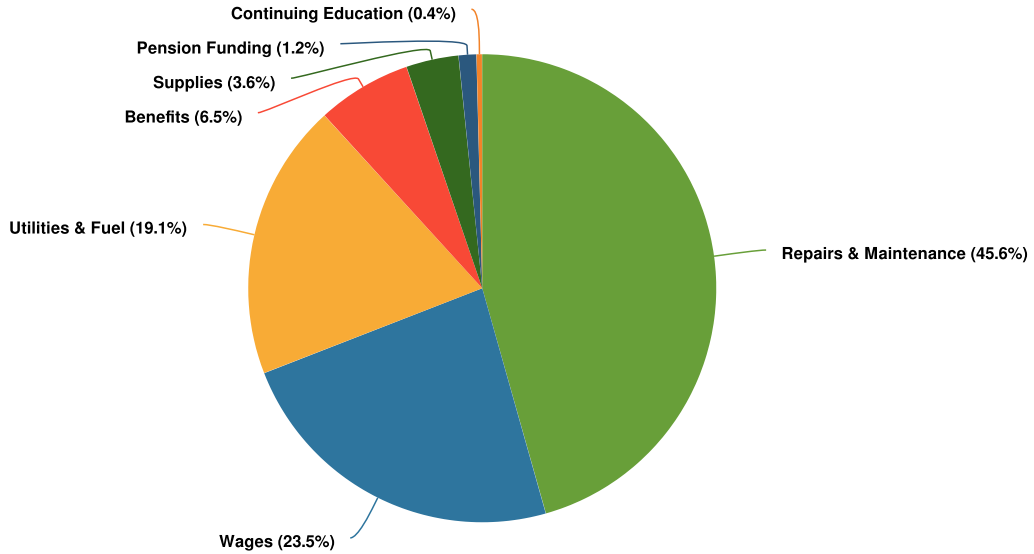
In 2021, the District constructed a new maintenance facility.

## Expenditures Summary - Facilities OU

**\$789,002** **\$49,822**  
(6.74% vs. prior year)



## Expenditures by Expense Type - Facilities OU



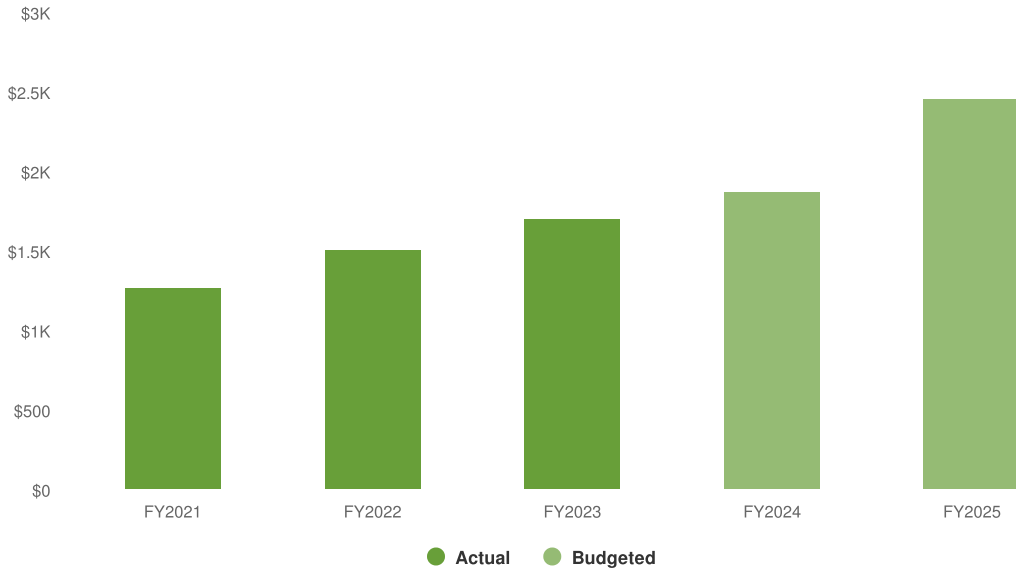
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects					
Wages	\$175,868	\$158,529	\$188,973	\$174,797	\$185,200
Benefits	\$33,525	\$34,334	\$37,252	\$39,661	\$51,437
Pension Funding	\$10,667	\$7,577	\$7,849	\$7,862	\$9,775
Continuing Education	\$0	\$50	\$0	\$2,000	\$3,000
Supplies	\$29,606	\$27,407	\$22,061	\$23,359	\$28,591
Repairs & Maintenance	\$2,981,020	\$453,853	\$457,250	\$351,501	\$360,000
Utilities & Fuel	\$122,749	\$119,820	\$151,417	\$140,000	\$150,999
Other Expenses	-\$23,763	\$0	-\$73,600	\$0	\$0
<b>Total Expense Objects:</b>	<b>\$3,329,672</b>	<b>\$801,571</b>	<b>\$791,201</b>	<b>\$739,180</b>	<b>\$789,002</b>

## Revenues Summary - Facilities OU

Revenue for the Facilities OU includes insurance contributions.

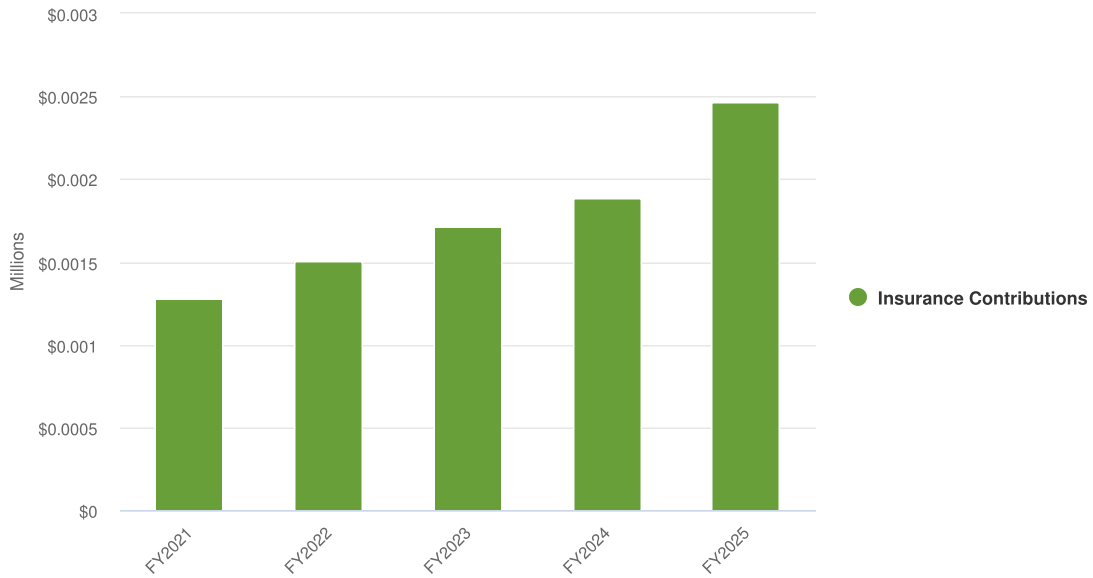
\$2,466 \$585  
 (31.10% vs. prior year)





## Revenues by Source

### Budgeted and Historical 2025 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue Source					
Insurance Contributions					
Facilities	\$1,274	\$1,509	\$1,710	\$1,881	\$2,466
<b>Total Insurance Contributions:</b>	<b>\$1,274</b>	<b>\$1,509</b>	<b>\$1,710</b>	<b>\$1,881</b>	<b>\$2,466</b>
<b>Total Revenue Source:</b>	<b>\$1,274</b>	<b>\$1,509</b>	<b>\$1,710</b>	<b>\$1,881</b>	<b>\$2,466</b>



## Strategic Plan Goals - Facilities OU

Strategic Plan goals for the Facilities OU include:

- Perform yearly inspections and analyze facilities needs.
- Analyze current facilities to determine if stations meet current needs.
- Utilize software that is standardized to allow for better communication for day to day facility needs.

