

ORLAND

FIRE

PROTECTION DISTRICT

2026

ANNUAL

BUDGET REPORT

FISCAL YEAR 2026



SERVICE

• INTEGRITY

• COMMUNITY



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Transmittal Letter

December, 2025

President Damas Kaspar and Board of Trustees:

It is our pleasure to present the 2026 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 2026 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 2026 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.

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
Revenue	\$47,879,816	\$49,794,954	\$54,184,300
Expenditure	46,437,908	49,786,046	56,055,504
Revenue in Excess of Expenditures	<u>\$1,441,908</u>	<u>\$8,908</u>	<u>\$(1,871,204)</u>



Total revenue for the 2026 budget is 8.8% greater than the 2025 budget and 13.2% greater than 2024 actual results. Revenue estimates for the 2026 Budget were based on historical trends. The 2026 budgeted revenues include \$3.3 million of transfers between funds.

Total expenditures for the 2026 budget are 12.6% greater than the 2025 budget and 20.7% greater than 2024 actual results. The increase over the 2025 budget is due to a 4.3% increase in personnel-related costs offset by reductions in non-personnel related expenditures. The 2026 budgeted expenses include \$3.3 million of transfers between funds.

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 2026 property tax revenue is 2.9% and new construction is estimated at 0.4% so total property tax revenue is estimated to increase 4.7%. 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 2.9%, 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 63% of District expenditures are increasing an average of 4.3%.

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 78.0% 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 4.7%.

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 10.2% increase in EMS transports from 2023 to 2024. Transports through November 2025 are flat compared to the same period in 2024. Fees are assumed to increase 3% effective January 1, 2026.

Personnel related expenditures (including wages, health insurance, and pension funding) represent 73.0% 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 Ambulance Fund are budgeted for 2026 in the amounts of \$1,681,957.

Pension funding is budgeted in 2026 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. The 2026 budget includes a \$600,000 contribution.

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 2026 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 2026 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 2026 Tentative Budget for your review and consideration.

Respectfully Submitted,



John Purtill, Deputy Fire Chief



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Orland Fire Protection District
Illinois**

For the Fiscal Year Beginning

January 01, 2025

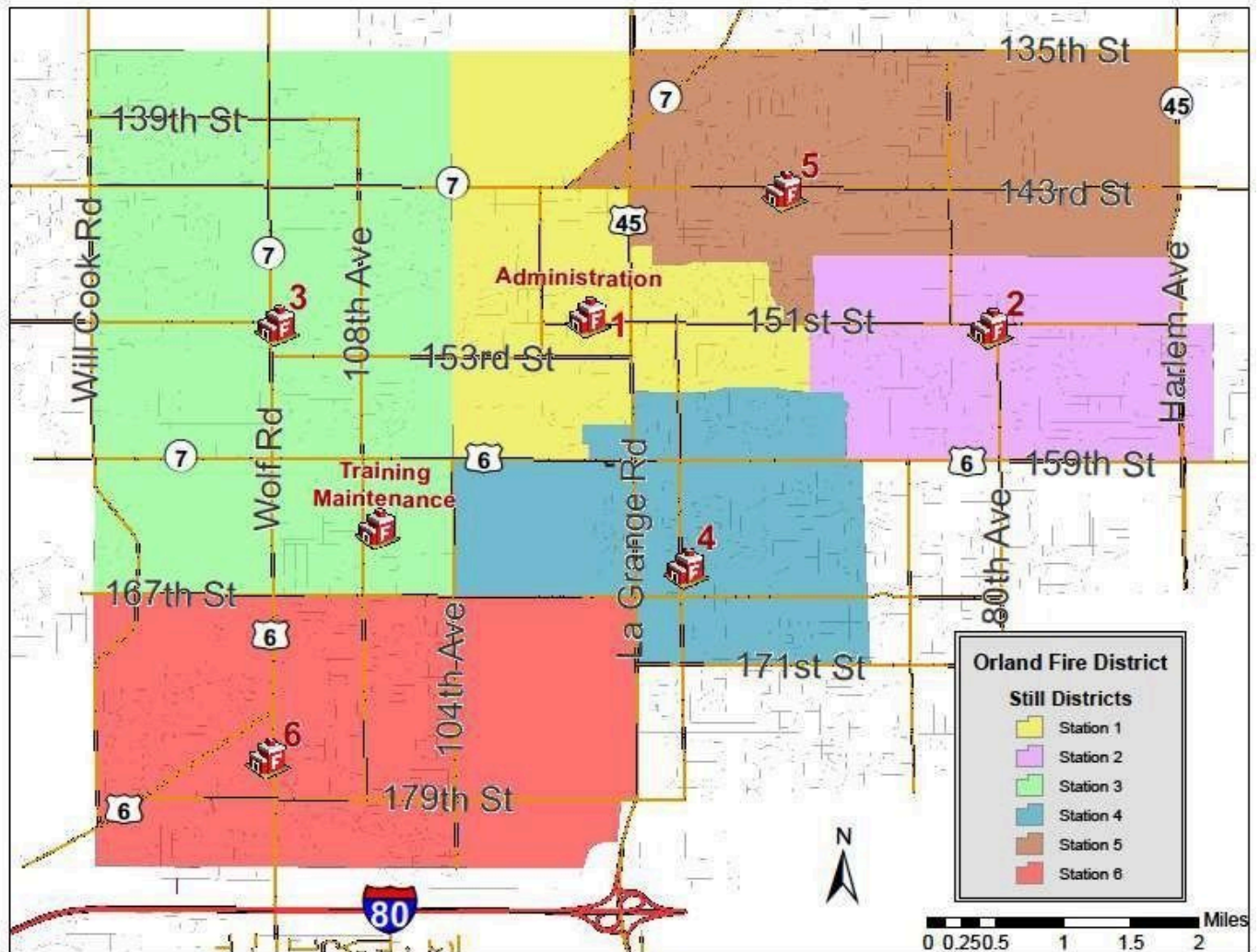
Christopher P. Morill

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, Darwin 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 171st 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 on Orland Square Drive opened in early 2025. The University of Chicago has finished building out the fourth floor of its facility on 143rd 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 2024/2025. Two new big box stores are currently under construction: Pete's Fresh Market at 151st 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, 143rd Street just north of John Humphrey Drive, is slated to be completely built out by October of 2024 and the town home development at 153rd 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 159th Street and LaGrange Road every day.

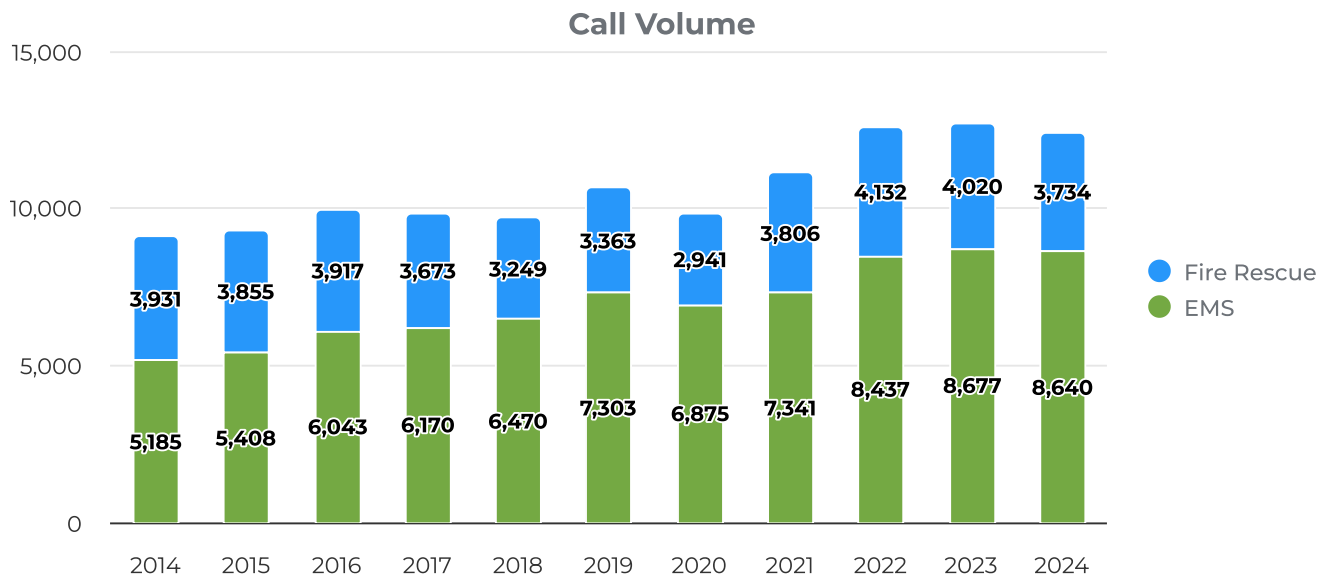
Water bodies in the District include four large lakes and six tributary creeks. The District has over 660 acres of park space including 60 parks, 140 athletic fields and courts, 30 miles of trails, and 300 acres of open space. Adjacent to the District is also over 15,000 acres of Cook County Forest Preserve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

District Services

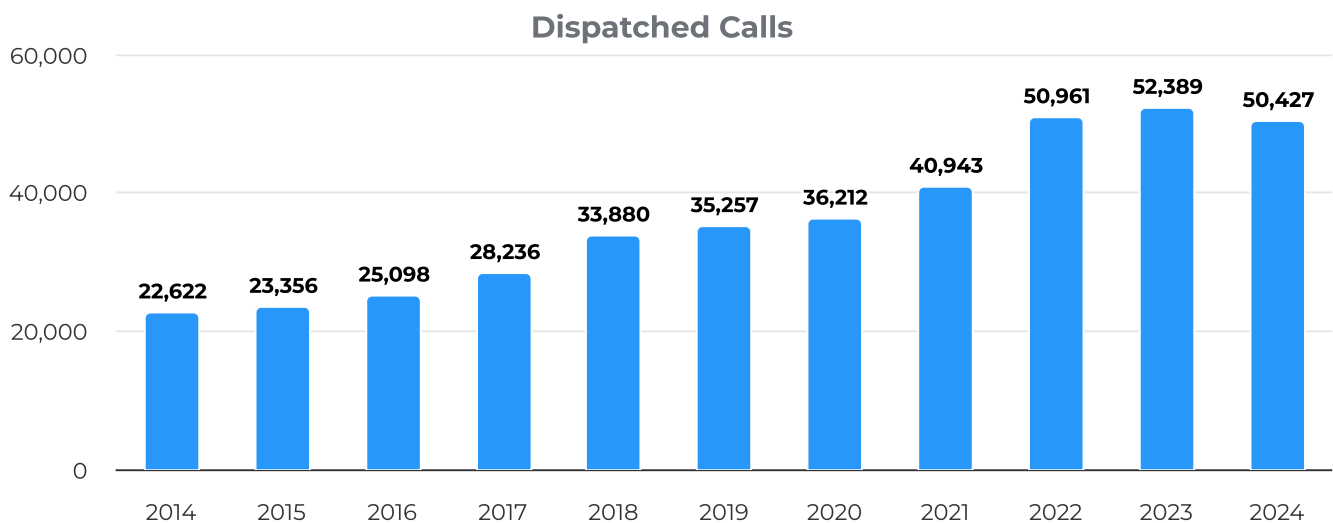
The District answers calls for emergency medical services, structure and other types of fires, auto accidents/extrication, hazardous materials, water rescue, high-angle rescue, trench rescue, structural collapse, other service calls, and more. Call volume decreased 2.5% in 2024 to 12,374 calls.

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 50,000 fire and EMS incidents and processed over 125,000 emergency phone calls in 2024, a 3.7% decrease over 2023. 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.



Administration

9790 W 151st Street
Orland Park, Illinois 60462
Phone: (708) 349-0074
Fax: (708) 349-0354
www.orlandfire.org

Station 1
9790 W 151st Street

Station 2
15100 S 80th Avenue

Station 3
15101 S Wolf Road



Station 4
16515 S 94th Avenue



Station 5
8851 W 143rd Street



Station 6
17640 S Wolf Road



Fleet Maintenance Facility
10704 W 163rd Place
Orland Park, IL 60467

Training Facility

10728 W 163rd Place
Orland Park, IL 60467



Demographics

Population



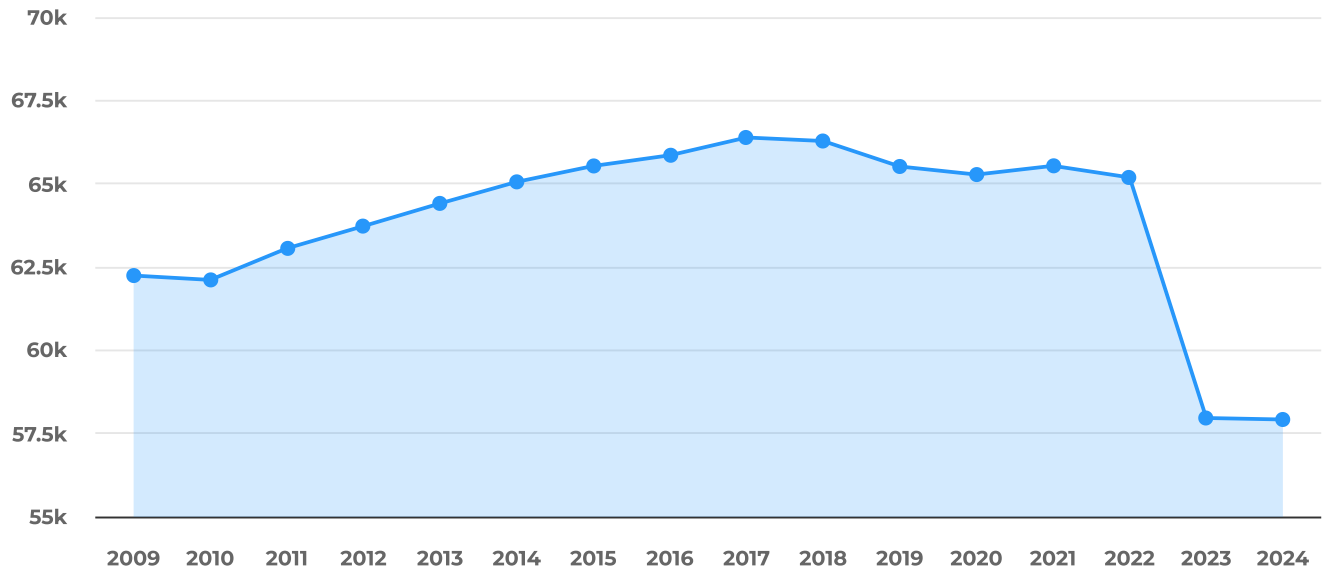
TOTAL POPULATION

57,916

-0.08%
vs. 2023

GROWTH RANK

1284 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*



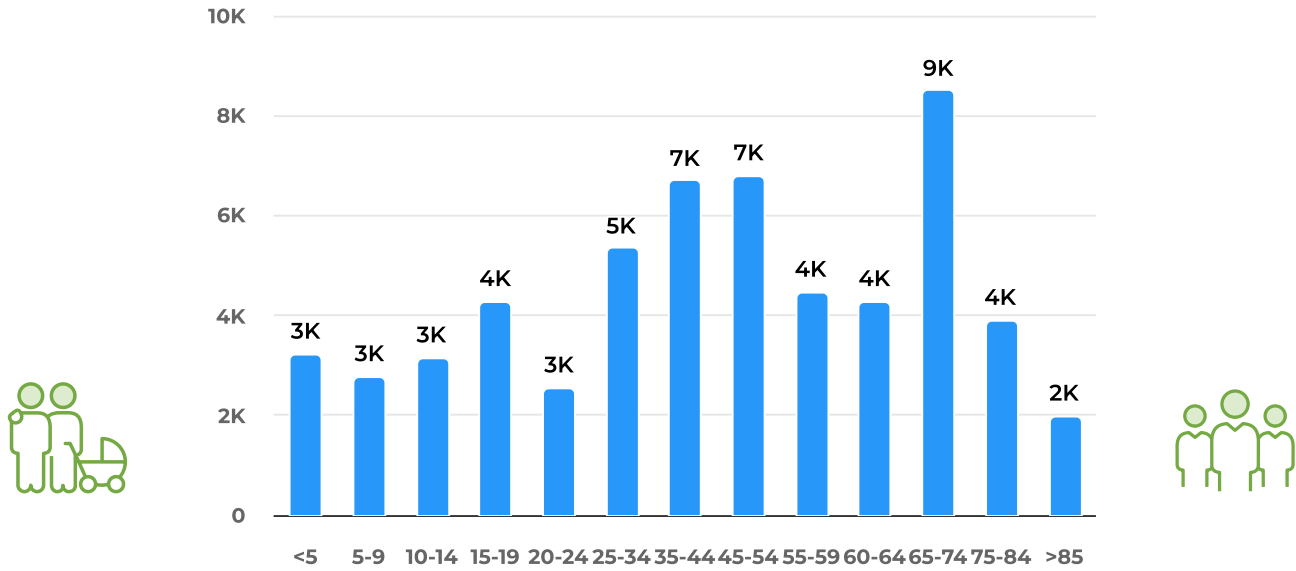
DAYTIME POPULATION

57,786

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

TOTAL HOUSEHOLDS

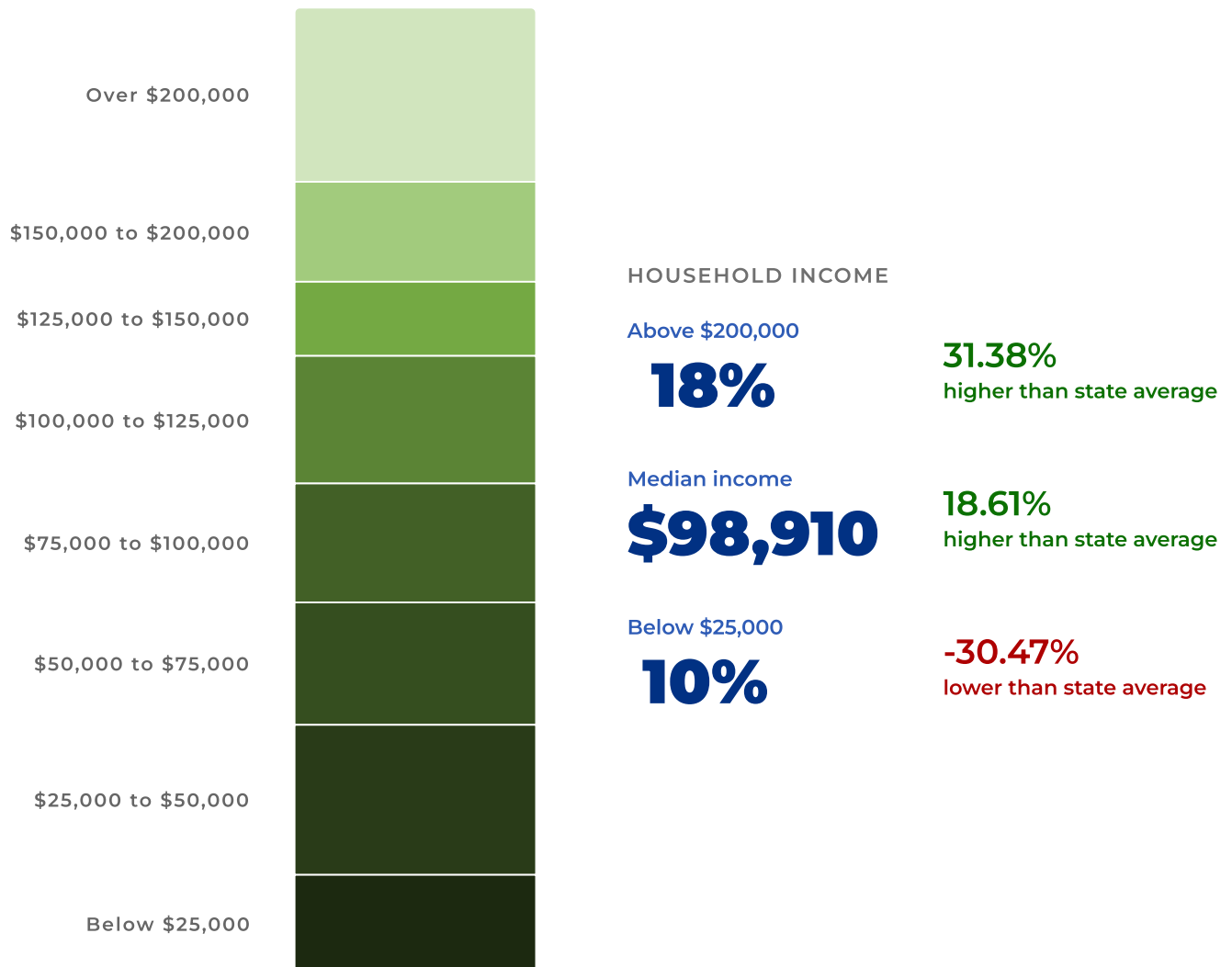
25,310

Municipalities must 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 municipal tax base.

** Data Source: Orland Fire Protection, IL 2022*

Economic

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.



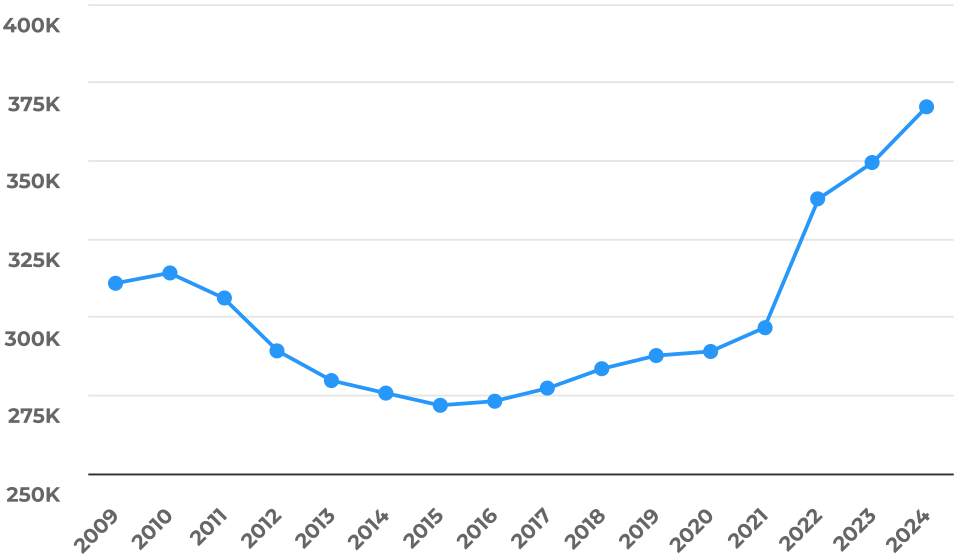
* Data Source: American Community Survey 5-year estimates

Housing



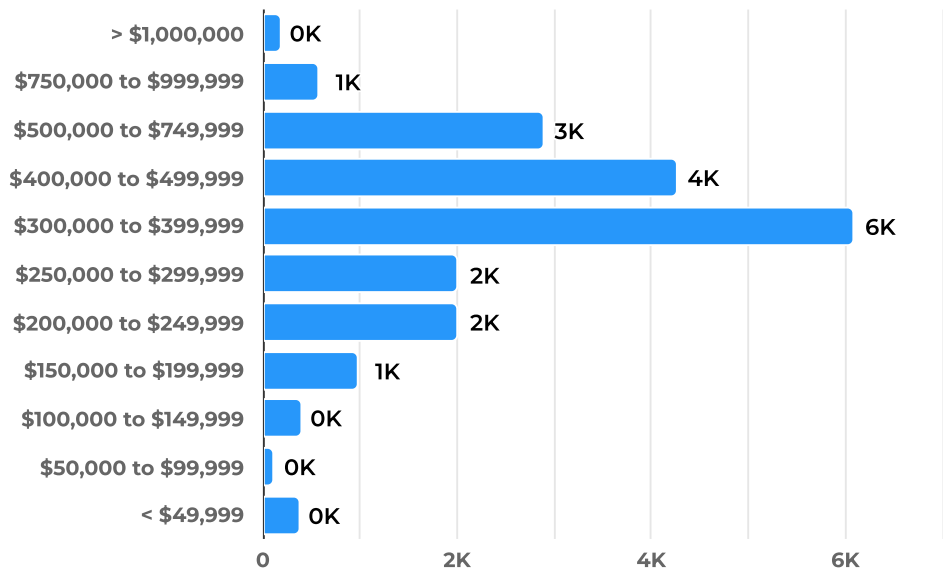
2024 MEDIAN HOME VALUE

\$367,200



* Data Source: 2024 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



* Data Source: 2024 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Orland Fire Protection

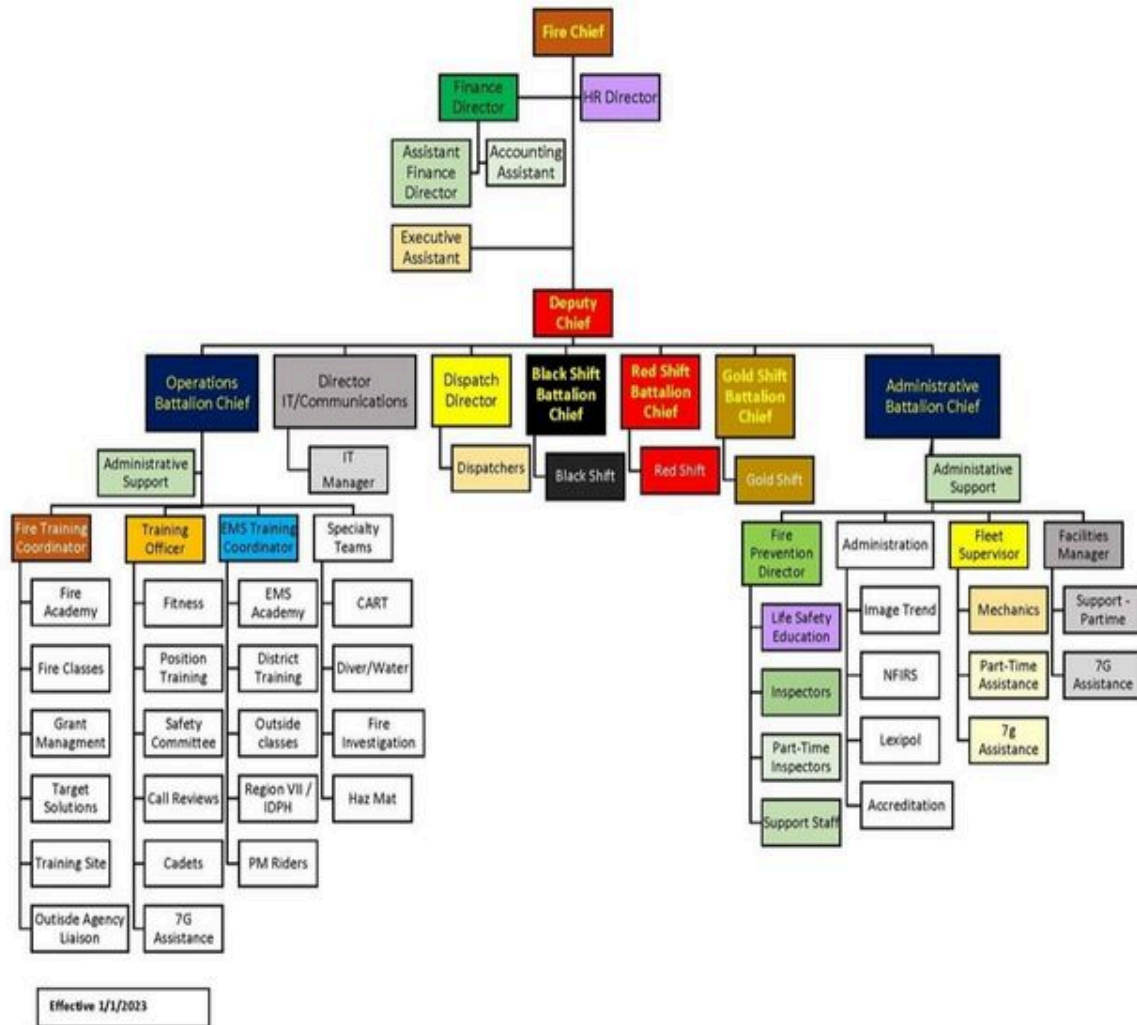
State Avg.



* Data Source: 2024 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.



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

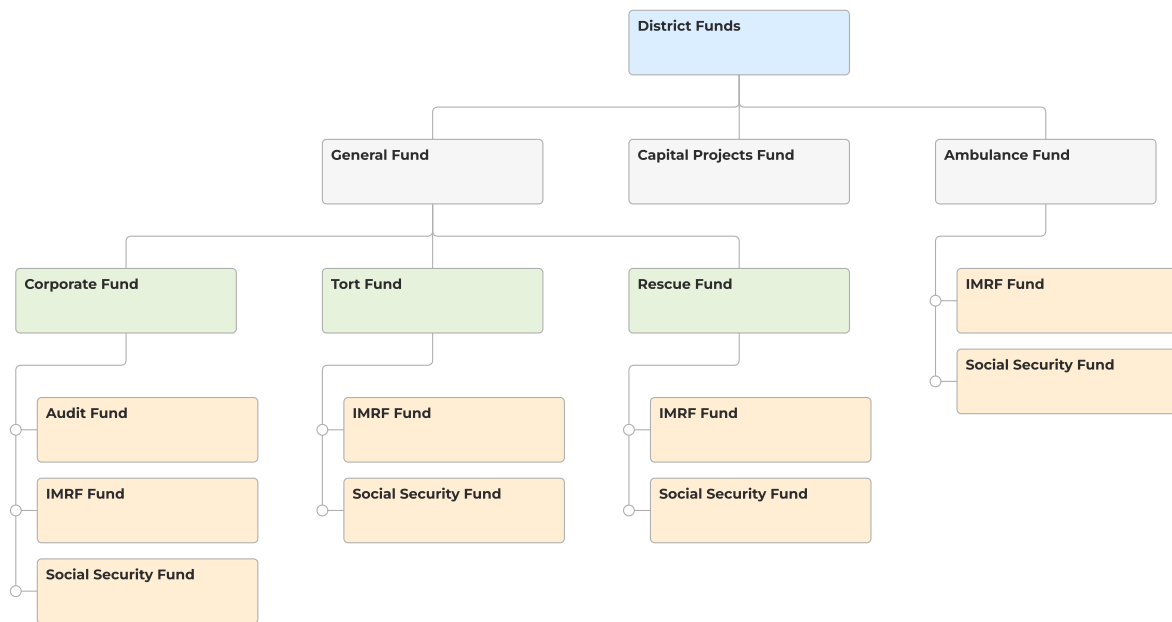
The Capital Projects Fund accounts for financial resources accumulated for the acquisition or construction of capital improvements.

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.



Organizational Units & Departments

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

Organizational Units	Department	Funds
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 muti-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.

- **June 2, 2025**
Distribution of budget worksheets to department heads
- **June 23, 2025**
Budget goals review meetings held and continue through July 11, 2025
- **August 18, 2025**
Financial budget review meetings held and continue through August 29, 2025
- **September 30, 2025**
Special Board meeting to discuss Tentative Budget
- **October 14, 2025**
Tentative 2025 Budget on display for public review
- **November 18, 2025**
Public hearing on Budget Ordinance Adoption of a Finding for Following Year Taxes Execution of Certificate of Estimated Revenue
- **December 16, 2025**
Board considers Tax Levy Ordinance
- **December 18, 2025**
Publication of 2025 Budget deadline Filing of 2025 Budget with County Clerk deadline

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

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.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

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.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

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

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

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.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

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

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the

betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

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. (See Performance Budget, Program Budget)

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. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

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, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

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, regarding wages, hours and working conditions.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

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.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

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

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

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

- Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.
- Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.
- Financial Statements:** Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.
- Fiscal Year:** The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.
- Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.
- Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.
- Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.
- Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.
- 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 municipal 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. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.
- GAAP:** Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.
- GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.
- GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.
- General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

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. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

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.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

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

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.



Performance Budget: A budget that stresses output both in terms of economy and efficiency.

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

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

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

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

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. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

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.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

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

Priorities & Issues

The priorities for the upcoming year, are based on providing the highest level of service possible while maintaining fiscal responsibility.

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.

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.

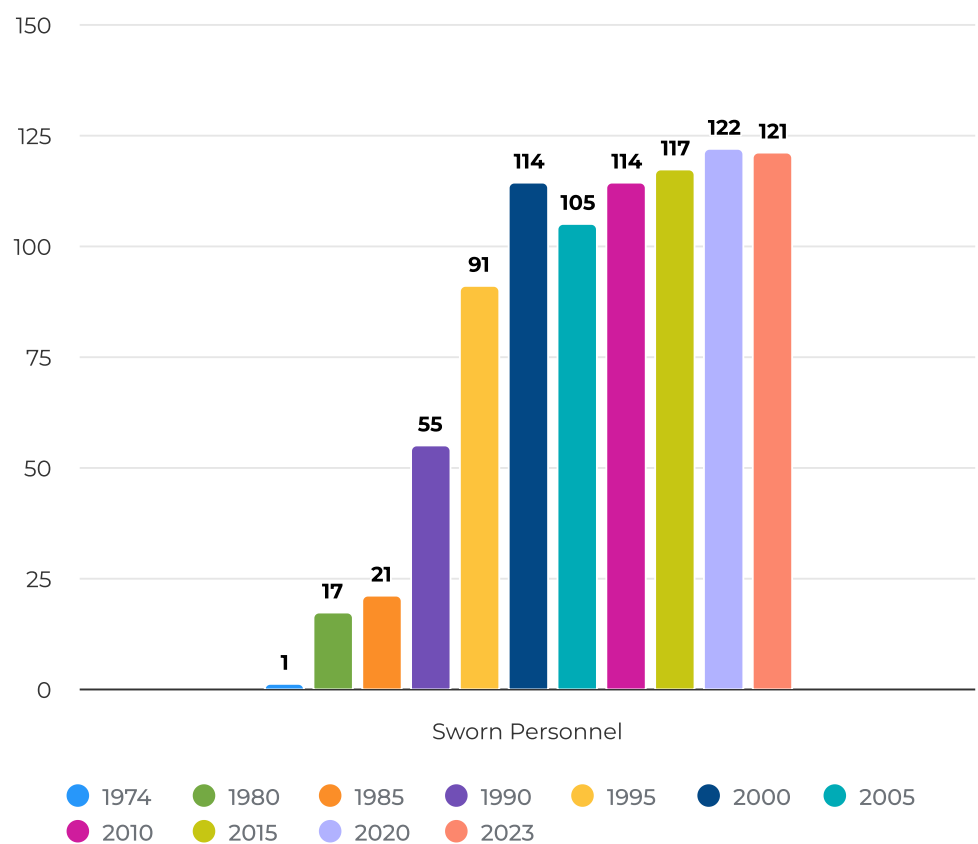
A personnel count of employees follows:

		<u>2024 Budget</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
	Sworn Personnel:			
	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	2	2
	Lieutenants - Shift	24	24	24
	Engineers	24	24	24
	Firefighter/Paramedics	<u>72</u>	<u>72</u>	<u>72</u>
	Total Sworn Personnel	<u>130</u>	<u>130</u>	<u>130</u>
	Non-Sworn Personnel:			
	Human Resources	1	1	1
	Administration	2	2	2
	Finance	3	3	3
	Information Technology	1	0	0

	Fire Prevention & Public Education	3	3	3
	Dispatch	14	14	14
	Maintenance	<u>5</u>	<u>5</u>	<u>5</u>
	Total Non-Sworn Personnel	<u>29</u>	<u>28</u>	<u>28</u>
	Total Personnel	<u>159</u>	<u>158</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 2026 and 2025 budgets for sworn personnel increased from 2024 levels to reduce overtime and to increase staffing levels. There was no change in non-sworn personnel between 2024 and the 2025 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.

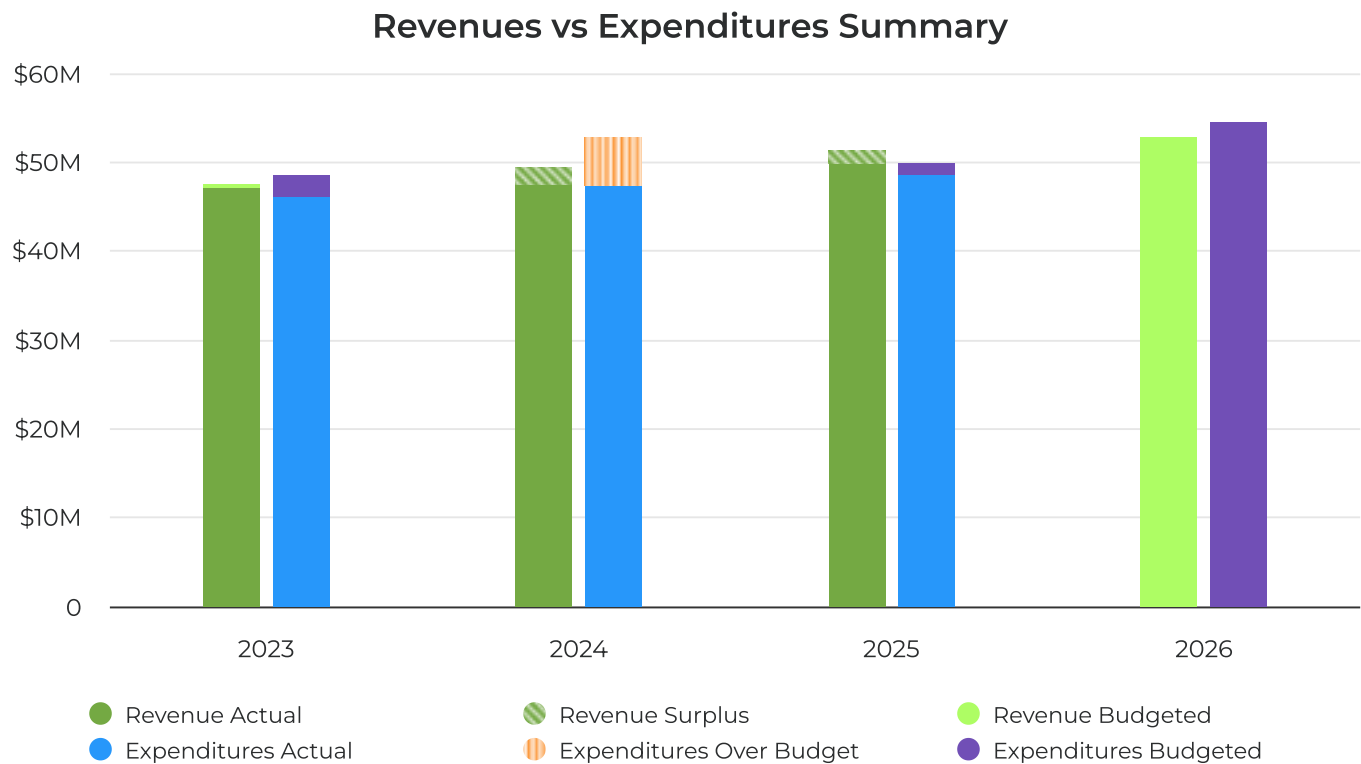


Long-range Operating Financial Plans

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.

All Funds

Summary



In the 2026 budget year, total expenditures are budgeted at \$54.5 million, representing a 9.42% increase from the 2025 budgeted expenditures of \$49.8 million. This marks a notable rise compared to the 5.21% increase seen from the prior period to 2025. Revenues for 2026 are budgeted at \$52.9 million, which is 6.26% higher than the 2025 budgeted revenue of \$49.8 million, continuing the upward trend but at a slightly higher rate than the 4.98% increase from the prior period to 2025.

Comparing the 2025 actuals to the budget, revenues exceeded the budget by 2.93%, with actual revenues reaching \$51.3 million, while actual expenditures were 2.3% below budget at \$48.6 million. This resulted in actual expenditures being lower than budgeted despite a 7.99% decrease from the prior period, contrasting with the budgeted increase. For 2026, no actuals are available yet, but the budget anticipates both revenues and expenditures to increase, with expenditures growing at a faster rate than revenues.

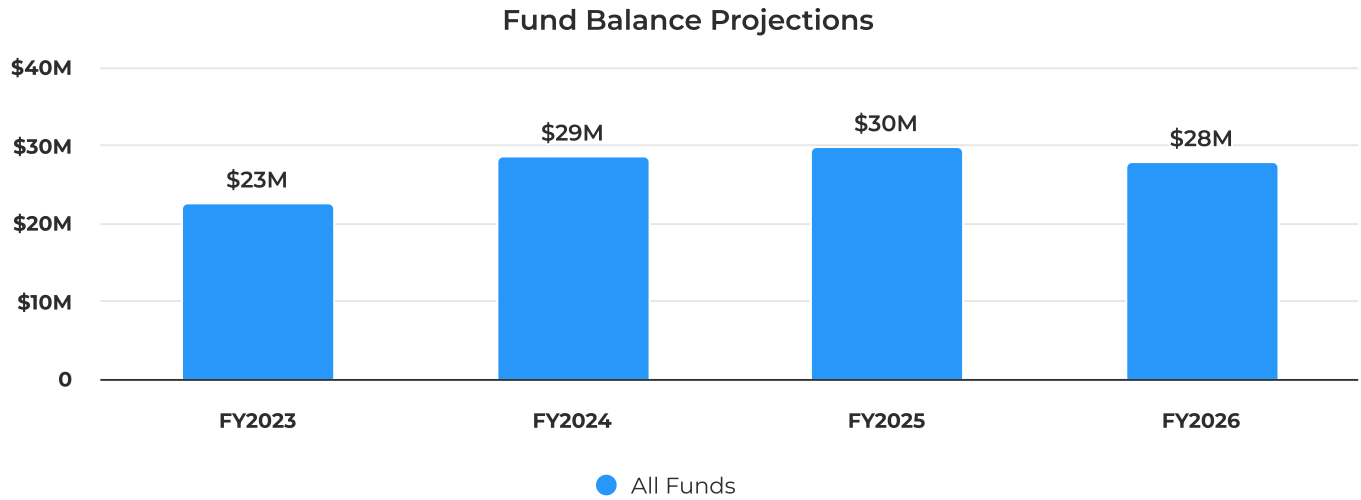
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted
Beginning Fund Balance	\$ 28,625,977.00	\$ 28,625,977.00	\$ 29,787,406.00
Revenues			
Property Taxes	\$ 37,175,351.57	\$ 37,016,474.00	\$ 39,581,000.00
Ambulance & Rescue Fees	\$ 8,823,112.86	\$ 6,839,957.00	\$ 7,019,747.00
Dispatch Services	\$ 1,719,057.00	\$ 1,846,639.00	\$ 1,553,723.00
Communications Fees	\$ 257,297.00	\$ 253,856.00	\$ 253,856.00
Wages	\$ 4,346.72	\$ 0.00	\$ 0.00
Insurance Contributions	\$ 1,617,661.05	\$ 1,722,029.00	\$ 2,060,507.00
Fire Prevention Fees	\$ 15,232.00	\$ 35,000.00	\$ 29,000.00
Grant Proceeds	\$ 93,160.74	\$ 1,006,000.00	\$ 1,067,000.00
Other Revenue	\$ 224,888.23	\$ 129,999.00	\$ 162,499.00
Other Taxes	\$ 236,504.91	\$ 295,000.00	\$ 235,000.00
Interest	\$ 1,086,008.44	\$ 650,000.00	\$ 950,000.00
Total Revenues	\$ 51,252,620.52	\$ 49,794,954.00	\$ 52,912,332.00
Expenditures			
Wages	\$ 25,358,037.55	\$ 24,882,872.00	\$ 26,033,803.00
Benefits	\$ 8,532,720.10	\$ 7,958,075.00	\$ 8,756,492.00
Pension Funding	\$ 5,559,792.28	\$ 6,899,468.00	\$ 7,489,001.00
Continuing Education	\$ 113,591.60	\$ 173,448.00	\$ 200,480.00
Clothing	\$ 273,092.00	\$ 326,030.00	\$ 374,286.00
Supplies	\$ 1,048,558.83	\$ 803,712.00	\$ 816,514.00
Repairs & Maintenance	\$ 1,506,331.80	\$ 1,473,740.00	\$ 1,898,943.00
IT Infrastructure	\$ 136,390.56	\$ 0.00	\$ 0.00
Utilities & Fuel	\$ 301,901.00	\$ 345,999.00	\$ 301,999.00
Professional Services	\$ 1,148,062.11	\$ 1,008,499.00	\$ 1,085,502.00
Property & Liability & Workers Comp	\$ 1,933,527.29	\$ 2,386,582.00	\$ 2,868,490.00
Debt	\$ 1,215,982.05	\$ 1,166,720.00	\$ 1,034,903.00
Bad Debt	\$ 923,380.60	\$ 600,000.00	\$ 600,000.00
Other Expenses	\$ 255,993.18	\$ 291,901.00	\$ 91,800.00
Training Grant	\$ 54,915.20	\$ 749,000.00	\$ 542,000.00
Equipment	\$ 281,104.00	\$ 720,000.00	\$ 2,379,258.00
Total Expenditures	\$ 48,643,380.15	\$ 49,786,046.00	\$ 54,473,471.00
Total Revenues Less Expenditures	\$ 2,609,240.37	\$ 8,908.00	\$ -1,561,139.00
Ending Fund Balance	\$ 31,235,217.37	\$ 28,634,885.00	\$ 28,226,267.00



Fund Balance

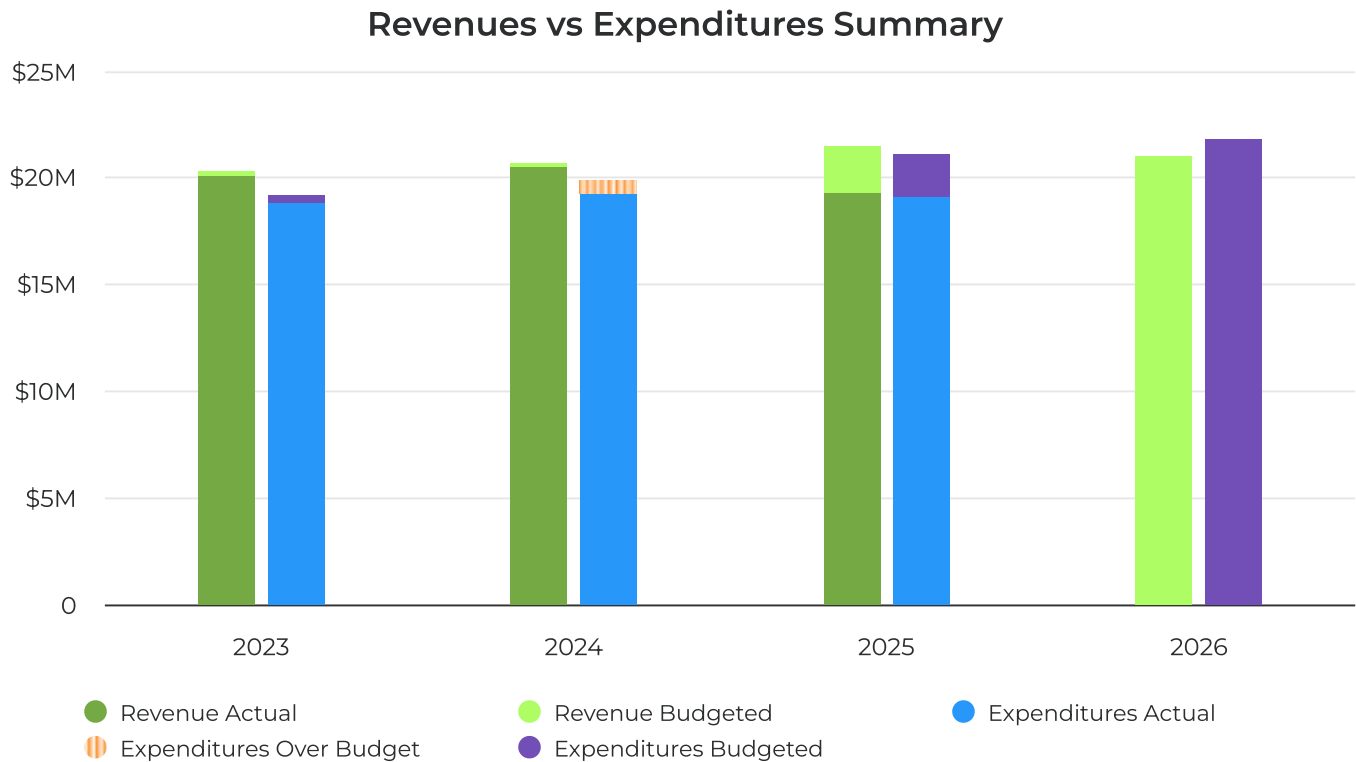


In FY2025, the total fund balance projection for All Funds is \$19 million, representing a decrease of \$9.6 million or 33.69% compared to the FY2024 total of \$28.6 million. This decline marks a significant reduction in the overall fund balance from the previous year.

All Funds remain the largest category, accounting for 100% of the total fund balance projection in FY2025, consistent with FY2024. However, the value has decreased substantially from the prior year, reflecting the largest decrease among all categories.

Corporate

Summary



In 2026, the Corporate budget projects expenditures of \$21.8 million, representing a 3.34% increase from the 2025 budgeted expenditures of \$21.1 million. This continues the upward trend in expenditures, though at a slower rate compared to the 9.38% increase seen from the prior period to 2025.

Revenue for 2026 is budgeted at \$21 million, which is a 1.97% decrease from the 2025 budgeted revenue of \$21.4 million. This marks a reversal from the previous period's 3.5% revenue growth. Notably, the 2025 actual revenue was \$19.3 million, which was 5.9% lower than the prior period and only 89.91% of the budgeted amount, indicating a shortfall in revenue realization compared to budget expectations.

Comparing expenditures and revenues, the 2026 budget shows expenditures exceeding revenues by \$0.8 million, continuing a pattern from 2025 where actual expenditures of \$19.1 million were slightly below actual revenues of \$19.3 million. The 2026 budget anticipates a narrower margin between expenditures and revenues compared to the previous year's budget, with expenditures growing modestly while revenues decline slightly.

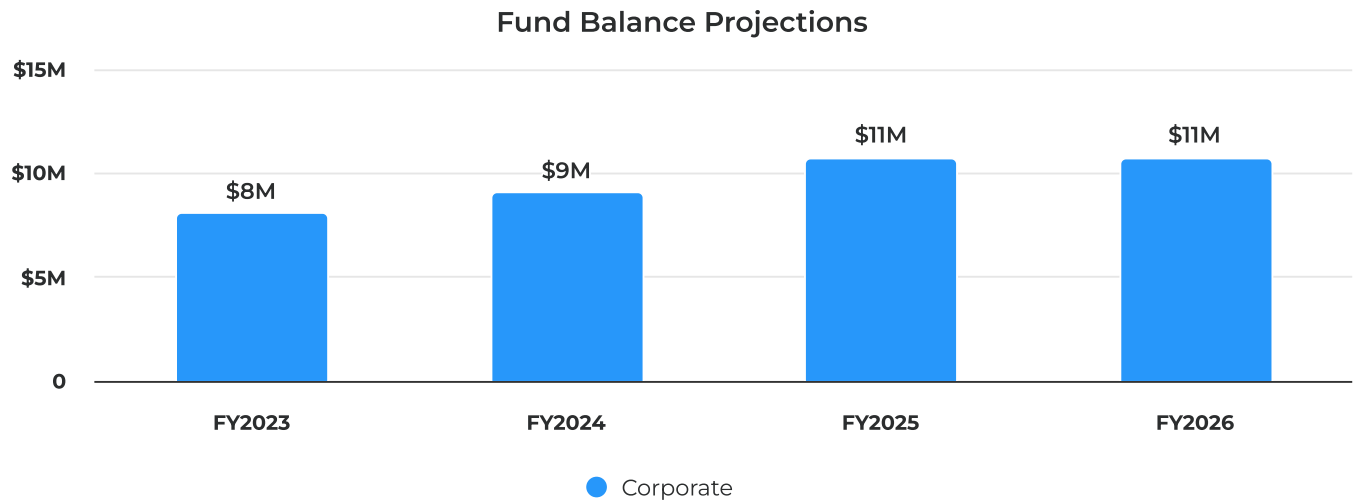
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted
Beginning Fund Balance	\$ 9,054,879.00	\$ 9,054,879.00	\$ 10,749,798.00
Revenues			
Property Taxes	\$ 16,902,749.15	\$ 18,916,474.00	\$ 18,122,000.00
Ambulance & Rescue Fees	\$ 515,178.07	\$ 0.00	\$ 125,000.00
Dispatch Services	\$ 271,669.00	\$ 291,831.00	\$ 245,540.00
Communications Fees	\$ 40,662.00	\$ 40,117.00	\$ 40,117.00
Wages	\$ 4,108.72	\$ 0.00	\$ 0.00
Insurance Contributions	\$ 789,209.05	\$ 826,533.00	\$ 992,109.00
Fire Prevention Fees	\$ 12,186.00	\$ 28,000.00	\$ 23,200.00
Grant Proceeds	\$ 93,160.74	\$ 976,000.00	\$ 1,067,000.00
Other Revenue	\$ 129,544.23	\$ 103,580.00	\$ 122,080.00
Other Taxes	\$ 194,986.91	\$ 160,285.00	\$ 150,804.00
Interest	\$ 327,760.44	\$ 102,722.00	\$ 134,328.00
Total Revenues	\$ 19,281,214.31	\$ 21,445,542.00	\$ 21,022,178.00
Expenditures			
Wages	\$ 8,316,630.78	\$ 8,083,439.00	\$ 8,438,059.00
Benefits	\$ 4,008,979.10	\$ 3,576,268.00	\$ 3,937,822.00
Pension Funding	\$ 5,380,902.28	\$ 6,707,110.00	\$ 7,290,775.00
Continuing Education	\$ 42,580.60	\$ 92,794.00	\$ 82,202.00
Clothing	\$ 92,851.00	\$ 110,850.00	\$ 127,257.00
Supplies	\$ 553,411.56	\$ 265,895.00	\$ 276,604.00
Repairs & Maintenance	\$ 251,969.69	\$ 286,142.00	\$ 300,222.00
Utilities & Fuel	\$ 46,021.00	\$ 51,598.00	\$ 45,356.00
Professional Services	\$ 236,973.96	\$ 212,744.00	\$ 226,856.00
Other Expenses	\$ 76,689.18	\$ 847,730.00	\$ 16,023.00
Training Grant	\$ 54,915.20	\$ 749,000.00	\$ 542,000.00
Equipment	\$ 0.00	\$ 120,000.00	\$ 525,000.00
Total Expenditures	\$ 19,061,924.35	\$ 21,103,570.00	\$ 21,808,176.00
Total Revenues Less Expenditures	\$ 219,289.96	\$ 341,972.00	\$ -785,998.00
Ending Fund Balance	\$ 9,274,168.96	\$ 9,396,851.00	\$ 9,963,800.00



Fund Balance

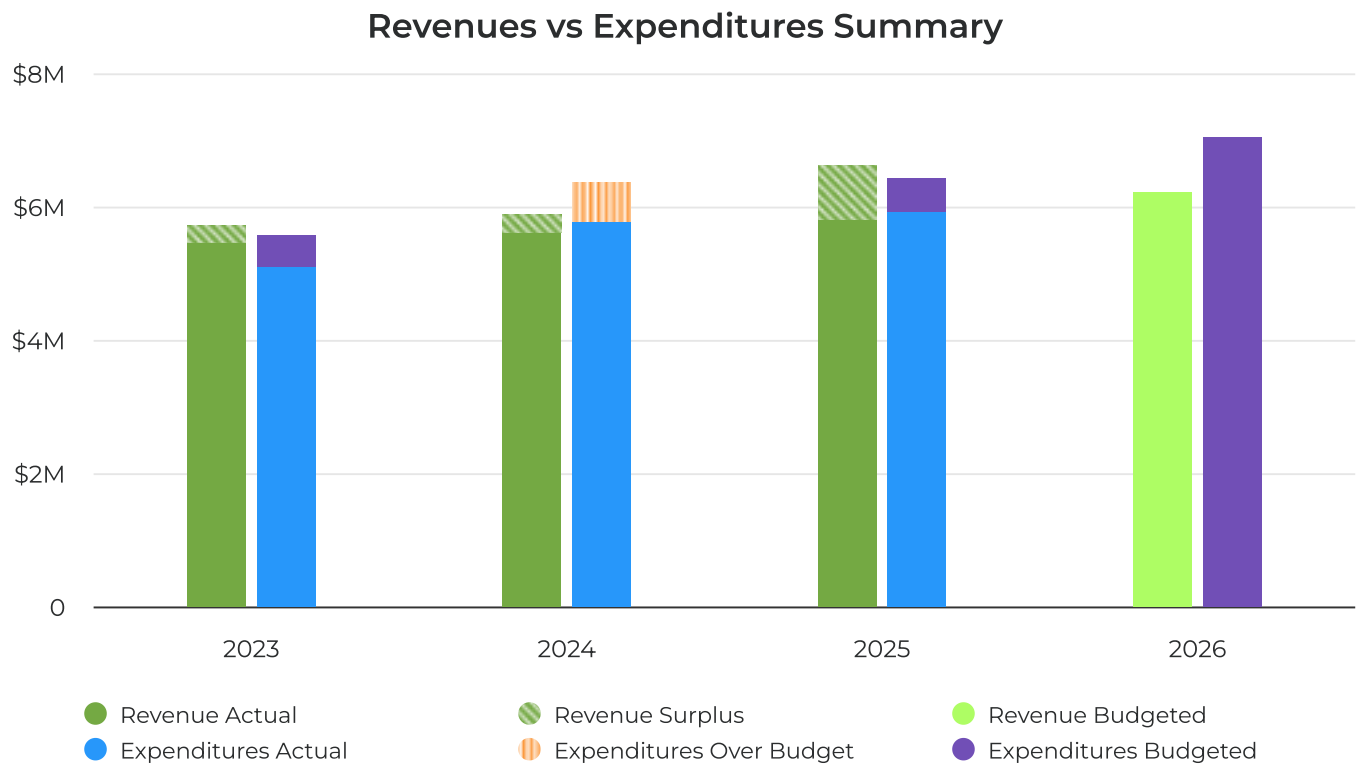


In FY2025, the total fund balance projection for the Corporate category is \$4.6 million, representing 100% of the total fund balance. This amount reflects a significant decrease of \$4.5 million, or 49.21%, compared to the previous year's total of \$9.1 million in FY2024.

Notably, the Corporate category remains the largest and sole contributor to the fund balance, but it experiences the largest decrease in value, dropping from \$9.1 million in FY2024 to \$4.6 million in FY2025. This decline accounts for the overall reduction in the total fund balance projection for the Corporate category by nearly half.

Tort

Summary



In 2026, the Tort fund's budgeted expenditures are set at \$7 million, marking a 9.73% increase from the 2025 budgeted expenditures of \$6.4 million. This continues the upward trend in expenditures following the 2025 actual expenditures of \$5.9 million, which were 6.97% lower than the prior period and utilized 92.32% of the budgeted amount.

On the revenue side, the 2026 budget projects \$6.2 million, which is a 7.15% increase from the 2025 budgeted revenue of \$5.8 million. This follows the 2025 actual revenue of \$6.6 million, which exceeded the budget by 13.92% and represented a 12.32% increase from the prior period.

Overall, the 2026 budget reflects continued growth in both revenues and expenditures compared to the 2025 budget, with expenditures increasing at a slightly higher rate than revenues. The largest category remains expenditures, which are budgeted to rise by nearly 10%, while revenues are budgeted to increase by just over 7%.

Comprehensive Fund Summary

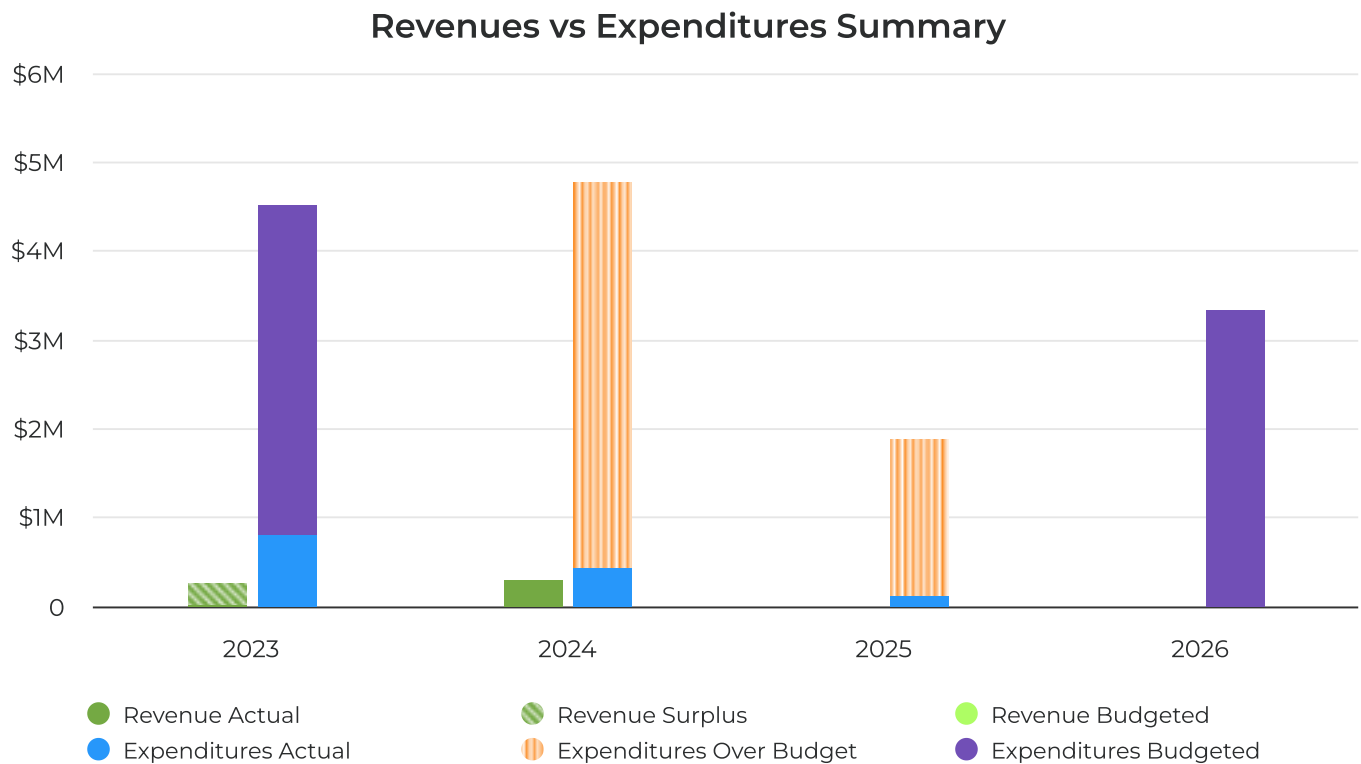
Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted
Beginning Fund Balance	\$ 3,923,249.00	\$ 3,923,249.00	\$ 0.00
Revenues			
Property Taxes	\$ 6,573,723.27	\$ 5,750,000.00	\$ 6,184,000.00
Insurance Contributions	\$ 493.00	\$ 2,825.00	\$ 1,526.00
Fire Prevention Fees	\$ 3,046.00	\$ 7,000.00	\$ 5,800.00
Grant Proceeds	\$ 0.00	\$ 30,000.00	\$ 0.00
Other Revenue	\$ 38,928.00	\$ 18,000.00	\$ 32,000.00
Total Revenues	\$ 6,616,190.27	\$ 5,807,825.00	\$ 6,223,326.00
Expenditures			
Wages	\$ 3,581,807.57	\$ 3,552,145.00	\$ 3,676,036.00
Benefits	\$ 38,071.00	\$ 60,202.00	\$ 67,159.00
Pension Funding	\$ 6,843.00	\$ 7,221.00	\$ 7,840.00
Continuing Education	\$ 19,966.00	\$ 36,220.00	\$ 31,500.00
Clothing	\$ 40,964.00	\$ 48,905.00	\$ 56,143.00
Supplies	\$ 68,835.49	\$ 114,360.00	\$ 109,710.00
Repairs & Maintenance	\$ 36,650.00	\$ 52,662.00	\$ 57,344.00
Utilities & Fuel	\$ 10,696.00	\$ 19,500.00	\$ 15,000.00
Professional Services	\$ 185,415.00	\$ 137,500.00	\$ 150,000.00
Property & Liability & Workers Comp	\$ 1,933,527.29	\$ 2,386,582.00	\$ 2,868,490.00
Total Expenditures	\$ 5,922,775.35	\$ 6,415,297.00	\$ 7,039,222.00
Total Revenues Less Expenditures	\$ 693,414.92	\$ -607,472.00	\$ -815,896.00
Ending Fund Balance	\$ 4,616,663.92	\$ 3,315,777.00	\$ -815,896.00



Capital

Summary



In 2025, the Capital expenditures were budgeted at \$123,220, representing a significant decrease of 72.72% from the prior period. However, the actual expenditures for 2025 were substantially higher at \$1.9 million, which is a 60.72% decrease from the prior period but an increase of 1,519.68% compared to the budgeted amount for that year. Revenue for 2025 was budgeted and actualized at \$0.

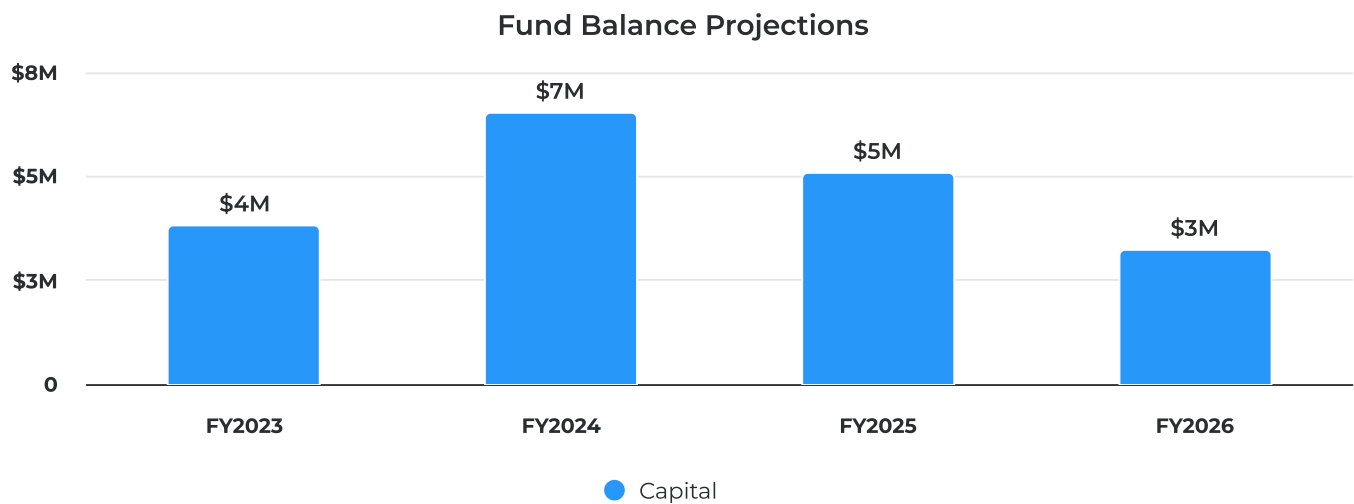
For the target budget year 2026, the Capital expenditures are budgeted at \$3.3 million, marking a substantial increase of 2,609.92% from the 2025 budgeted expenditures. Revenue remains budgeted at \$0 for 2026. This indicates a significant planned increase in Capital expenditures compared to the previous year's budget, with no expected revenue changes.

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted
Beginning Fund Balance	\$ 6,513,670.00	\$ 6,513,670.00	\$ 5,080,896.00
Revenues			
Total Revenues	\$ 0.00	\$ 0.00	\$ 0.00
Expenditures			
Repairs & Maintenance	\$ 207,482.63	\$ 106,500.00	\$ 450,000.00
IT Infrastructure	\$ 136,390.38	\$ 0.00	\$ 0.00
Debt	\$ 1,215,982.05	\$ 1,166,720.00	\$ 1,034,903.00
Other Expenses	\$ 31,590.00	\$ -1,750,000.00	\$ 0.00
Equipment	\$ 281,104.00	\$ 600,000.00	\$ 1,854,258.00
Total Expenditures	\$ 1,872,549.06	\$ 123,220.00	\$ 3,339,161.00
Total Revenues Less Expenditures	\$ -1,872,549.06	\$ -123,220.00	\$ -3,339,161.00
Ending Fund Balance	\$ 4,641,120.94	\$ 6,390,450.00	\$ 1,741,735.00

Fund Balance

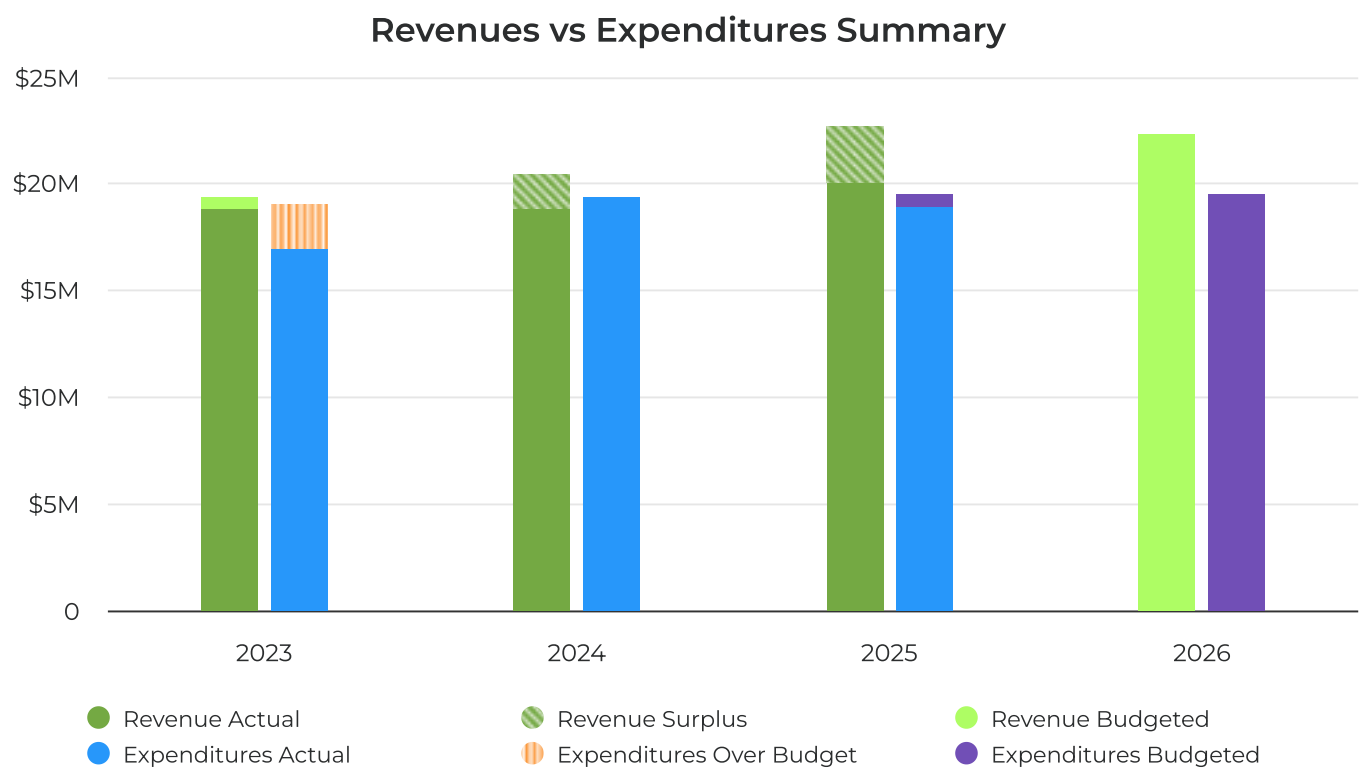


In FY2025, the total fund balance projection for Capital is \$5.1 million, representing 100% of the total fund balance. This amount reflects a decrease of \$1.4 million, or 22%, compared to the previous year FY2024.

In contrast, FY2024 had a total fund balance projection of \$6.5 million for Capital, which was also 100% of the total and marked an increase of \$2.7 million, or 71.02%, from prior periods. The FY2025 projection shows a notable reduction following the significant increase seen in FY2024.

Ambulance

Summary



In 2026, the Ambulance budget projects expenditures of \$19.5 million, representing a slight decrease of 0.09% from the 2025 budgeted expenditures of \$19.5 million. This follows the 2025 actual expenditures of \$18.9 million, which were 2.33% lower than the prior period and 96.99% of the budgeted amount, indicating efficient spending below budget in 2025.

Revenue for 2026 is budgeted at \$22.4 million, marking an 11.66% increase from the 2025 budgeted revenue of \$20 million. This continues the upward trend from 2025, where actual revenue was \$22.7 million, 11.06% higher than the prior period and 113.24% of the budgeted revenue, showing strong revenue performance exceeding expectations.

Overall, the 2026 budget maintains stable expenditures while anticipating a significant increase in revenue compared to the previous budget year, reflecting continued growth in revenue projections following the strong actual revenue results in 2025.

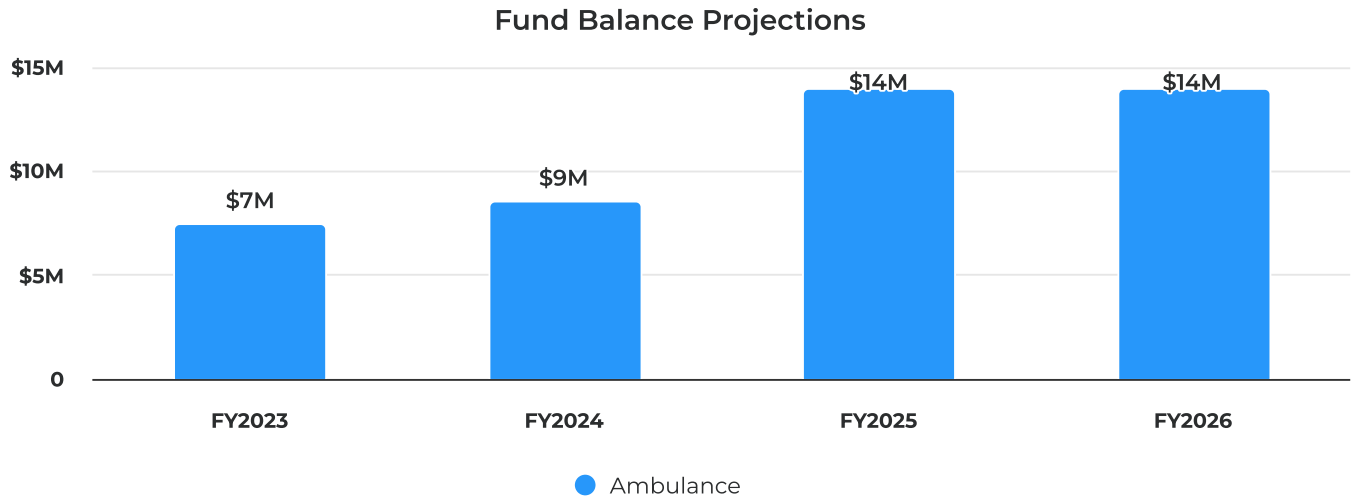
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted
Beginning Fund Balance	\$ 8,554,886.00	\$ 8,554,886.00	\$ 13,956,712.00
Revenues			
Property Taxes	\$ 11,258,715.02	\$ 10,200,000.00	\$ 12,232,000.00
Ambulance & Rescue Fees	\$ 8,307,934.79	\$ 6,714,957.00	\$ 6,894,747.00
Dispatch Services	\$ 1,388,213.00	\$ 1,491,241.00	\$ 1,254,697.00
Communications Fees	\$ 207,778.00	\$ 205,000.00	\$ 205,000.00
Insurance Contributions	\$ 697,526.00	\$ 756,265.00	\$ 902,819.00
Other Revenue	\$ 54,110.00	\$ 8,075.00	\$ 8,075.00
Other Taxes	\$ 39,821.00	\$ 129,207.00	\$ 80,754.00
Interest	\$ 727,248.00	\$ 524,903.00	\$ 786,412.00
Total Revenues	\$ 22,681,345.81	\$ 20,029,648.00	\$ 22,364,504.00
Expenditures			
Wages	\$ 11,416,019.16	\$ 11,361,597.00	\$ 11,946,945.00
Benefits	\$ 3,844,184.00	\$ 3,740,129.00	\$ 4,111,105.00
Pension Funding	\$ 165,015.00	\$ 177,568.00	\$ 182,601.00
Continuing Education	\$ 49,961.00	\$ 42,703.00	\$ 84,176.00
Clothing	\$ 117,430.00	\$ 140,193.00	\$ 160,943.00
Supplies	\$ 394,186.27	\$ 404,369.00	\$ 398,545.00
Repairs & Maintenance	\$ 966,500.00	\$ 985,267.00	\$ 1,045,403.00
IT Infrastructure	\$ 0.18	\$ 0.00	\$ 0.00
Utilities & Fuel	\$ 235,160.00	\$ 263,662.00	\$ 231,764.00
Professional Services	\$ 696,970.65	\$ 636,965.00	\$ 685,806.00
Bad Debt	\$ 923,380.60	\$ 600,000.00	\$ 600,000.00
Other Expenses	\$ 140,594.00	\$ 1,184,188.00	\$ 72,679.00
Total Expenditures	\$ 18,949,400.86	\$ 19,536,641.00	\$ 19,519,967.00
Total Revenues Less Expenditures	\$ 3,731,944.95	\$ 493,007.00	\$ 2,844,537.00
Ending Fund Balance	\$ 12,286,830.95	\$ 9,047,893.00	\$ 16,801,249.00



Fund Balance

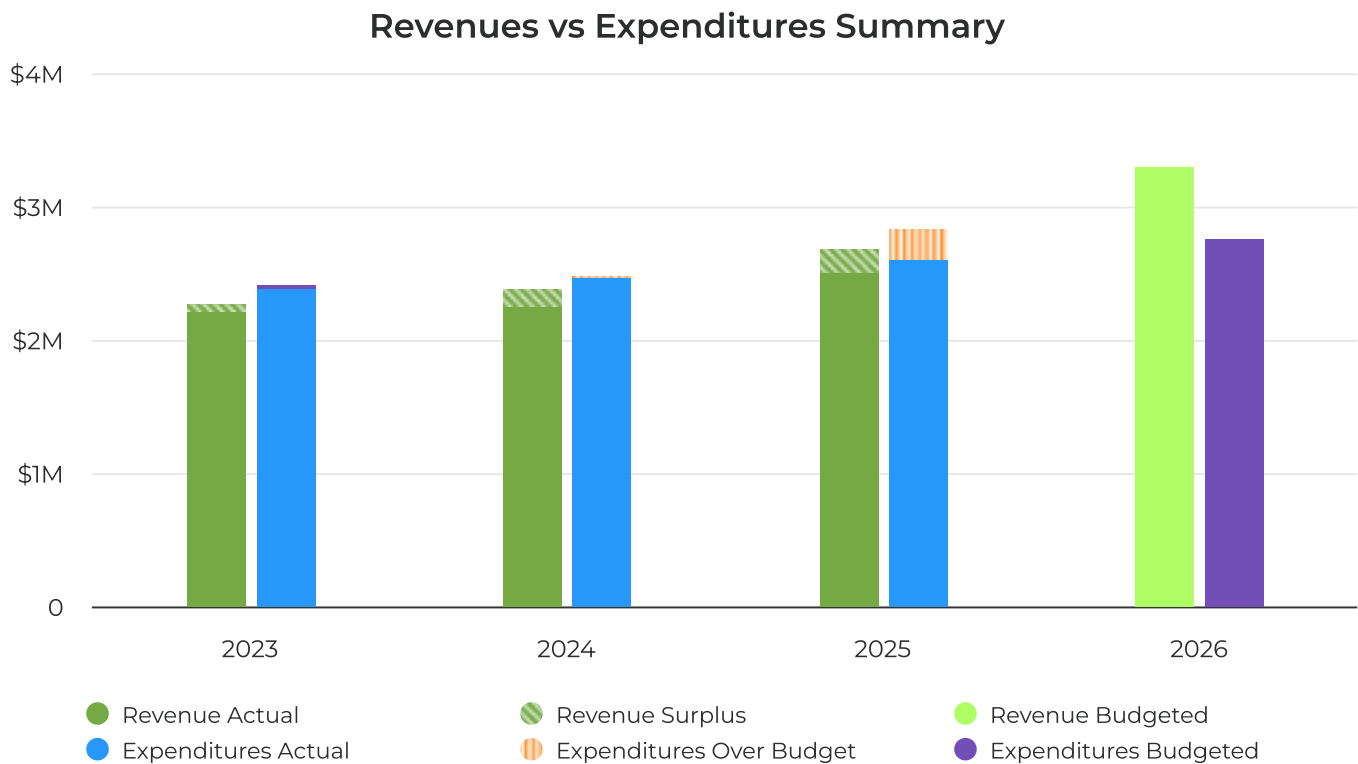


In FY2025, the Ambulance fund balance projection totals \$9.3 million, representing 100% of the total fund balance. This amount reflects an increase of \$746,028, or 8.72%, compared to the previous year's total of \$8.6 million in FY2024.

While the total fund balance grows by 8.72% in FY2025, this increase is smaller than the \$1.1 million, or 14.7%, rise seen from the prior period to FY2024. The Ambulance category remains the largest and sole contributor to the fund balance, maintaining its full share of 100% in both years.

Emergency Rescue

Summary



In the 2026 budget for Emergency Rescue, expenditures are budgeted at \$2.8 million, reflecting a 6.12% increase from the 2025 budgeted expenditures of \$2.6 million. This continues the upward trend seen in 2025, where actual expenditures exceeded the budget by 8.8%, reaching \$2.8 million, a 14.34% increase from the prior period.

Revenues for 2026 are budgeted at \$3.3 million, marking a significant 31.47% increase from the 2025 budgeted revenue of \$2.5 million. This follows a strong 2025 actual revenue performance of \$2.7 million, which was 6.45% above the budget and represented a 12.16% increase from the prior period.

Overall, the 2026 budget projects a larger gap between revenues and expenditures compared to 2025, with revenues growing at a notably higher rate than expenditures. This suggests an expectation of increased revenue generation relative to spending in the Emergency Rescue category.

Comprehensive Fund Summary

Comprehensive Fund Summary

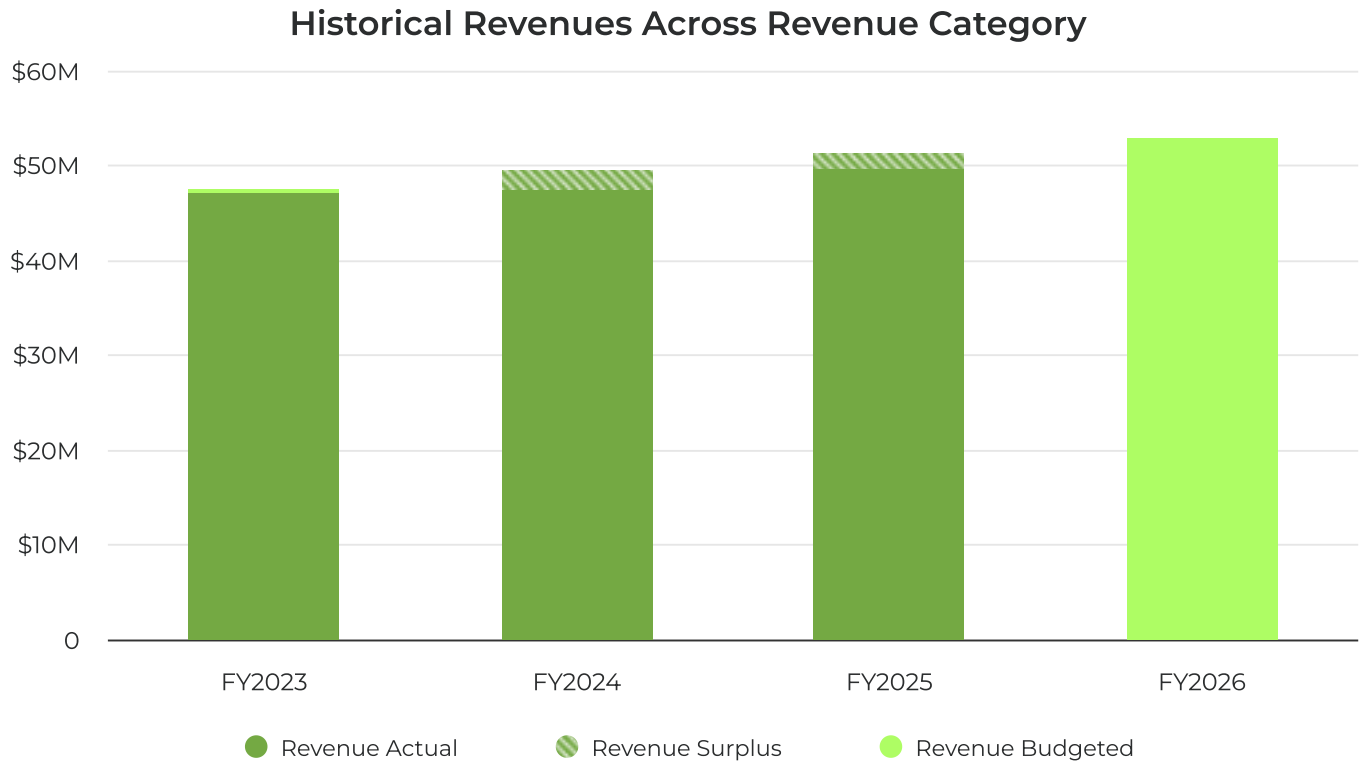
Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted
Beginning Fund Balance	\$ 579,293.00	\$ 579,293.00	\$ 0.00
Revenues			
Property Taxes	\$ 2,440,164.13	\$ 2,150,000.00	\$ 3,043,000.00
Ambulance & Rescue Fees	\$ 0.00	\$ 125,000.00	\$ 0.00
Dispatch Services	\$ 59,175.00	\$ 63,567.00	\$ 53,486.00
Communications Fees	\$ 8,857.00	\$ 8,739.00	\$ 8,739.00
Wages	\$ 238.00	\$ 0.00	\$ 0.00
Insurance Contributions	\$ 130,433.00	\$ 136,406.00	\$ 164,053.00
Other Revenue	\$ 2,306.00	\$ 344.00	\$ 344.00
Other Taxes	\$ 1,697.00	\$ 5,508.00	\$ 3,442.00
Interest	\$ 31,000.00	\$ 22,375.00	\$ 29,260.00
Total Revenues	\$ 2,673,870.13	\$ 2,511,939.00	\$ 3,302,324.00
Expenditures			
Wages	\$ 2,043,580.04	\$ 1,885,691.00	\$ 1,972,763.00
Benefits	\$ 641,486.00	\$ 581,476.00	\$ 640,406.00
Pension Funding	\$ 7,032.00	\$ 7,569.00	\$ 7,785.00
Continuing Education	\$ 1,084.00	\$ 1,731.00	\$ 2,602.00
Clothing	\$ 21,847.00	\$ 26,082.00	\$ 29,943.00
Supplies	\$ 32,125.51	\$ 19,088.00	\$ 31,655.00
Repairs & Maintenance	\$ 43,729.48	\$ 43,169.00	\$ 45,974.00
Utilities & Fuel	\$ 10,024.00	\$ 11,239.00	\$ 9,879.00
Professional Services	\$ 28,702.50	\$ 21,290.00	\$ 22,840.00
Other Expenses	\$ 7,120.00	\$ 9,983.00	\$ 3,098.00
Total Expenditures	\$ 2,836,730.53	\$ 2,607,318.00	\$ 2,766,945.00
Total Revenues Less Expenditures	\$ -162,860.40	\$ -95,379.00	\$ 535,379.00
Ending Fund Balance	\$ 416,432.60	\$ 483,914.00	\$ 535,379.00



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 2026 budget was estimated.