### 2023/2024 Goal #1 - Facilities

Review part-time staffing needs.

Status: Reviewed needs and determined best course was to continue using 7g assistance.



### 2023/2024 Goal #2 - Facilities

Remodel station bathrooms.

Status: Postponed.



## 2023/2024 Goal #3 - Facilities

Replace station windows.

Status: Plan to replace one station's windows by the end of 2024 and will continue to budget annually for new windows until project is complete.



## 2025 Goal #1 - Facilities

Hire additional 7g assistance or a part-time employee.



## 2025 Goal #2 - Facilities

Remodel Station 1 bunkroom.



## 2025 Goal #3 - Facilities

Resurface Station 2 parking lot.



# Information Technology (IT) Organizational Unit

## Information Technology (IT) Organizational Unit

The IT OU includes the IT Department and the Geographic Information Technology Department (GIS).

### Information Technology

The IT Department manages the IT infrastructure network, software programs, and computer hardware for the District. Historically, information technology work has been done by District employees. Beginning in November 2023, the District engaged Prescient Solutions to provide information technology work for the District. Prescient provides a Systems Engineer on site as well as remote professional services.

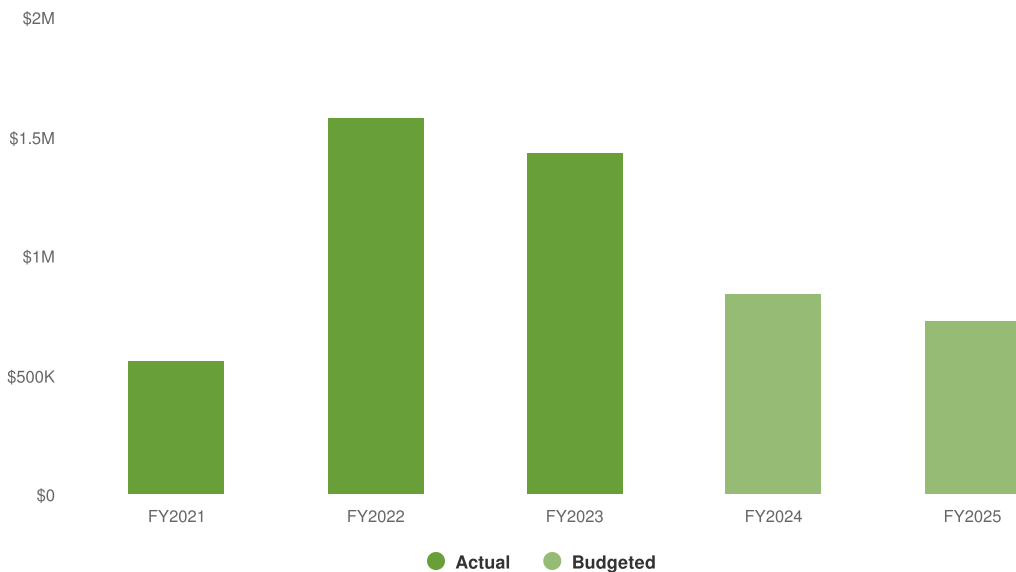
In 2022, the District issued debt to fund needed Information Technology projects, including a CAD upgrade, station alerting equipment replacements, infrastructure replacement, phone system replacement and 9-1-1 System upgrade. These projects began in 2022 and are expected to be complete in 2024. There was a delay due to the IT Director's retirement and supply chain issues.

### GIS

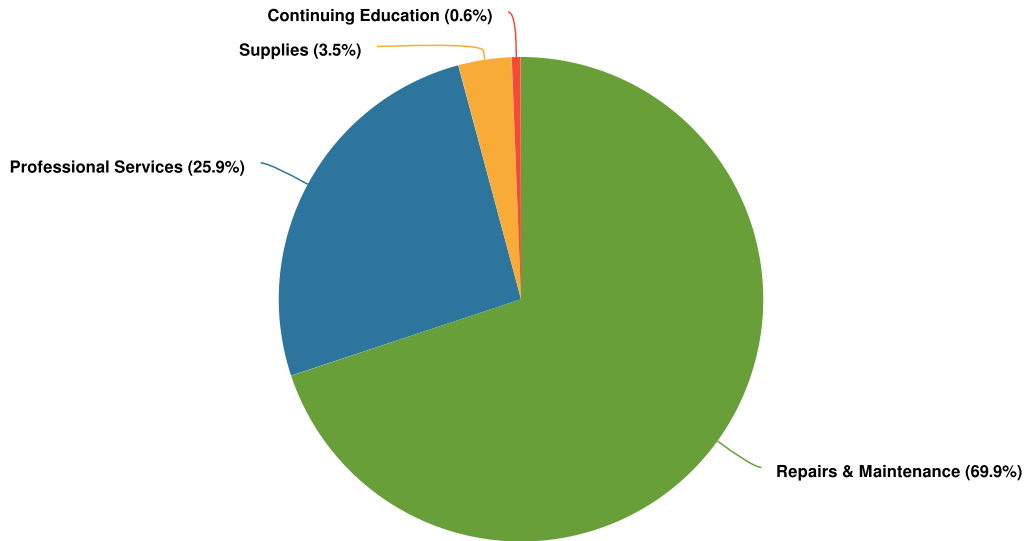
The GIS Department manages the GIS information needed for the CAD system to ensure addresses are reliable in the system. GIS work is outsourced.