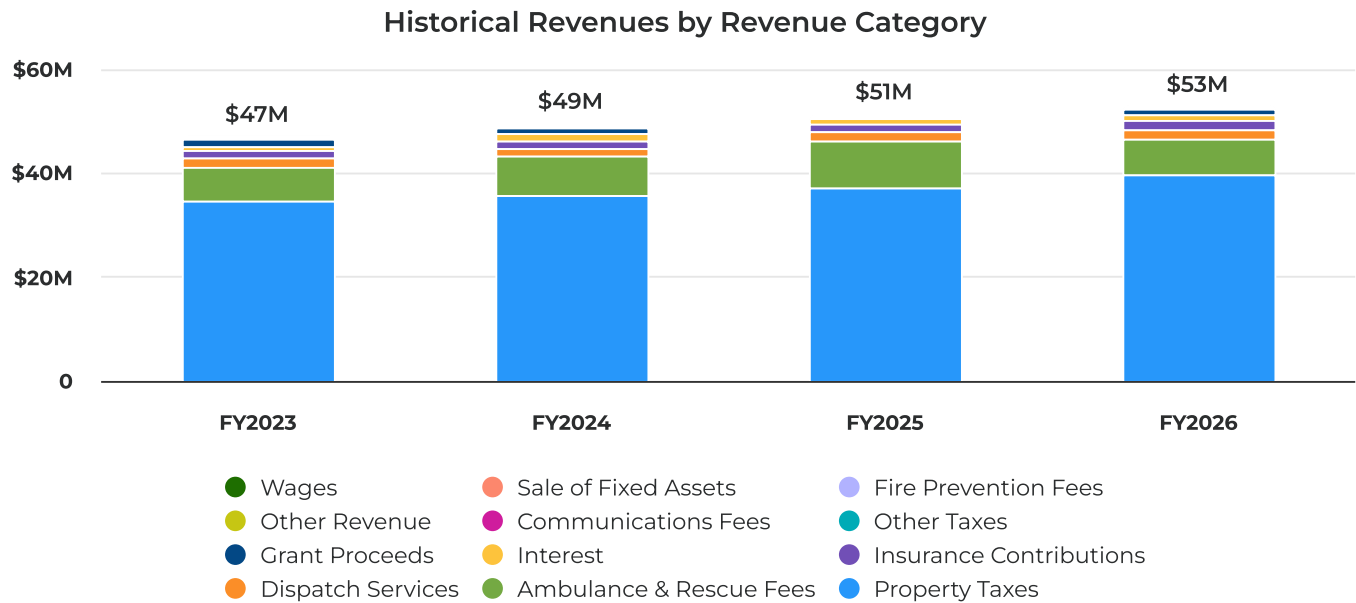
Revenue Summary



In FY2025, the revenue budget was set at \$49.8 million, reflecting a 4.98% increase from the previous period. Actual revenue for FY2025 exceeded the budget, reaching \$51.3 million, which is a 3.58% increase from the prior period's actual revenue.

For FY2026, the revenue budget is projected at \$52.9 million, marking a 6.26% increase from the FY2025 budget. This continues the upward trend in revenue, with the FY2026 budget exceeding both the FY2025 budget and actual revenue figures.

Revenues by Revenue Category



The total revenue for FY2026 is budgeted at \$52.9 million, reflecting a 3.24% increase from the FY2025 total of \$51.3 million. Property Taxes remain the largest revenue source, increasing by \$2.4 million or 6.47% to \$39.6 million, which now represents 74.8% of the total revenue, up from 72.53% in FY2025.

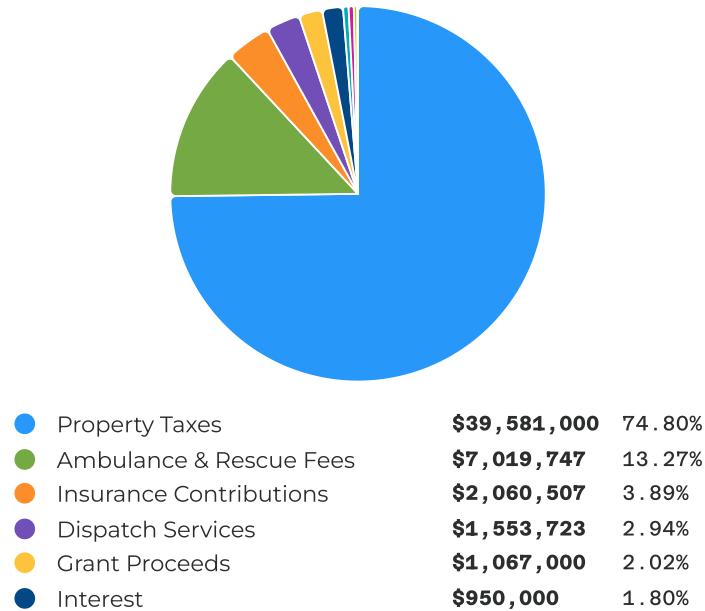
Grant Proceeds show a significant increase of \$973,839 or 1,045.33%, rising to \$1.1 million and accounting for 2.02% of total revenue, compared to a much lower amount in FY2025. Insurance Contributions also increase notably by \$442,846 or 27.38%, reaching \$2.1 million and 3.89% of the total.

Fire Prevention Fees nearly double, increasing by \$13,768 or 90.39% to \$29,000, now making up 0.05% of total revenue. Conversely, Ambulance & Rescue Fees decrease by \$1.8 million or 20.44% to \$7 million, reducing their share from 17.21% to 13.27% of total revenue.

Dispatch Services decline by \$165,334 or 9.62% to \$1.6 million, representing 2.94% of the total. Interest income decreases by \$136,008 or 12.52% to \$950,000, now 1.8% of total revenue. Other Revenue falls by \$62,389 or 27.74% to \$162,499, comprising 0.31% of the total.

Minor decreases are seen in Communications Fees, down \$3,441 or 1.34% to \$253,856 (0.48% of total), and Other Taxes, down \$1,505 or 0.64% to \$235,000 (0.44% of total). Wages are reduced by \$4,347, a 100% decrease from the previous year.

FY26 Revenues by Revenue Category



The Fiscal Year Revenue by Revenue Category for Orland Fire Protection is primarily composed of Property Taxes, which account for \$39.6 million or 74.8% of the total revenue. Ambulance & Rescue Fees contribute \$7 million, representing 13.27%. Insurance Contributions make up \$2.1 million or 3.89%, while Dispatch Services provide \$1.6 million, equating to 2.94%. Grant Proceeds add \$1.1 million, which is 2.02% of the revenue. Interest income totals \$950,000, accounting for 1.8%. Communications Fees contribute \$253,856 or 0.48%, and Other Taxes amount to \$235,000, representing 0.44%. Other Revenue is \$162,499, making up 0.31%, and Fire Prevention Fees are \$29,000, which is 0.05% of the total revenue.

Revenues by Revenue Category

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Property Taxes	\$37,175,351.57	\$37,016,474.00	\$39,581,000.00	6.93%
Ambulance & Rescue Fees	\$8,823,112.86	\$6,839,957.00	\$7,019,747.00	2.63%
Dispatch Services	\$1,719,057.00	\$1,846,639.00	\$1,553,723.00	-15.86%
Communications Fees	\$257,297.00	\$253,856.00	\$253,856.00	
Wages	\$4,346.72			
Insurance Contributions	\$1,617,661.05	\$1,722,029.00	\$2,060,507.00	19.66%
Fire Prevention Fees	\$15,232.00	\$35,000.00	\$29,000.00	-17.14%
Grant Proceeds	\$93,160.74	\$1,006,000.00	\$1,067,000.00	6.06%
Other Revenue	\$224,888.23	\$129,999.00	\$162,499.00	25.00%
Other Taxes	\$236,504.91	\$295,000.00	\$235,000.00	-20.34%
Interest	\$1,086,008.44	\$650,000.00	\$950,000.00	46.15%
Total Revenues	\$51,252,620.52	\$49,794,954.00	\$52,912,332.00	6.26%

Property Taxes

Property taxes represent 74.4% of 2026 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 2022-2025, there were delays in sending out property tax bills due to technology overhauls within the Cook County system. The expectation is that in 2026, tax bills will return 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 for prior years are summarized as follows:

Tax Year	District EAV	% Change
2024	\$3,340,474,393	0.7%
2023*	\$3,318,075,027	31.4%
2022	\$2,525,119,125	-0.9%
2021	\$2,547,873,915	2.1%
2020*	\$2,495,354,959	-0.3%
2019	\$2,488,805,080	-0.1%
2018	\$2,492,376,691	-2.5%
2017*	\$2,557,130,691	14.4%
2016	\$2,235,879,473	5.0%
2015	\$2,129,625,597	-2.8%
2014	\$2,190,698,277	-2.6%

* 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
2025	2.9%	2.9%
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%

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

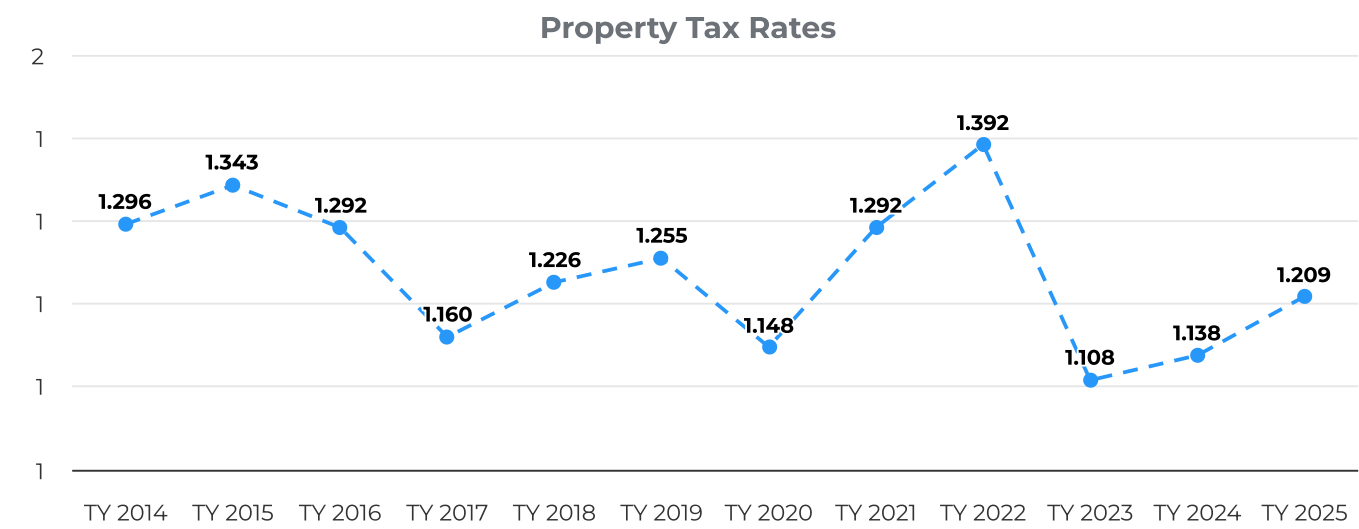
The District's Agency Tax Rate Report published by the Cook County Clerk summarizes the final property tax information for the District. The District's Tax Extension represents the amount of property taxes the District would collect if the collection rate was 100%.

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.

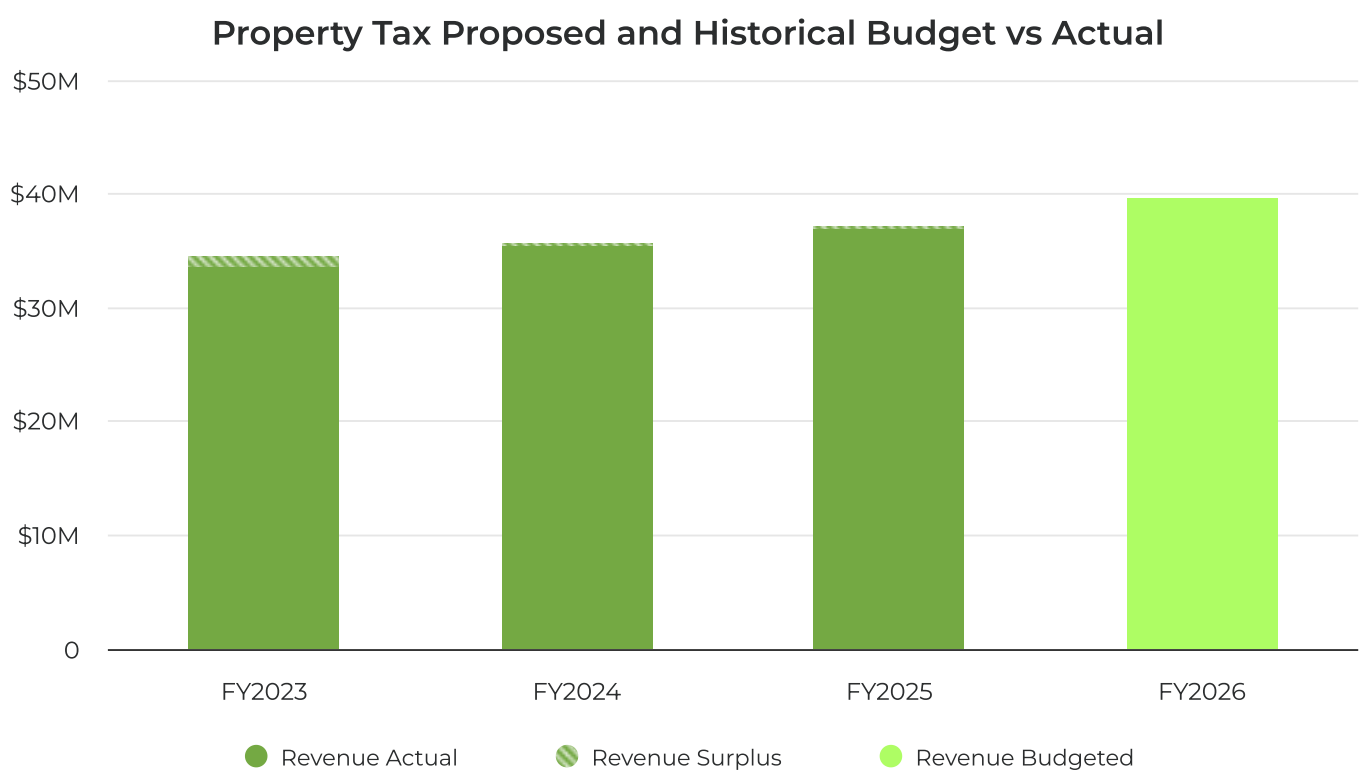
Historical tax extensions and collection rates are summarized below:

Tax Year	Tax Extension	Collection Rate
2024	\$38,213,238	TBD
2023	\$36,764,271	97.4%
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:



Revenue Summary

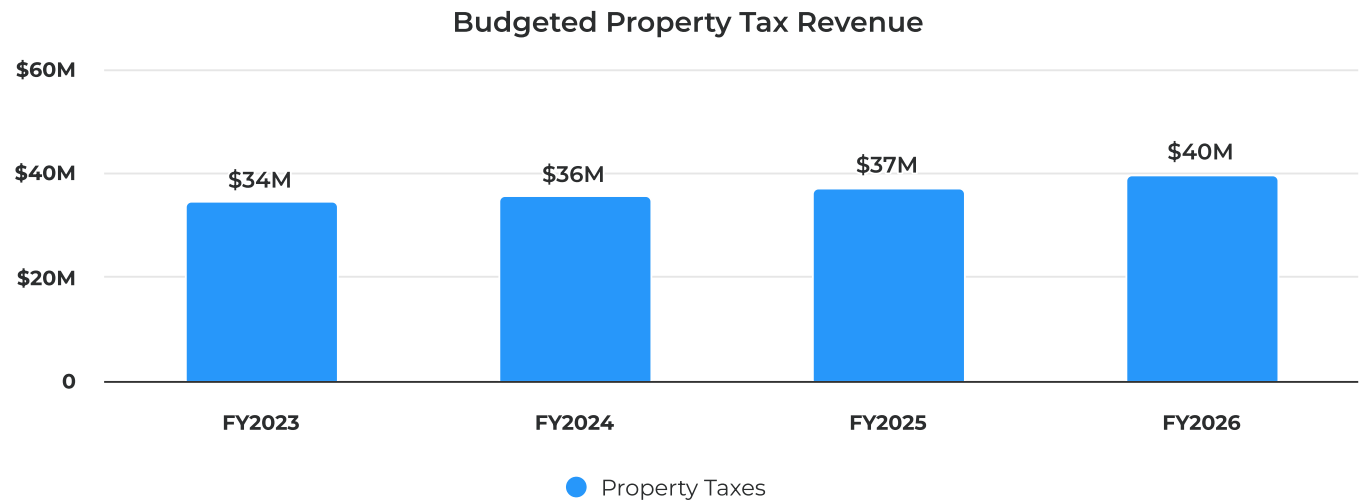


In FY2025, the Property Tax revenue budget was set at \$37 million, reflecting a 4.38% increase from the previous period. The actual revenue collected slightly exceeded the budget, reaching \$37.2 million, which is a 4.43% increase from the prior period.

For FY2026, the Property Tax revenue budget is projected at \$39.6 million, marking a 6.93% increase from the FY2025 budgeted amount. This represents a continued upward trend in budgeted revenue compared to the previous year.



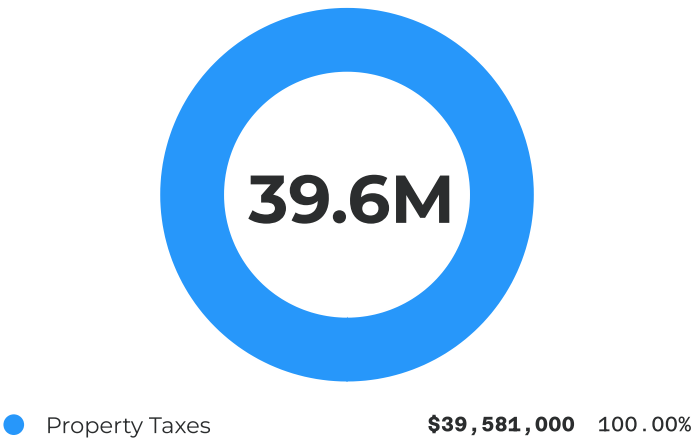
Revenues by Revenue Category



In FY2026, the total revenue from Property Tax is budgeted at \$39.6 million, representing a 6.47% increase from the FY2025 total of \$37.2 million. Property Taxes remain the sole revenue category, accounting for 100% of the total revenue in both years.

The increase in Property Taxes from FY2025 to FY2026 is \$2.4 million, which is a larger absolute and percentage increase compared to the previous year's growth of \$1.6 million or 4.43%. This indicates a continued upward trend in Property Tax revenue for the district.

FY26 Revenues by Revenue Category



For the fiscal year, the total revenue from Property Taxes amounted to \$39.6 million, representing 100% of the revenue by category.

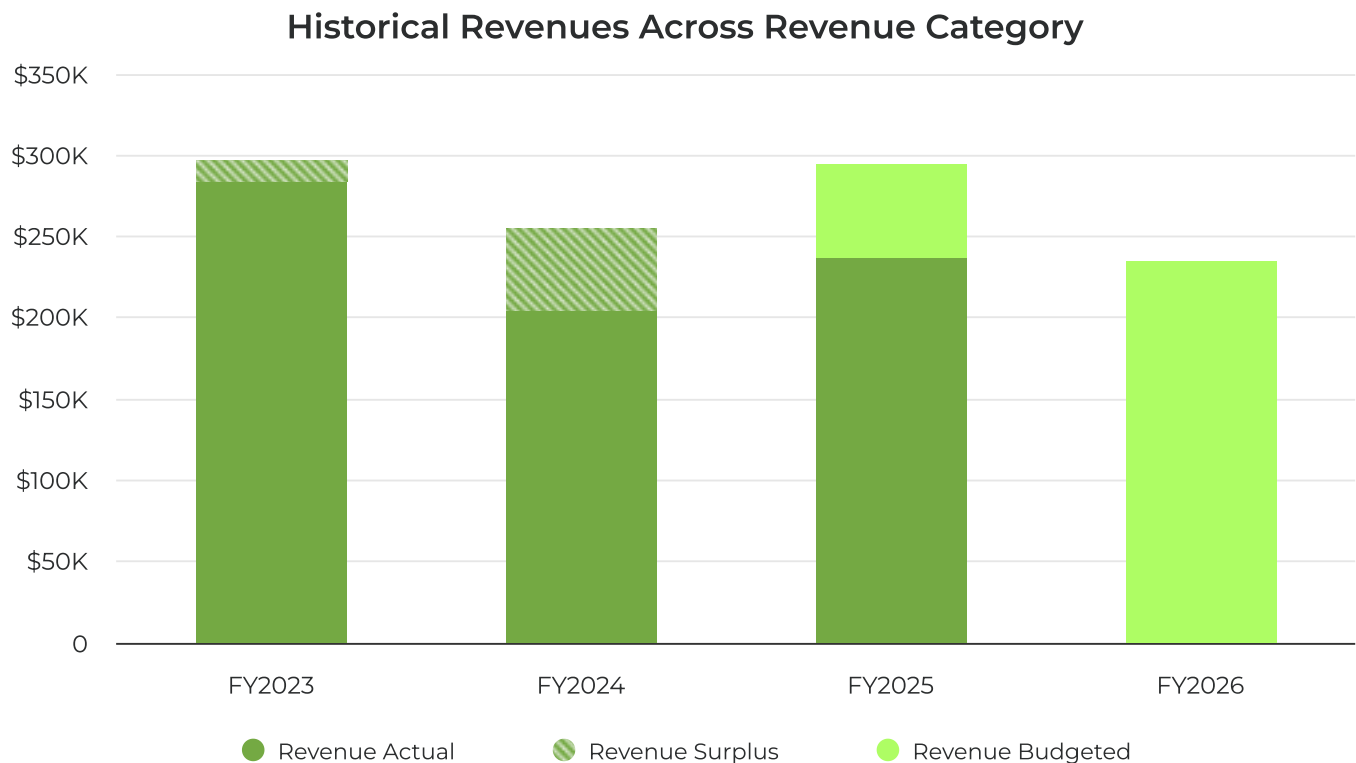
FY 2025 & FY 2026 Comparison

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Property Taxes	\$37,175,351.57	\$37,016,474.00	\$39,581,000.00	6.93%
Total Revenues	\$37,175,351.57	\$37,016,474.00	\$39,581,000.00	6.93%

Other Taxes

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 2026 budget using trend analysis.

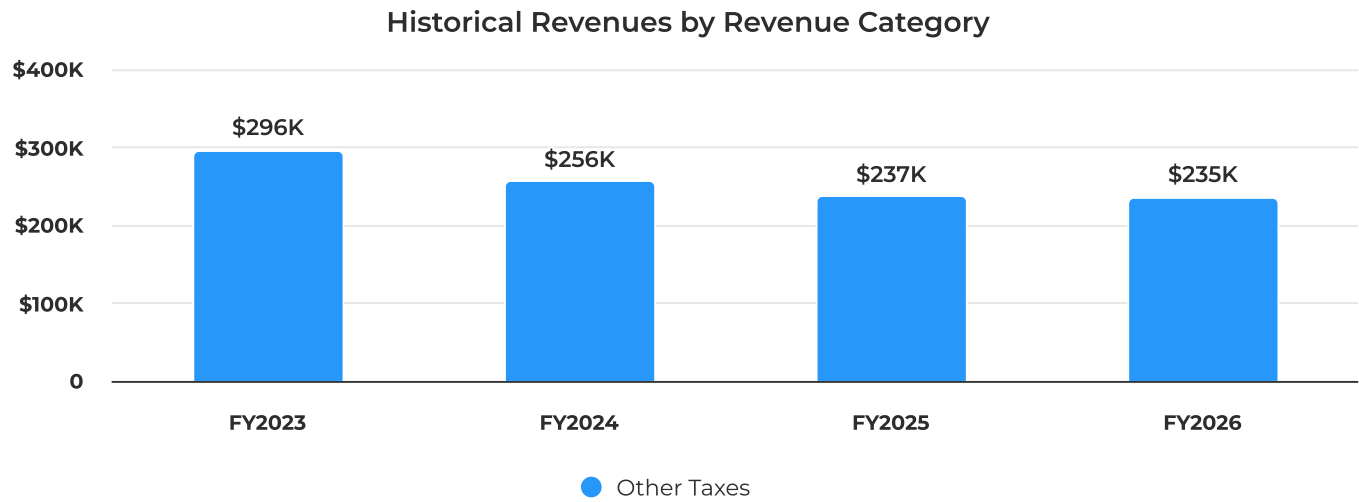
Revenue Summary



In FY2025, the budgeted revenue for Other Taxes was \$295,000, representing a significant increase of 43.9% from the prior period. However, the actual revenue collected was \$236,505, which was 7.52% lower than the previous period's actual revenue.

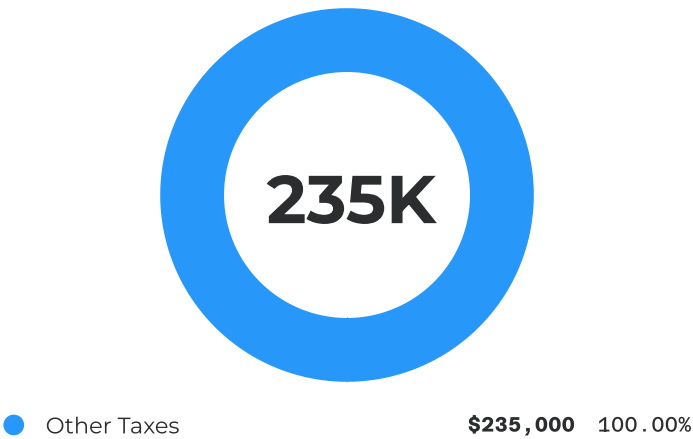
For FY2026, the budgeted revenue is set at \$235,000, marking a decrease of 20.34% compared to the FY2025 budgeted amount. This budgeted figure is also slightly below the FY2025 actual revenue.

Revenues by Revenue Category



In FY2026, the total revenue for Other Taxes is budgeted at \$235,000, representing a decrease of \$1,505 or 0.64% compared to the FY2025 budget of \$236,505. Other Taxes remain the largest and sole category within this revenue group, accounting for 100% of the total revenue in both years. This decrease in FY2026 follows a larger decline of \$19,220 or 7.52% experienced in FY2025. Overall, the FY2026 budget shows a slight reduction in Other Taxes revenue compared to the previous year, continuing the downward trend observed in the prior period.

FY26 Revenues by Revenue Category



For the fiscal year, the "Other Taxes" category generated a total revenue of \$235,000, representing 100% of the revenue within this category.

Revenues by Revenue Category

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Other Taxes	\$ 236,504.91	\$ 295,000.00	\$ 235,000.00	-20.3%
Total Revenues	\$ 236,504.91	\$ 295,000.00	\$ 235,000.00	-20.3%

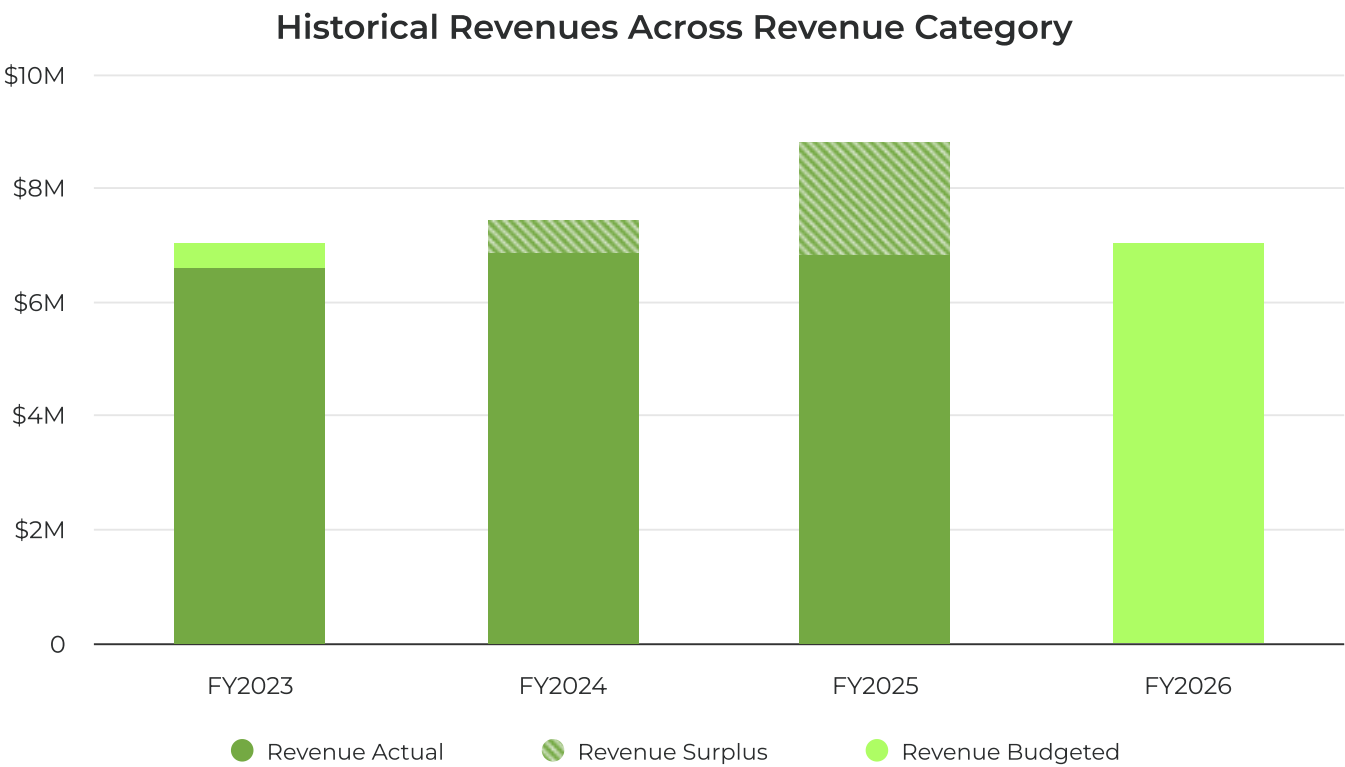
Ambulance and Rescue Fee

Charges for ambulance transport are estimated to be \$3,564 in 2026, which is a 3% increase over 2025. 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 2026.

For the 2026 Budget, the number of transports are expected to approximate the number of transports in 2025.

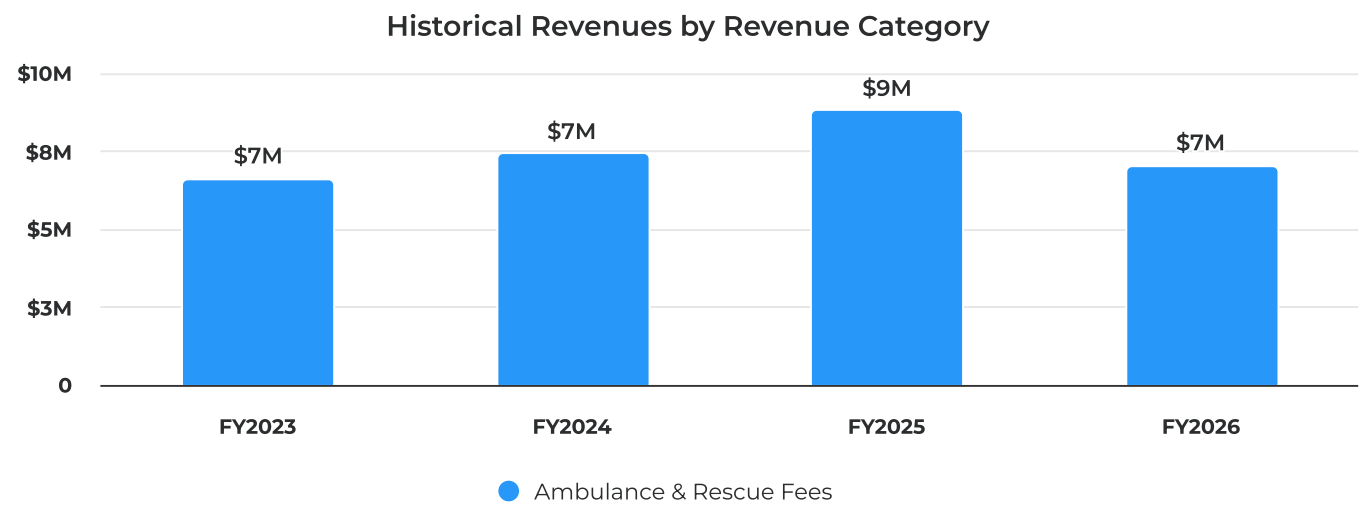
Revenue Summary



For FY2025, the budgeted revenue for Ambulance and Rescue Fee was \$6.8 million, representing a slight decrease of 0.22% from the previous period. However, the actual revenue collected in FY2025 was significantly higher at \$8.8 million, marking an 18.8% increase compared to the budgeted amount for that year.

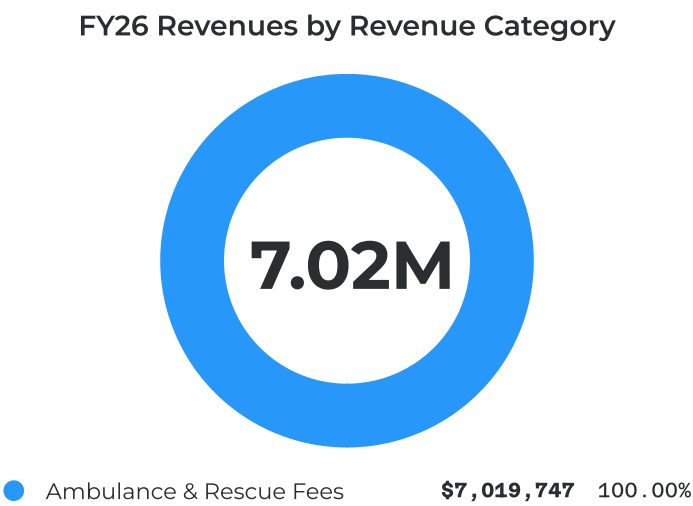
Looking ahead to FY2026, the budgeted revenue is set at \$7 million, which is a 2.63% increase from the FY2025 budgeted revenue. This indicates a modest growth in the budgeted revenue compared to the prior budget year.

Revenues by Revenue Category



In FY2026, the total revenue from Ambulance and Rescue Fees is budgeted at \$7 million, representing a decrease of \$1.8 million or 20.44% compared to the FY2025 total of \$8.8 million. Ambulance and Rescue Fees continue to constitute 100% of the total revenue in both years.

This decline of 20.44% in Ambulance and Rescue Fees is the largest change observed in the revenue categories for FY2026, reversing the previous year's increase of 18.8% which had added \$1.4 million to the total. Overall, the total revenue from this category is projected to decrease significantly from FY2025 to FY2026.



For the fiscal year, the Ambulance and Rescue Fee category generated a total revenue of \$7 million, accounting for 100% of the fiscal year revenue by revenue category.

Revenues by Revenue Category

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Ambulance & Rescue Fees	\$ 8,823,112.86	\$ 6,839,957.00	\$ 7,019,747.00	2.6%
Total Revenues	\$ 8,823,112.86	\$ 6,839,957.00	\$ 7,019,747.00	2.6%

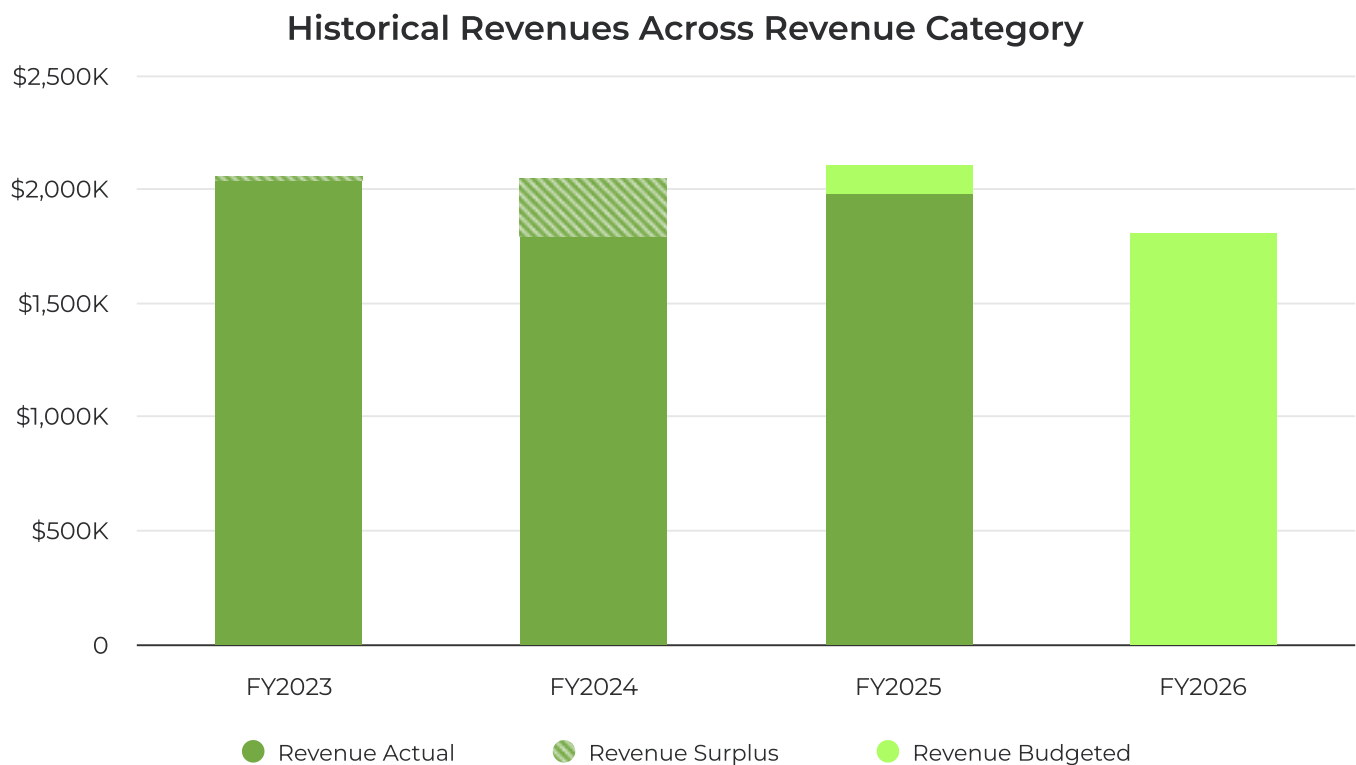
Dispatch & Communications Revenue

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.

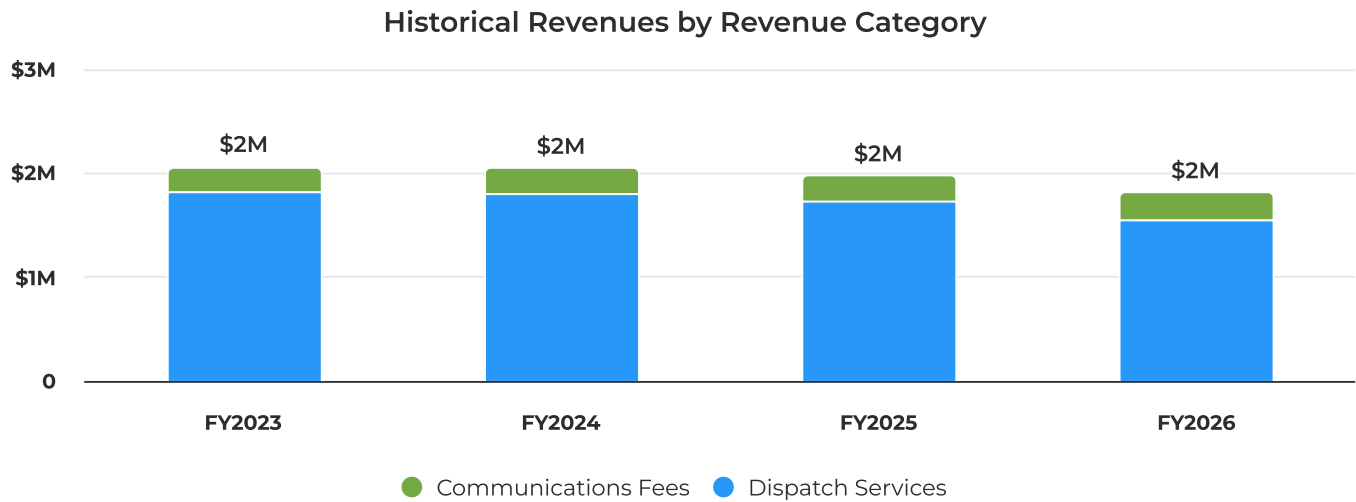
Revenue Summary



For FY2025, the Dispatch & Communications Revenue budget was set at \$2.1 million, reflecting a 17.06% increase from the previous period. However, the actual revenue collected was \$2 million, which was 3.54% lower than the budgeted amount for that year.

Looking ahead to FY2026, the revenue budget is projected at \$1.8 million, representing a 13.95% decrease compared to the FY2025 budgeted revenue. There are no actual revenue figures available yet for FY2026.

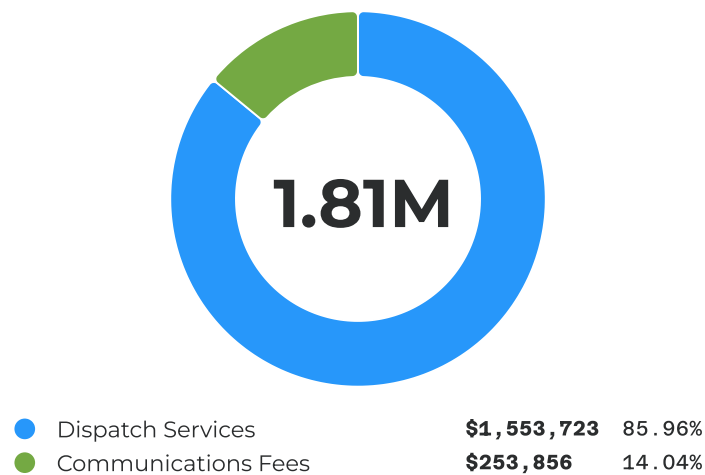
Revenues by Revenue Category



In FY2026, the total Dispatch & Communications Revenue is budgeted at \$1.8 million, reflecting a decrease of 8.54% compared to the FY2025 total of \$2 million. The largest revenue category remains Dispatch Services, which accounts for 85.96% of the total in FY2026 with \$1.6 million. This represents a decline of \$165,334 or 9.62% from the previous year's \$1.7 million, marking the most significant decrease among the categories.

Communications Fees contribute \$253,856 in FY2026, making up 14.04% of the total revenue. This category also experiences a decrease, dropping by \$3,441 or 1.34% from \$257,297 in FY2025. Overall, both major revenue categories show reductions, with Dispatch Services exhibiting the largest absolute and percentage decline, contributing to the total revenue decrease in FY2026.

FY26 Revenues by Revenue Category



For the fiscal year, the Dispatch & Communications Revenue totaled \$1.86 million. This revenue is primarily composed of Dispatch Services, which contributed \$1.6 million, representing 85.96% of the total. Communications Fees accounted for \$253,856, making up the remaining 14.04% of the revenue.

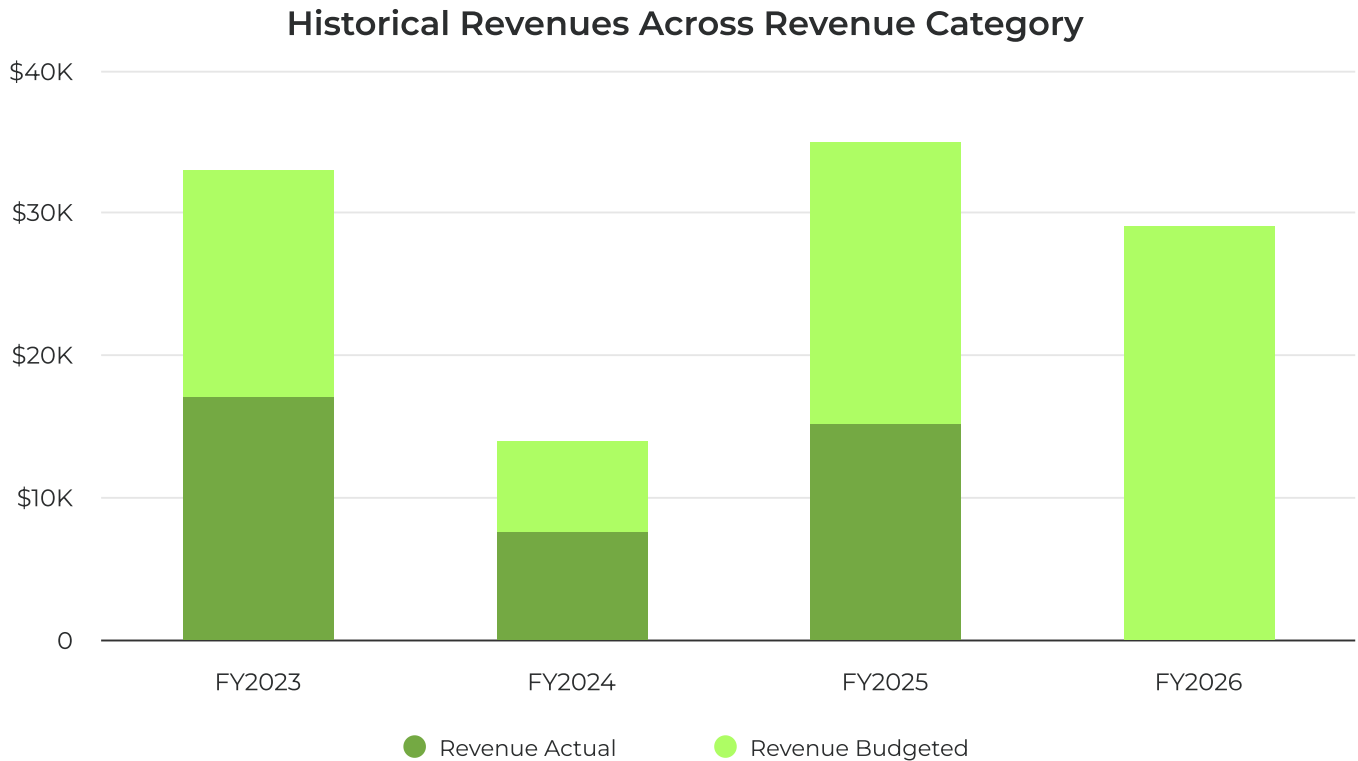
Revenues by Revenue Category

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Dispatch Services	\$ 1,719,057.00	\$ 1,846,639.00	\$ 1,553,723.00	-15.9%
Communications Fees	\$ 257,297.00	\$ 253,856.00	\$ 253,856.00	0.0%
Total Revenues	\$ 1,976,354.00	\$ 2,100,495.00	\$ 1,807,579.00	-13.9%

Fire Prevention Fees

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.

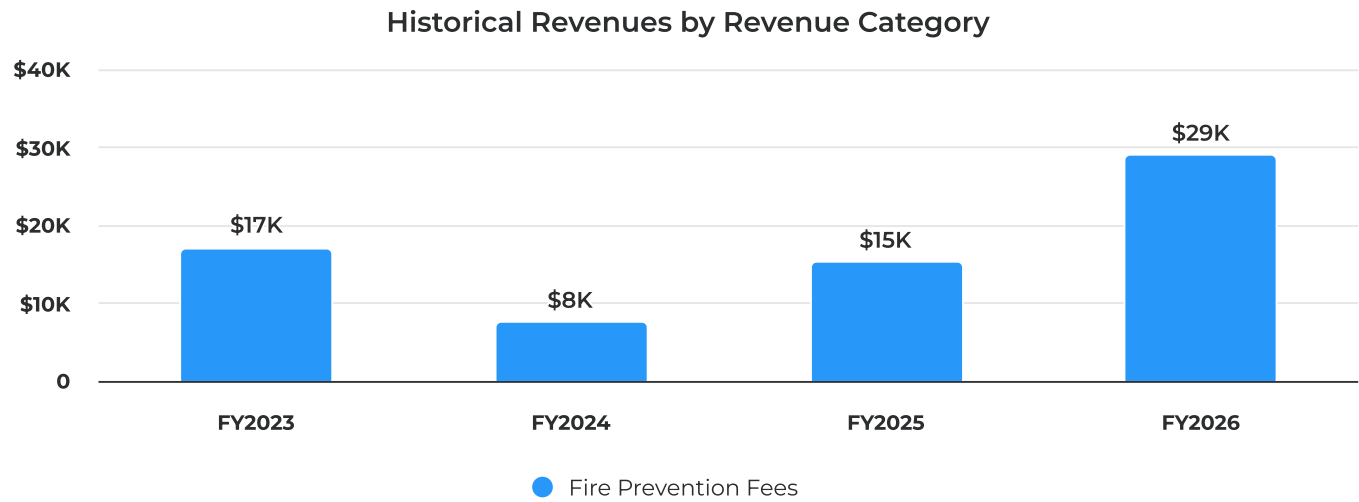
Revenue Summary



In FY2025, the budgeted revenue for Fire Prevention Fees was set at \$35,000, representing a significant increase of 150% from the prior period. The actual revenue collected in FY2025 was \$15,232, which also showed a substantial rise of 102.42% compared to the previous period.

For FY2026, the budgeted revenue is \$29,000, which is a decrease of 17.14% from the FY2025 budgeted amount. There are no actual revenue figures available yet for FY2026.

Revenues by Revenue Category



In FY2026, the total revenue from Fire Prevention Fees is budgeted at \$29,000, representing a 90.39% increase from the previous year's total of \$15,232 in FY2025. Fire Prevention Fees continue to account for 100% of the total revenue in this category.

The Fire Prevention Fees themselves show a significant increase of \$13,768, or 90.39%, rising from \$15,232 in FY2025 to \$29,000 in FY2026. This increase is the largest change within the revenue category and drives the overall growth in total revenue for Fire Prevention Fees.

FY26 Revenues by Revenue Category



The Fire Prevention Fees category for the fiscal year totals \$29,000, representing 100% of the revenue within this category.

Revenues by Revenue Category

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Fire Prevention Fees	\$ 15,232.00	\$ 35,000.00	\$ 29,000.00	-17.1%
Total Revenues	\$ 15,232.00	\$ 35,000.00	\$ 29,000.00	-17.1%

Grant Revenue

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.

Sub-Award Grants for Training from Cook County

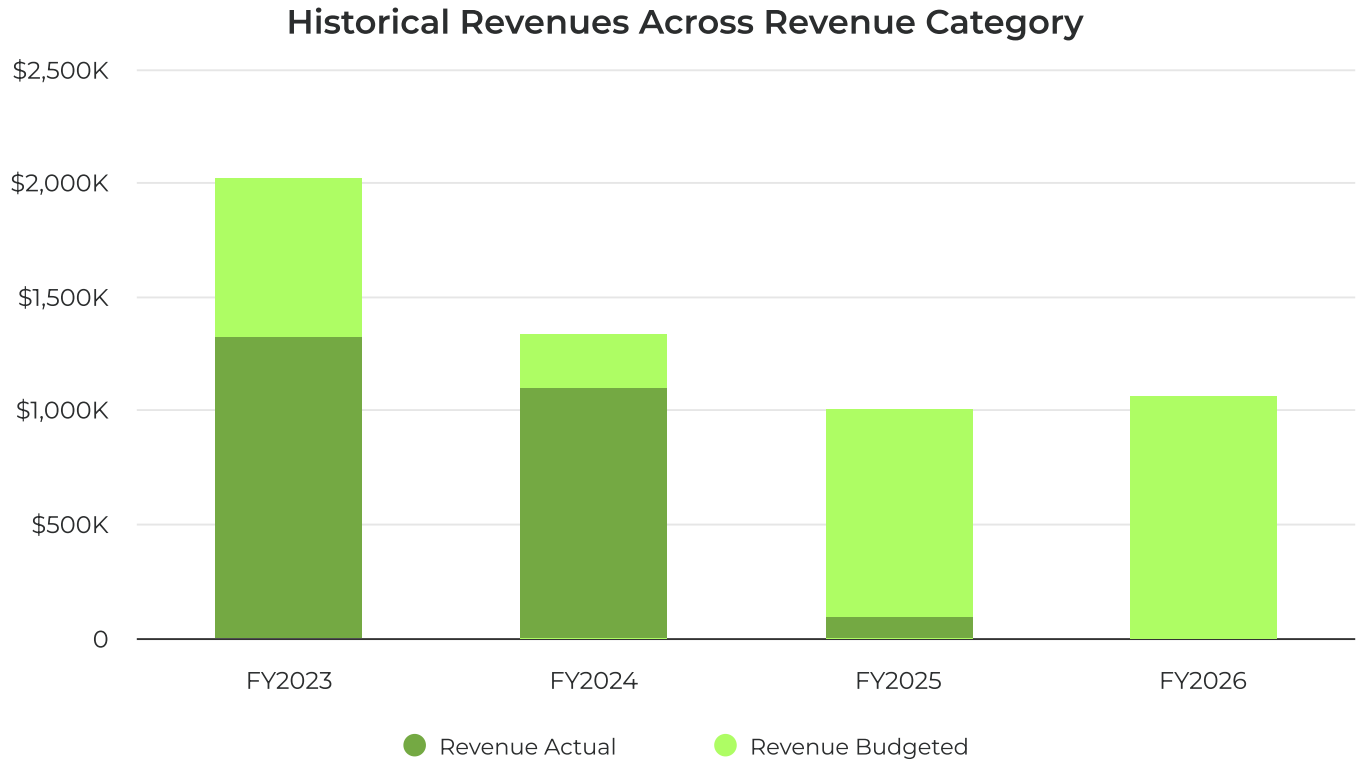
The District entered into its initial Sub-grant Agreement with Cook County, Illinois to offer training programs that address high priority preparedness gaps across all core capabilities where a nexus to terrorism exists in August, 2017. Sub-grant agreements are re-entered into each year. Cook County 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 2026.

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.

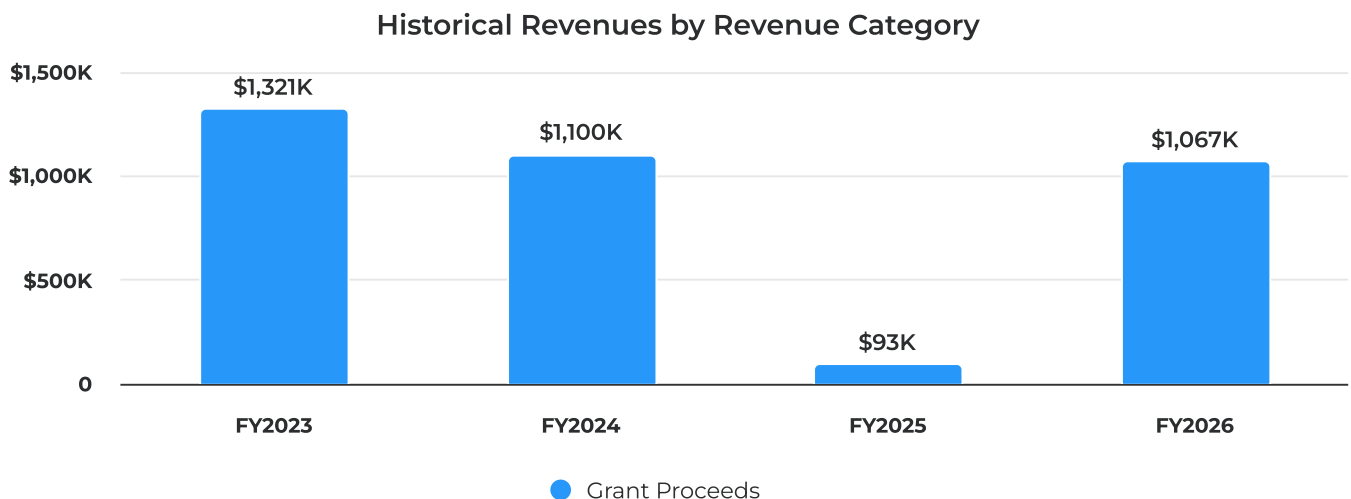
Revenue Summary



In FY2025, the Grant Revenue budgeted amount was \$1 million, representing a decrease of 24.84% from the previous period. The actual revenue for FY2025 was significantly lower at \$93,161, which is a 91.53% decrease from the prior period's actual revenue.

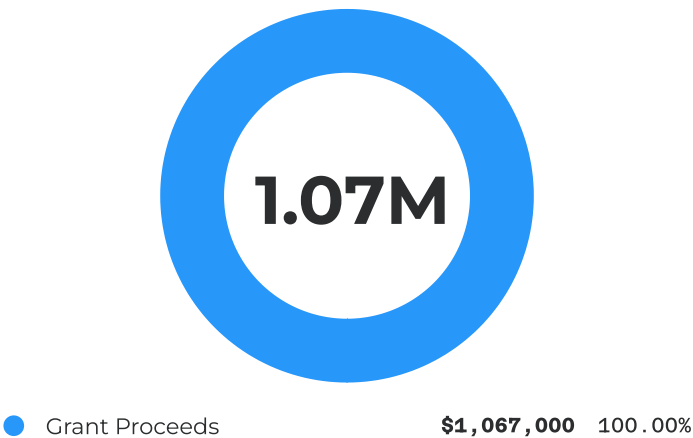
For FY2026, the Grant Revenue budgeted amount increased to \$1.1 million, marking a 6.06% increase from the FY2025 budgeted amount. There are no actual revenue figures available yet for FY2026.

Revenues by Revenue Category



In FY2026, the total Grant Revenue is budgeted at \$1.1 million, representing a significant increase of 1,045.33% compared to the previous year's total of \$93,161 in FY2025. The entire Grant Revenue for FY2026 continues to come from Grant Proceeds, which also increased by \$973,839, or 1,045.33%, from \$93,161 in FY2025 to \$1.1 million in FY2026.

FY26 Revenues by Revenue Category



For the fiscal year, the Grant Revenue category consists entirely of Grant Proceeds, which amount to \$1.1 million, representing 100% of the total Grant Revenue.

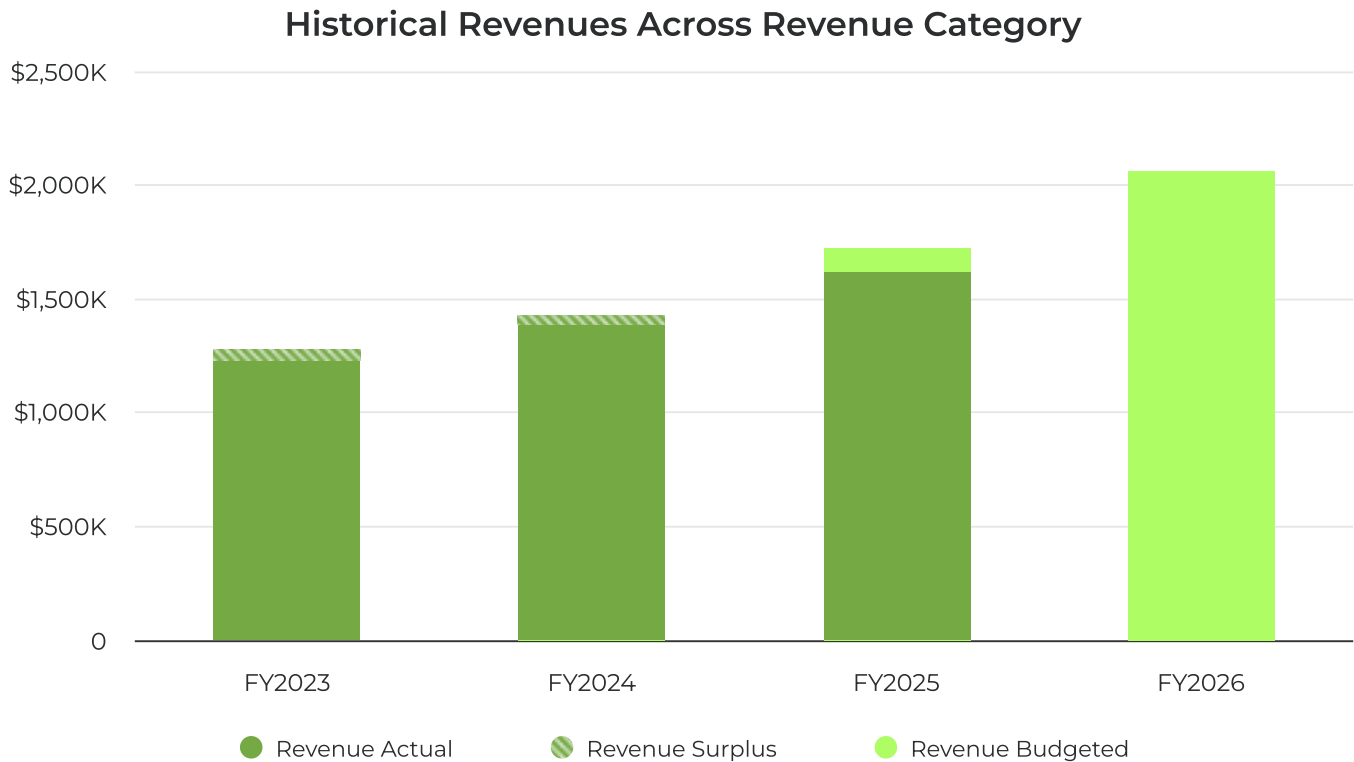
Revenues by Revenue Category

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Grant Proceeds	\$ 93,160.74	\$ 1,006,000.00	\$ 1,067,000.00	6.1%
Total Revenues	\$ 93,160.74	\$ 1,006,000.00	\$ 1,067,000.00	6.1%

Insurance Contributions

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.

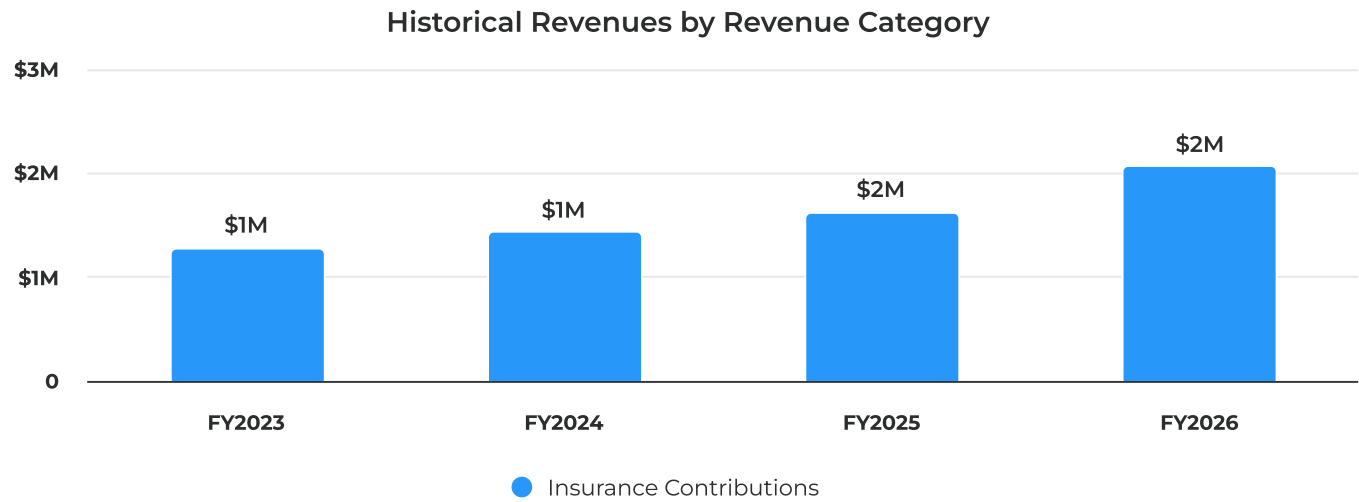
Revenue Summary



In FY2025, the budgeted revenue for Insurance Contributions was \$1.7 million, reflecting a 24.41% increase from the previous period. The actual revenue for FY2025 was slightly lower at \$1.6 million, but still showed a 13.1% increase compared to the prior period.

Looking ahead to FY2026, the budgeted revenue is set at \$2.1 million, which represents a 19.66% increase from the FY2025 budgeted amount. This continues the upward trend in budgeted revenue for Insurance Contributions.

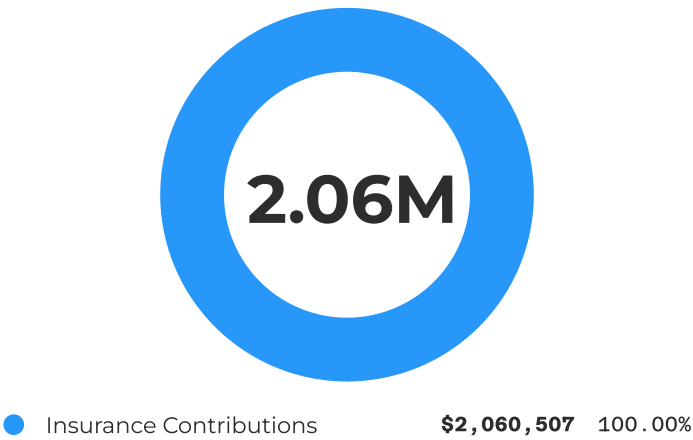
Revenues by Revenue Category



In FY2026, the total revenue for Insurance Contributions is budgeted at \$2.1 million, representing a 27.38% increase from the FY2025 total of \$1.6 million. Insurance Contributions remain the sole revenue category, accounting for 100% of the total revenue in both years.

The increase in Insurance Contributions from FY2025 to FY2026 is \$442,846, which is a larger absolute and percentage increase compared to the previous year's growth of \$187,363 or 13.1%. This marks a significant upward trend in the Insurance Contributions revenue category for FY2026.

FY26 Revenues by Revenue Category



The Insurance Contributions category for the fiscal year totals \$2.1 million, representing 100% of the revenue in this category.

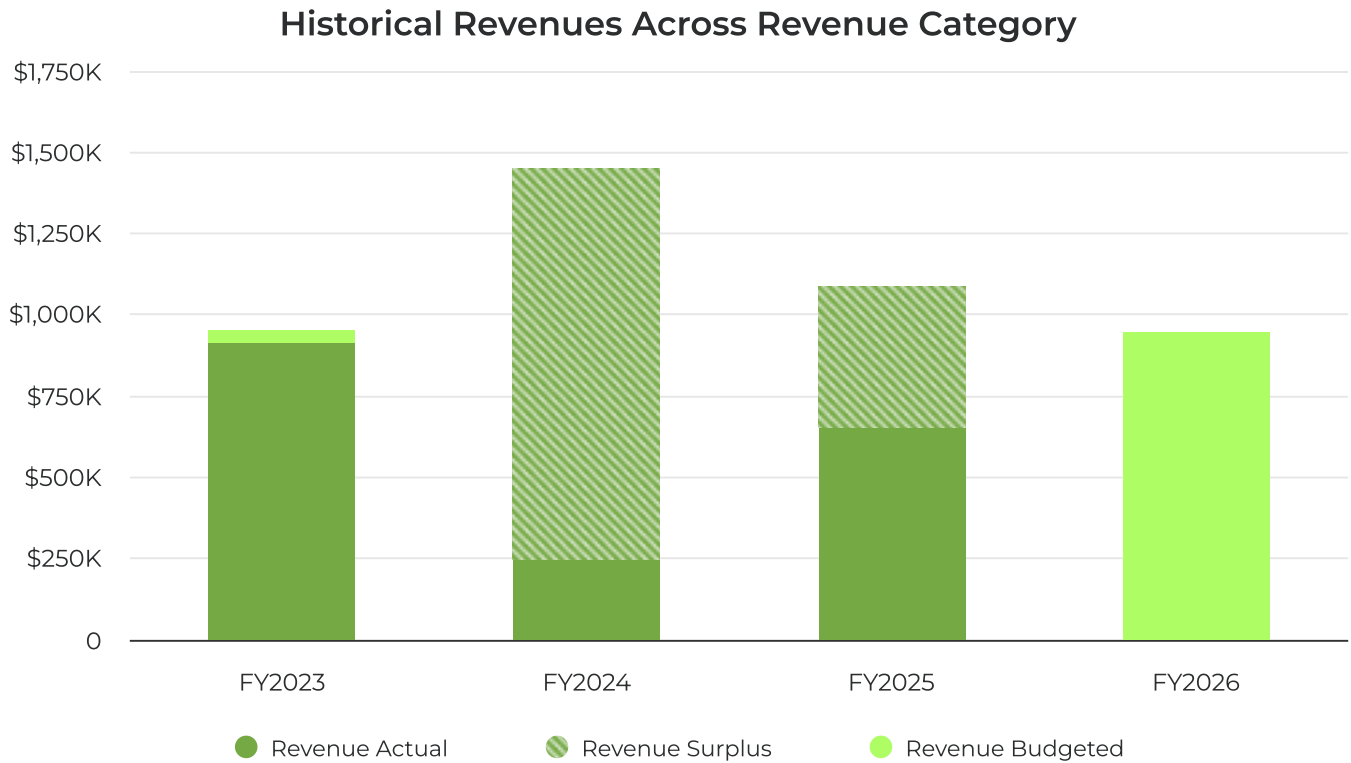
Revenues by Revenue Category

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Insurance Contributions	\$ 1,617,661.05	\$ 1,722,029.00	\$ 2,060,507.00	19.7%
Total Revenues	\$ 1,617,661.05	\$ 1,722,029.00	\$ 2,060,507.00	19.7%

Interest

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

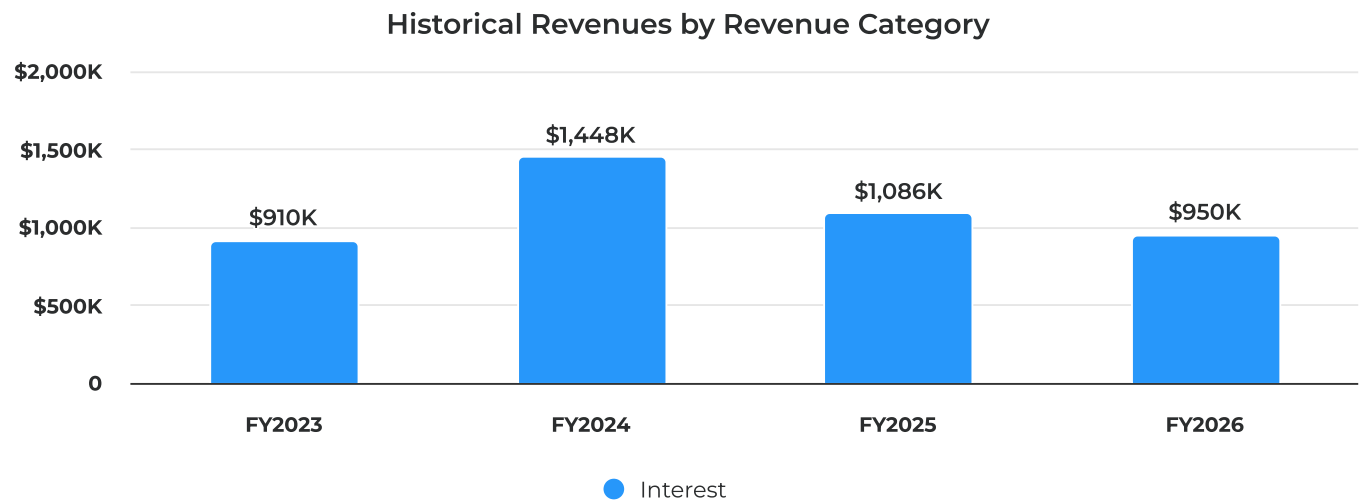
Revenue Summary



In FY2025, the budgeted revenue for Interest was set at \$650,000, representing a significant increase of 160% from the prior period. However, the actual revenue collected was \$1.1 million, which was 25.01% lower than the previous period's actual revenue.

For FY2026, the budgeted revenue for Interest is \$950,000, marking a 46.15% increase from the FY2025 budgeted amount. This continues the upward trend in budgeted revenue following the substantial rise seen in FY2025.

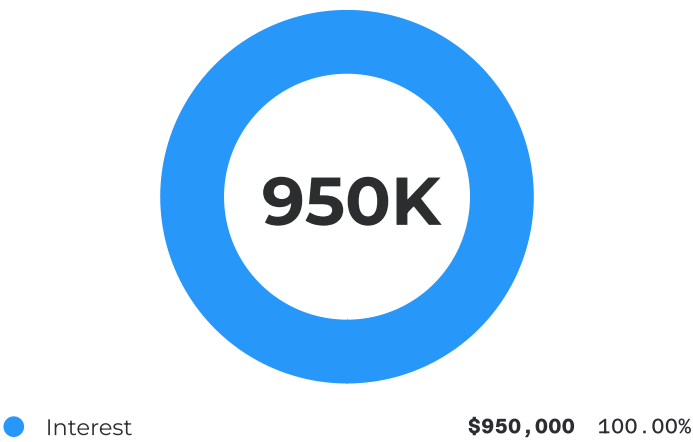
Revenues by Revenue Category



In FY2026, the total revenue for the "Interest" category is budgeted at \$950,000, representing a 12.52% decrease from the previous year's total of \$1.1 million in FY2025. Interest remains the largest and sole revenue category, accounting for 100% of the total revenue in both years.

The decrease in interest revenue from FY2025 to FY2026 is \$136,008, which is a smaller decline compared to the previous year's decrease of \$362,154. Overall, the total revenue for FY2026 shows a continued downward trend, with a 12.52% reduction from FY2025.

FY26 Revenues by Revenue Category



The Interest category for the fiscal year revenue totals \$950,000, representing 100% of the Interest revenue.

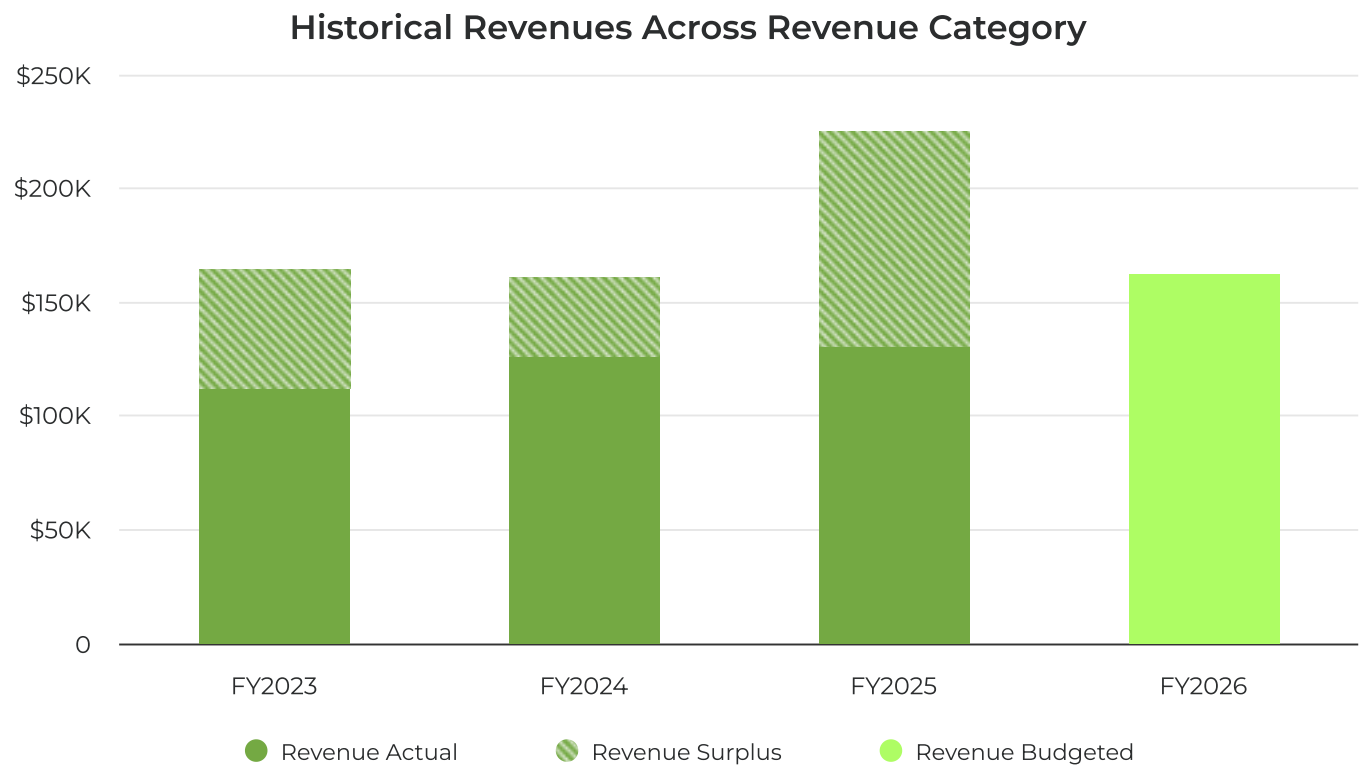
Revenues by Revenue Category

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Interest	\$ 1,086,008.44	\$ 650,000.00	\$ 950,000.00	46.2%
Total Revenues	\$ 1,086,008.44	\$ 650,000.00	\$ 950,000.00	46.2%

Other Revenue

Other revenue includes salary reimbursement, CPR class fees, training facility fees, and other miscellaneous sources of revenue.

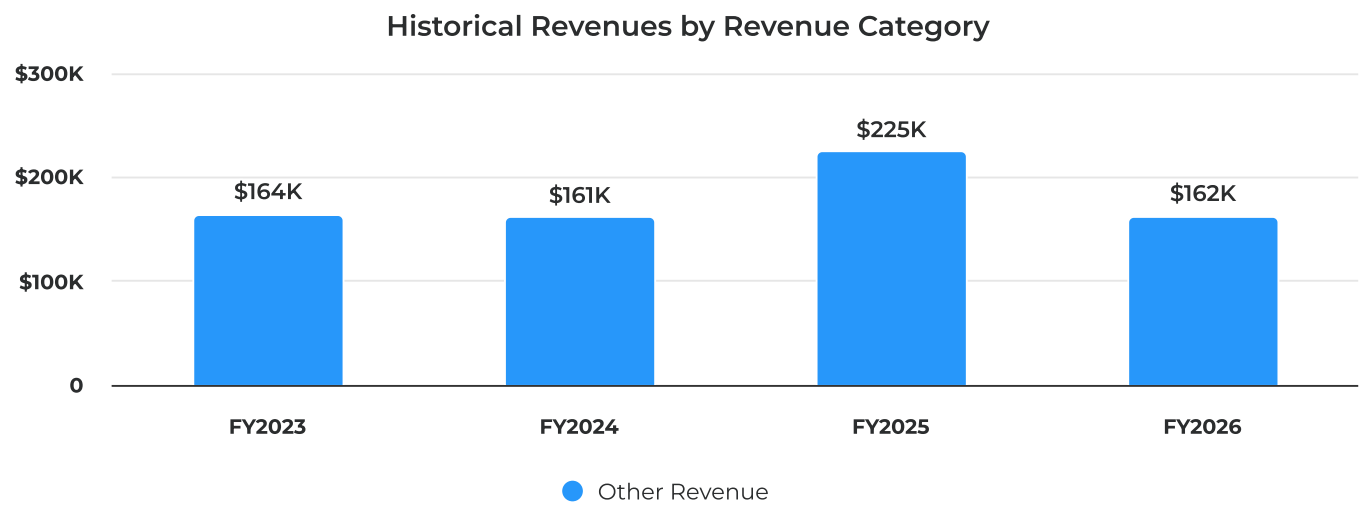
Revenue Summary



In FY2025, the budgeted revenue for Other Revenue was \$129,999, reflecting a 3.1% increase from the previous period. The actual revenue for FY2025 significantly exceeded the budget, reaching \$224,888, which is a 39.52% increase from the prior period.

For FY2026, the budgeted revenue is set at \$162,499, representing a 25% increase from the FY2025 budgeted amount. This indicates a continued upward trend in budgeted revenue for Other Revenue compared to the previous year.

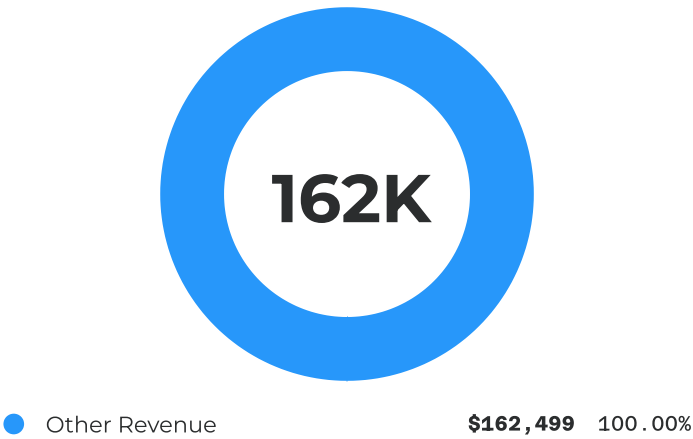
Revenues by Revenue Category



In FY2026, the total Other Revenue is budgeted at \$162,499, representing 100% of the total revenue for this category. This amount reflects a decrease of \$62,389, or 27.74%, compared to the previous year's FY2025 budget of \$224,888.

In FY2025, Other Revenue was the largest revenue category, accounting for the entire total of \$224,888, which was an increase of \$63,705 or 39.52% from the prior period. However, in FY2026, this category experiences a significant reduction, reversing much of the prior year's growth.

FY26 Revenues by Revenue Category



Other Revenue for the fiscal year totals \$162,499, representing 100% of this category's revenue.

Revenues by Revenue Category

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Other Revenue	\$ 224,888.23	\$ 129,999.00	\$ 162,499.00	25.0%
Total Revenues	\$ 224,888.23	\$ 129,999.00	\$ 162,499.00	25.0%

Expenditures

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.



Expenditures

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

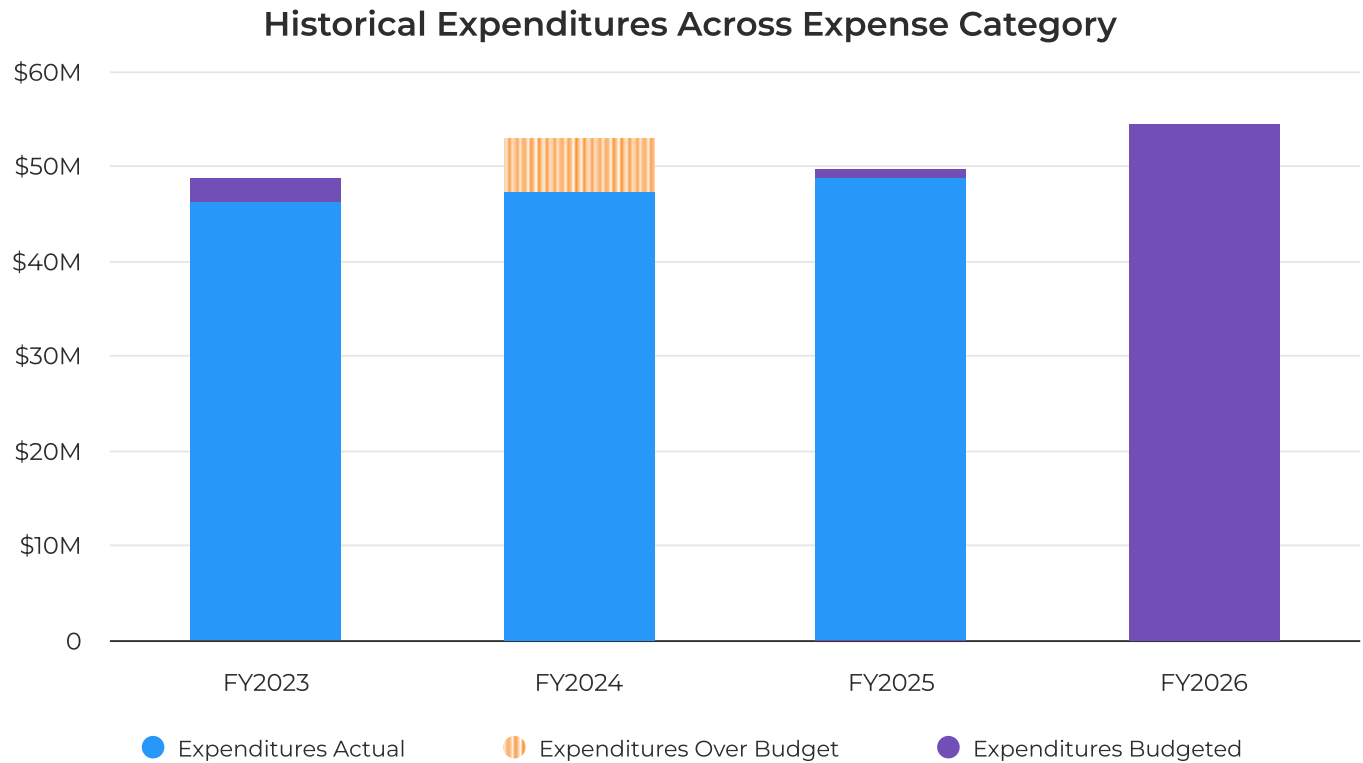
Bad debt represents uncollectible ambulance bills and is budgeted based on historical experience. Any outstanding ambulance receivable is written off when greater than one year old for financial reporting purposes.

Other Expenses

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



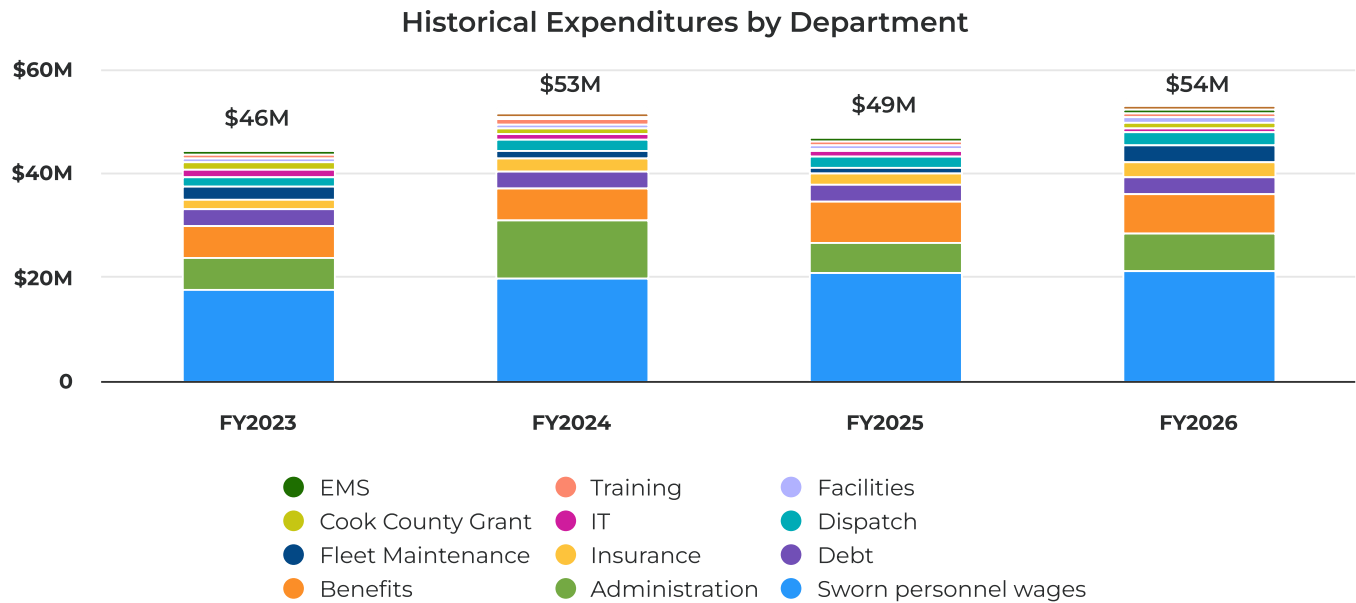
Expenditure Summary



In FY2025, the expenditures budgeted were \$49.8 million, reflecting a 5.21% increase from the prior period. However, the actual expenditures for FY2025 were \$48.6 million, which was 7.99% lower than the previous period's actual expenditures.

For FY2026, the expenditures budgeted are \$54.5 million, representing a 9.42% increase from the FY2025 budgeted amount. This marks a continued upward trend in budgeted expenditures compared to the previous year.

Expenditures by Department



In FY2026, the total expenditures for Orland Fire Protection increased by 11.99% to \$54.5 million compared to FY2025's \$48.6 million. Sworn personnel wages remained the largest expenditure category at \$21 million, representing 38.52% of the total budget, with a modest increase of \$247,991 or 1.2% from the previous year.

Administration expenses rose significantly by \$1.5 million or 25.92%, reaching \$7.5 million and accounting for 13.76% of total expenditures. Conversely, Benefits decreased slightly by \$272,203 or 3.51% to \$7.5 million, now making up 13.72% of the budget.