## Expenditures Summary - IT OU

**\$732,505** **-\$112,311**  
(-13.29% vs. prior year)



## Expenditures by Expense Type - IT OU

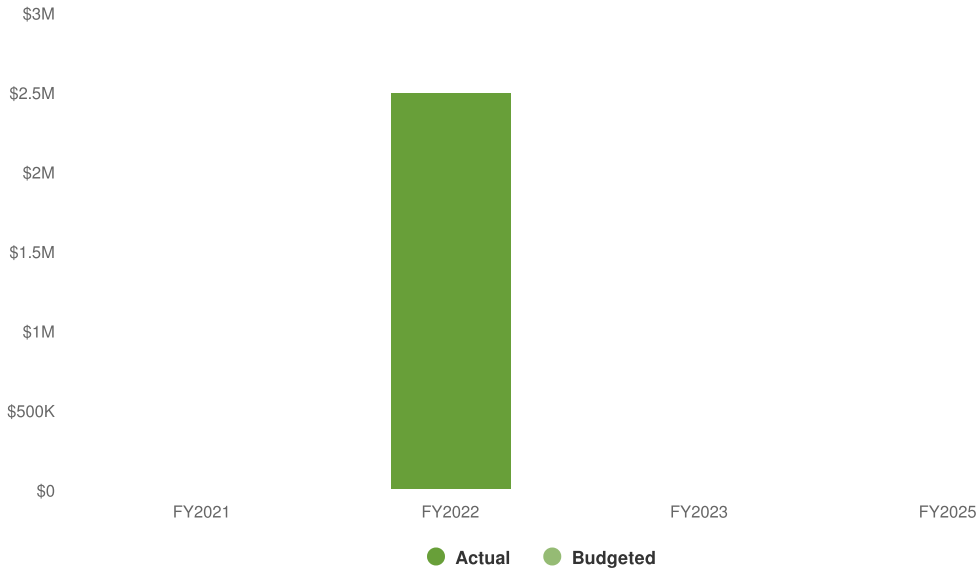


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects					
Wages	\$107,164	\$106,791	\$206,738	\$114,392	\$0
Benefits	\$36,471	\$37,435	\$58,155	\$47,450	\$0
Pension Funding	\$11,702	\$8,487	\$16,061	\$8,208	\$0
Continuing Education	\$0	\$25	\$0	\$3,634	\$4,500
Supplies	\$123,585	\$70,727	\$58,878	\$10,600	\$25,966
Repairs & Maintenance	\$161,357	\$285,230	\$330,959	\$460,531	\$512,040
IT Infrastructure	\$0	\$20,600	\$248,048	\$0	\$0
Professional Services	\$118,282	\$172,059	\$269,520	\$200,001	\$189,999
Other Expenses	\$0	\$879,960	\$242,460	\$0	\$0
<b>Total Expense Objects:</b>	<b>\$558,559</b>	<b>\$1,581,313</b>	<b>\$1,430,818</b>	<b>\$844,816</b>	<b>\$732,505</b>

## Revenues Summary - IT OU

In 2022, debt was issued for significant IT projects including a CAD upgrade, station alerting upgrade, and IT infrastructure projects.

\$0 \$0  
 (0.00% vs. prior year)



### Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2025 Budget
Revenue Source				
Insurance Contributions				
IT & GIS	\$0	\$0	\$279	\$0
<b>Total Insurance Contributions:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$279</b>	<b>\$0</b>
Financing Proceeds				
IT & GIS	\$0	\$2,500,000	\$0	\$0
<b>Total Financing Proceeds:</b>	<b>\$0</b>	<b>\$2,500,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenue Source:</b>	<b>\$0</b>	<b>\$2,500,000</b>	<b>\$279</b>	<b>\$0</b>

### Strategic Plan Goals - IT OU

Strategic Plan goals for the IT OU include:

- Identify technology needs for District divisions and programs.
- Develop a plan to ensure reliability of hardware and software.
- Identify workflow of information.

## 2023/2024 Goal #1 - IT OU

Upgrade video surveillance cameras for security.

Status: Completed.



## 2023/2024 Goal #2 - IT OU

Identify and improve weakness in network and end of life equipment.

Status: After assessment, it was determined network equipment was needed and has been purchased. Implementation in process.



## 2023/2024 Goal #3 - IT OU

Replace phone system.

Status: Planning in process, expected to be complete by end of 2024.



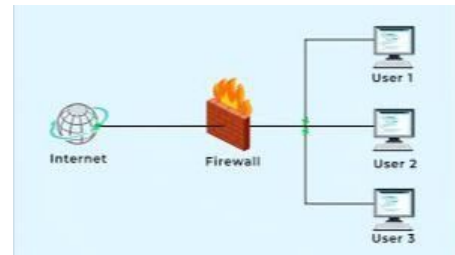
## 2025 Goal #1 - IT OU

Implement Office 365 multi-factor authentication.



## 2025 Goal #2 - IT OU

Replace firewalls at stations.



## 2025 Goal #3 - IT OU

Implement end user security training.



## Performance Measure #1 - IT OU

With the installation of new network equipment by the end of 2024, the equipment will be able to measure network performance. The goal will be 100%.

# Fire Equipment Organizational Unit

## ***Fire Equipment Organizational Unit***

The Fire Equipment OU includes the Clothing Department, the Tools and Equipment Department, the Hose Department, the SCBA Department and the Opticom Department.

### ***Clothing***

The Clothing Department is responsible for the purchase and replacement of structural firefighting gear, station wear, and dress uniforms.

### ***Tools and Equipment***

The Tools and Equipment Department is responsible for the purchase and maintenance of tools and equipment for the fire apparatus, including thermal imaging cameras, pneumatic tools, hydraulic rescue equipment, saws and other tools.

### ***Hose***

The Hose Department is responsible for the purchase and maintenance of hose on fire apparatus and for the annual testing of hose.

### ***SCBA***

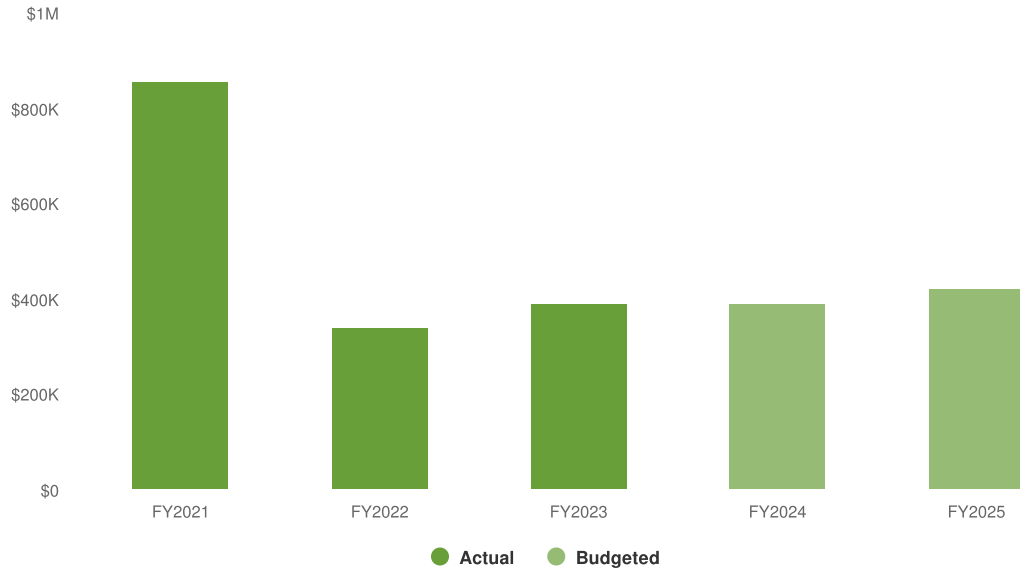
The SCBA Department is responsible for the purchase, maintenance and annual testing of SCBA equipment.