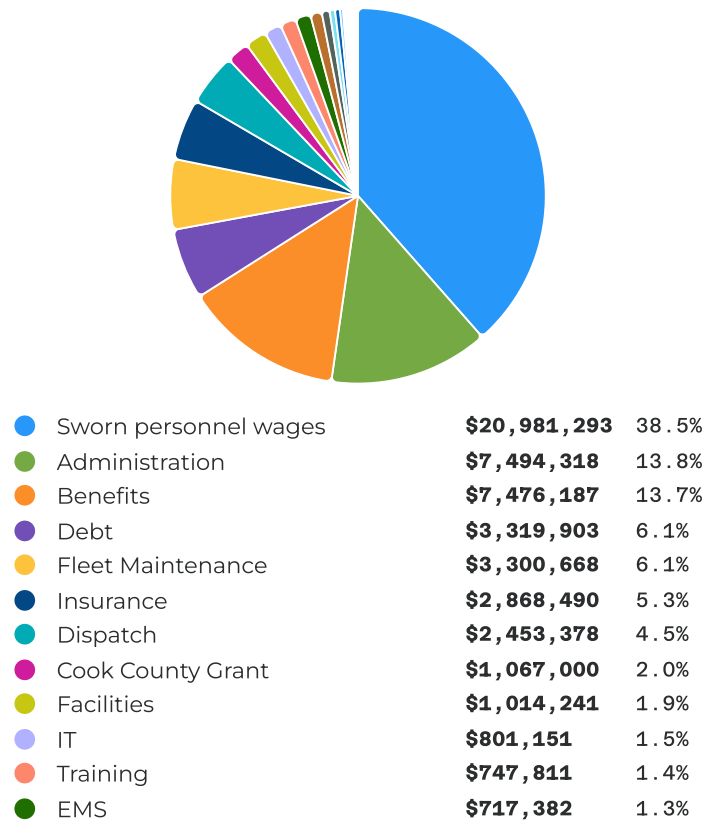
Fleet Maintenance saw a substantial increase of \$1.9 million or 142.43%, totaling \$3.3 million and representing 6.06% of expenditures. Insurance costs also rose notably by \$934,963 or 48.36% to \$2.9 million, which is 5.27% of the total budget. Dispatch expenditures increased by \$397,354 or 19.33% to \$2.5 million, accounting for 4.5% of the budget.

The Cook County Grant category experienced a large increase of \$701,417 or 191.86%, reaching \$1.1 million and comprising 1.96% of total expenditures. Facilities costs grew by \$304,920 or 42.99% to \$1 million, representing 1.86% of the budget. Fire Prevention and Clothing also increased by 33.29% and 33.87%, respectively, with Fire Prevention at \$534,922 and Clothing at \$374,286.

On the other hand, Benefits decreased by 3.51%, and IT expenditures declined by \$172,078 or 17.68% to \$801,151, now 1.47% of the total. Technical Rescue saw a significant reduction of \$107,419 or 69.79%, dropping to \$46,500. Debt expenses decreased slightly by \$104,614 or 3.05% to \$3.3 million, representing 6.09% of the budget. EMS expenditures also fell by \$52,961 or 6.88% to \$717,382.

Other notable decreases included Communications down by 35.13% to \$35,735, Water Rescue down 38.64% to \$29,291, Tools & Equipment down 17.35% to \$24,303, SCBA down 12.4% to \$34,324, and GIS down 11.75% to \$30,710.

FY26 Expenditures by Department



For the fiscal year expenditures by department, Sworn personnel wages accounted for \$21 million, representing 38.52% of the total. Administration and Benefits each comprised approximately \$7.5 million, with Administration at 13.76% and Benefits at 13.72%. Debt and Fleet Maintenance were both around \$3.3 million, making up 6.09% and 6.06% respectively. Insurance expenses totaled \$2.9 million, or 5.27%, while Dispatch costs were \$2.5 million, equating to 4.5%. The Cook County Grant contributed \$1.1 million, or 1.96%, and Facilities expenses were \$1 million, representing 1.86%. IT expenditures were \$801,151, accounting for 1.47%. There were an additional 26 smaller categories not included in this summary.

Expenditures by Department

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Sworn personnel wages	\$ 20,733,302.34	\$ 20,162,193.00	\$ 20,981,293.00	4.1%
Clothing	\$ 279,589.32	\$ 326,030.00	\$ 374,286.00	14.8%
Benefits	\$ 7,748,389.88	\$ 6,786,128.00	\$ 7,476,187.00	10.2%
Tools & Equipment	\$ 29,405.85	\$ 16,640.00	\$ 24,303.00	46.1%
Hose	\$ 28,273.95	\$ 27,465.00	\$ 30,049.00	9.4%
SCBA	\$ 39,184.22	\$ 26,624.00	\$ 34,324.00	28.9%
EMS	\$ 770,343.43	\$ 809,485.00	\$ 717,382.00	-11.4%
Haz mat	\$ 29,473.75	\$ 29,420.00	\$ 30,303.00	3.0%
Water rescue	\$ 47,736.84	\$ 33,292.00	\$ 29,291.00	-12.0%
Technical Rescue	\$ 153,919.02	\$ 32,817.00	\$ 46,500.00	41.7%
Fire Investigations	\$ 7,311.97	\$ 19,610.00	\$ 7,800.00	-60.2%
Fire Prevention	\$ 401,316.09	\$ 466,497.00	\$ 534,922.00	14.7%
Public Education	\$ 194,825.00	\$ 210,711.00	\$ 237,488.00	12.7%

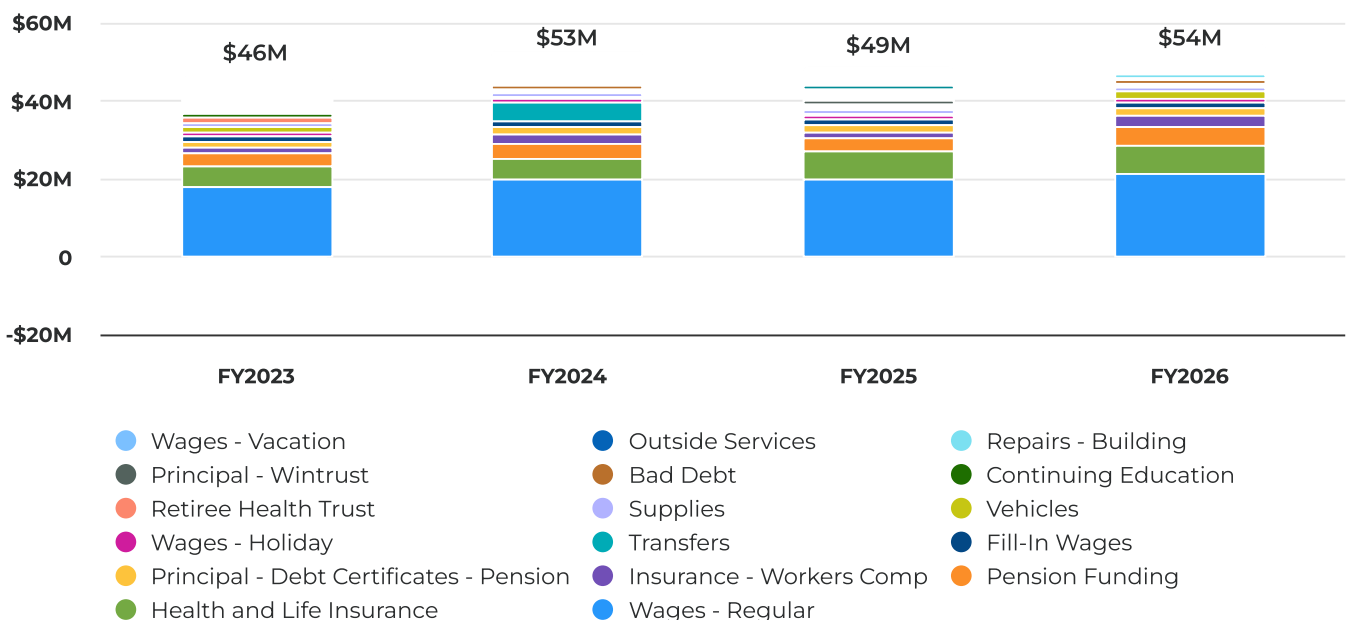


Expenditures

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
IT	\$ 973,228.56	\$ 703,389.00	\$ 801,151.00	13.9%
GIS	\$ 34,799.01	\$ 29,116.00	\$ 30,710.00	5.5%
Dispatch	\$ 2,056,023.53	\$ 2,302,848.00	\$ 2,453,378.00	6.5%
Communications	\$ 55,087.20	\$ 31,199.00	\$ 35,735.00	14.5%
Opticom	\$ 5,825.00	\$ 14,976.00	\$ 8,240.00	-45.0%
Facilities	\$ 709,320.68	\$ 760,411.00	\$ 1,014,241.00	33.4%
Station supplies	\$ 29,483.00	\$ 28,591.00	\$ 29,593.00	3.5%
Fleet Maintenance	\$ 1,361,500.14	\$ 1,859,259.00	\$ 3,300,668.00	77.5%
Outside Fleet Maintenance	\$ 6,105.11	\$ 72,463.00	\$ 74,494.00	2.8%
Foreign Fire Insurance	\$ 136,886.37	\$ 135,000.00	\$ 135,000.00	0.0%
Training	\$ 736,164.22	\$ 844,317.00	\$ 747,811.00	-11.4%
Training facility	\$ 207,482.63	\$ 106,500.00	\$ 250,000.00	134.7%
Fitness	\$ 20,712.88	\$ 34,300.00	\$ 46,300.00	35.0%
Safety	\$ 43,758.04	\$ 54,808.00	\$ 50,210.00	-8.4%
Cook County Grant	\$ 365,583.49	\$ 876,000.00	\$ 1,067,000.00	21.8%
Accreditation	\$ 37,202.81	\$ 41,038.00	\$ 69,951.00	70.5%
Administration	\$ 5,951,791.59	\$ 7,011,705.00	\$ 7,494,318.00	6.9%
Insurance	\$ 1,933,527.29	\$ 2,386,582.00	\$ 2,868,490.00	20.2%
Public Information	\$ 79,852.00	\$ 76,000.00	\$ 86,000.00	13.2%
Testing	\$ 7,933.75	\$ 66,500.00	\$ 35,000.00	-47.4%
Honor guard	\$ 3,100.45	\$ 18,877.00	\$ 21,150.00	12.0%
Debt	\$ 3,424,517.05	\$ 3,375,255.00	\$ 3,319,903.00	-1.6%
Drones	\$ 423.69	\$ 10,000.00	\$ 10,000.00	0.0%
Total Expenditures	\$ 48,643,380.15	\$ 49,786,046.00	\$ 54,473,471.00	9.4%

Expenditures by Expense Type

Historical Expenditures by Object



Expenditures

The total expenditures for FY2026 increased by 11.96% to \$54.5 million compared to FY2025's \$48.6 million. The largest expenditure category remained Wages - Regular, which rose by \$1.4 million or 6.78% to \$21.3 million, though its share of the total decreased slightly from 40.94% to 39.05%.

Health and Life Insurance saw a marginal increase of \$47,379 or 0.66%, totaling \$7.2 million, with its proportion of total expenditures declining from 14.81% to 13.31%. Pension Funding experienced a significant increase of \$1.8 million or 58.43%, reaching \$5 million and increasing its share from 6.43% to 9.09% of total expenditures.

Insurance - Workers Comp rose substantially by \$925,802 or 58.34% to \$2.5 million, increasing its share from 3.26% to 4.61%. Principal - Debt Certificates - Pension increased by \$115,000 or 6.37% to \$1.9 million, maintaining a similar share of around 3.5%.

Vehicles showed a notable increase of \$1.6 million or 559.63%, reaching \$1.9 million and representing 3.4% of total expenditures, a new significant category compared to the previous year. Repairs - Building increased by \$366,115 or 76.05% to \$847,500, raising its share to 1.56%.

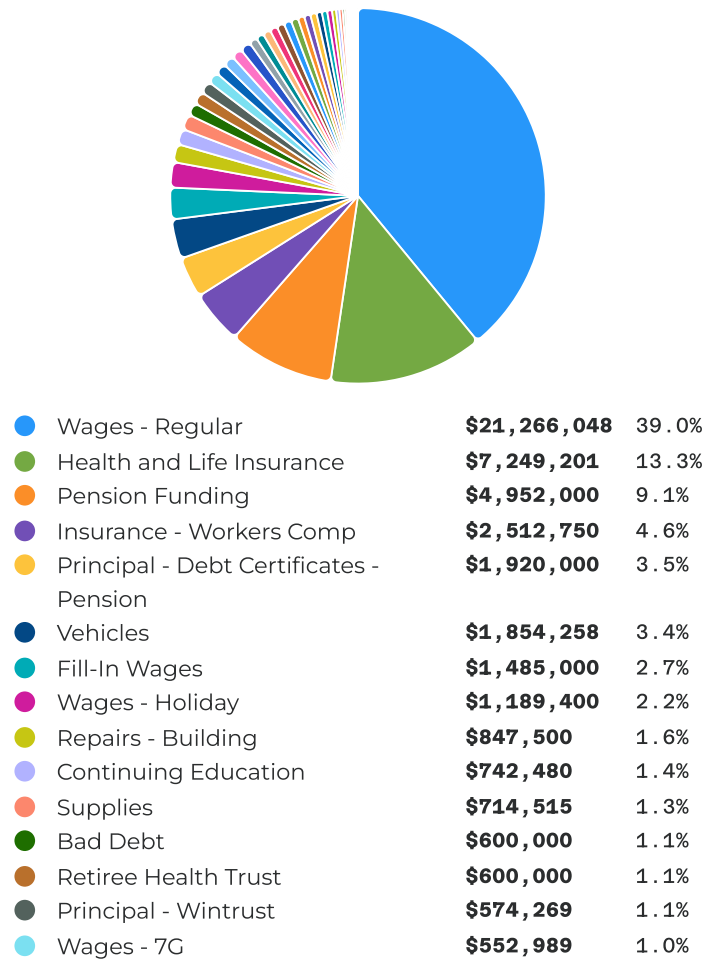
Continuing Education rose sharply by \$573,973 or 340.62% to \$742,480, increasing its share to 1.36%. Equipment was introduced at \$525,000, marking a new expenditure category for FY2026.

Among wage-related categories, Fill-In Wages remained relatively stable with a slight increase of \$685 or 0.05% to \$1.5 million, while Wages - Holiday increased by \$76,745 or 6.9% to \$1.2 million. Wages at Retirement decreased significantly by \$700,968 or 81.7% to \$157,025, reducing its share from 1.76% to a much smaller portion of the budget.

Supplies decreased by \$323,663 or 31.48% to \$704,515, and Bad Debt declined by \$323,381 or 35.02% to \$600,000. Wages - Overtime also saw a decrease of \$304,852 or 47.25% to \$340,370. The IT Infrastructure Project was eliminated, dropping \$136,391 or 100% to zero.

Other notable decreases included Miscellaneous and Contingent expenses falling by \$131,078 or 98.65% to \$1,800, Principal - CIBC Truck Note eliminated at zero, Maintenance Agreement reduced by \$100,181 or 16.13% to \$520,996, Attorney Fees - Admin down by \$96,712 or 24.38% to \$300,000, and Outside Services decreasing by \$53,496 or 9.46% to \$511,974.

FY26 Expenditures by Type



The FY26 Expenditures by Type for Orland Fire Protection include Wages - Regular at \$21.3 million, representing 39.04% of the total. Health and Life Insurance accounts for \$7.2 million or 13.31%, followed by Pension Funding at \$5 million, which is 9.09%. Insurance - Workers Comp is \$2.5 million, making up 4.61%, and Principal - Debt Certificates - Pension is \$1.9 million or 3.52%. Vehicles also total \$1.9 million, comprising 3.4% of expenditures. Fill-In Wages amount to \$1.5 million, or 2.73%, while Wages - Holiday are \$1.2 million, representing 2.18%. Repairs - Building are \$847,500, which is 1.56%, and Continuing Education is \$742,480, or 1.36%. There are an additional 43 smaller categories not listed here.

Expenditures by Object

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Wages - Regular	\$ 19,915,831.91	\$ 20,740,157.00	\$ 21,266,048.00	2.5%
Wages - Overtime	\$ 645,222.35	\$ 232,877.00	\$ 340,370.00	46.2%
Wages - Acting Engineer	\$ 2,892.50	\$ 5,000.00	\$ 5,000.00	0.0%
Wages - Acting Officer	\$ 3,795.00	\$ 10,000.00	\$ 10,000.00	0.0%
Wages - PIC & AD	\$ 191,609.00	\$ 185,000.00	\$ 185,000.00	0.0%
Fill-In Wages	\$ 1,484,315.44	\$ 638,879.00	\$ 1,485,000.00	132.4%
Wages - 7G	\$ 403,011.22	\$ 434,319.00	\$ 552,989.00	27.3%
Wages - Holiday	\$ 1,112,655.00	\$ 1,123,127.00	\$ 1,189,400.00	5.9%
Wages - Vacation	\$ 528,303.00	\$ 515,000.00	\$ 515,000.00	0.0%
Wages - VEBA	\$ 214,603.00	\$ 339,600.00	\$ 350,851.00	3.3%

Expenditures

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Wages at Retirement	\$ 857,993.00	\$ 680,913.00	\$ 157,025.00	-76.9%
Wages - Waived Health Insurance	\$ 45,500.00	\$ 77,050.00	\$ 65,000.00	-15.6%
Health and Life Insurance	\$ 7,201,821.72	\$ 7,174,399.00	\$ 7,249,201.00	1.0%
Retiree Health Trust	\$ 625,568.00	\$ 0.00	\$ 600,000.00	
Medical Examinations	\$ 104,149.00	\$ 150,000.00	\$ 250,000.00	66.7%
Clothing	\$ 273,092.00	\$ 326,030.00	\$ 374,286.00	14.8%
FICA	\$ 201,593.22	\$ 208,427.00	\$ 228,410.00	9.6%
Medicare	\$ 347,877.00	\$ 348,749.00	\$ 365,475.00	4.8%
IMRF	\$ 225,512.20	\$ 243,072.00	\$ 252,001.00	3.7%
Continuing Education	\$ 168,506.80	\$ 922,448.00	\$ 742,480.00	-19.5%
Supplies	\$ 1,028,177.83	\$ 772,493.00	\$ 714,515.00	-7.5%
Tools	\$ 20,381.00	\$ 31,219.00	\$ 101,999.00	226.7%
Repairs - Building	\$ 481,385.33	\$ 466,500.00	\$ 847,500.00	81.7%
Repairs - Equipment	\$ 0.00	\$ 4,000.00	\$ 0.00	-100.0%
Materials and Parts	\$ 232,073.34	\$ 292,000.00	\$ 292,000.00	0.0%
Utility - Electric	\$ 139,753.00	\$ 99,999.00	\$ 99,999.00	0.0%
Utility - Gas	\$ 42,291.00	\$ 45,000.00	\$ 45,000.00	0.0%
Utility - Phone	\$ 8,101.00	\$ 195,000.00	\$ 0.00	-100.0%
Utility - Water	\$ 4,794.00	\$ 6,000.00	\$ 7,000.00	16.7%
Fuel	\$ 106,962.00	\$ 0.00	\$ 150,000.00	
Maintenance Agreement	\$ 621,176.67	\$ 534,239.00	\$ 520,996.00	-2.5%
Outside Services	\$ 565,469.75	\$ 425,450.00	\$ 511,974.00	20.3%
Attorney Fees - Admin	\$ 396,712.00	\$ 274,999.00	\$ 300,000.00	9.1%
Audit	\$ 69,592.71	\$ 60,000.00	\$ 75,000.00	25.0%
Lobbyist Fees	\$ 75,002.00	\$ 77,501.00	\$ 77,501.00	0.0%
Insurance - Property & Liability	\$ 346,578.92	\$ 323,400.00	\$ 355,740.00	10.0%
Insurance - Workers Comp	\$ 1,586,948.37	\$ 2,063,182.00	\$ 2,512,750.00	21.8%
Collection Fees	\$ 228,952.17	\$ 275,000.00	\$ 300,000.00	9.1%
Bad Debt	\$ 923,380.60	\$ 600,000.00	\$ 600,000.00	0.0%
Postage	\$ 3,707.00	\$ 5,000.00	\$ 5,000.00	0.0%
Dues and Subscriptions	\$ 22,588.00	\$ 30,000.00	\$ 30,000.00	0.0%
Bank Fees	\$ 45,343.71	\$ 55,000.00	\$ 55,000.00	0.0%
Pension Funding	\$ 3,125,745.08	\$ 4,447,861.00	\$ 4,952,000.00	11.3%
Testing	\$ 7,933.75	\$ 50,000.00	\$ 35,000.00	-30.0%
Misc. and Contingent	\$ 132,877.95	\$ 201,901.00	\$ 1,800.00	-99.1%
Principal - Debt Certificates - Pension	\$ 1,805,000.00	\$ 1,805,000.00	\$ 1,920,000.00	6.4%
Principal - CIBC Truck Note	\$ 128,011.74	\$ 128,100.00	\$ 0.00	-100.0%
Principal - IL Engine Note	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	0.0%
Principal - Debt Certificates 2020	\$ 355,000.00	\$ 355,000.00	\$ 360,000.00	1.4%
Principal - Wintrust	\$ 608,720.94	\$ 558,988.00	\$ 574,269.00	2.7%
Interest - Debt Certificates - Pension	\$ 403,535.00	\$ 403,535.00	\$ 365,000.00	-9.5%
Interest - CIBC Truck Note	\$ 3,289.19	\$ 3,156.00	\$ 0.00	-100.0%
Interest - IL Engine Note	\$ 3,307.50	\$ 3,308.00	\$ 2,646.00	-20.0%
Interest - Debt Certificates 2020	\$ 51,543.00	\$ 51,543.00	\$ 46,644.00	-9.5%
Interest - Wintrust	\$ 31,109.68	\$ 31,625.00	\$ 16,344.00	-48.3%
Equipment	\$ 0.00	\$ 120,000.00	\$ 525,000.00	337.5%



Expenditures

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Vehicles	\$ 281,104.00	\$ 600,000.00	\$ 1,854,258.00	209.0%
IT Infrastructure Project	\$ 136,390.56	\$ 0.00	\$ 0.00	0.0%
CAD Project	\$ 31,590.00	\$ 0.00	\$ 0.00	0.0%
Total Expenditures	\$ 48,643,380.15	\$ 49,786,046.00	\$ 54,473,471.00	9.4%



Specialty Teams

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.

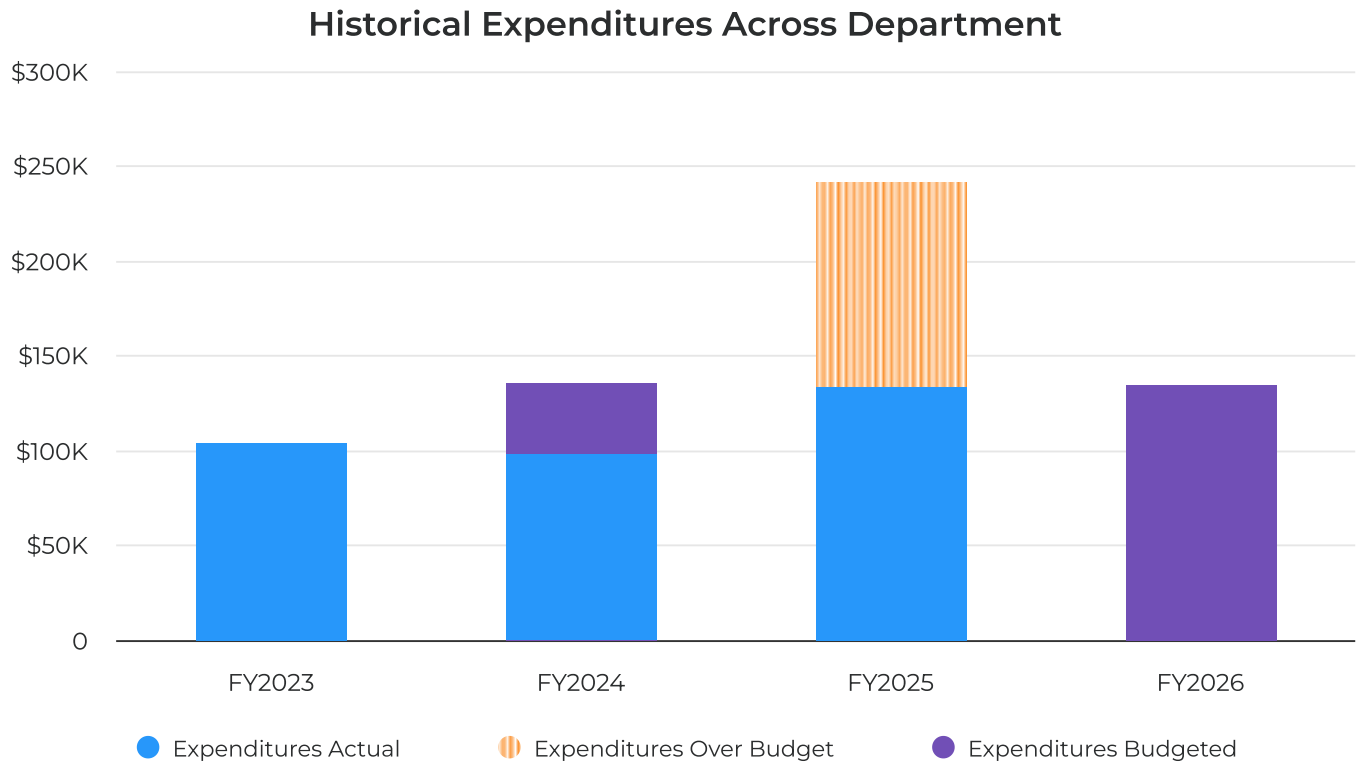
Fire Investigations

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.

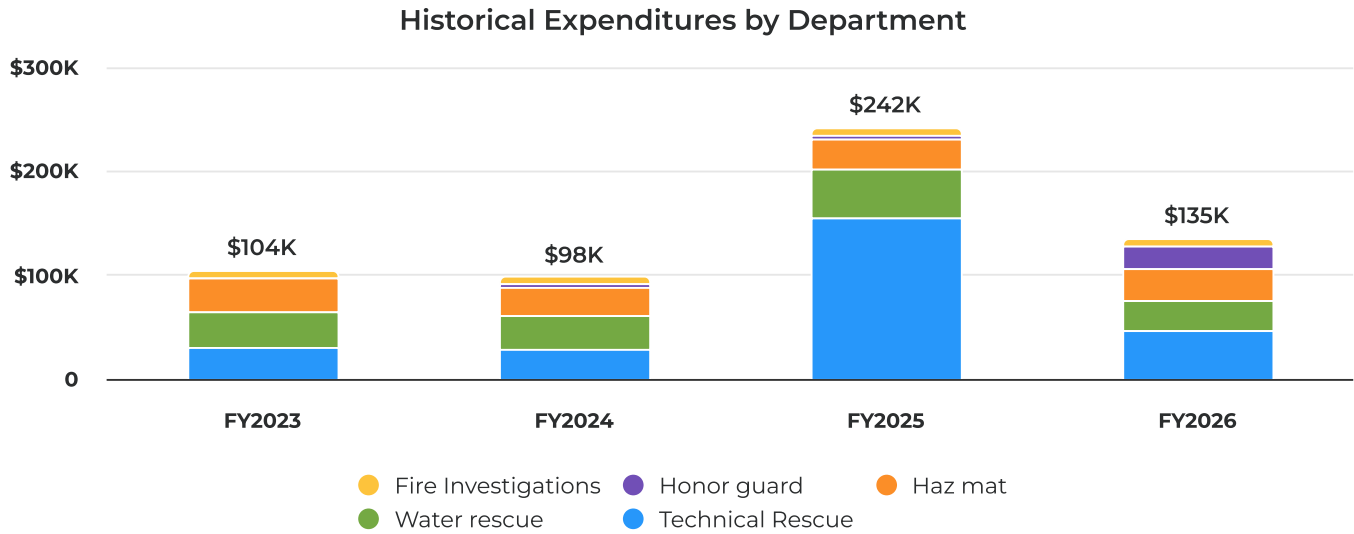
Expenditure Summary



In FY2025, the Specialty Teams had budgeted expenditures of \$134,016, which represented a decrease of 1.18% from the previous period. However, the actual expenditures for FY2025 were significantly higher at \$241,542, marking an increase of 145.8% compared to the prior period.

For FY2026, the budgeted expenditures are set at \$135,044, showing a slight increase of 0.77% from the FY2025 budgeted amount. This indicates a relatively stable budget compared to the previous year's budget, despite the large increase in actual expenditures observed in FY2025.

Expenditures by Department

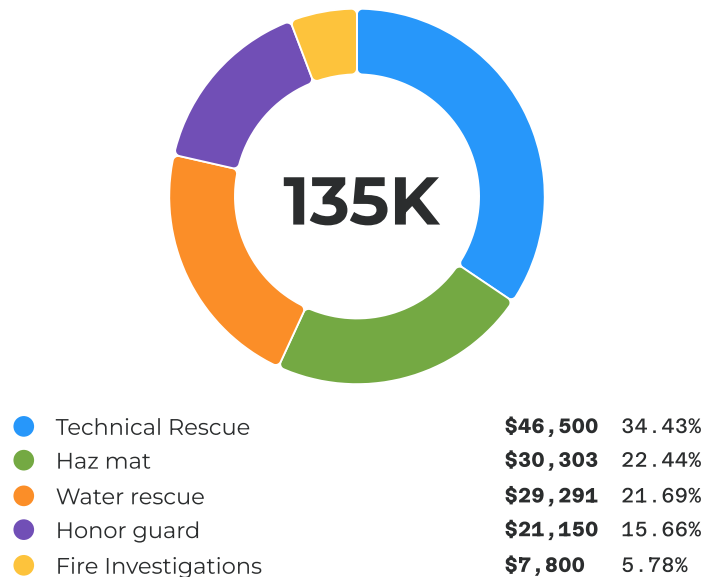


In FY2026, the total expenditures for Specialty Teams decreased by 44.09% to \$135,044 compared to FY2025. Technical Rescue, which was the largest category in FY2025 at \$153,919 (63.72% of total), saw a significant decrease of 69.79%, dropping to \$46,500 and representing 34.43% of the total budget in FY2026.

Haz mat expenditures increased slightly by 2.81% to \$30,303, making up 22.44% of the total budget, while Water Rescue decreased by 38.64% to \$29,291, accounting for 21.69% of the total. The Honor Guard category experienced the largest increase, rising by 582.16% to \$21,150 and comprising 15.66% of the total budget. Fire Investigations also increased by 6.67% to \$7,800, representing 5.78% of the total expenditures.

Overall, the FY2026 budget reflects a notable reduction in Technical Rescue and Water Rescue spending, while Honor Guard, Haz mat, and Fire Investigations saw increases in their budget allocations compared to FY2025.

FY26 Expenditures by Department



The Specialty Teams' Fiscal Year Expenditures by Department include Technical Rescue at \$46,500, representing 34.43% of the total. Haz mat expenditures amount to \$30,303, which is 22.44%. Water rescue costs are \$29,291,

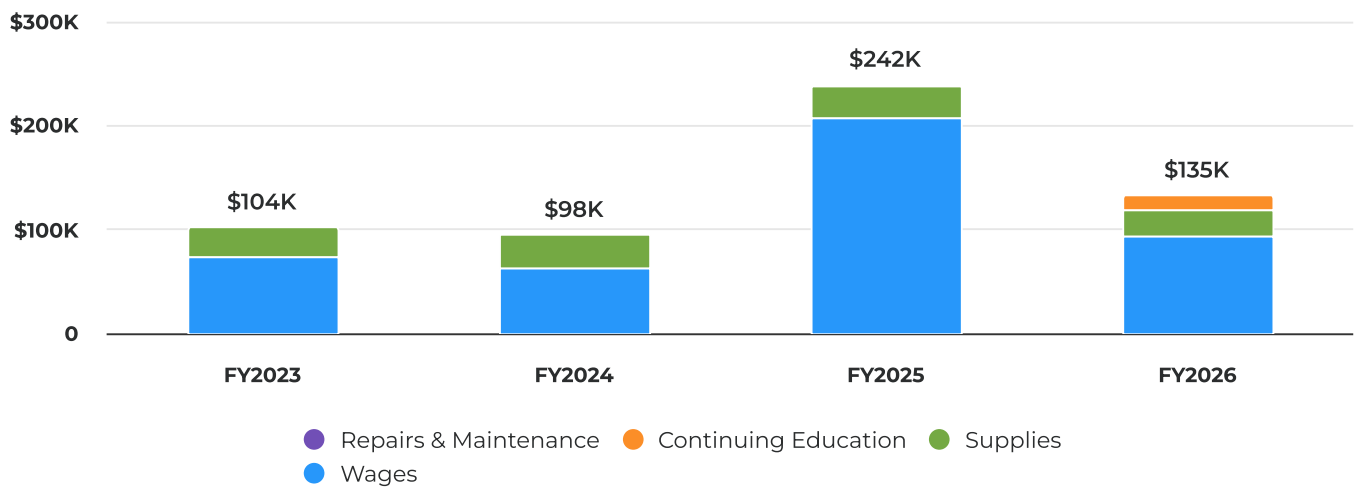
accounting for 21.69%. The Honor guard has expenditures of \$21,150, making up 15.66%. Fire Investigations expenses total \$7,800, comprising 5.78% of the overall expenditures.

Expenditures by Department

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Haz mat	\$ 29,473.75	\$ 29,420.00	\$ 30,303.00	3.0%
Water rescue	\$ 47,736.84	\$ 33,292.00	\$ 29,291.00	-12.0%
Technical Rescue	\$ 153,919.02	\$ 32,817.00	\$ 46,500.00	41.7%
Fire Investigations	\$ 7,311.97	\$ 19,610.00	\$ 7,800.00	-60.2%
Honor guard	\$ 3,100.45	\$ 18,877.00	\$ 21,150.00	12.0%
Total Expenditures	\$ 241,542.03	\$ 134,016.00	\$ 135,044.00	0.8%

Expenditures by Expense Category

Historical Expenditures by Expense Category

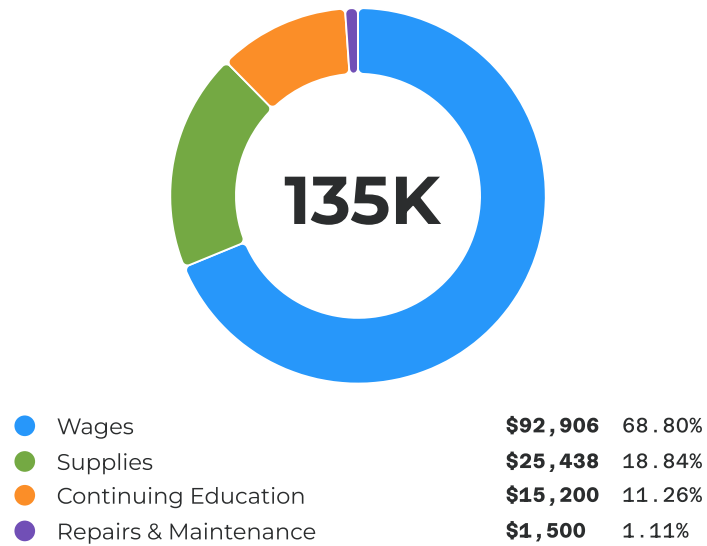


In FY2026, the total expenditures for Specialty Teams decreased by 44.09% to \$135,044 compared to FY2025. Wages, the largest expense category, declined by 54.97% to \$92,906, representing 68.8% of the total budget, down from 85.42% in the previous year. Supplies also decreased by 20.76% to \$25,438, now accounting for 18.84% of total expenditures.

Continuing Education experienced a significant increase of 2,795.24%, rising to \$15,200 and making up 11.26% of the budget, a notable change from its previous 0.22% share. Repairs & Maintenance expenditures fell by 42.14% to \$1,500, representing 1.11% of the total budget, down from 1.07% in FY2025.

Overall, the FY2026 budget reflects a substantial reduction in total spending, driven primarily by decreases in Wages, Supplies, and Repairs & Maintenance, while Continuing Education saw a remarkable increase in allocation.

FY26 Expenditures by Expense Category



For the fiscal year, the Specialty Teams' expenditures by expense category include Wages at \$92,906, which accounts for 68.8% of the total. Supplies represent \$25,438 or 18.84%. Continuing Education expenses amount to \$15,200, making up 11.26%. Repairs & Maintenance costs are \$1,500, comprising 1.11% of the expenditures.

Expenditures by Expense Category

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Wages	\$ 206,322.64	\$ 88,642.00	\$ 92,906.00	4.8%
Continuing Education	\$ 525.00	\$ 25,810.00	\$ 15,200.00	-41.1%
Supplies	\$ 32,101.91	\$ 18,064.00	\$ 25,438.00	40.8%
Repairs & Maintenance	\$ 2,592.48	\$ 1,500.00	\$ 1,500.00	0.0%
Total Expenditures	\$ 241,542.03	\$ 134,016.00	\$ 135,044.00	0.8%

Fire Prevention & Public Education

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.

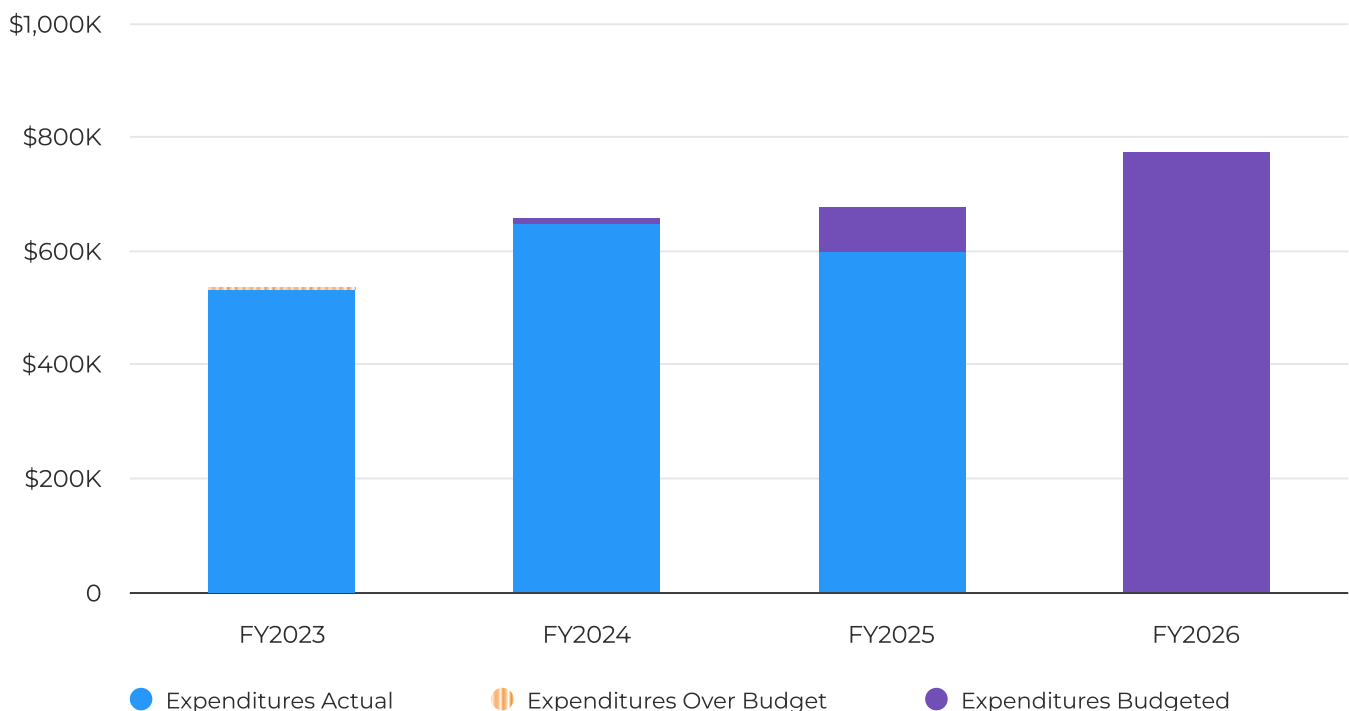
Public Education

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.

Expenditure Summary

Historical Expenditures Across Department



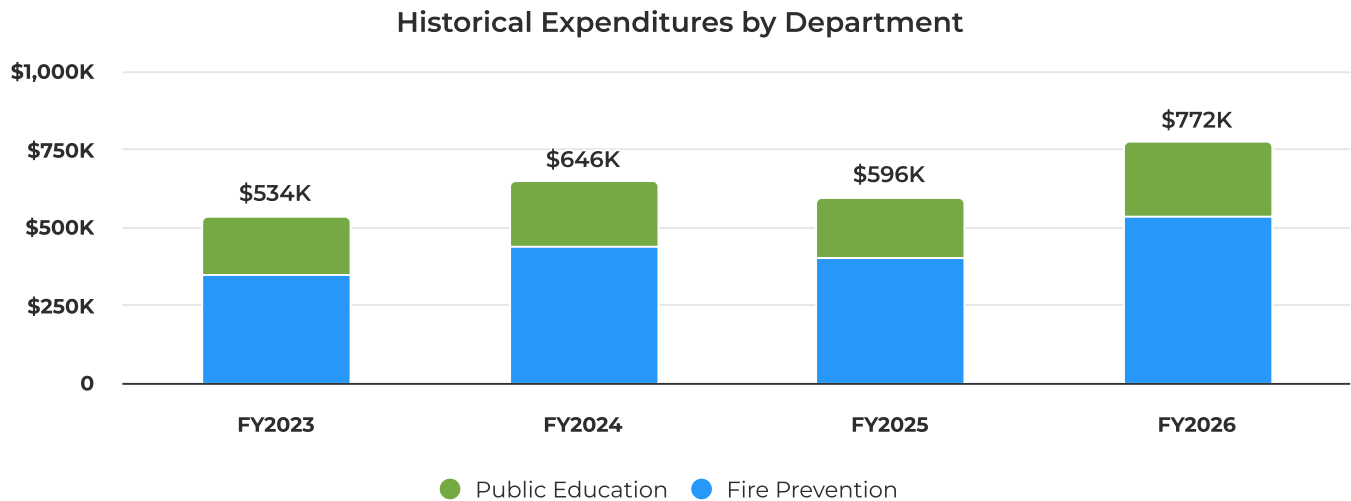
In FY2025, the expenditures budgeted for Fire Prevention & Public Education were \$677,208, reflecting a 2.98% increase from the prior period. However, the actual expenditures for FY2025 were \$596,141, which was 7.68% lower than



the previous period's actuals.

For FY2026, the expenditures budgeted increased significantly to \$772,410, representing a 14.06% rise from the FY2025 budgeted amount. This marks a notable increase in the budget compared to the previous year.

Expenditures by Department



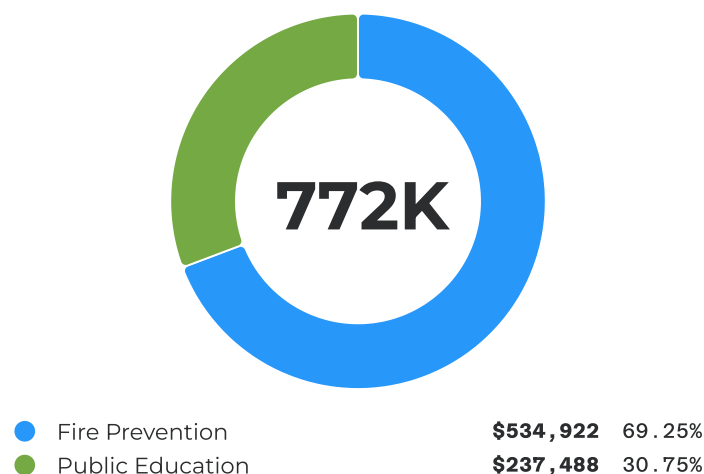
In FY2026, the total expenditures for Fire Prevention & Public Education increased significantly to \$772,410, representing a 29.57% rise from the previous year's total of \$596,141. This growth reflects notable increases in both major categories.

Fire Prevention remains the largest expenditure category, accounting for 69.25% of the total budget in FY2026, up from 67.32% in FY2025. The budget for Fire Prevention increased by \$133,606, a 33.29% rise from \$401,316 in the prior year.

Public Education also saw a substantial increase, with its budget rising by \$42,663 or 21.9%, from \$194,825 in FY2025 to \$237,488 in FY2026. Its share of the total budget slightly decreased to 30.75% from 32.68% the previous year.

Overall, both Fire Prevention and Public Education experienced significant budget increases in FY2026, contributing to the overall 29.57% growth in total expenditures for the department.