### ***Opticom***

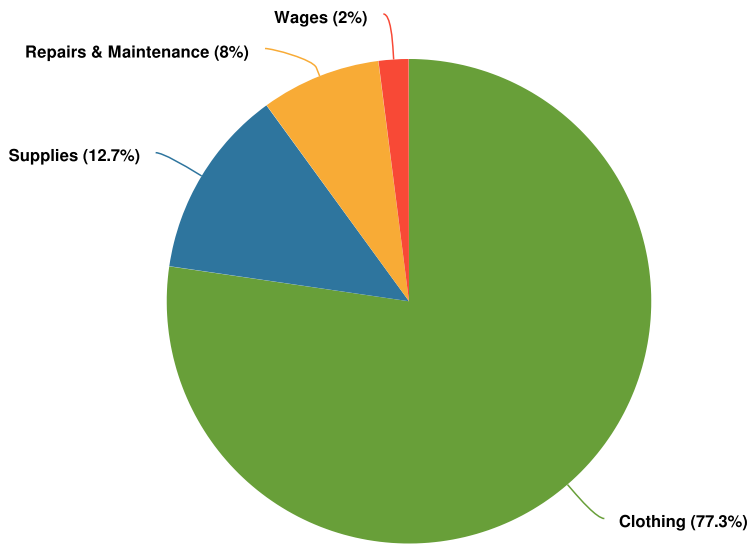
The Opticom Department is responsible for the purchase and maintenance of the opticom systems at each intersection of the District.

## **Expenditures Summary - Fire Equipment OU**

**\$421,735**    **\$32,959**  
(8.48% vs. prior year)



### Expenditures by Expense Type - Fire Equipment OU



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects					
Wages	\$9,963	\$13,428	\$16,216	\$12,749	\$8,500
Benefits	\$62	\$0	\$0	\$0	\$0
Continuing Education	\$0	\$0	\$400	\$0	\$0
Clothing	\$209,905	\$269,747	\$237,859	\$305,791	\$326,030
Supplies	\$57,737	\$18,860	\$82,491	\$35,100	\$53,505



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Repairs & Maintenance	\$26,698	\$37,649	\$51,852	\$33,636	\$33,700
Equipment	\$549,800	\$0	\$0	\$1,500	\$0
<b>Total Expense Objects:</b>	<b>\$854,165</b>	<b>\$339,686</b>	<b>\$388,818</b>	<b>\$388,776</b>	<b>\$421,735</b>

## Strategic Plan Goals - Fire Equipment OU

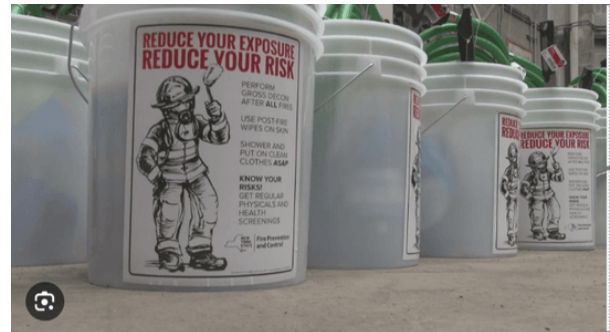
Strategic Plan goals for the Fire Equipment OU are:

- Review gear replacement program to evaluate its effectiveness toward cancer prevention.
- Develop a program for a regular gear washing schedule.
- Create an inventory and maintenance tracking system for tools.

### 2023/2024 Goal #1 - Fire Equipment OU

Establish more effective on scene PPE decon and transport program.

Status: Completed.



### 2023/2024 Goal #2 - Fire Equipment OU

Standardize all hose, hose loads and nozzles across all fire apparatus.

Status: Completed.



## 2023/2024 Goal #3 - Fire Equipment OU

Test and service all SCBA packs, bottles, and masks.

Status: Completed.



## 2025 Goal #1 - Fire Equipment OU

Continue program to provide two sets of turnout gear for all personnel.



## 2025 Goal #2 - Fire Equipment OU

Ensure compliance with NFPA and OSHA standards for SCBA.



## 2025 Goal #3 - Fire Equipment OU

Develop a replacement plan for tools including thermal imaging cameras, batteries, and equipment



## Performance Measure #1 - Fire Equipment OU

The performance measure for fire equipment is that annual required testing is completed.

Status: Completed.

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# **TENTATIVE 2025 BUDGET & APPROPRIATIONS ORDINANCE**

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STATE OF ILLINOIS )  
 ) SS  
COUNTY OF COOK )

**SECRETARY'S CERTIFICATE**

I, **Beth Damas Kaspar**, the duly qualified and acting Secretary of the Board of Trustees of the Orland Fire Protection District, Cook County, Illinois, do hereby certify that the attached hereto is a true and correct copy of an Ordinance entitled:

**ORDINANCE NO.**

**BUDGET ORDINANCE AND ANNUAL APPROPRIATIONS OF ORLAND FIRE PROTECTION DISTRICT, COOK COUNTY, ILLINOIS FOR FISCAL YEAR BEGINNING JANUARY 1, 2025 AND ENDING DECEMBER 31, 2025**

Which said Ordinance was adopted by the Board of Trustees at a meeting held on the \_\_\_ day of November 2024.

I do further certify that a quorum of said Board of Trustees was present at said meeting, and that the Board complied with all requirements of the Illinois Open Meetings Act as well as any local ordinance requirements for the holding of meetings.

**IN WITNESS WHEREOF**, I have hereunto set my hand this \_\_\_ day of November 2024.

\_\_\_\_\_  
Secretary, Board of Trustees  
Orland Fire Protection District



**ORDINANCE NUMBER**  
**BUDGET ORDINANCE AND ANNUAL**  
**APPROPRIATIONS OF ORLAND FIRE PROTECTION DISTRICT,**  
**COOK COUNTY, ILLINOIS, FOR FISCAL YEAR**  
**BEGINNING JANUARY 1, 2025 AND ENDING DECEMBER 31, 2025**

**WHEREAS**, the Board of Trustees of the Orland Fire Protection District, Cook County, Illinois, caused to be prepared in tentative form a budget for public inspection, and

**WHEREAS** a public hearing on the Amended Budget and Appropriation Ordinance was held on \_\_\_\_\_ and notice of the hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been met.

**NOW, THEREFORE, Be it Ordained** by the Board of Trustees of the Orland Fire Protection District as follows:

**Section 1:** The fiscal year of this Fire Protection District is hereby fixed to begin January 1, 2025 and end December 31, 2025.

**Section 2:** The following describes the estimated fund balances at the beginning of the fiscal year, an estimate of revenue expected to be received during the fiscal year, estimate of the expenditures contemplated for the fiscal year, estimated appropriations, and an estimate of fund balances at the end of the fiscal year.