FY26 Expenditures by Department



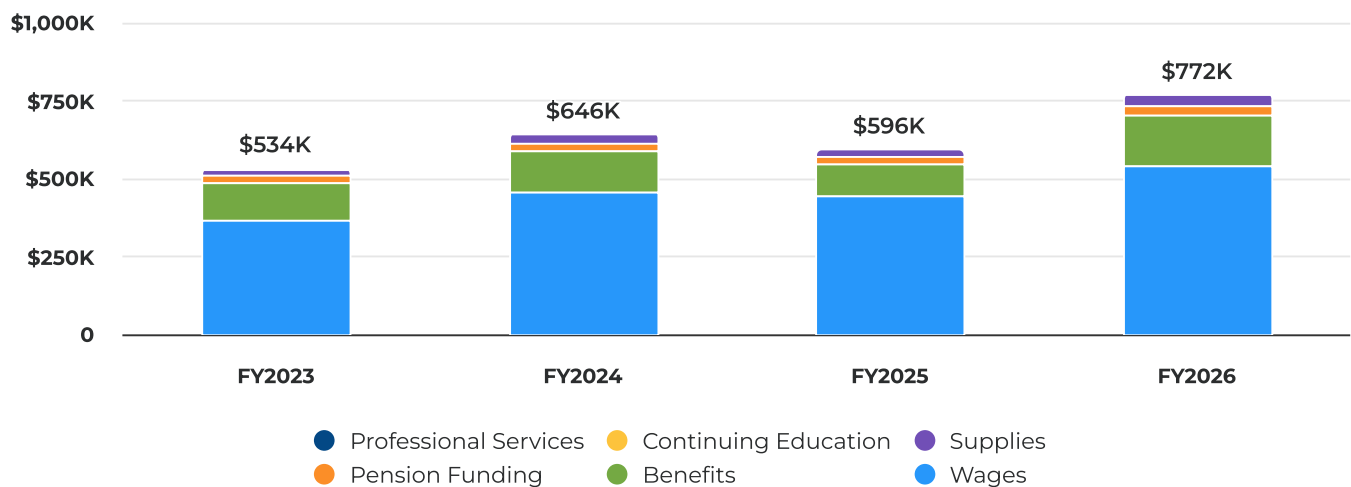
For the fiscal year expenditures by department in Fire Prevention & Public Education, Fire Prevention accounts for \$534,922, representing 69.25% of the total. Public Education comprises \$237,488, which is 30.75% of the total expenditures.

Expenditures by Department

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Fire Prevention	\$ 401,316.09	\$ 466,497.00	\$ 534,922.00	14.7%
Public Education	\$ 194,825.00	\$ 210,711.00	\$ 237,488.00	12.7%
Total Expenditures	\$ 596,141.09	\$ 677,208.00	\$ 772,410.00	14.1%

Expenditures by Expense Category

Historical Expenditures by Expense Category

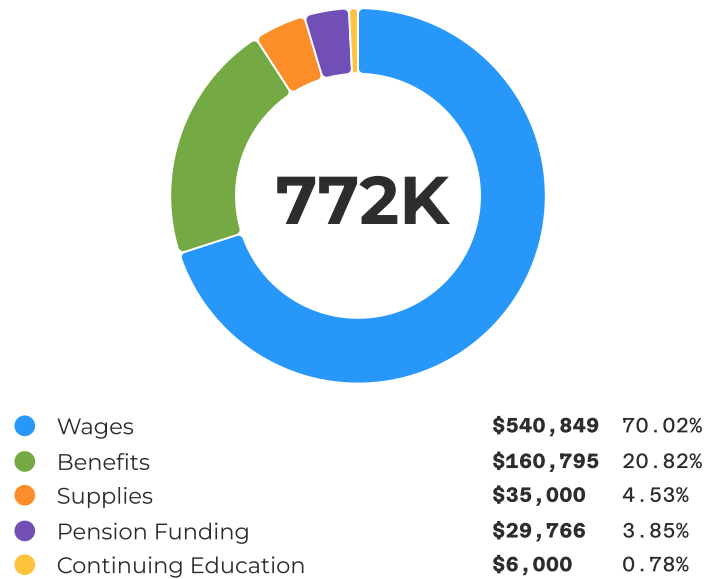


In FY2026, the total expenditures for Fire Prevention & Public Education increased by 29.57% to \$772,410 compared to FY2025's total of \$596,141. Wages remained the largest expense category, rising by 21.43% to \$540,849, though its share of the total decreased from 74.71% to 70.02%. Benefits saw a significant increase of 63.7%, growing to \$160,795 and increasing their proportion of the budget from 16.48% to 20.82%.

Supplies expenditures increased by 39.61% to \$35,000, representing 4.53% of the total budget, up from 4.21% in the previous year. Pension Funding also rose by 13.08% to \$29,766, though its share of the total slightly decreased from 4.42% to 3.85%. Continuing Education experienced the largest percentage increase of 436.67%, increasing to \$6,000 and accounting for 0.78% of the budget, up from 0.19% in FY2025. Professional Services remained at \$0.

Overall, the budget growth was driven primarily by increases in Wages and Benefits, with notable rises in Supplies and Continuing Education, while Professional Services continued to have no allocated expenditures.

FY26 Expenditures by Expense Category



For the fiscal year expenditures by expense category in Fire Prevention & Public Education, Wages account for \$540,849, representing 70.02% of the total. Benefits follow with \$160,795, which is 20.82%. Supplies make up \$35,000 or 4.53%, while Pension Funding is \$29,766, comprising 3.85%. Continuing Education expenses total \$6,000, equating to 0.78% of the expenditures.

Expenditures by Expense Category

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Wages	\$ 445,401.09	\$ 477,525.00	\$ 540,849.00	13.3%
Benefits	\$ 98,228.00	\$ 148,424.00	\$ 160,795.00	8.3%
Pension Funding	\$ 26,324.00	\$ 26,934.00	\$ 29,766.00	10.5%
Continuing Education	\$ 1,118.00	\$ 4,000.00	\$ 6,000.00	50.0%
Supplies	\$ 25,070.00	\$ 20,325.00	\$ 35,000.00	72.2%
Total Expenditures	\$ 596,141.09	\$ 677,208.00	\$ 772,410.00	14.1%

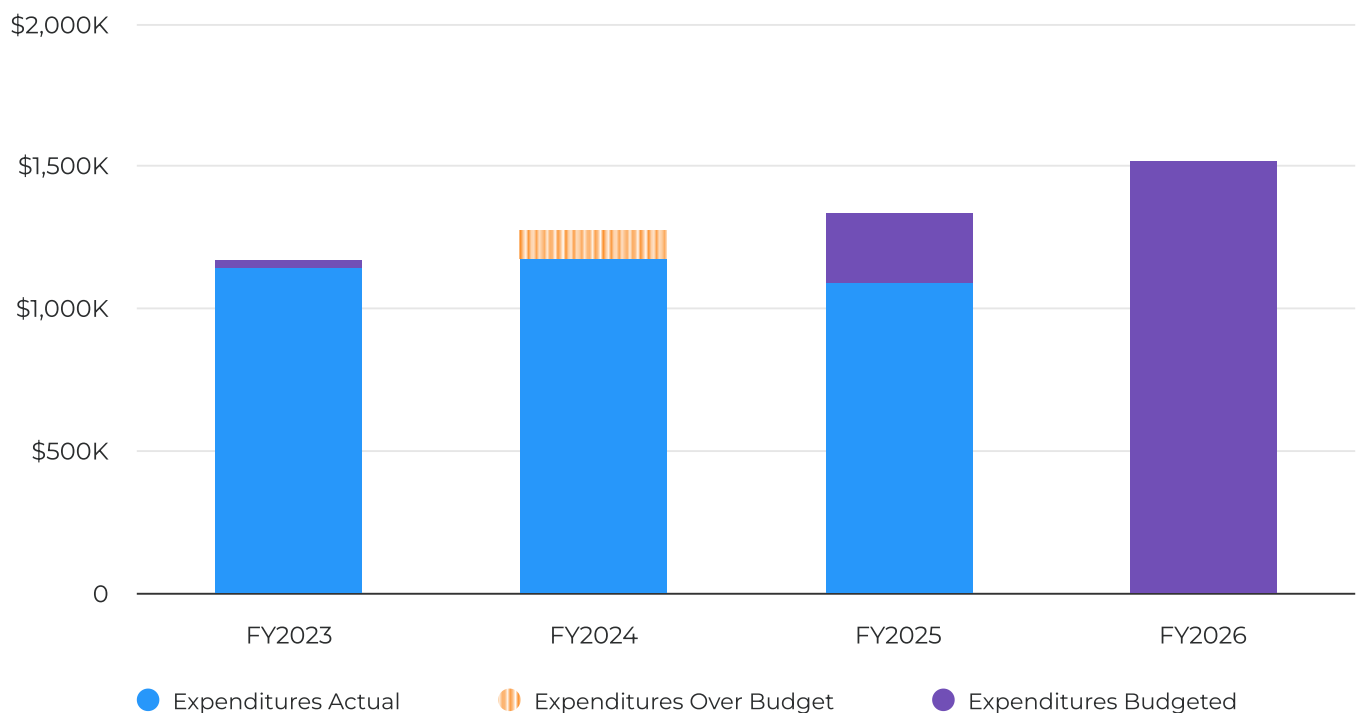
Fleet

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.

Expenditure Summary

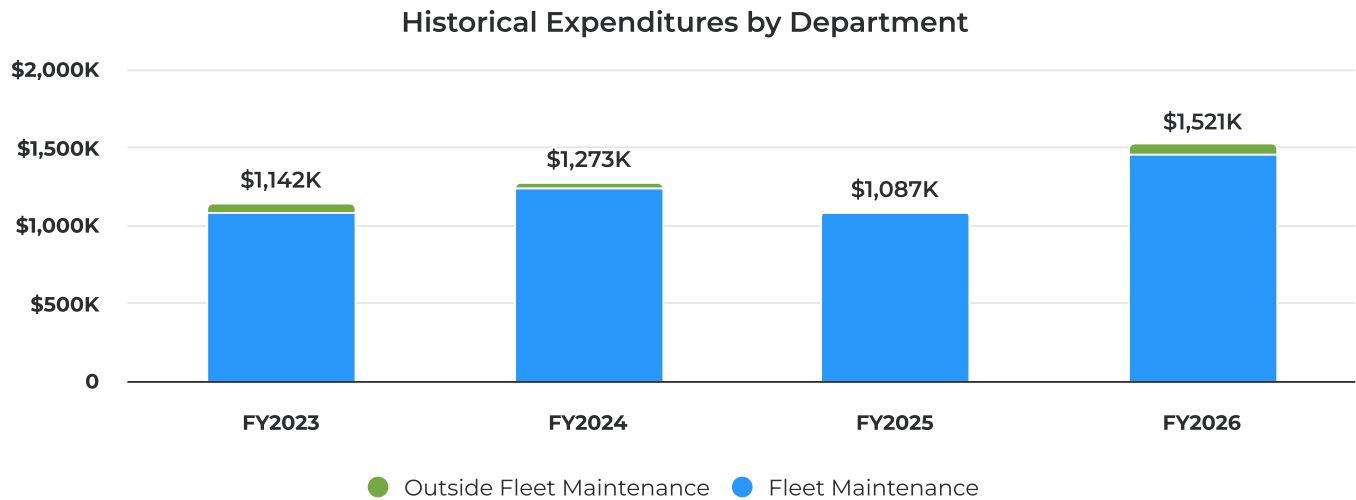
Historical Expenditures Across Department



In FY2025, the Fleet's expenditures budgeted were \$1.3 million, reflecting a 13.04% increase from the prior period. However, the actual expenditures for FY2025 were \$1.1 million, which is 14.63% lower than the previous period's actuals.

For FY2026, the expenditures budgeted for the Fleet are \$1.5 million, representing a 14.21% increase compared to the FY2025 budgeted amount of \$1.3 million.

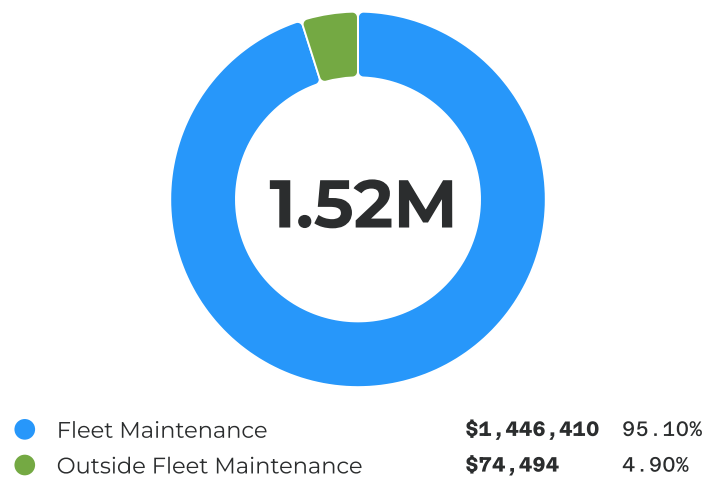
Expenditures by Department



In FY2026, the total expenditures for the Fleet department increased to \$1.5 million, representing a 39.98% rise from the previous year's total of \$1.1 million. Fleet Maintenance remains the largest category, accounting for 95.1% of the total budget at \$1.4 million. This is a significant increase of \$366,014 or 33.88% compared to FY2025, where it comprised 99.44% of the total and was \$1.1 million.

Outside Fleet Maintenance, while still a smaller portion of the budget, saw a substantial increase to \$74,494, making up 4.9% of the total. This category grew by \$68,389 or 1,120.19% from the previous year's \$6,105, which was only 0.56% of the total. This marks a notable shift in spending patterns within the Fleet department.

FY26 Expenditures by Department



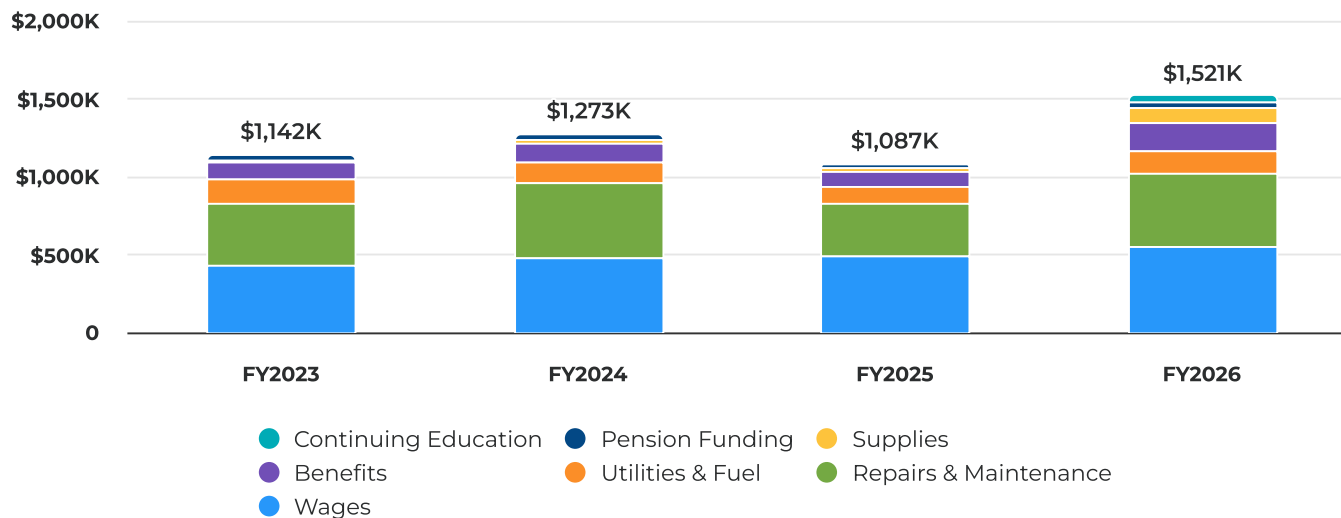
For the fiscal year expenditures by department in the Fleet category, Fleet Maintenance accounts for \$1.4 million, representing 95.1% of the total. Outside Fleet Maintenance comprises \$74,494, which is 4.9% of the total expenditures.

Expenditures by Department

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Fleet Maintenance	\$ 1,080,396.14	\$ 1,259,259.00	\$ 1,446,410.00	14.9%
Outside Fleet Maintenance	\$ 6,105.11	\$ 72,463.00	\$ 74,494.00	2.8%
Total Expenditures	\$ 1,086,501.25	\$ 1,331,722.00	\$ 1,520,904.00	14.2%

Expenditures by Expense Category

Historical Expenditures by Expense Category



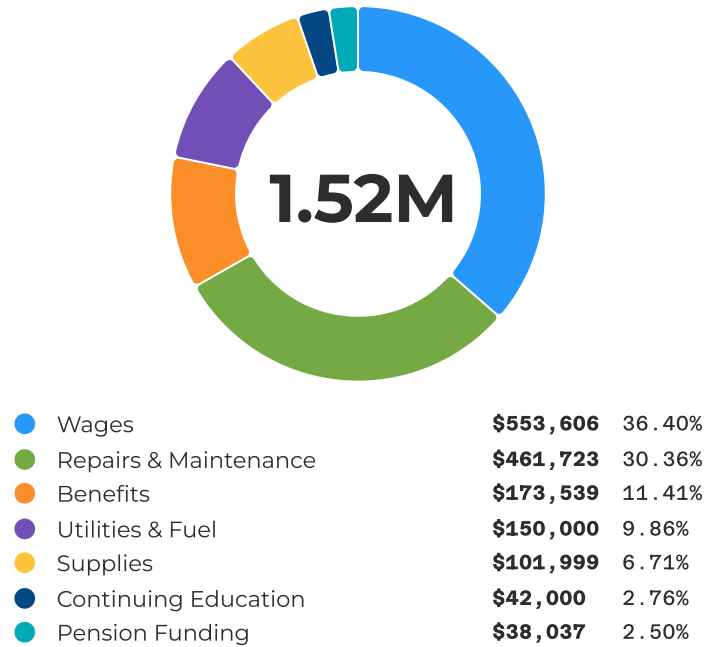
The total budget for Fleet in FY2026 is \$1.5 million, representing a 39.98% increase from the FY2025 total of \$1.1 million. Wages remain the largest expense category at \$553,606, accounting for 36.4% of the total budget, and increased by \$67,982 or 14% compared to FY2025.

Repairs & Maintenance is the second largest category at \$461,723, making up 30.36% of the total. This category saw a significant increase of \$118,785 or 34.64% from the previous year, reversing the prior year's decrease. Benefits rose substantially to \$173,539, which is 11.41% of the total budget, marking an \$80,487 or 86.5% increase from FY2025.

Utilities & Fuel increased to \$150,000, representing 9.86% of the total and a \$43,038 or 40.24% rise. Supplies experienced a notable increase to \$101,999, or 6.71% of the budget, which is \$81,618 or 400.46% higher than the previous year. Continuing Education also grew markedly to \$42,000, 2.76% of the total, with an increase of \$37,572 or 848.51%.

Pension Funding rose to \$38,037, accounting for 2.5% of the budget, with a \$4,921 or 14.86% increase. Overall, all major expense categories increased in FY2026 compared to FY2025, contributing to the total budget growth of nearly 40%.

FY26 Expenditures by Expense Category



For the fiscal year expenditures in the Fleet category, Wages account for \$553,606, representing 36.4% of the total. Repairs & Maintenance follow with \$461,723, or 30.36%. Benefits make up \$173,539, which is 11.41%. Utilities & Fuel expenses total \$150,000, comprising 9.86%. Supplies are \$101,999, equating to 6.71%. Continuing Education costs are \$42,000, or 2.76%, and Pension Funding is \$38,037, representing 2.5% of the expenditures.

Expenditures by Expense Category

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Wages	\$ 485,624.00	\$ 505,179.00	\$ 553,606.00	9.6%
Benefits	\$ 93,052.00	\$ 136,978.00	\$ 173,539.00	26.7%
Pension Funding	\$ 33,116.20	\$ 36,846.00	\$ 38,037.00	3.2%
Continuing Education	\$ 4,428.00	\$ 9,200.00	\$ 42,000.00	356.5%
Supplies	\$ 20,381.00	\$ 31,219.00	\$ 101,999.00	226.7%
Repairs & Maintenance	\$ 342,938.05	\$ 417,300.00	\$ 461,723.00	10.6%
Utilities & Fuel	\$ 106,962.00	\$ 195,000.00	\$ 150,000.00	-23.1%
Total Expenditures	\$ 1,086,501.25	\$ 1,331,722.00	\$ 1,520,904.00	14.2%

Dispatch & Communications

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

Dispatch

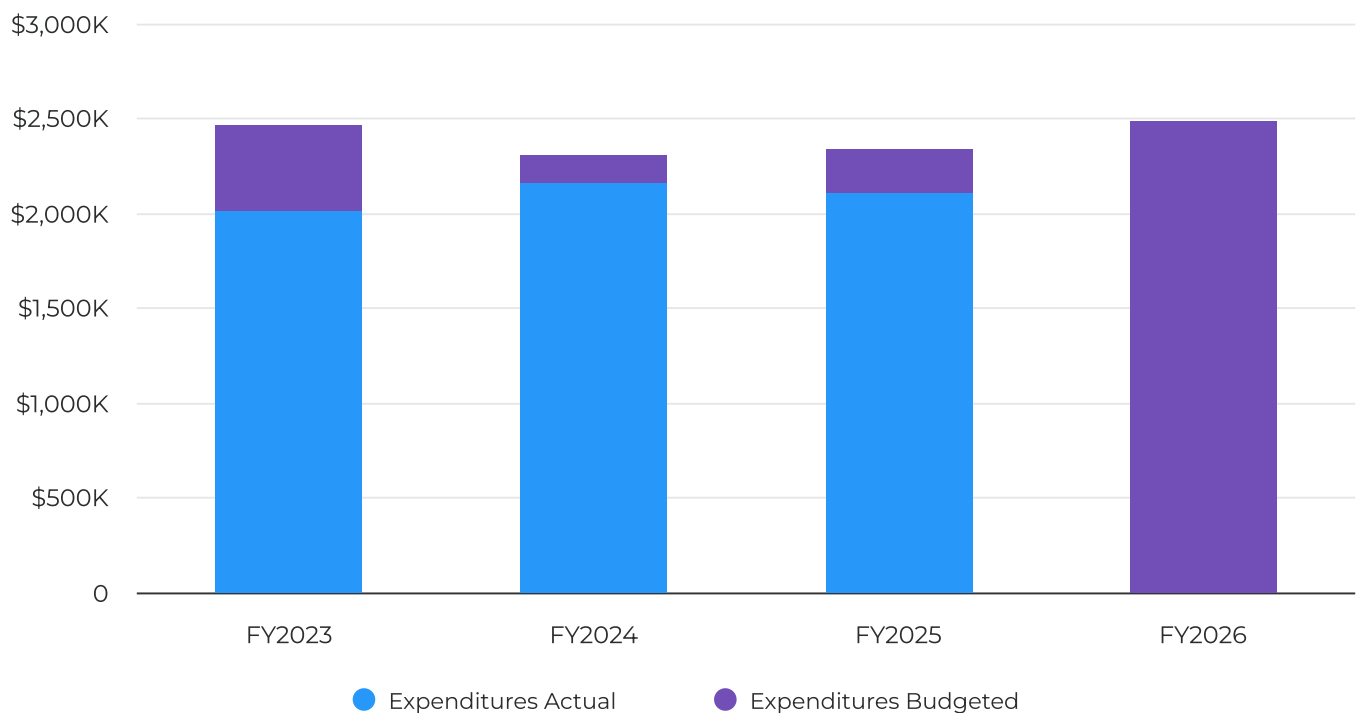
The Dispatch Department operates a fire service only emergency communications center which provides EMS, fire and rescue call taking and dispatching services for the District, as well as communities who have contracted these services with the District. The District employs the Director of Dispatch Operations, 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.

Expenditure Summary

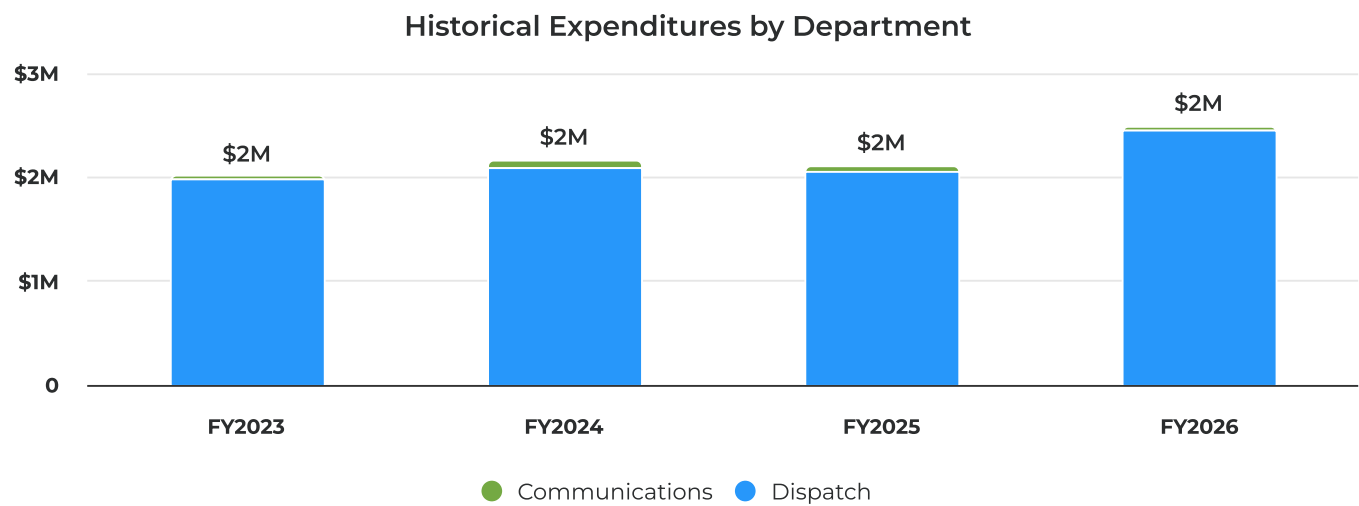
Historical Expenditures Across Department



In FY2025, the Dispatch & Communications expenditures budgeted were \$2.3 million, reflecting a 1.1% increase from the prior period. However, the actual expenditures for FY2025 were \$2.1 million, which is 2.31% lower than the previous period's actuals.

For FY2026, the expenditures budgeted increased to \$2.5 million, representing a 6.64% rise from the FY2025 budgeted amount. This marks a notable increase in the budget compared to the previous year.

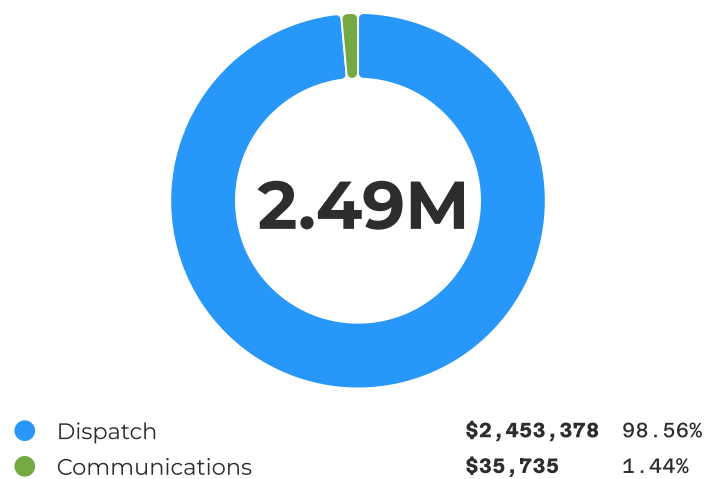
Expenditures by Department



In FY2026, the total expenditures for Dispatch & Communications increased to \$2.5 million, marking a 17.91% rise from the previous year's \$2.1 million. The Dispatch category remained the largest expenditure, accounting for 98.56% of the total budget with \$2.5 million. This represents a significant increase of \$397,354 or 19.33% compared to FY2025.

Conversely, the Communications category saw a notable decrease, dropping to \$35,735, which is 1.44% of the total budget. This amount is \$19,352 less than the previous year, reflecting a 35.13% reduction. Overall, the increase in Dispatch expenditures drove the total budget growth, while Communications expenditures declined substantially.

FY26 Expenditures by Department



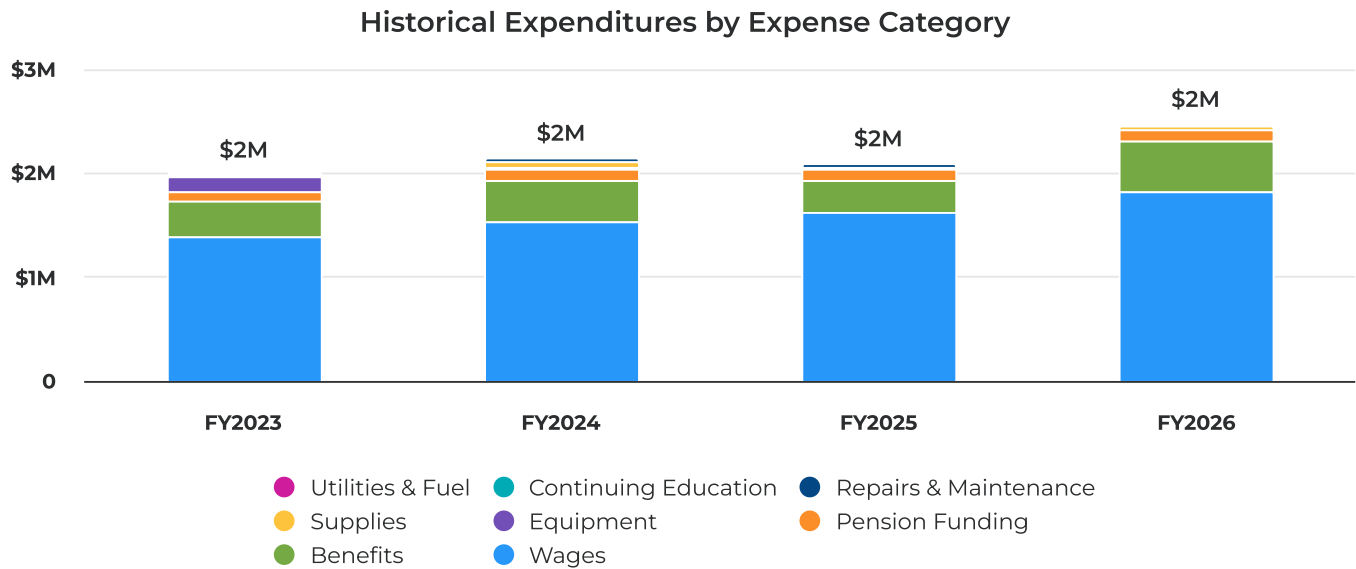
For the fiscal year expenditures by department in Dispatch & Communications, Dispatch accounts for \$2.5 million, representing 98.56% of the total. Communications comprises \$35,735, which is 1.44% of the total expenditures.

Expenditures by Department

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Dispatch	\$ 2,056,023.53	\$ 2,302,848.00	\$ 2,453,378.00	6.5%
Communications	\$ 55,087.20	\$ 31,199.00	\$ 35,735.00	14.5%
Total Expenditures	\$ 2,111,110.73	\$ 2,334,047.00	\$ 2,489,113.00	6.6%



Expenditures by Expense Category



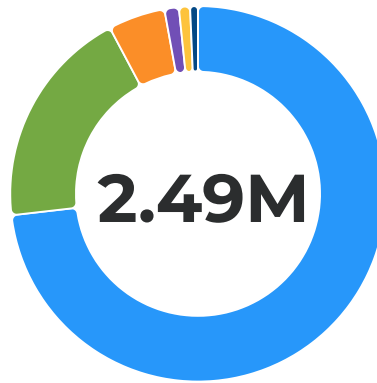
The total budget for Dispatch & Communications in FY2026 is \$2.5 million, representing a 17.91% increase from the FY2025 total of \$2.1 million. Wages remain the largest expense category at \$1.8 million, accounting for 73.17% of the total budget, and have increased by \$205,318 or 12.7% compared to FY2025.

Benefits have risen significantly to \$474,336, making up 19.06% of the total and increasing by \$162,593 or 52.16%. Pension Funding also increased to \$121,860, which is 4.9% of the total budget and up by \$13,904 or 12.88% from the previous year.

Supplies saw a notable increase to \$31,099, representing 1.25% of the budget and growing by \$18,519 or 147.21%. Continuing Education expenses rose to \$23,800, 0.96% of the total, with an increase of \$9,636 or 68.03%.

In contrast, Repairs & Maintenance decreased substantially to \$16,636, which is 0.67% of the budget, down by \$23,867 or 58.93%. Utilities & Fuel expenses were eliminated, dropping from \$8,101 in FY2025 to \$0 in FY2026. Equipment expenses remained at \$0.

FY26 Expenditures by Expense Category



Wages	\$1,821,382	73.17%
Benefits	\$474,336	19.06%
Pension Funding	\$121,860	4.90%
Supplies	\$31,099	1.25%
Continuing Education	\$23,800	0.96%
Repairs & Maintenance	\$16,636	0.67%

For the fiscal year expenditures by expense category in Dispatch & Communications, Wages account for \$1.8 million, representing 73.17% of the total. Benefits follow with \$474,336, making up 19.06%. Pension Funding is \$121,860, which is 4.9% of the expenditures. Supplies amount to \$31,099 or 1.25%, Continuing Education is \$23,800 at 0.96%, and Repairs & Maintenance total \$16,636, comprising 0.67% of the expenses.

Expenditures by Expense Category

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Wages	\$ 1,616,063.73	\$ 1,693,827.00	\$ 1,821,382.00	7.5%
Benefits	\$ 311,743.00	\$ 453,058.00	\$ 474,336.00	4.7%
Pension Funding	\$ 107,956.00	\$ 122,464.00	\$ 121,860.00	-0.5%
Continuing Education	\$ 14,164.00	\$ 25,500.00	\$ 23,800.00	-6.7%
Supplies	\$ 12,580.00	\$ 13,498.00	\$ 31,099.00	130.4%
Repairs & Maintenance	\$ 40,503.00	\$ 25,700.00	\$ 16,636.00	-35.3%
Utilities & Fuel	\$ 8,101.00	\$ 0.00	\$ 0.00	0.0%
Total Expenditures	\$ 2,111,110.73	\$ 2,334,047.00	\$ 2,489,113.00	6.6%

Sworn Personnel

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.

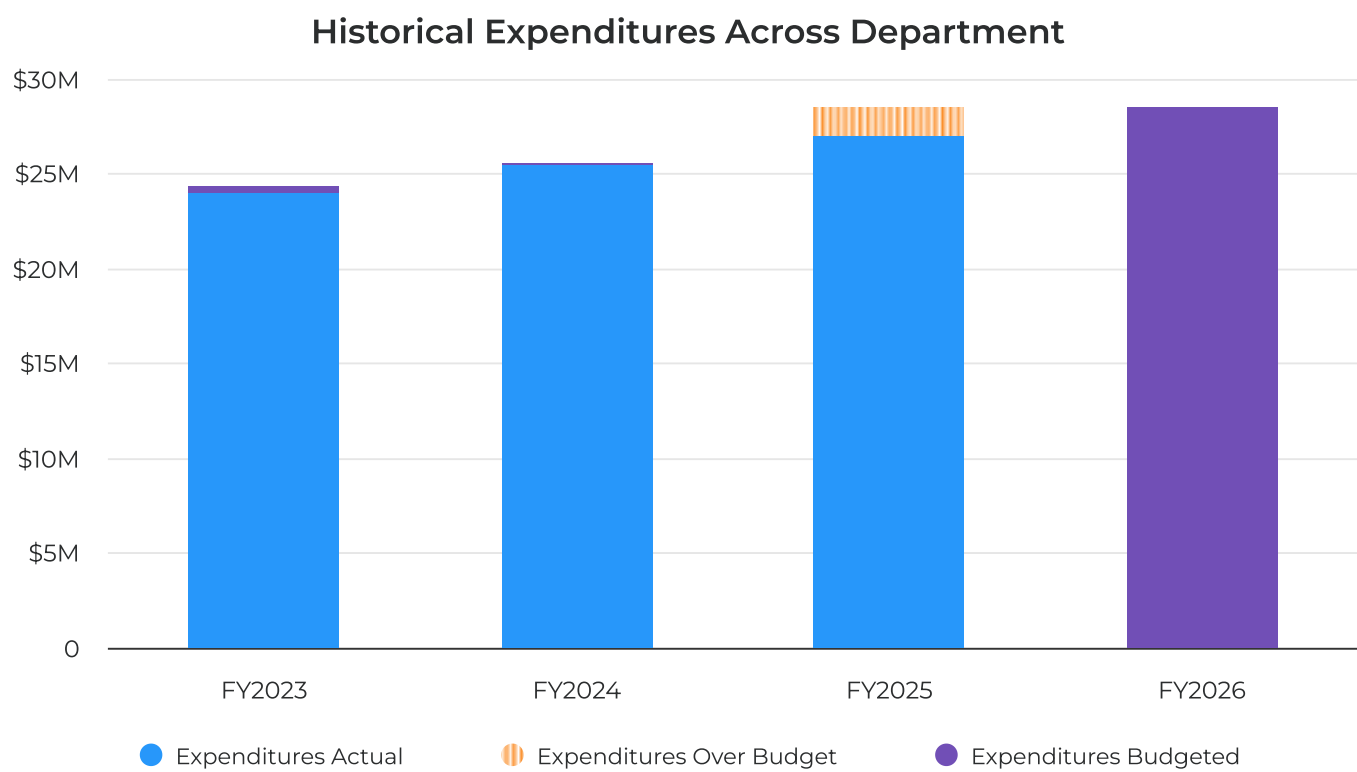
Sworn Personnel Benefits

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.

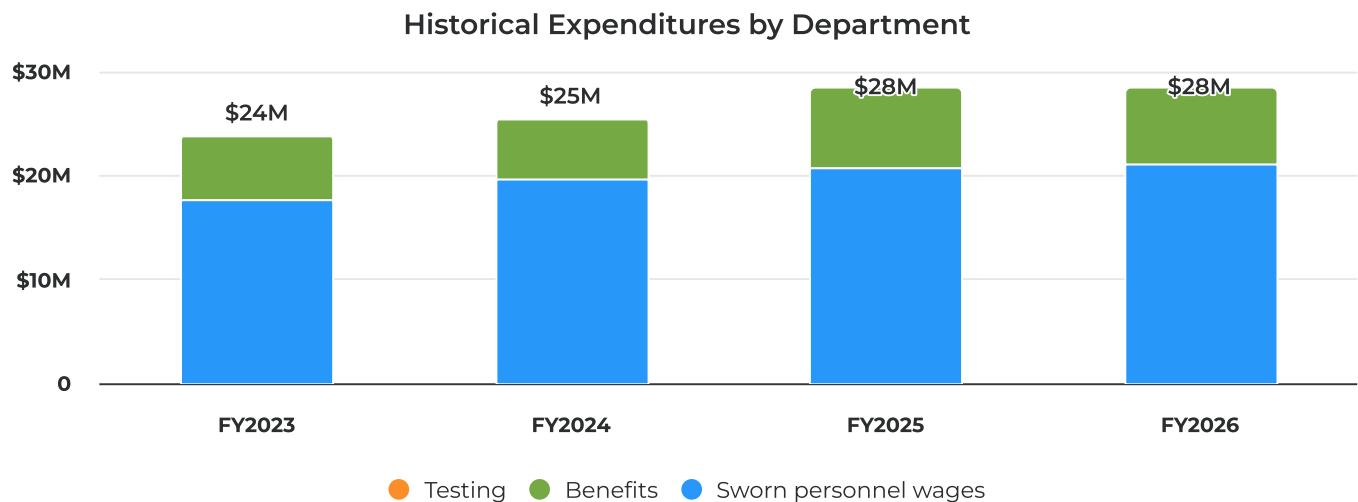
Expenditure Summary



For FY2025, the Sworn Personnel expenditures budgeted were \$27 million, reflecting a 5.93% increase from the prior period. Actual expenditures for FY2025 were higher than budgeted, totaling \$28.5 million, which is an 11.79% increase from the previous period.

Looking ahead to FY2026, the expenditures budgeted are \$28.5 million, representing a 5.47% increase from the FY2025 budgeted amount. This budgeted figure for FY2026 matches the actual expenditures recorded in FY2025.

Expenditures by Department

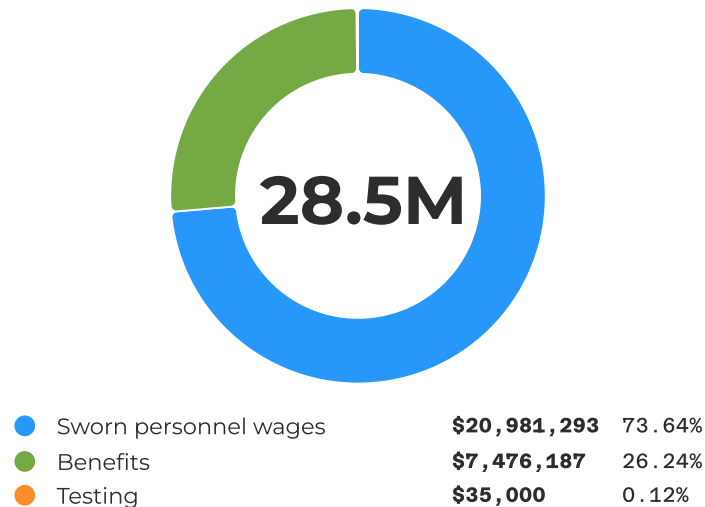


In FY2026, the total expenditures for Sworn Personnel remained nearly constant at \$28.5 million, reflecting a minimal increase of 0.01% from FY2025. Sworn personnel wages continued to be the largest expenditure category, rising to \$21 million, which is 73.64% of the total budget. This represents an increase of \$247,991 or 1.2% compared to the previous year.

Benefits, the second-largest category, decreased to \$7.5 million, accounting for 26.24% of the total budget. This is a reduction of \$272,203 or 3.51% from FY2025. Testing expenditures increased significantly to \$35,000, making up 0.12% of the total budget, which is an increase of \$27,066 or 341.15% from the prior year.

Overall, the key changes in FY2026 include a modest increase in sworn personnel wages, a slight decrease in benefits, and a notable rise in testing expenses, while the total budget remained stable compared to FY2025.

FY26 Expenditures by Department



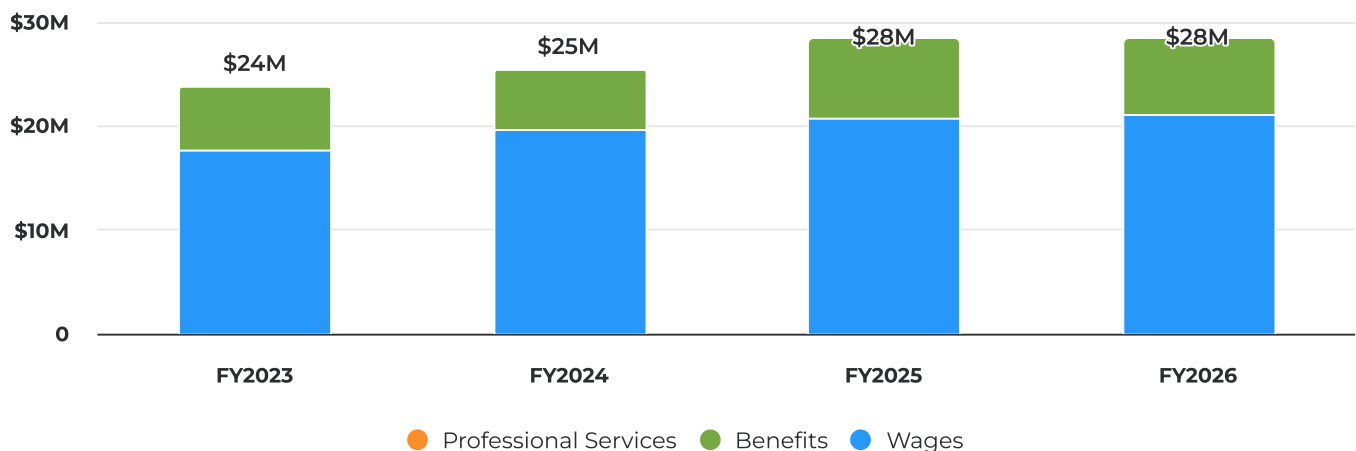
For the fiscal year expenditures by department under Sworn Personnel, the largest category is Sworn personnel wages, totaling \$21 million, which accounts for 73.64% of the expenditures. Benefits follow with \$7.5 million, representing 26.24%. Testing expenses are the smallest category, amounting to \$35,000 or 0.12% of the total expenditures.