**Corporate Fund**

Est. Beginning Fund Balance			\$8,966,338
Estimated Revenue:			
Insurance Contributions	811,683		
Fire Prevention	32,647		
Public Education	918		
Dispatch Services	295,291		
Communications Services	40,117		
Facilities	390		
Fleet Maintenance	1,104		
Fleet Maintenance-Outside	75,000		
Foreign Fire Insurance	135,000		
Training	29,494		
Grant - Cook County	976,000		
Property Taxes	18,608,376		
Other	<u>131,424</u>		
Total Revenue	21,137,444		
Subtotal			\$30,103,782
		<b>Appropriation</b>	
Estimated Expenditures:			
Sworn Personnel Wages	6,855,145	7,540,660	
Clothing	110,850	121,935	
Benefits	3,165,230	3,481,753	
Tools & Equipment	16,640	18,304	
Hose	27,465	30,212	
Fire Investigation	19,610	21,571	
Fire Prevention	343,018	377,320	
Public Education	30,501	33,551	
Information Technology	111,159	122,275	
GIS	4,602	5,062	
Dispatch	324,096	356,506	
Communications	4,930	5,423	
Opticom	3,744	4,118	
Drones	10,000	11,000	
Station Supplies	4,518	4,970	
Facilities	116,991	128,690	
Fleet Maintenance	261,031	287,134	
Fleet Maintenance-Outside	72,463	79,709	
Foreign Fire Insurance	135,000	148,500	
Training	465,550	512,105	
Grant- Cook County	876,000	963,600	
Accreditation	41,038	45,142	
Pension	4,447,861	4,892,546	
Administration	242,107	266,318	
Public Information	12,011	13,212	
Testing	66,500	73,150	
Honor Guard	18,877	20,765	
Debt	<u>2,208,535</u>	2,429,389	
Total Expenditures	19,995,472		
Transfer to Capital Fund			(800,000)
Est. Ending Fund Balance			\$9,308,310

**Audit Fund**



Est. Beginning Fund Balance			\$8,725
Estimated Revenue:			
Property Taxes	60,000		
Total Revenue	60,000		
Subtotal			68,725
		<b>Appropriation</b>	
Administration	60,000	66,000	
Total Expenditures	60,000		
Est. Ending Fund Balance			\$8,725

**Tort Fund**

Est. Beginning Fund Balance			\$3,913,835
Estimated Revenue:			
Fire Prevention	8,162		
Training	19,663		
Safety	30,000		
Property Taxes	5,735,139		
Total Revenue	5,792,964		
Subtotal			\$9,706,799
		<b>Appropriation</b>	
Estimated Expenditures:			
Sworn Personnel Wages	3,024,329	3,326,762	
Clothing	48,905	53,796	
SCBA	26,624	29,286	
EMS	71,509	78,660	
Fire Prevention	85,754	94,329	
Opticom	7,488	8,237	
Fleet Maintenance	143,870	157,257	
Training	378,767	416,644	
Fitness	34,300	37,730	
Safety	54,808	60,289	
Administration	137,500	151,250	
Insurance	2,386,582	2,625,240	
Total Expenditures	6,400,436		
Est. Ending Fund Balance			\$3,306,363

**IMRF Fund**

Est. Beginning Fund Balance			\$79,744
Estimated Revenue:			
Property Taxes	241,476		
Total Revenue	241,476		
Subtotal			\$321,220
		<b>Appropriation</b>	
Estimated Expenditures:			
Fire Prevention	18,330	20,163	



Public Education	8,308	9,139	
Dispatch	122,464	134,710	
Facilities	9,775	10,753	
Fleet	35,546	39,101	
Administration	<u>47,053</u>	51,758	
Total Expenditures	241,476		
Est. Ending Fund Balance			\$79,744

**Capital Fund**

Est. Beginning Fund Balance			\$6,513,670
		<b>Appropriation</b>	
Estimated Expenditures:			
Debt	1,166,720	1,283,392	
Fleet	600,000	660,000	
Training Facility	<u>106,500</u>	117,150	
Total Expenditures	1,873,220		
Transfer from Corporate Fund			800,000
Transfer from Ambulance Fund			<u>950,000</u>
Est. Ending Fund Balance			\$6,390,450

**Ambulance Fund**

Est. Beginning Fund Balance			\$8,528,057
Estimated Revenue:			
Insurance Contributions	716,876		
EMS	6,714,957		
Public Education	4,691		
Dispatch Services	1,508,920		
Communications Services	205,000		
Facilities	1,991		
Fleet Maintenance	5,643		
Property Taxes	9,705,251		
Other	<u>671,570</u>		
Total Revenue	19,534,899		
Subtotal			\$28,062,956
		<b>Appropriation</b>	
Estimated Expenditures:			
Sworn Personnel Wages	8,669,744	9,536,718	
Clothing	140,193	154,212	
Benefits	2,795,522	3,075,074	
EMS	737,976	811,744	
Public Education	155,859	171,445	
Information Technology	568,017	624,819	
GIS	23,512	25,863	
Dispatch	1,656,117	1,821,729	



Communications	25,195	27,715	
Opticom	3,744	4,118	
Facilities	597,819	657,601	
Station Supplies	23,089	25,398	
Fleet Maintenance	659,072	724,979	
Administration	1,974,660	2,172,126	
Public Information	<u>61,373</u>	67,510	
Total Expenditures	18,091,892		
Transfer to Capital Fund			(950,000)
Est. Ending Fund Balance			\$9,021,064

**Social Security Fund**

Est. Beginning Fund Balance			\$36,949
Estimated Revenue:			
Property Taxes	<u>554,967</u>		
Total Revenue	554,967		
Subtotal			\$591,916
		<b>Appropriation</b>	
Estimated Expenditures:			
Sworn Personnel	300,000	330,000	
Fire Prevention	19,395	21,335	
Public Education	8,790	9,669	
Dispatch	129,332	142,265	
Facilities	10,054	11,059	
Fleet	37,609	41,370	
Administration	<u>49,787</u>	54,766	
Total Expenditures	554,967		
Est. Ending Fund Balance			\$36,949

**Emergency Rescue Fund**

Est. Beginning Fund Balance			\$692,047
Estimated Revenue:			
Rescue Fees	125,000		
Insurance Contributions	134,726		
Public Education	200		
Dispatch Services	64,321		
Communications Services	8,739		
Facilities	85		
Fleet Maintenance	241		
Property Taxes	2,111,265		
Other	28,627		
Total Revenue	2,473,204		



Subtotal			\$3,165,251
		<b>Appropriation</b>	
Estimated Expenditures:			
Sworn Personnel Wages	1,612,975	1,774,273	
Clothing	26,082	28,690	
Benefits	525,376	577,914	
Hazmat	29,420	32,362	
Water Rescue	33,292	36,621	
Technical Rescue	32,817	36,099	
Public Education	7,253	7,978	
Information Technology	24,213	26,634	
GIS	1,002	1,102	
Dispatch	70,839	77,923	
Communications	1,074	1,181	
Facilities	25,772	28,349	
Station Supplies	984	1,082	
Fleet Maintenance	122,131	134,344	
Administration	52,737	58,011	
Public Information	<u>2,616</u>	2,878	
Total Expenditures	2,568,583		
Est. Ending Fund Balance			\$596,668

**Section 3:** The Board's attorney is authorized to file a certified copy of this Ordinance with the Cook County Clerk.

**Section 4:** The Secretary is hereby authorized to file the budget and appropriations ordinance pursuant to law.

**Section 5:** This Ordinance shall be in full force and effect from and after its passage, approval and publication as provided by law.

Adopted this \_\_\_ day of \_\_\_\_\_, by the following roll call vote:

AYES: \_\_\_\_\_

NAYS: \_\_\_\_\_

ABSENT: \_\_\_\_\_

President, Board of Trustees  
Orland Fire Protection District

ATTEST:

Secretary, Board of Trustees  
Orland Fire Protection District



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# **CAPITAL IMPROVEMENTS**

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## Capital Projects Fund Expenditures

Capital Fund expenditures in 2023 included:

- o IT infrastructure equipment
- o Remodel of Station 3
- o Ambulance
- o Battalion Chief's vehicle
- o Down payment on two engines
- o Training facility improvements

Budgeted capital fund expenditures for 2024 included:

- o Replacement of rescue engine
- o Cardiac monitor lease
- o Ambulance
- o Water rescue squad
- o Pick up truck
- o Loan payments for:
  - Truck
  - Engine
  - 2020 debt certificates financing new maintenance facility and a truck
  - 2022 debt certificates financing IT infrastructure and remodeling of Station 3

Budgeted capital fund expenditures for 2025 include:

- o Ambulance
- o Battalion Chief's vehicle
- o Training facility improvements
- o Loan payments for:
  - Truck
  - Engine
  - 2020 debt certificates financing new maintenance facility and a truck
  - 2022 debt certificates financing IT infrastructure and remodeling of Station 3

### Capital Plan

The District's five year capital plan primarily includes apparatus replacements and facilities improvements. The funding decision of whether capital is funded through debt or paid in cash is analyzed with each purchase. For the purpose of the capital plan, it is assumed that fire trucks, engines, and squads are funded by debt and all other apparatus purchases are funded by the issuance of debt with a ten year term. Training facility improvements are assumed to be paid in cash while the other facility improvements are assumed to be funded also by the issuance of debt with a ten year term.

The following summarizes the five year capital plan.

	2025	2026	2027	2028	2029
Beginning Balance, Estimated	4,387,704	4,264,484	3,569,581	3,510,614	3,400,583
Fund Transfer	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000
New Debt Issuance	0	1,800,000	1,200,000	1,320,000	7,365,765
Existing Debt - Capital	(1,666,720)	(1,034,903)	(733,967)	(438,031)	(437,333)
Engine	0	(1,200,000)	(1,200,000)	(1,320,000)	0
Truck	0	0	0	0	(2,415,765)
Ambulance	(500,000)	(500,000)	(550,000)	(605,000)	(665,500)
Squad	0	(600,000)	0	0	0
Support vehicles	(100,000)	(540,000)	0	(121,000)	(167,706)
New Property	0	0	0	0	(1,200,000)
Training Facility Expansion	0	0	0	0	(3,750,000)
Proposed Debt Payments	0	(270,000)	(425,000)	(596,000)	(1,549,000)
Facility Improvements	0	0	0	0	(1,103,000)
Training Facility Improvements	(106,500)	(100,000)	(100,000)	(100,000)	(100,000)



Ending Balance, Estimated	\$4,264,484	\$3,569,581	\$3,510,614	\$3,400,583	\$1,128,044
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# DEBT

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## Debt Overview

As of December 31, 2023, the District had \$25,758,295 of outstanding debt including \$19,240,000 of debt certificates which were issued in 2012 to fund the actuarial unfunded liabilities and \$6,518,295 which funded capital expenditures. The decision of whether to fund capital expenditures with debt or cash payments is based on cost-benefit analyses. There is no debt anticipated to be issued in 2024 or 2025.

### Bond Rating

The District's bond rating of Aa2 was last affirmed by Moody's in 2020.

### Legal Debt Margin

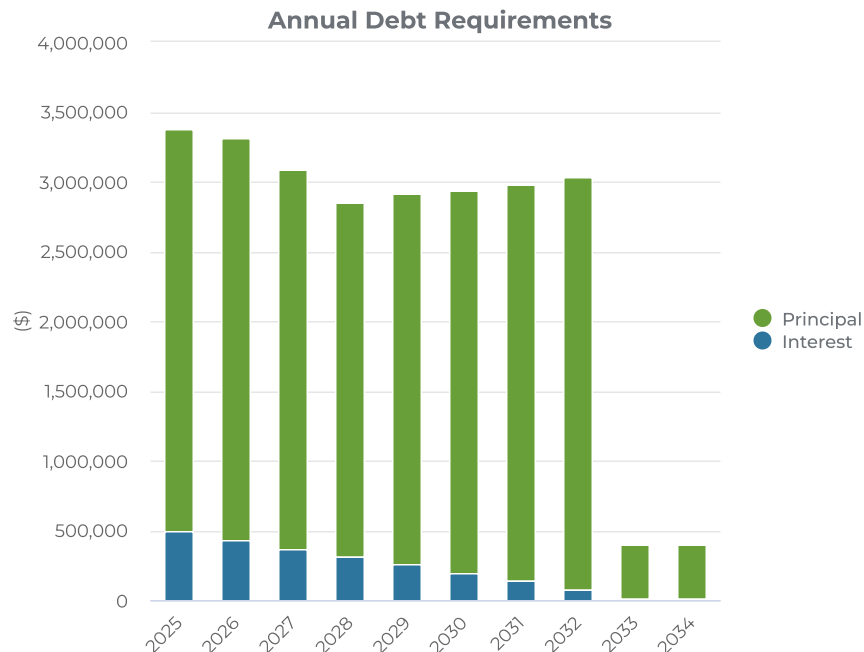
The District's legal debt margin as of December 31, 2023 is summarized below. The District's outstanding debt is significantly below the legal debt margin.

Assessed valuation - 2022 tax year	<u>\$2,525,119,125</u>
Statutory debt limitation (5.75% of assessed valuation)	\$145,194,350
Debt outstanding	<u>25,758,295</u>
Legal debt margin	<u>\$119,436,055</u>

### Annual Debt Requirements

The annual requirements to amortize all outstanding debt is summarized below.

<u>Year Ending December 31,</u>	<u>General Principal</u>	<u>Capital Principal</u>	<u>General Interest</u>	<u>Capital Interest</u>	<u>Total</u>
2025	\$ 1,805,000	\$ 1,077,088	\$ 403,535	\$ 89,632	\$ 3,375,255
2026	1,920,000	969,269	362,020	65,634	3,316,923
2027	2,030,000	687,994	317,860	45,973	3,081,827
2028	2,140,000	400,000	271,170	38,031	2,849,201
2029	2,255,000	405,000	221,950	32,333	2,914,283
2030	2,360,000	375,000	170,085	26,565	2,931,650
2031	2,465,000	380,000	115,805	21,390	2,982,195
2032	2,570,000	385,000	59,110	16,146	3,030,256
2033	0	390,000	0	10,833	400,833
2034	<u>0</u>	<u>395,000</u>	<u>0</u>	<u>5,451</u>	<u>400,451</u>
Total	<u>\$17,545,000</u>	<u>\$5,464,351</u>	<u>\$1,921,535</u>	<u>\$351,988</u>	<u>\$25,282,874</u>



## Debt by Type

The District's current debt obligations are summarized below.

	<b>Balance at 12/31/24</b>
Note Payable - Truck	\$131,256
Note Payable - Engine	175,000
Debt Certificates - 2020A	17,545,000
Debt Certificates - 2020	3,735,000
Debt Certificates - 2022	<u>1,426,251</u>
<b>Total</b>	<b>\$23,012,507</b>

### *Note Payable - Truck*

The note payable on a truck was issued in the amount of \$834,198 in 2017; the note was refinanced in 2021 to an interest rate of 2.5%. The final payment on the note is due in 2025. Payments are made from the Capital Fund.