Expenditures by Department

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Sworn personnel wages	\$ 20,733,302.34	\$ 20,162,193.00	\$ 20,981,293.00	4.1%
Benefits	\$ 7,748,389.88	\$ 6,786,128.00	\$ 7,476,187.00	10.2%
Testing	\$ 7,933.75	\$ 66,500.00	\$ 35,000.00	-47.4%
Total Expenditures	\$ 28,489,625.97	\$ 27,014,821.00	\$ 28,492,480.00	5.5%

Expenditures by Expense Category

Historical Expenditures by Expense Category



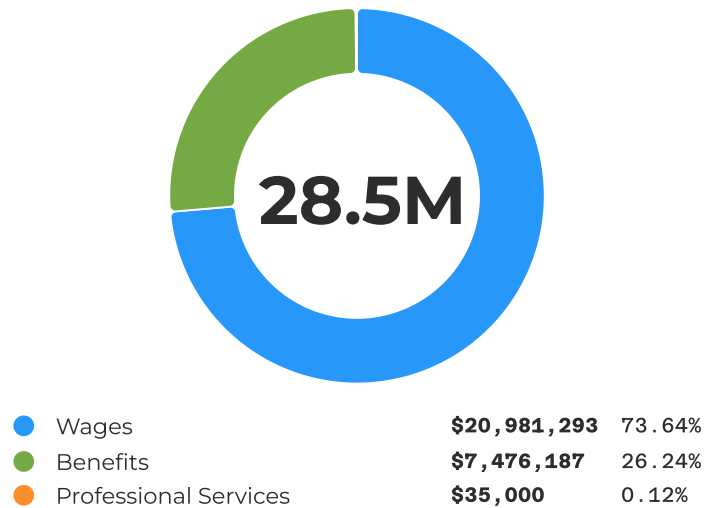
In FY2026, the total expenditures for Sworn Personnel remained essentially flat at \$28.5 million, reflecting a minimal increase of 0.01% from FY2025. Wages continued to be the largest expense category, accounting for 73.64% of the total at \$21 million. This represents a \$247,991 increase or 1.2% growth compared to the previous year.

Benefits, the second largest category, decreased by \$272,203 or 3.51% to \$7.5 million, making up 26.24% of the total budget. This marks a reversal from the prior year's significant increase in benefits.

Professional Services saw a notable rise, increasing by \$27,066 or 341.15% to \$35,000, though it remains a small portion of the budget at 0.12%. This contrasts with the previous year's sharp decline in this category.

Overall, the FY2026 budget shows stability in total expenditures with modest growth in wages, a slight reduction in benefits, and a substantial percentage increase in professional services spending.

FY26 Expenditures by Expense Category



For the fiscal year expenditures by expense category under Sworn Personnel, Wages account for \$21 million, representing 73.64% of the total. Benefits follow with \$7.5 million, making up 26.24%. Professional Services comprise \$35,000, which is 0.12% of the expenditures.

Expenditures by Expense Category

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Wages	\$ 20,733,302.34	\$ 20,162,193.00	\$ 20,981,293.00	4.1%
Benefits	\$ 7,748,389.88	\$ 6,786,128.00	\$ 7,476,187.00	10.2%
Continuing Education	\$ 0.00	\$ 3,500.00	\$ 0.00	-100.0%
Supplies	\$ 0.00	\$ 13,000.00	\$ 0.00	-100.0%
Professional Services	\$ 7,933.75	\$ 50,000.00	\$ 35,000.00	-30.0%
Total Expenditures	\$ 28,489,625.97	\$ 27,014,821.00	\$ 28,492,480.00	5.5%

Fitness & Safety

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

Fitness

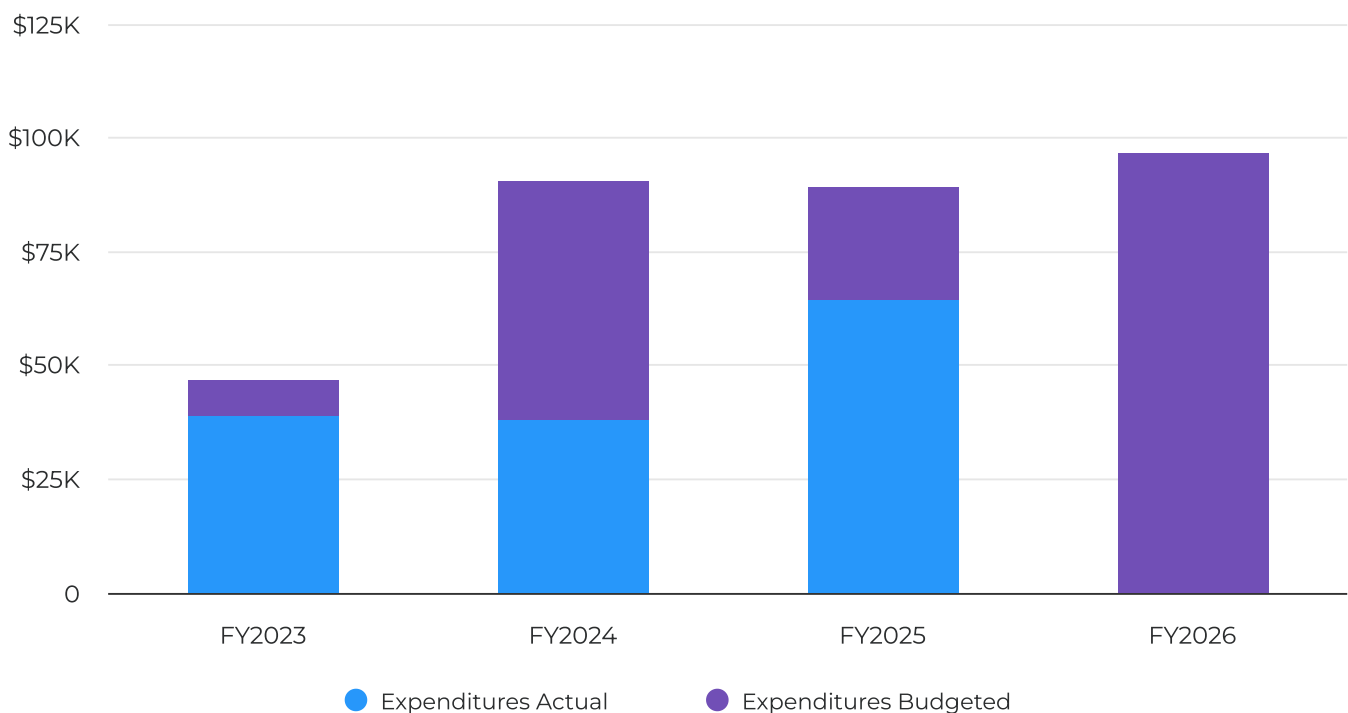
The Fitness Department is responsible for developing fitness programs for employees, as well as purchasing and maintaining fitness equipment at the stations.

Safety

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

Expenditure Summary

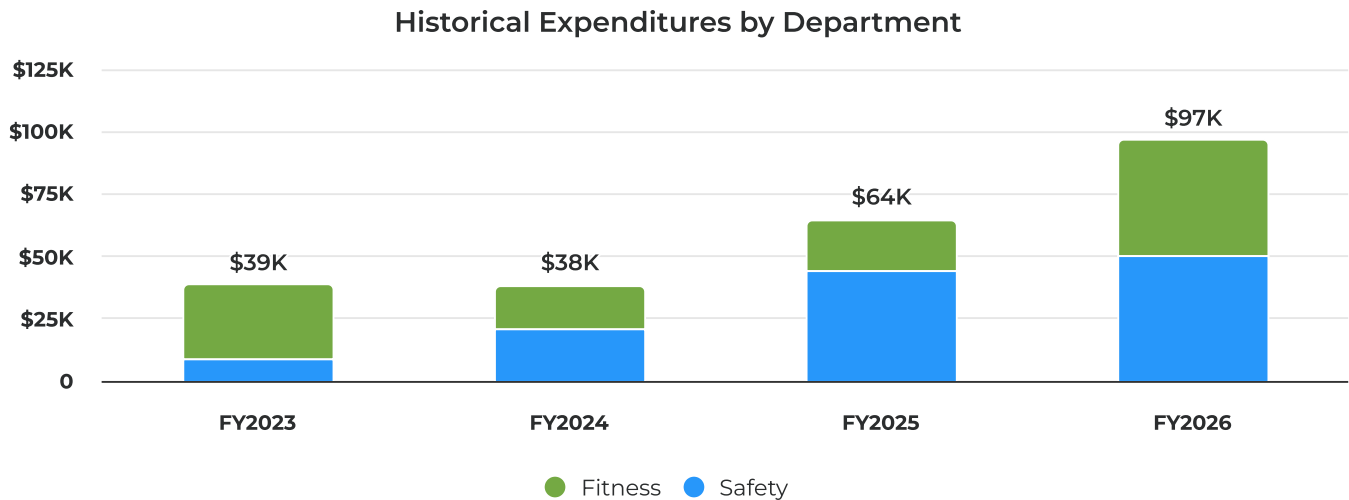
Historical Expenditures Across Department



In FY2025, the budgeted expenditures for Fitness & Safety were \$89,108, representing a decrease of 1.44% from the previous period. However, the actual expenditures for FY2025 were significantly lower at \$64,471, which was an increase of 69.47% compared to the prior period's actuals.

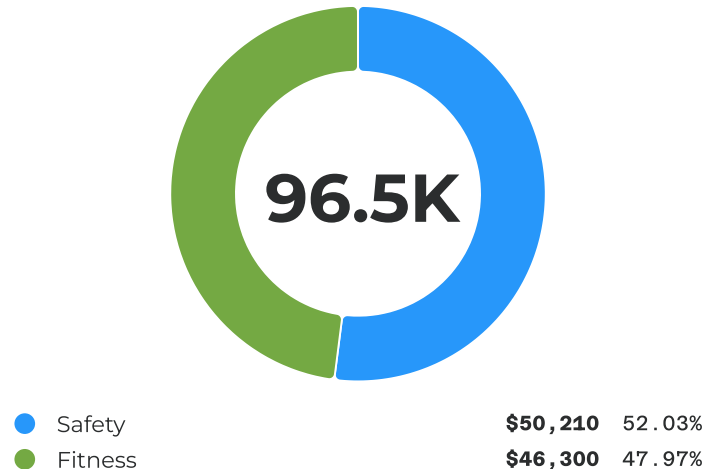
For FY2026, the budgeted expenditures increased to \$96,510, marking an 8.31% rise from the FY2025 budgeted amount. This indicates a planned increase in spending compared to the previous budget year.

Expenditures by Department



In FY2026, the total expenditures for Fitness & Safety increased to \$96,510, representing a 49.7% rise from the previous year's total of \$64,471. The Safety category remained the largest expenditure but its share of the total decreased to 52.03%, with spending of \$50,210. This amount reflects a \$6,452 increase, or 14.74%, compared to FY2025. Meanwhile, the Fitness category saw a substantial increase to \$46,300, accounting for 47.97% of the total budget. This represents a \$25,587 increase, or 123.53%, from the prior year. The significant growth in Fitness expenditures notably narrowed the gap between the two categories, with Fitness nearly matching Safety in total spending for FY2026.

FY26 Expenditures by Department



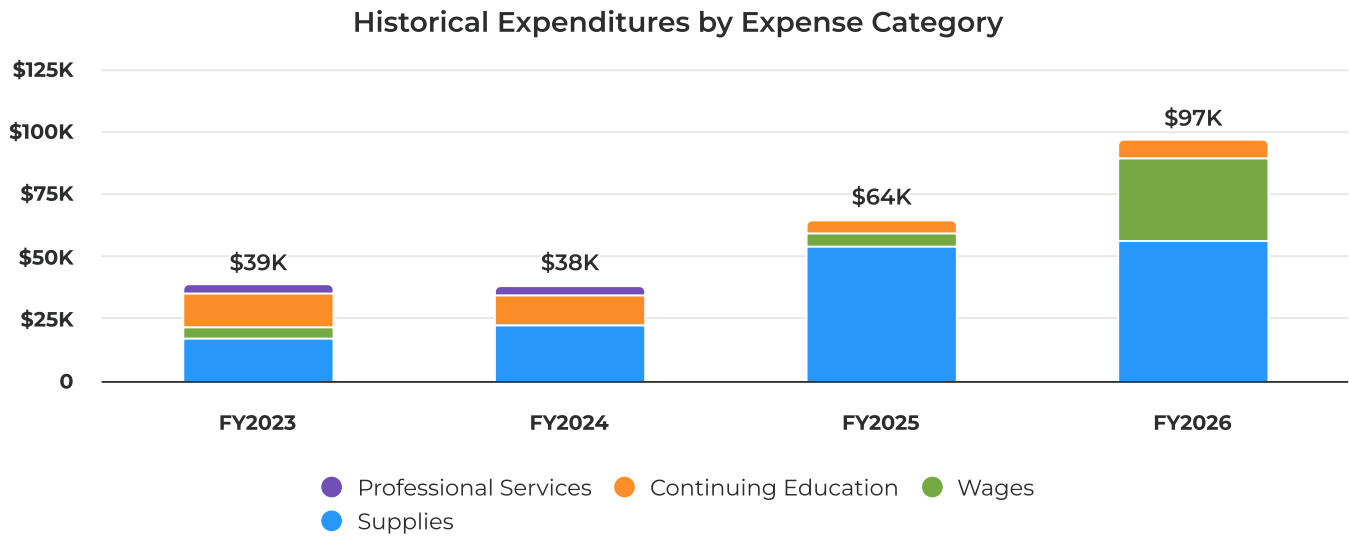
For the fiscal year expenditures by department in Fitness & Safety, Safety accounts for \$50,210, representing 52.03% of the total expenditures. Fitness follows closely with \$46,300, making up 47.97% of the expenditures.

Expenditures by Department

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Fitness	\$ 20,712.88	\$ 34,300.00	\$ 46,300.00	35.0%
Safety	\$ 43,758.04	\$ 54,808.00	\$ 50,210.00	-8.4%
Total Expenditures	\$ 64,470.92	\$ 89,108.00	\$ 96,510.00	8.3%

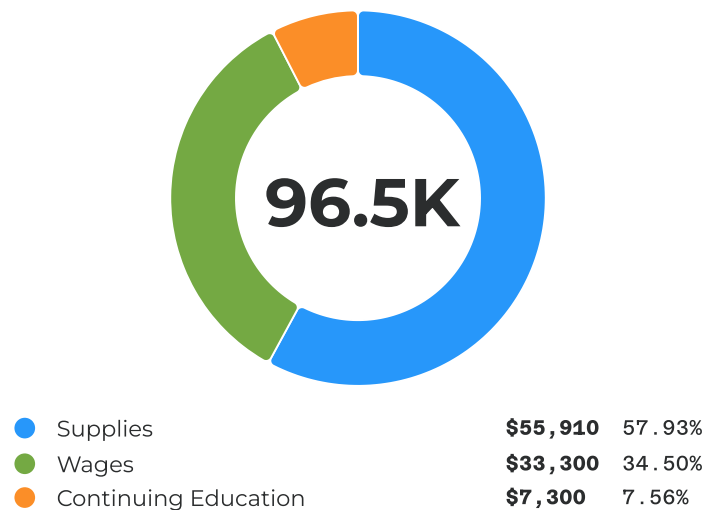


Expenditures by Expense Category



The total budget for Fitness & Safety in FY2026 is \$96,510, representing a 49.7% increase from the FY2025 total of \$64,471. Supplies remain the largest expense category at \$55,910, accounting for 57.93% of the total budget. This is a 4.46% increase from the previous year's \$53,523 in supplies. Wages show a significant increase to \$33,300, making up 34.5% of the total budget, which is a 530.3% rise from \$5,283 in FY2025. Continuing Education expenses also increased to \$7,300, or 7.56% of the total, up 28.86% from \$5,665 the prior year. Professional Services remain at \$0, consistent with the previous year. Overall, the budget growth is driven primarily by substantial increases in wages, with moderate increases in supplies and continuing education costs.

FY26 Expenditures by Expense Category



For the fiscal year expenditures by expense category in Fitness & Safety, Supplies accounted for \$55,910, representing 57.93% of the total expenses. Wages comprised \$33,300, which is 34.5% of the expenditures. Continuing Education expenses totaled \$7,300, making up 7.56% of the overall expenses.

Expenditures by Expense Category

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Wages	\$ 5,283.17	\$ 19,270.00	\$ 33,300.00	72.8%
Continuing Education	\$ 5,665.21	\$ 7,300.00	\$ 7,300.00	0.0%
Supplies	\$ 53,522.54	\$ 58,538.00	\$ 55,910.00	-4.5%
Repairs & Maintenance	\$ 0.00	\$ 4,000.00	\$ 0.00	-100.0%
Total Expenditures	\$ 64,470.92	\$ 89,108.00	\$ 96,510.00	8.3%

Training

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.

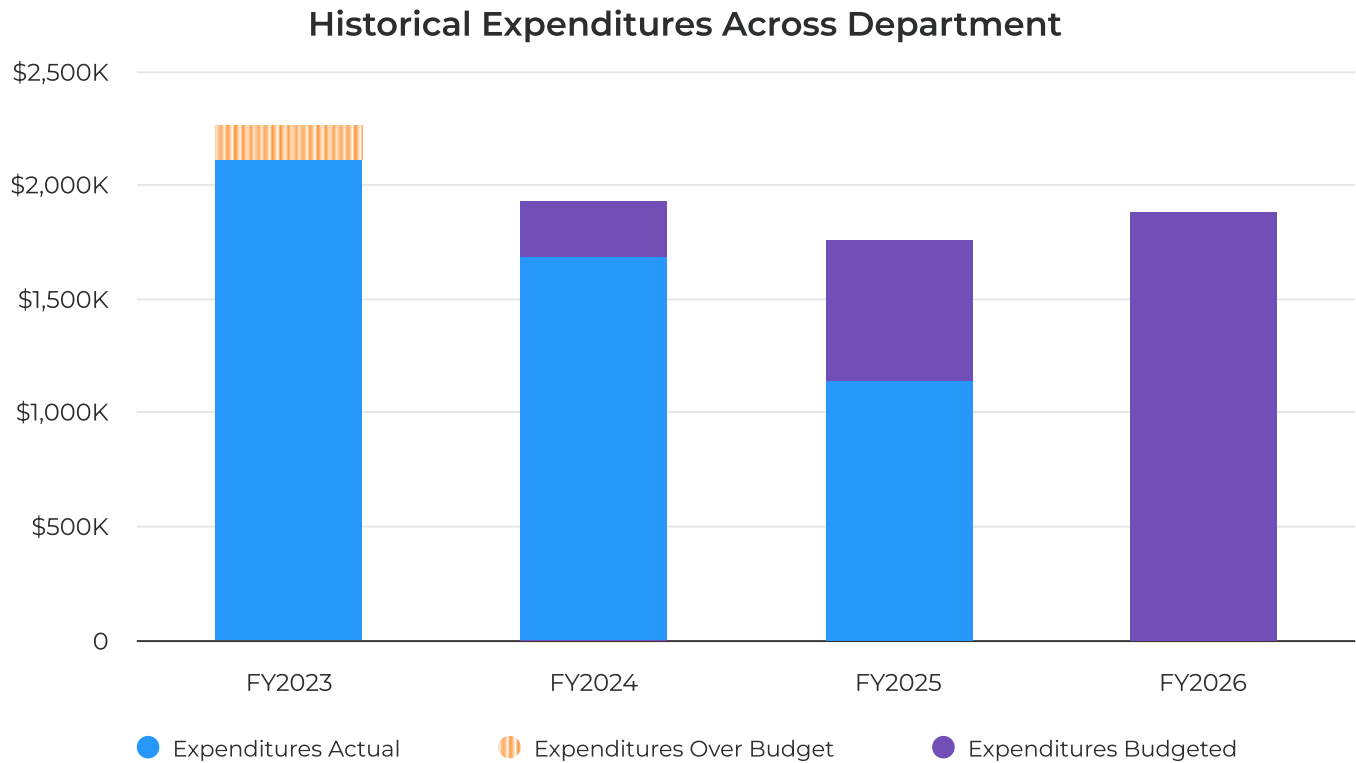
Accreditation

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.

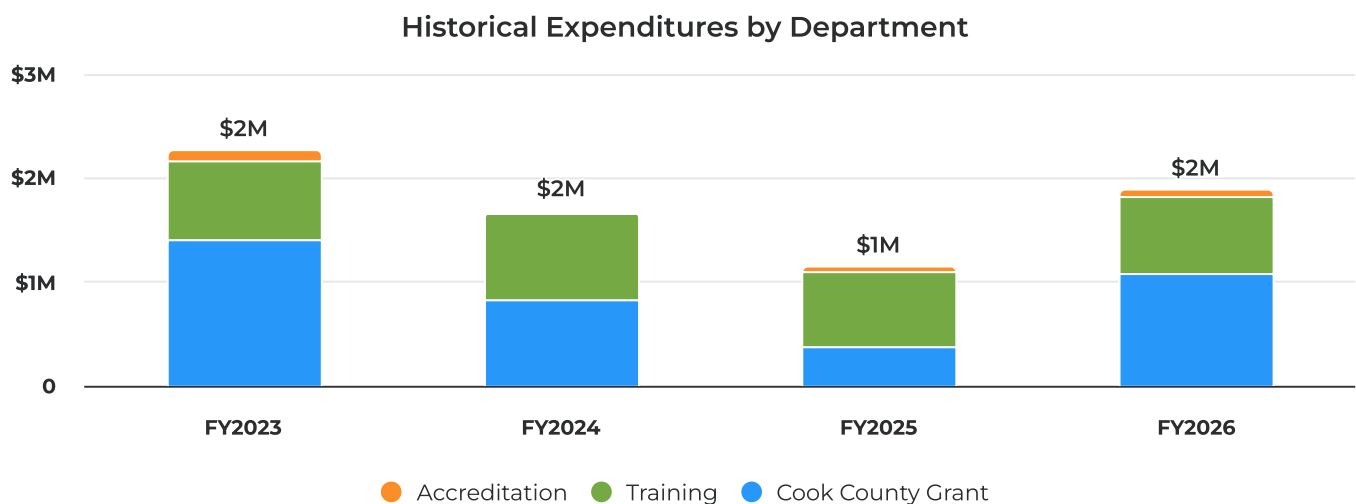
Expenditure Summary



In FY2025, the budgeted expenditures for Training were \$1.8 million, representing a decrease of 8.81% from the prior period. Actual expenditures for the same year were \$1.1 million, which is a significant decrease of 32.23% compared to the previous period.

For FY2026, the budgeted expenditures increased to \$1.9 million, marking a 7.01% rise from the FY2025 budgeted amount. This indicates a planned increase in spending on Training compared to the previous budget year.

Expenditures by Department

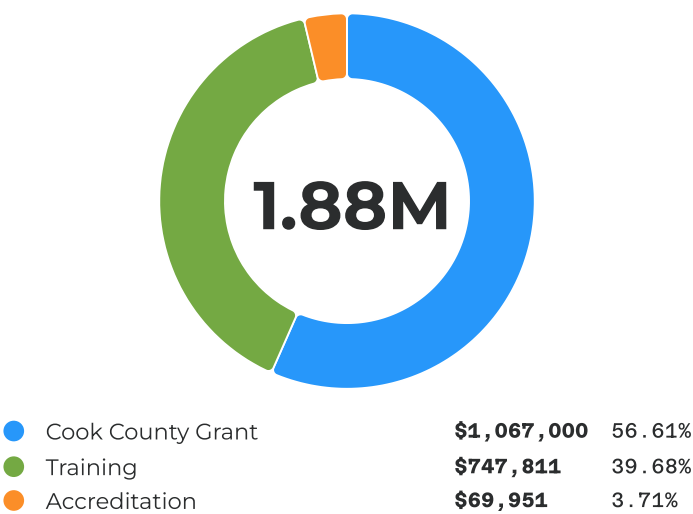


In FY2026, the total expenditures for the Training department increased significantly to \$1.9 million, representing a 65.48% rise from the previous year's total of \$1.1 million. The Cook County Grant category became the largest expenditure, rising to \$1.1 million or 56.61% of the total budget, which is a substantial increase of \$701,417 or 191.86% compared to FY2025.

The Training category, while no longer the largest, increased slightly to \$747,811, accounting for 39.68% of the total budget. This is an increase of \$11,647 or 1.58% from the previous year's \$736,164, reversing the prior year's decrease. The Accreditation category also saw a notable increase, rising to \$69,951 or 3.71% of the total, which is an \$32,748 or 88.03% increase from FY2025.

Overall, the FY2026 budget reflects a major shift with the Cook County Grant category experiencing the largest growth, while Training and Accreditation also increased, contributing to the overall 65.48% increase in total expenditures.

FY26 Expenditures by Department

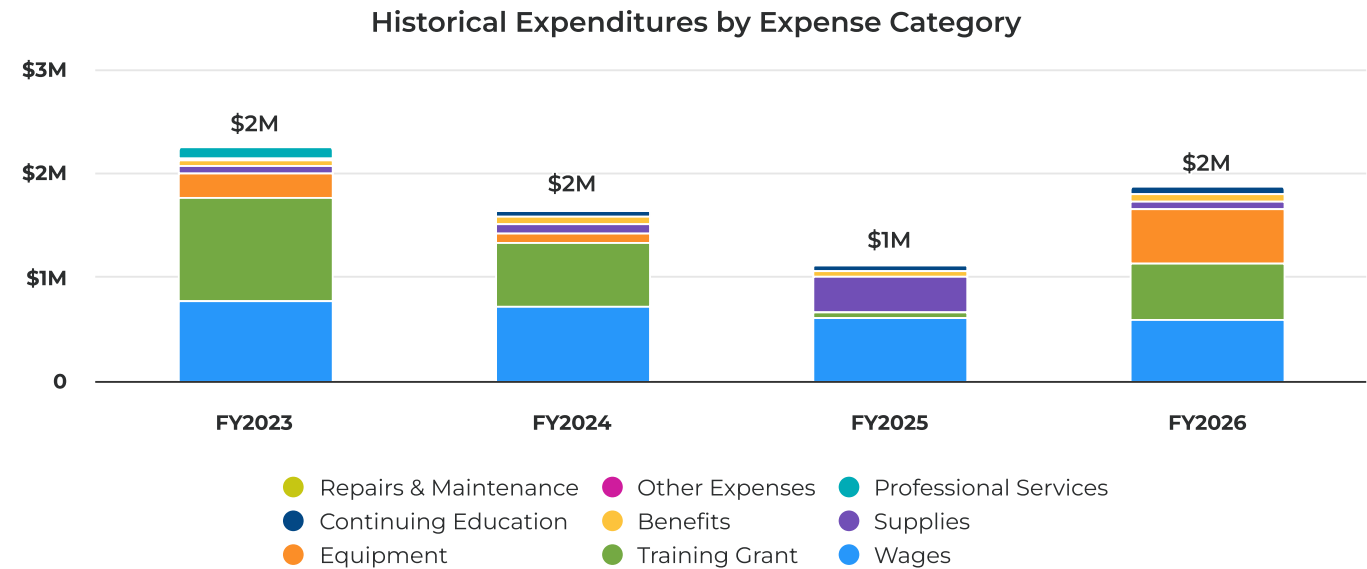


For the fiscal year expenditures by department under Training, the Cook County Grant accounts for \$1.1 million, representing 56.61% of the total. The Training category itself comprises \$747,811, which is 39.68% of the expenditures. Accreditation expenses total \$69,951, making up 3.71% of the fiscal year expenditures.

Expenditures by Department

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Training	\$ 736,164.22	\$ 844,317.00	\$ 747,811.00	-11.4%
Cook County Grant	\$ 365,583.49	\$ 876,000.00	\$ 1,067,000.00	21.8%
Accreditation	\$ 37,202.81	\$ 41,038.00	\$ 69,951.00	70.5%
Total Expenditures	\$ 1,138,950.52	\$ 1,761,355.00	\$ 1,884,762.00	7.0%

Expenditures by Expense Category



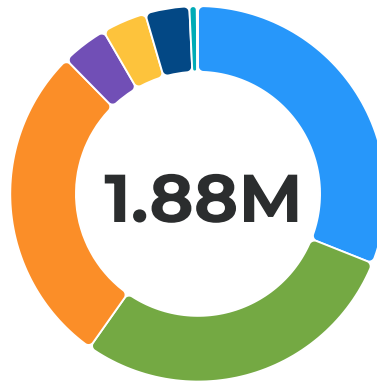
In FY2026, the total budget for Training increased by 65.48% to \$1.9 million compared to FY2025's \$1.1 million. Wages, the largest expense category in FY2025 at \$602,719 (52.92% of total), decreased slightly by 2.98% to \$584,750, now representing 31.03% of the total budget.

The Training Grant category saw a significant increase of 886.98%, rising from \$54,915 (4.82% of total) in FY2025 to \$542,000 (28.76% of total) in FY2026. Equipment expenses, which were \$0 in FY2025, increased substantially to \$525,000, accounting for 27.85% of the FY2026 budget.

Continuing Education increased by 43.43% to \$75,055, making up 3.98% of the total, while Benefits rose by 59.65% to \$71,677, or 3.8% of the budget. Professional Services also increased notably by 566.67% to \$12,000, representing 0.64% of the total.

Conversely, Supplies decreased sharply by 79.26% from \$349,515 (30.69% of total) in FY2025 to \$72,480 (3.85% of total) in FY2026. Other Expenses dropped by 92.08% to \$1,800, now only 0.1% of the budget. Repairs & Maintenance expenses were eliminated, falling from \$10,034 (0.88% of total) to \$0.

FY26 Expenditures by Expense Category



Wages	\$584,750	31.03%
Training Grant	\$542,000	28.76%
Equipment	\$525,000	27.85%
Continuing Education	\$75,055	3.98%
Supplies	\$72,480	3.85%
Benefits	\$71,677	3.80%
Professional Services	\$12,000	0.64%
Other Expenses	\$1,800	0.10%

For the fiscal year expenditures by expense category in Training, Wages account for \$584,750, representing 31.03% of the total. The Training Grant follows with \$542,000, or 28.76%. Equipment expenses are \$525,000, making up 27.85%. Continuing Education costs total \$75,055, which is 3.98%, while Supplies amount to \$72,480, or 3.85%. Benefits are \$71,677, comprising 3.8% of the expenditures. Professional Services are \$12,000, representing 0.64%, and Other Expenses are \$1,800, accounting for 0.1% of the total.

Expenditures by Expense Category

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Wages	\$ 602,718.79	\$ 635,636.00	\$ 584,750.00	-8.0%
Benefits	\$ 44,897.22	\$ 69,281.00	\$ 71,677.00	3.5%
Continuing Education	\$ 52,330.39	\$ 83,538.00	\$ 75,055.00	-10.2%
Supplies	\$ 349,514.78	\$ 90,000.00	\$ 72,480.00	-19.5%
Repairs & Maintenance	\$ 10,034.19	\$ 7,000.00	\$ 0.00	-100.0%
Professional Services	\$ 1,800.00	\$ 5,000.00	\$ 12,000.00	140.0%
Other Expenses	\$ 22,739.95	\$ 1,900.00	\$ 1,800.00	-5.3%
Training Grant	\$ 54,915.20	\$ 749,000.00	\$ 542,000.00	-27.6%
Equipment	\$ 0.00	\$ 120,000.00	\$ 525,000.00	337.5%
Total Expenditures	\$ 1,138,950.52	\$ 1,761,355.00	\$ 1,884,762.00	7.0%

EMS

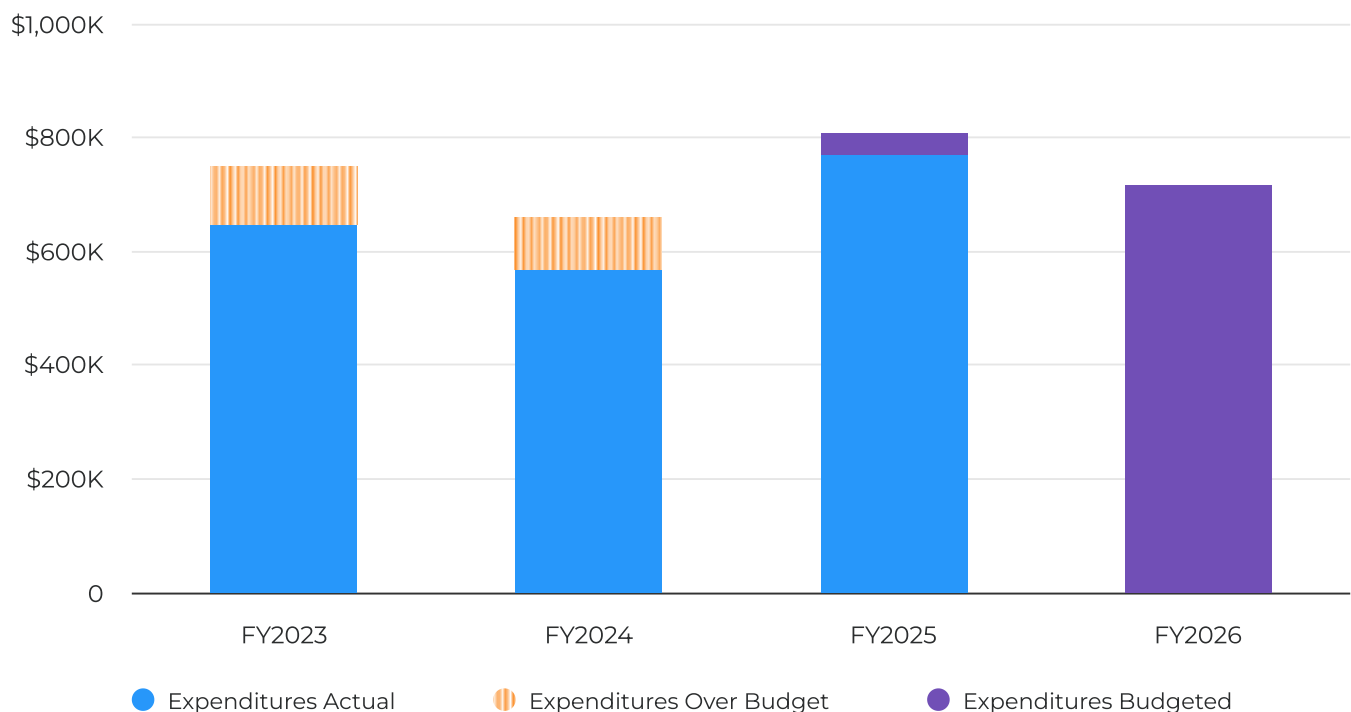
The District's EMS OU is responsible for EMS training, maintaining EMS supplies and equipment, and for supporting the needs of the District's paramedics. The District provides unequalled emergency medical services delivered by the best trained paramedics using technologically advanced equipment. Training 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.

Expenditure Summary

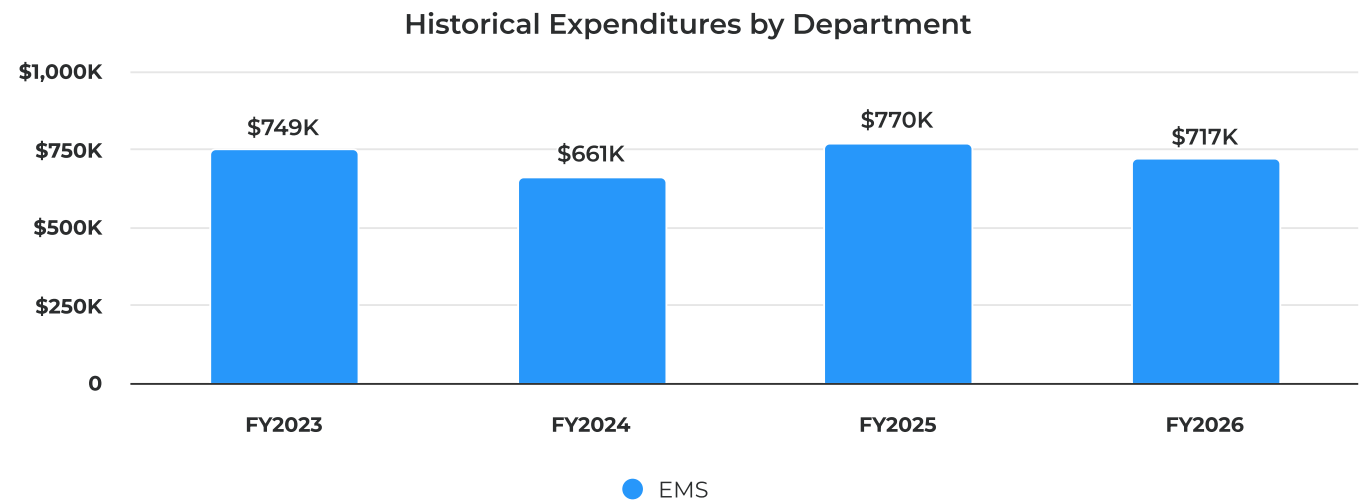
Historical Expenditures Across Department



In FY2025, the EMS expenditures budgeted were \$809,485, reflecting a significant increase of 42.57% from the prior period. The actual expenditures for FY2025 were \$770,343, which also rose by 16.59% compared to the previous year.

For FY2026, the EMS expenditures budgeted decreased to \$717,382, representing an 11.38% reduction from the FY2025 budgeted amount.

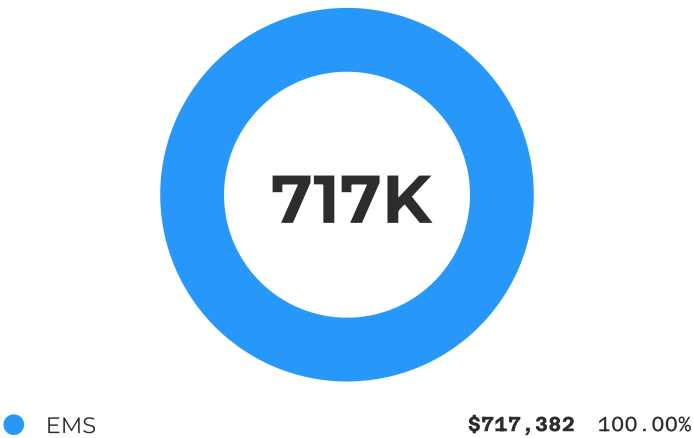
Expenditures by Department



In FY2026, the total expenditures for EMS are budgeted at \$717,382, representing a decrease of \$52,961 or 6.88% compared to the previous year's total of \$770,343. EMS remains the sole and largest category, accounting for 100% of the total expenditures in both years.

This decrease follows a significant increase in FY2025, where EMS expenditures rose by \$109,613 or 16.59% from the prior period. The FY2026 budget reflects a reduction from that peak, marking the largest change as a decrease of 6.88% in EMS expenditures.

FY26 Expenditures by Department

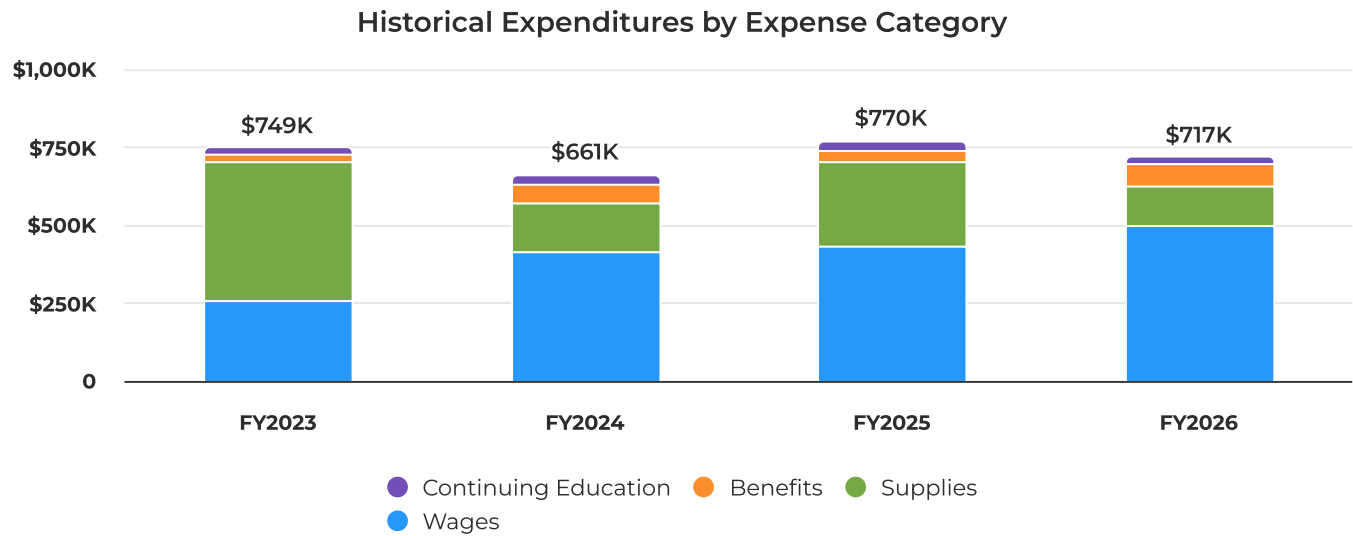


The EMS department's fiscal year expenditures total \$717,382, representing 100% of its budget.

Expenditures by Department

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
EMS	\$ 770,343.43	\$ 809,485.00	\$ 717,382.00	-11.4%
Total Expenditures	\$ 770,343.43	\$ 809,485.00	\$ 717,382.00	-11.4%

Expenditures by Expense Category

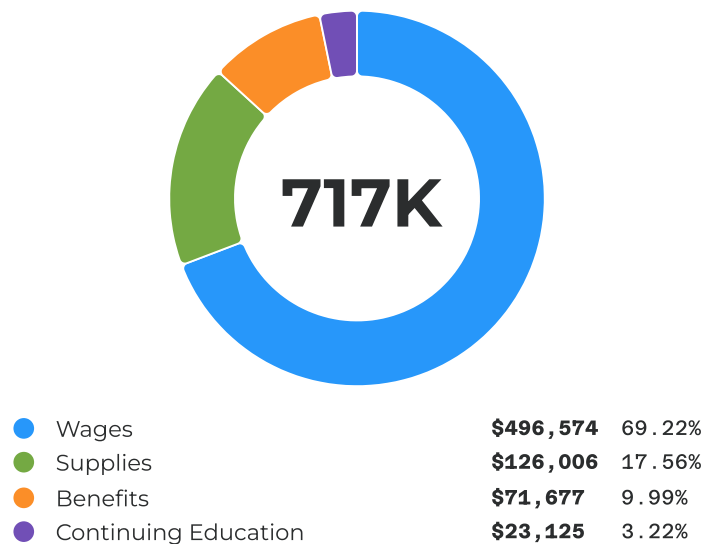


The total expenditures for EMS in FY2026 are \$717,382, representing a decrease of 6.88% from the FY2025 total of \$770,343. Wages remain the largest expense category, increasing by \$68,405 or 15.98% to \$496,574, which now accounts for 69.22% of the total budget, up from 55.58% in FY2025.

Supplies, the second largest category in FY2025 at \$271,385 (35.23% of total), decreased significantly by \$145,379 or 53.57% to \$126,006 in FY2026, making up 17.56% of the total budget. Benefits increased by \$31,263 or 77.36% to \$71,677, rising from 5.25% to 9.99% of the total expenditures. Continuing Education expenses declined by \$7,250 or 23.87% to \$23,125, representing 3.22% of the total budget compared to 3.94% previously.

Overall, the FY2026 budget shows notable increases in Wages and Benefits, while Supplies and Continuing Education expenses have decreased both in dollar amount and as a percentage of total expenditures.

FY26 Expenditures by Expense Category



For the EMS fiscal year expenditures by expense category, Wages account for \$496,574, representing 69.22% of the total expenses. Supplies make up \$126,006, which is 17.56%. Benefits are \$71,677, comprising 9.99%, and Continuing Education expenses total \$23,125, or 3.22% of the expenditures.