### *Note Payable - Engine*

The note payable on a portion of the cost of an engine was issued in the amount of \$350,000 in 2019 to the Illinois Finance Authority at an interest rate of 1.89%. The final payment on the note is due in 2029. Payments are made from the Capital Fund.

### *Debt Certificates - 2020A*

Debt certificates in the amount of \$26,715,000 were issued in 2012 to fund the actuarial unfunded liability of the Firefighters' Pension Fund. In 2020, debt certificates were issued to partially refund the 2012 debt at an average interest rate of 2.3%. The final payment on the debt certificates is due in 2032. Payments are made from the General Fund.

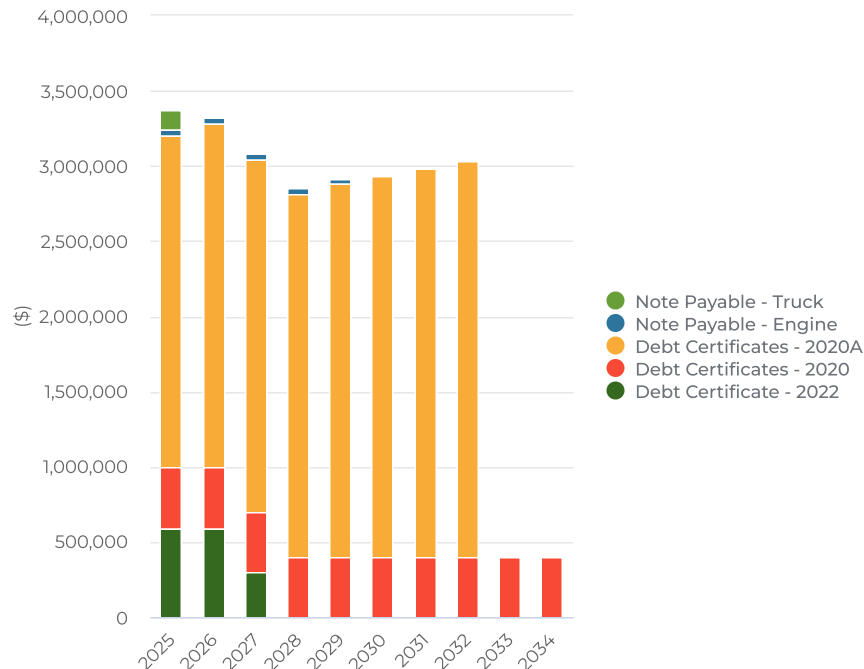
### *Debt Certificates - 2020*

Debt certificates in the amount of \$5,315,000 were issued in 2020 to fund the construction of the fleet maintenance facility and to purchase an aerial fire truck. The interest rate on the Series 2020 debt is 1.38% and the final payment on the debt is due in 2034. Payments are made from the Capital Fund.

### *Debt Certificates - 2022*

Debt certificates in the amount of \$2,500,000 were issued in 2022 at an interest rate of 2.7% to fund information technology upgrades and other capital needs. The final payment on this debt is due in 2027. Payments are made from the Capital Fund.

The chart below details the annual requirements of existing debt by debt type.



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# **APPENDIX**

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# Glossary

**Accounting System:** The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accreditation:** A process including self assessment, community risk analysis, standards of cover and strategic planning.

**Actuarial Unfunded Liability:** An actuarial term that refers to the difference between the actuarial value of assets and the actuarial liabilities of a plan.

**Advanced Cardiac Life Support Certification:** Certification evidencing proficiency at clinical interventions for the urgent treatment of cardiac arrest, stroke and other life threatening medical emergencies, as well as the knowledge and skills to deploy those interventions.

**Advanced Life Support (ALS):** Skills used for urgent treatment of patients with serious medical emergencies.

**Aerial Truck:** Vehicle equipped with an aerial ladder, elevating platform, or water tower that is designed and equipped to support firefighting and rescue operations by positioning personnel, handling materials, providing continuous egress, or discharging water.

**Agency Tax Rate Report:** Report which shows the tax rate calculations performed by the Cook County Clerk for each taxing district.

**Ambulance Crew:** Team of emergency responders who treat illnesses and injuries that require an urgent response, providing out-of-hospital treatment and transport to definitive care.

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arson Investigators:** Team of professionals who help determine the cause of a blaze and, if appropriate, whether criminal activity is involved.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Association of Public Safety Communications Officials (APCO):** An organization whose mission is to be a leader in providing public safety communications expertise, professional development, technical assistance, advocacy and outreach to benefit its members and the public.

**Attrition:** The reduction in staff through normal means such as retirement or resignation.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Automated Vehicle Location:** A means for automatically determining and transmitting the geographic location of a vehicle.

**Automotive Service Excellence Certified Mechanics:** Mechanics who have successfully completed the necessary requirement to be certified by the National Institute for Automotive Service Excellence.

**Backup Dispatch Center:** A secondary location accomplishing the same goals as the primary dispatch center.

**Bad Debt:** A debt owed to the District that is unlikely to be paid. District receivables older than one year are written off as uncollectible.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Board of Fire Commissioners:** An appointed board to govern hiring and promotional testing processes.



**Board of Trustees:** An elected board to govern and oversee the operations of the fire district.

**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time.

**Capital Assets:** All real and tangible property used in the operation of government which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period with an individual cost over \$10,000. Capital assets include land and land improvements; easements; buildings and building improvements; and vehicles, machinery and equipment.

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates.

**Cardiac Arrest Registry to Enhance Survival (CARES):** An agency that gathers and analyzes cardiac arrest data.

**Cardiac Monitor:** A piece of equipment which continuously monitors heart activity, generally by electrocardiography, with assessment of the patient's condition relative to their cardiac rhythm.

**Center for Public Safety Excellence:** An all-hazard, quality improvement model based on risk analysis and self-assessment that promotes the establishment of community adopted performance targets for fire and emergency service agencies.

**Chief Officer:** A sworn firefighter operating at or above the rank of Battalion Chief.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union.

**Computer Aided Dispatch:** System used by dispatchers, call takers and 911 operators to prioritize and record calls, identify the status and location of responders and effectively dispatch responders.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**CPR (Cardiopulmonary resuscitation):** A procedure using mouth-to-mouth respiration and chest compressions allowing oxygenated blood to circulate to vital organs.

**Debt Certificate:** A certificate of debt (usually interest bearing or discounted) that is issued by a government or a corporation.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular debt issue.

**Department of Commerce and Economic Opportunity (DCEO):** A department of the State of Illinois.

**Emergency Medical Dispatch:** A systematic program of handling medical calls by trained telecommunicators.

**Emergency Medical Services:** The treatment and transport of people in crisis health situations that may be life-threatening.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders and contracts that are chargeable to, but not yet paid from, a specific appropriation account.

**Engineer:** A rank of sworn personnel whose responsibilities include driving a vehicle and operating the fire pump and aerial equipment.

**Engine Company:** A fire department company having charge of one or more fire engines.



**Entry Level Firefighter Testing:** A testing process to develop a list of qualified potential entry-level firefighters.

**Equalization Factor:** A factor, established by the Illinois Department of Revenue, which is used to bring the aggregate value of assessments within Cook County to 33 1/3% of the estimated actual fair market value of all real property in Cook County. This factor, also called the "multiplier", is recalculated by the state each year.

**Equalized Assessed Valuation (EAV):** The assessed valuation of each property multiplied by the equalization factor.

**Expenditure:** An outlay of money to provide the programs and services within the approved budget.

**Fiduciary Funds:** Repository of money held by the District in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefits) trust funds.

**Fire Suppression:** A reduction in heat output from the fire and control of the fire to restrict its spread and to reduce the flame area.

**Firefighter:** A person whose job responsibilities include extinguishing fires.

**First In Company:** the first arriving unit on any emergency incident.

**Foreign Fire Insurance:** Payments made by every out of state insurance corporation for insurance premiums paid within the District.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**Geographic Information System:** A system designed to capture, store, manipulate, analyze, manage, and present spatial or geographic data.

**Governing Body:** A board, committee, commission, or other executive or policy-making body.

**Governmental Fund:** A grouping used in accounting for tax-supported activities completed by a governmental unit.

**Grant:** A sum of money received by an organization for a particular purpose.

**Ground Emergency Medical Transportation Program:** A Federal program which funds a portion of the costs of transporting Medicaid patients.

**Hazardous Material Incident:** An incident involving hazardous materials or specialized teams who deal with these incidents that have a potential to harm a person or the environment upon contact.

**Illinois Municipal Retirement Fund:** A defined benefit pension plan for full-time employees who are not eligible to participate in the firefighters' pension fund.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made.

**Intra-osseous Drills:** Equipment to inject directly into the marrow of the bone used to provide fluids and medication when intravenous access is not available.



**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**ISO Class 1:** The highest rating by the Insurance Service Organization nationwide for fire departments, including water supply and dispatching review.

**Knox Box:** A small wall mounted safe that holds building keys for fire departments, emergency medical services, and sometimes police to retrieve in emergency situations.

**Laryngoscopes:** An instrument for examining or inserting a tube through the larynx.

**Legal Debt Margin:** A calculation based on an Illinois statute limiting indebtedness to a percentage of the valuation of taxable property.

**Lieutenant:** A sworn firefighter responsible for first line supervision of firefighters/paramedics.

**Long-term Debt:** An amount owed for a period exceeding 12 months from the date of the balance sheet.

**Major Funds:** Funds whose revenue, expenditures, assets or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental funds in total.

**Mission:** An organization's purpose.

**Modified Accrual:** An accounting method under which revenue is recognized in the period it becomes available and measurable, and expenditures are recognized in the period the associated liability is incurred.

**NAEMT:** National Association of Emergency Medical Technicians.

**Non-bargaining Unit Personnel:** Personnel not represented by a collective bargaining unit.

**Non-resident:** a person living outside the boundaries of the District.

**Non-sworn Personnel:** District employees who are not sworn firefighters/paramedics.

**NSCA:** National Strength & Conditioning Association.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Opticom:** A traffic signal pre-emption device allowing emergency vehicles to pass through intersections.

**Ordinance:** An authoritative order.

**Organizational Unit:** A subdivision of the District.

**Paramedic:** A person trained to give emergency care to people who are seriously ill with the aim of stabilizing them before they are taken to the hospital.

**Payor Mix:** The percentage of revenue coming from various sources.

**Performance Measure:** Regular measurement of outcomes and results, which generates reliable data on the effectiveness and efficiency of programs.

**Personal Property Replacement Taxes:** Taxes paid by businesses to replace revenue that was lost by local government when they lost their power to impose personal property taxes on businesses.

**Preventative Maintenance:** Maintenance that is regularly performed to lessen the likelihood of failure.

**Principal:** The face amount of a debt, exclusive of accrued interest.



**Promotional Testing:** An examination process designed to simulate situations common to the rank being tested resulting in an eligibility list for the rank.

**Property Tax Appeal:** A written document, filled by a property owner of a specific jurisdiction and delivered to the underlying local government to effectively question property value.

**Property Tax Caps:** Limits on the yearly property tax increase for non-home rule taxing districts to 5 percent or the rate of inflation, whichever is less plus new construction.

**Property Tax Extension Limitation Law:** A law in the State of Illinois which limits the annual increase in a non-home rule taxing district's property taxes billed, commonly known as property tax caps.

**Public Funds Investment Act:** An Illinois statute governing the investment of public funds.

**Public Hearing:** A formal meeting for receiving testimony from the public.

**Rescue Fees:** Fees associated with rescue activities to offset their costs.

**Reserve Fund:** An amount set aside annually within the budget to provide a funding source for extraordinary or unforeseen expenditures.

**Retiree Health Trust Fund:** A single employer defined benefit healthcare plan administered by the District to accumulate assets to pay future retiree health costs.

**Revenue:** Income of a government from taxation or other sources appropriated to the payment of public expenses.

**Self-contained Breathing Apparatus:** A device worn to provide breathable air in a situation which is immediately dangerous to life or atmosphere.

**Shift:** A work schedule.

**Simulation Training:** A virtual medium where various types of skills can be acquired.

**Special Revenue Fund:** An account established by a government to collect money that must be used for a specific purpose.

**Specialty Team:** An operational team assigned to a specialty task requiring special training.

**Station Alerting:** An automated system that alerts first responders of an emergency call.

**Still District:** A geographic boundary that correlates with the closest fire station.

**Strategic Plan:** A systematic process of envisioning a desired future and translating that vision into broadly defined goals or objectives.

**Structurally Balanced Budget:** Circumstance when recurring revenues equal or exceed recurring expenditures.

**Sub Fund:** A fund making up part of a larger fund.

**Sub Grant:** A grant made by one organization using funds previously granted to it by another organization.

**Sworn Personnel:** A grouping of employees who take an oath to uphold and defend the constitution and the state and to discharge his duties to the best of his abilities.

**Tax Extension:** A calculation of total property taxes available to be collected in a tax year as calculated by the Cook County Clerk.

**Tax Levy:** A taxing district's request for revenue to be obtained from property taxes.

**Tax Rate:** A calculation based on the tax levy, reduced by statutory limitations, divided by the total equalized assessed valuation of a taxing body. The tax rate is the rate per \$100 of equalized assessed valuation that must be paid for the tax year.

**Tax Rate Ceiling:** The maximum tax rate allowed for a fund as set by Illinois statute.



**Technical Rescue Incident:** An incident requiring the use of tools and skills that exceed those normally reserved for firefighting and emergency medical services.

**Tentative Budget:** A budget which has not yet been formally adopted by a governmental unit.

**Time Study:** A structured process of measuring work.

**Transitional Work Program:** A light duty program offered to employees who are temporarily not fit for duty.

**Truck Company:** A crew of firefighters assigned to a piece of fire apparatus equipped with an aerial device.

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust.

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Ventricular Fibrillation (VF):** A type of abnormal heart rhythm.

**Water Rescue Incident:** An incident requiring specialty trained personnel in or adjacent to a body of water.