Expenditures by Expense Category

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Wages	\$ 428,169.16	\$ 456,098.00	\$ 496,574.00	8.9%
Benefits	\$ 40,414.00	\$ 69,281.00	\$ 71,677.00	3.5%
Continuing Education	\$ 30,375.00	\$ 2,100.00	\$ 23,125.00	1,001.2%
Supplies	\$ 271,385.27	\$ 276,006.00	\$ 126,006.00	-54.3%
Repairs & Maintenance	\$ 0.00	\$ 6,000.00	\$ 0.00	-100.0%
Total Expenditures	\$ 770,343.43	\$ 809,485.00	\$ 717,382.00	-11.4%

Administration

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

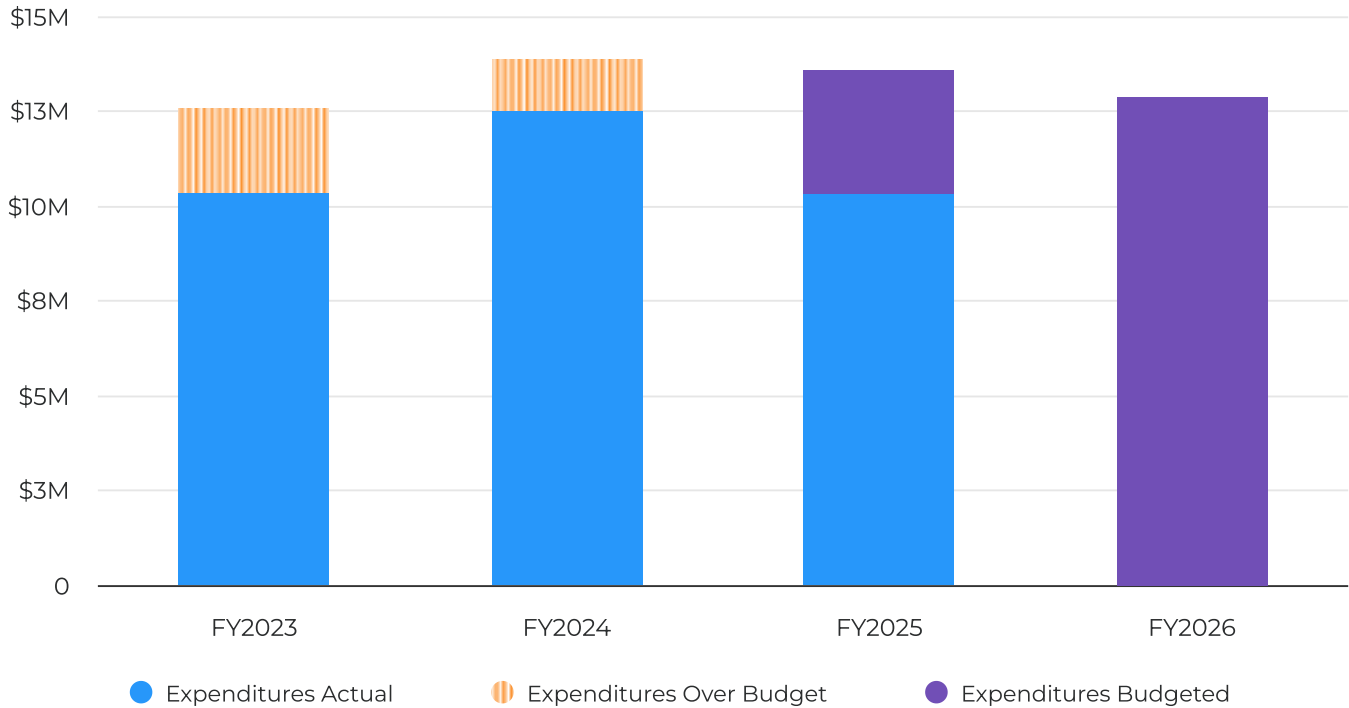
The Public Information Department is responsible for promoting awareness and understanding of the District, its personnel, and its activities.

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.

Expenditure Summary

Historical Expenditures Across Department

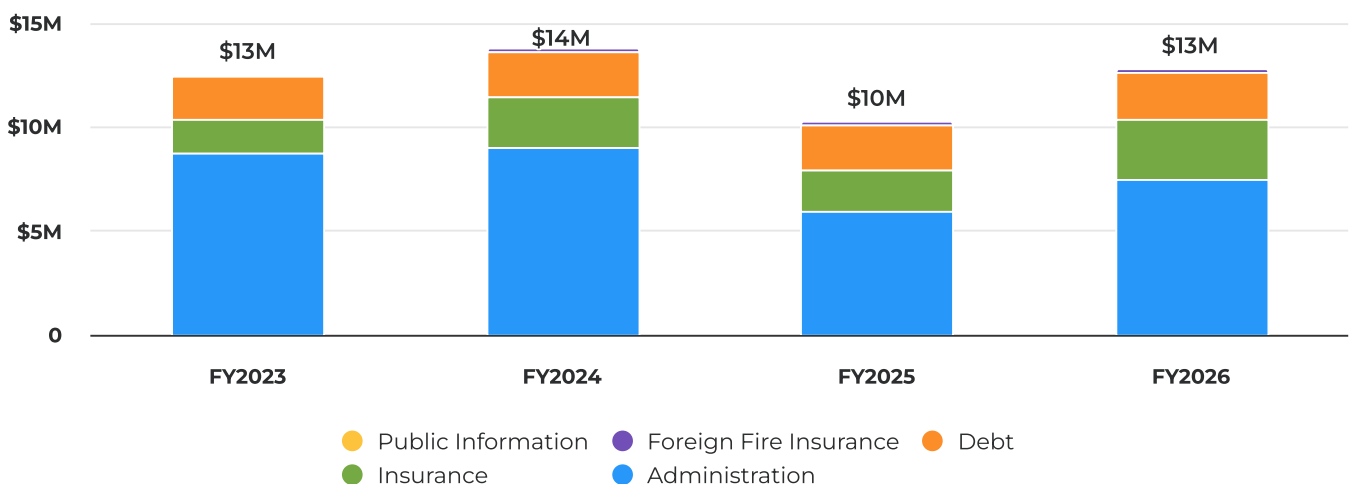


For FY2025, the Administration's expenditures budgeted were \$13.6 million, representing an 8.36% increase from the prior period. However, the actual expenditures for FY2025 were \$10.3 million, which is a 25.58% decrease from the previous period's actuals.

Looking ahead to FY2026, the expenditures budgeted are \$12.9 million, reflecting a 5.15% decrease compared to the FY2025 budgeted amount of \$13.6 million.

Expenditures by Department

Historical Expenditures by Department

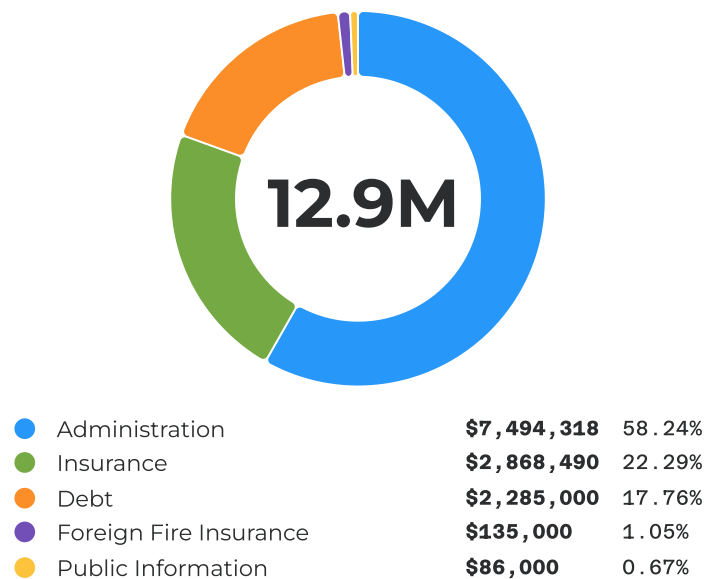


In FY2026, the total expenditures for the Administration department increased to \$12.9 million, marking a 24.81% rise from the previous year's total of \$10.3 million. The Administration category itself grew by \$1.5 million, a 25.92% increase, reaching \$7.5 million and representing 58.24% of the total budget, slightly up from 57.73% in FY2025.

The Insurance category saw a significant increase of \$934,963, or 48.36%, rising to \$2.9 million and accounting for 22.29% of the total expenditures, up from 18.75% the prior year. Debt expenditures also increased by \$76,465, or 3.46%, to \$2.3 million, though its share of the total decreased to 17.76% from 21.42% in FY2025.

Foreign Fire Insurance experienced a slight decrease of \$1,886, or 1.38%, falling to \$135,000 and making up 1.05% of the total budget, down from 1.33%. Public Information expenditures increased by \$6,148, or 7.7%, to \$86,000, representing 0.67% of the total, a decrease in share from 0.77% the previous year.

FY26 Expenditures by Department

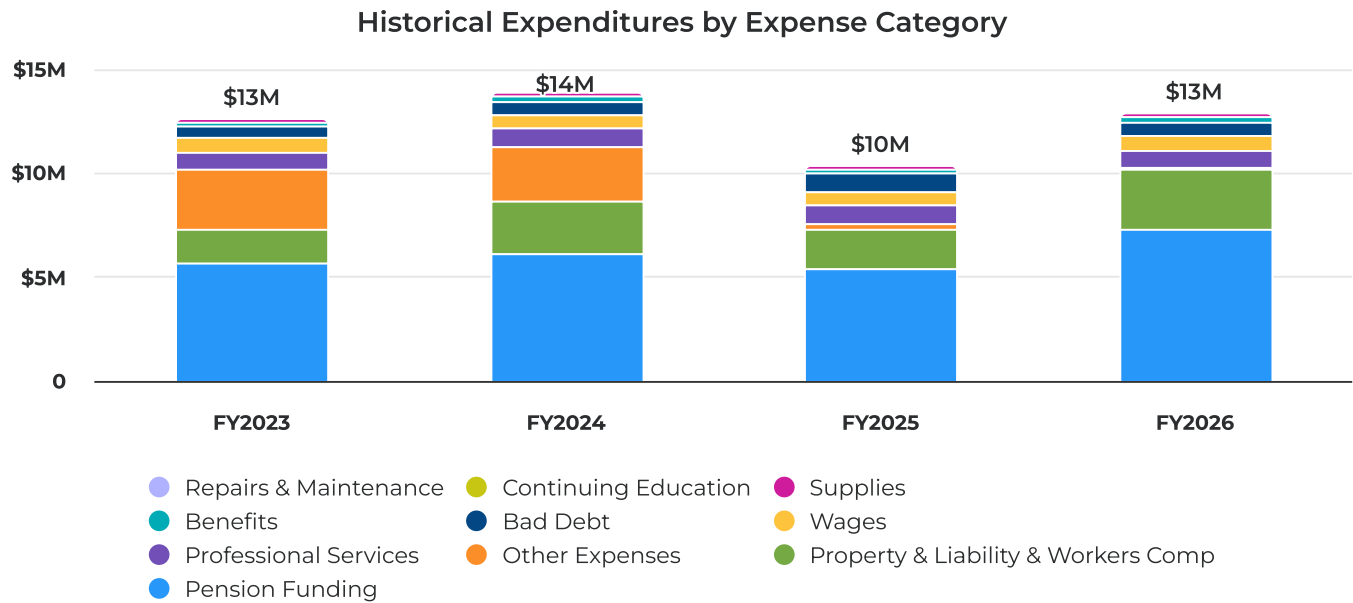


The Administration category accounts for \$7.5 million, representing 58.24% of the fiscal year expenditures by department. Insurance expenses total \$2.9 million, which is 22.29% of the expenditures. Debt payments amount to \$2.3 million, making up 17.76%. Foreign Fire Insurance costs are \$135,000, or 1.05%, and Public Information expenses are \$86,000, comprising 0.67% of the total expenditures.

Expenditures by Department

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Foreign Fire Insurance	\$ 136,886.37	\$ 135,000.00	\$ 135,000.00	0.0%
Administration	\$ 5,951,791.59	\$ 8,761,705.00	\$ 7,494,318.00	-14.5%
Insurance	\$ 1,933,527.29	\$ 2,386,582.00	\$ 2,868,490.00	20.2%
Public Information	\$ 79,852.00	\$ 76,000.00	\$ 86,000.00	13.2%
Debt	\$ 2,208,535.00	\$ 2,208,535.00	\$ 2,285,000.00	3.5%
Total Expenditures	\$ 10,310,592.25	\$ 13,567,822.00	\$ 12,868,808.00	-5.2%

Expenditures by Expense Category



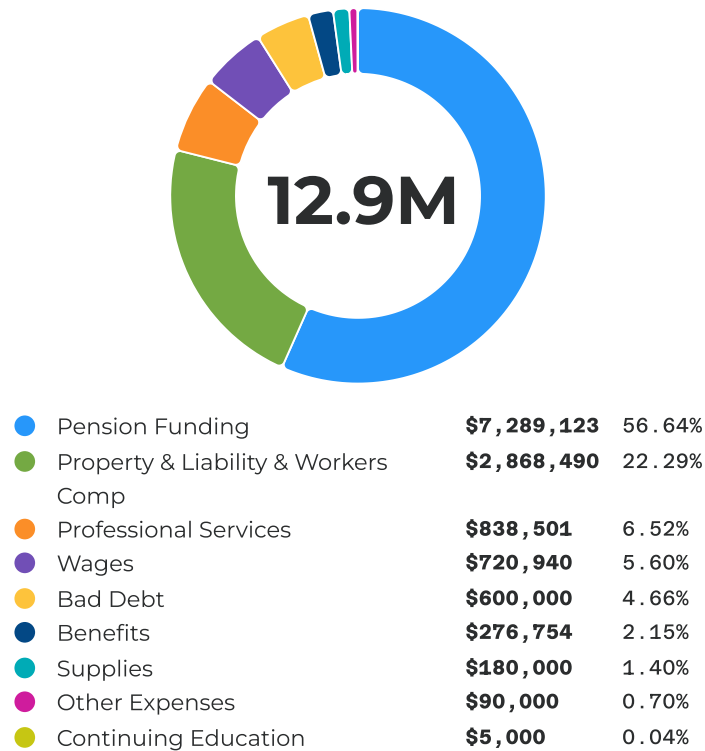
In FY2026, the total Administration expenditures increased by 24.81% to \$12.9 million compared to FY2025's \$10.3 million. The largest expenditure category remained Pension Funding, which rose by \$1.9 million or 35.41% to \$7.3 million, now representing 56.64% of the total budget, up from 52.21% the previous year.

Property & Liability & Workers Comp also saw a significant increase of \$934,963 or 48.36%, reaching \$2.9 million and accounting for 22.29% of the total expenditures, up from 18.75% in FY2025. Benefits increased by \$117,321 or 73.59% to \$276,754, making up 2.15% of the total budget, while Wages rose by \$108,444 or 17.71% to \$720,940, representing 5.6% of the total.

Continuing Education experienced the largest percentage increase, growing by \$4,100 or 455.56% to \$5,000, though it remains a small portion at 0.04% of the total. Conversely, Bad Debt decreased by \$323,381 or 35.02% to \$600,000, reducing its share to 4.66% from 8.96% previously. Other Expenses declined by \$111,663 or 55.37% to \$90,000, now 0.7% of the total budget.

Professional Services decreased by \$75,595 or 8.27% to \$838,501, accounting for 6.52% of the total, and Supplies slightly decreased by \$1,338 or 0.74% to \$180,000, representing 1.4% of expenditures. Repairs & Maintenance was eliminated entirely, dropping \$821 or 100% to \$0.

FY26 Expenditures by Expense Category



For the Administration fiscal year expenditures by expense category, Pension Funding accounts for \$7.3 million, representing 56.64% of the total. Property & Liability & Workers Comp follows with \$2.9 million, or 22.29%. Professional Services amount to \$838,501, which is 6.52%, and Wages total \$720,940, making up 5.6%. Bad Debt expenses are \$600,000, corresponding to 4.66%, while Benefits are \$276,754, or 2.15%. Supplies cost \$180,000, representing 1.4%, and Other Expenses are \$90,000, which is 0.7%. Continuing Education is the smallest category at \$5,000, accounting for 0.04% of the expenditures.

Expenditures by Expense Category

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Wages	\$ 612,496.32	\$ 650,802.00	\$ 720,940.00	10.8%
Benefits	\$ 159,433.00	\$ 243,488.00	\$ 276,754.00	13.7%
Pension Funding	\$ 5,382,936.08	\$ 6,703,449.00	\$ 7,289,123.00	8.7%
Continuing Education	\$ 900.00	\$ 5,000.00	\$ 5,000.00	0.0%
Supplies	\$ 181,338.37	\$ 175,000.00	\$ 180,000.00	2.9%
Repairs & Maintenance	\$ 821.00	\$ 0.00	\$ 0.00	0.0%
Professional Services	\$ 914,096.36	\$ 763,500.00	\$ 838,501.00	9.8%
Property & Liability & Workers Comp	\$ 1,933,527.29	\$ 2,386,582.00	\$ 2,868,490.00	20.2%
Bad Debt	\$ 923,380.60	\$ 600,000.00	\$ 600,000.00	0.0%
Other Expenses	\$ 201,663.23	\$ 2,040,001.00	\$ 90,000.00	-95.6%
Total Expenditures	\$ 10,310,592.25	\$ 13,567,822.00	\$ 12,868,808.00	-5.2%

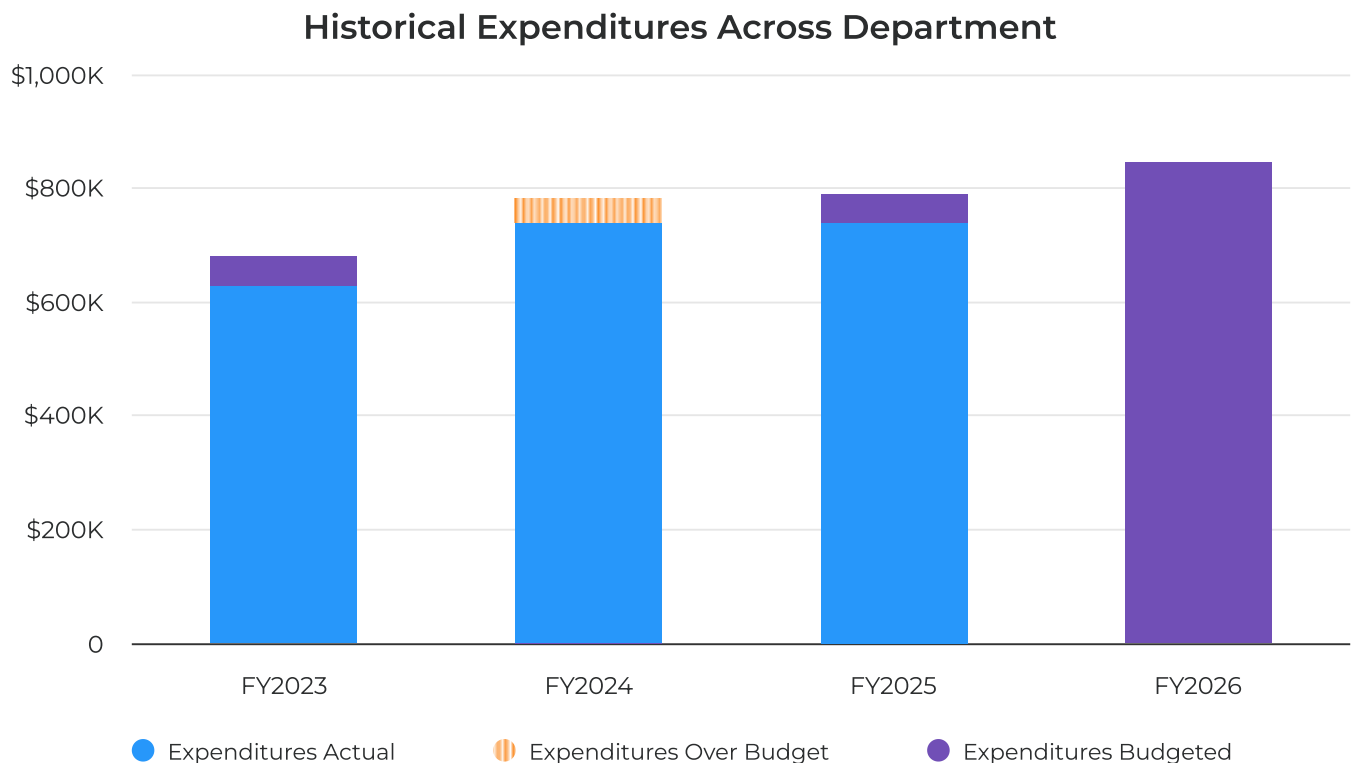
Facilities

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.

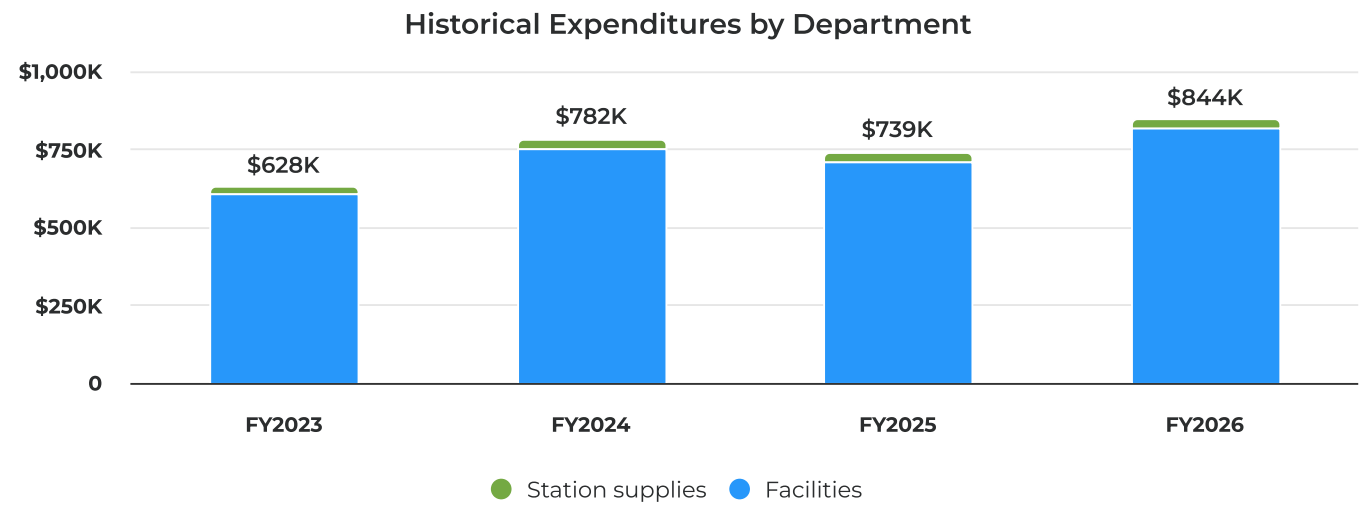
Expenditure Summary



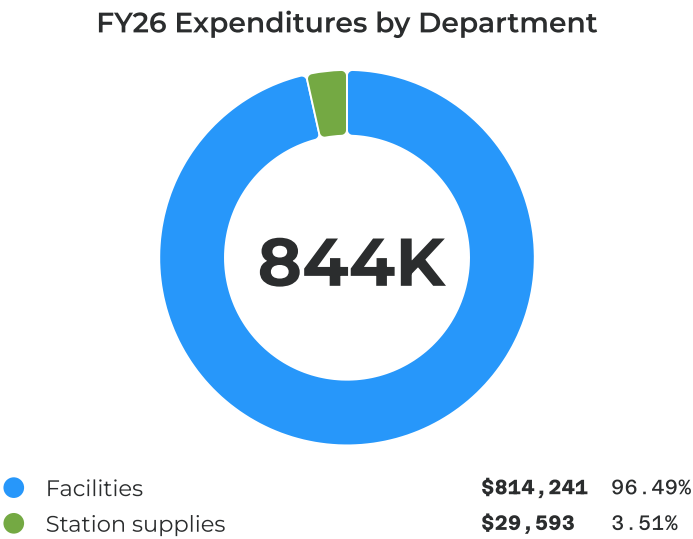
In FY2025, the Facilities expenditures budgeted were \$789,002, reflecting a 6.74% increase from the prior period. However, the actual expenditures for FY2025 were \$738,804, which is 5.51% lower than the previous period's actuals.

For FY2026, the Facilities expenditures budgeted increased to \$843,834, representing a 6.95% rise compared to the FY2025 budgeted amount. This continues the upward trend in budgeted expenditures observed from the prior year.

Expenditures by Department



In FY2026, the total expenditures for Facilities increased by 14.22% to \$843,834 compared to FY2025. The largest category, Facilities, rose by 14.79% to \$814,241, representing 96.49% of the total budget, up from 96.01% in the previous year. Station supplies also saw a slight increase of 0.37%, reaching \$29,593 and accounting for 3.51% of the total expenditures. These changes mark a reversal from FY2025, where both Facilities and Station supplies had decreased by 5.2% and 12.56%, respectively. Overall, the FY2026 budget reflects a significant increase in Facilities spending, contributing to the overall growth in total expenditures.



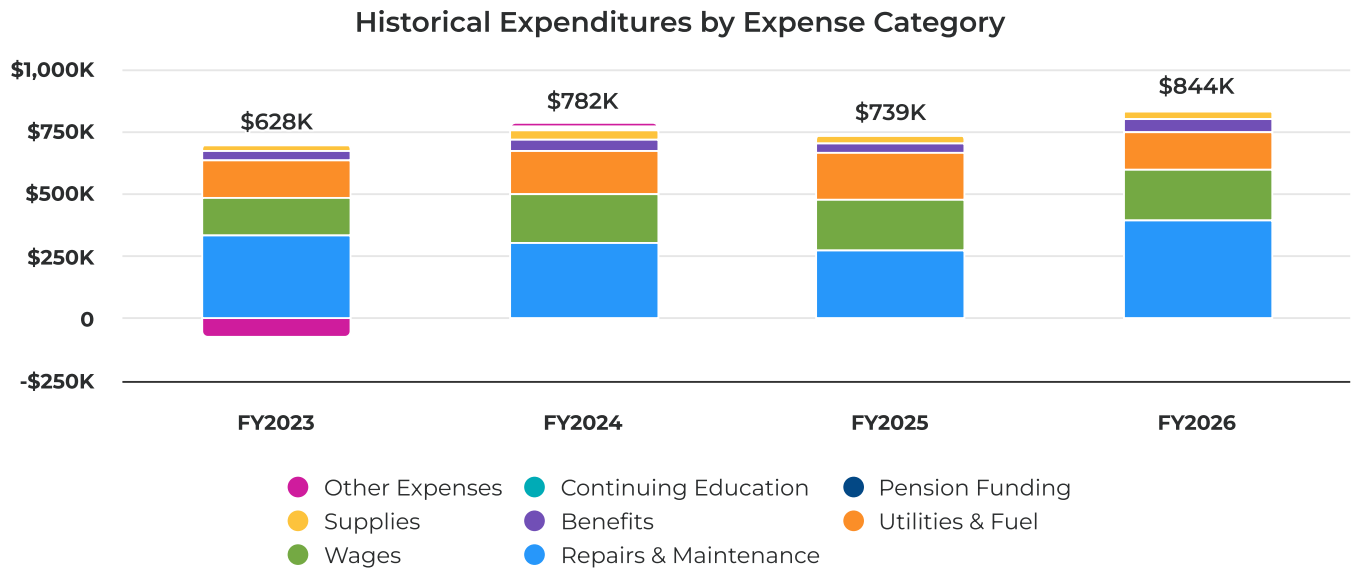
For the fiscal year, the Facilities department's expenditures totaled \$814,241, representing 96.49% of the department's budget. Station supplies accounted for \$29,593, making up the remaining 3.51% of the expenditures.

Expenditures by Department

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Facilities	\$ 709,320.68	\$ 760,411.00	\$ 814,241.00	7.1%
Station supplies	\$ 29,483.00	\$ 28,591.00	\$ 29,593.00	3.5%
Total Expenditures	\$ 738,803.68	\$ 789,002.00	\$ 843,834.00	6.9%



Expenditures by Expense Category



The total budget for Facilities in FY2026 is \$843,834, representing a 14.22% increase from the FY2025 total of \$738,804. The largest expense category in FY2026 is Repairs & Maintenance, which accounts for 47.11% of the total budget at \$397,500. This is a significant increase of \$123,597 or 45.12% compared to FY2025, where it was \$273,903 and 37.07% of the total.

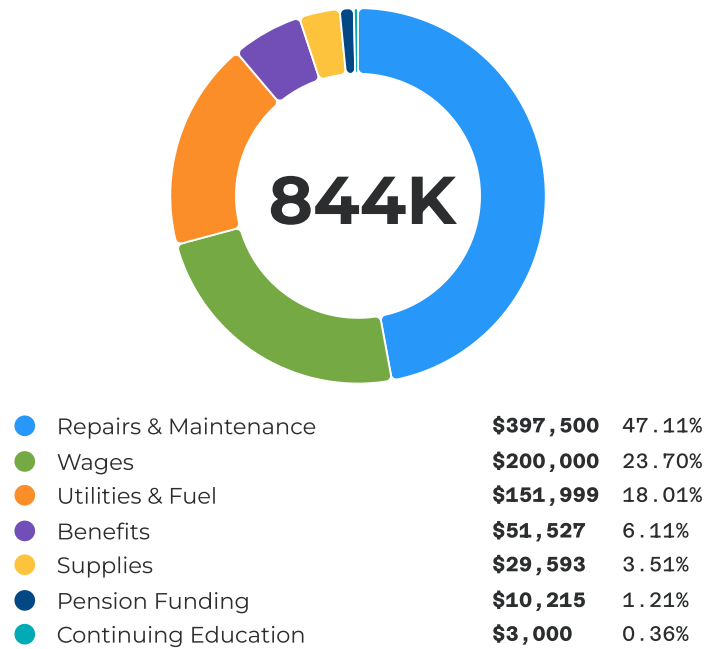
Wages in FY2026 are \$200,000, making up 23.7% of the total budget. This is a decrease of \$3,674 or 1.8% from the previous year's \$203,674, which was 27.57% of the total. Utilities & Fuel expenses have decreased notably to \$151,999, or 18.01% of the total, down \$34,839 or 18.65% from \$186,838 in FY2025, where it represented 25.29% of the budget.

Benefits have increased to \$51,527, which is 6.11% of the total budget, up \$16,113 or 45.5% from \$35,414 in FY2025 (4.79% of total). Supplies remain relatively stable at \$29,593, a slight increase of \$78 or 0.26% from \$29,515 the previous year, now representing 3.51% of the budget.

Pension Funding has increased to \$10,215, or 1.21% of the total, up \$755 or 7.98% from \$9,460 in FY2025. Continuing Education, which had no allocation in FY2025, is budgeted at \$3,000 or 0.36% of the total in FY2026. Other Expenses remain at \$0.

In summary, the FY2026 Facilities budget shows a marked increase in Repairs & Maintenance and Benefits, while Utilities & Fuel and Wages have decreased. The overall budget has grown by 14.22%, with Repairs & Maintenance becoming a more dominant expense category.

FY26 Expenditures by Expense Category



For the fiscal year expenditures in the Facilities category, Repairs & Maintenance account for \$397,500, representing 47.11% of the total. Wages follow with \$200,000, or 23.7%. Utilities & Fuel expenses are \$151,999, making up 18.01%. Benefits total \$51,527, which is 6.11% of the expenditures. Supplies cost \$29,593, equating to 3.51%. Pension Funding is \$10,215, or 1.21%, and Continuing Education expenses are \$3,000, comprising 0.36% of the total.

Expenditures by Expense Category

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Wages	\$ 203,674.00	\$ 185,200.00	\$ 200,000.00	8.0%
Benefits	\$ 35,414.00	\$ 51,437.00	\$ 51,527.00	0.2%
Pension Funding	\$ 9,460.00	\$ 9,775.00	\$ 10,215.00	4.5%
Continuing Education	\$ 0.00	\$ 3,000.00	\$ 3,000.00	0.0%
Supplies	\$ 29,514.98	\$ 28,591.00	\$ 29,593.00	3.5%
Repairs & Maintenance	\$ 273,902.70	\$ 360,000.00	\$ 397,500.00	10.4%
Utilities & Fuel	\$ 186,838.00	\$ 150,999.00	\$ 151,999.00	0.7%
Total Expenditures	\$ 738,803.68	\$ 789,002.00	\$ 843,834.00	6.9%

IT & GIS

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.

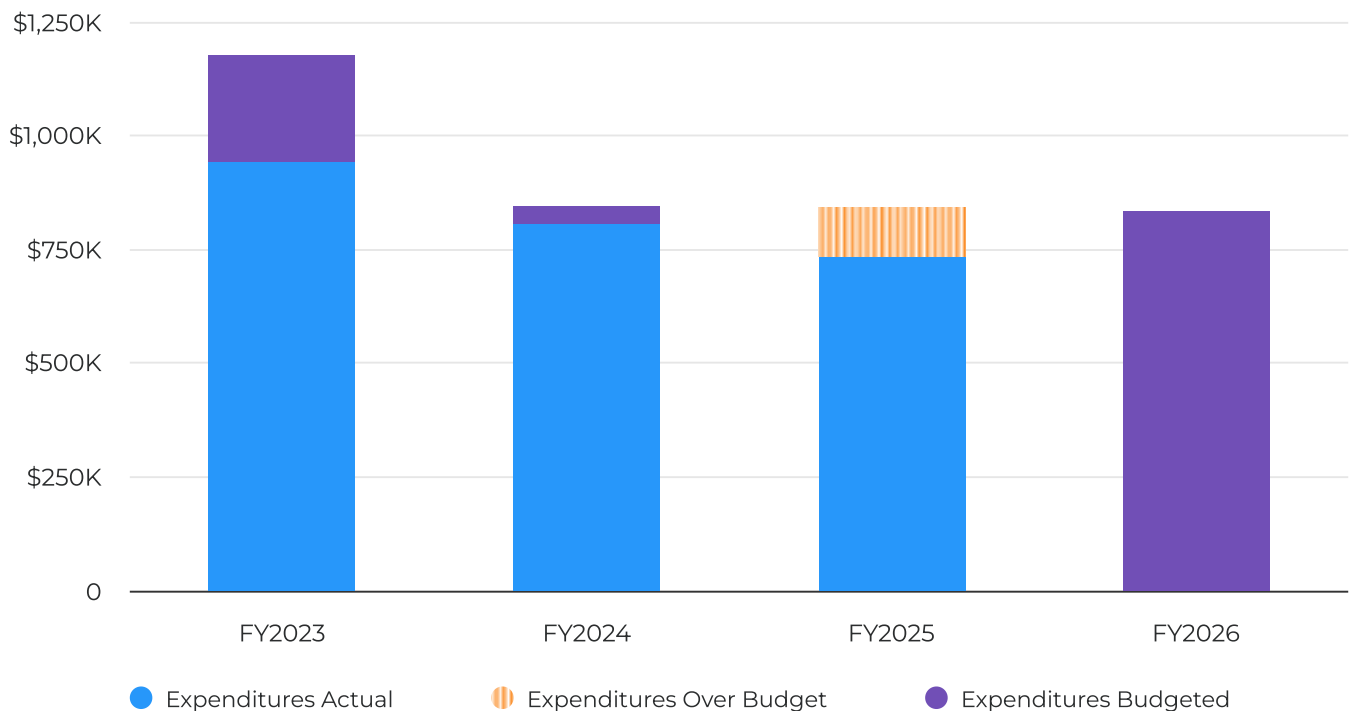
In 2022, the District issued debt to fund needed Information Technology projects, including a CAD upgrade, station alerting equipment replacements, infrastructure replacement, phone system replacement and 9-1-1 System upgrade. These projects began in 2022 and are expected to be complete in 2024. There 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.

Expenditure Summary

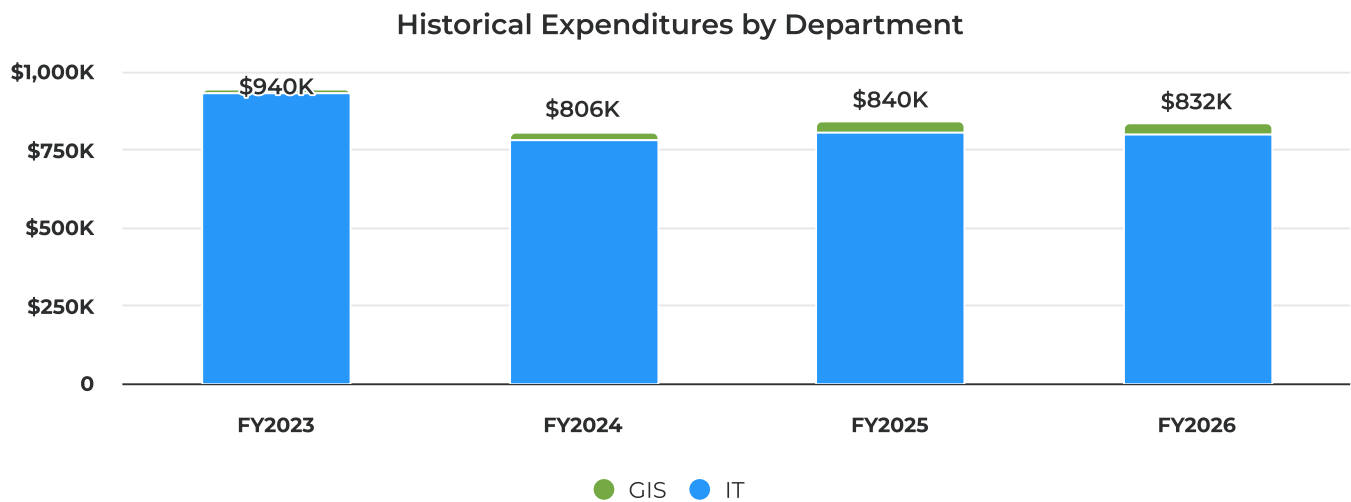
Historical Expenditures Across Department



In FY2025, the IT & GIS expenditures budgeted were \$732,505, reflecting a decrease of 13.29% from the prior period. However, the actual expenditures for FY2025 were higher than budgeted, totaling \$840,047, which represents an increase of 4.24% from the previous period's actuals.

For FY2026, the expenditures budgeted increased to \$831,861, marking a 13.56% rise compared to the FY2025 budgeted amount. This indicates a planned increase in spending following the lower budget in FY2025.

Expenditures by Department



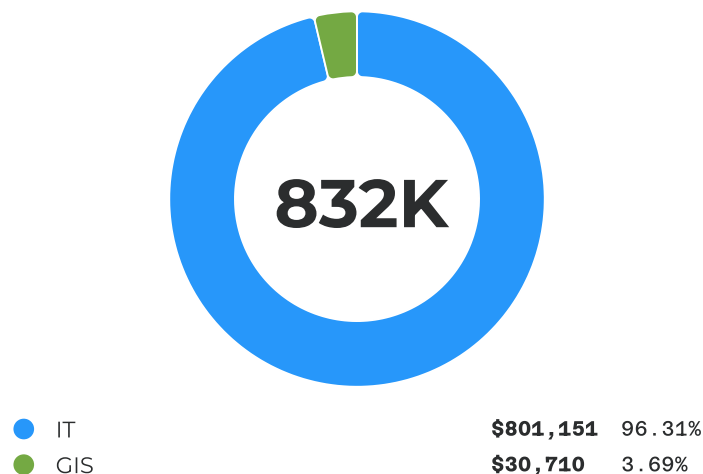
In FY2026, the total expenditures for IT & GIS amounted to \$831,861, reflecting a slight decrease of 0.97% compared to the previous year's total of \$840,047 in FY2025.

The IT department remained the largest expenditure category, accounting for 96.31% of the total budget in FY2026 with \$801,151. This represents a decrease of \$4,097 or 0.51% from the FY2025 IT budget of \$805,248, which had previously increased by 2.83%.

The GIS department's budget in FY2026 was \$30,710, making up 3.69% of the total expenditures. This is a decrease of \$4,089 or 11.75% from the FY2025 GIS budget of \$34,799, which had seen a significant increase of 52.7% the prior year.

Overall, both IT and GIS experienced decreases in FY2026 after increases in the previous year, with GIS showing a notably larger percentage reduction compared to IT.

FY26 Expenditures by Department



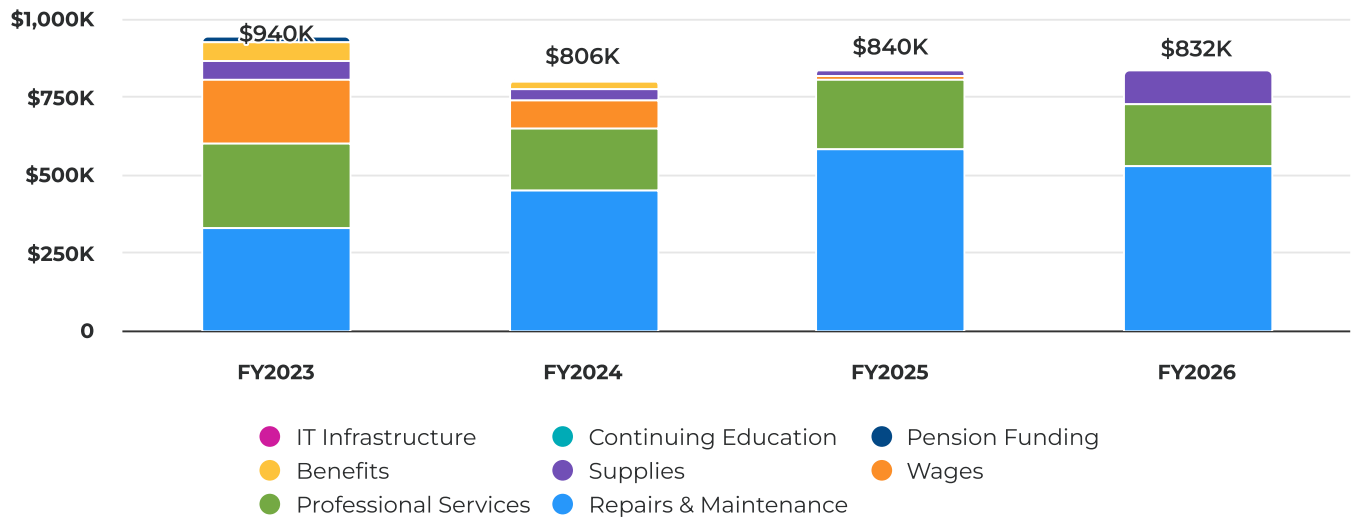
The Fiscal Year Expenditures by Department for IT & GIS include IT expenses totaling \$801,151, which represent 96.31% of the expenditures. GIS expenses amount to \$30,710, accounting for 3.69% of the total expenditures.

Expenditures by Department

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
IT	\$ 805,248.18	\$ 703,389.00	\$ 801,151.00	13.9%
GIS	\$ 34,799.01	\$ 29,116.00	\$ 30,710.00	5.5%
Total Expenditures	\$ 840,047.19	\$ 732,505.00	\$ 831,861.00	13.6%

Expenditures by Expense Category

Historical Expenditures by Expense Category

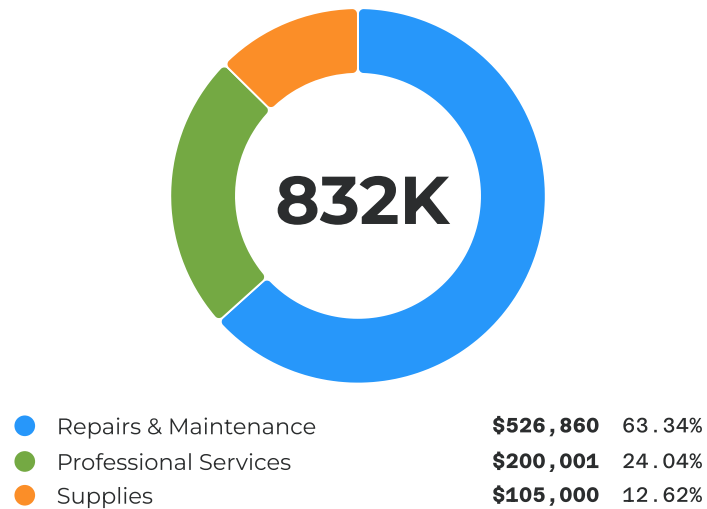


In FY2026, the total expenditures for IT & GIS are \$831,861, representing a slight decrease of 0.97% compared to FY2025's total of \$840,047. The largest expense category remains Repairs & Maintenance, accounting for 63.34% of the total at \$526,860, which is a decrease of \$55,366 or 9.51% from the previous year.

Professional Services is the second largest category, comprising 24.04% of the total with \$200,001, down by \$24,231 or 10.81% from FY2025. Supplies show a significant increase, rising to \$105,000 or 12.62% of the total budget, which is an increase of \$82,373 or 364.05% compared to the prior year.

Wages, which were \$6,876 and 0.82% of the total in FY2025, are eliminated in FY2026, reflecting a 100% decrease. Continuing Education also drops to zero from \$4,086, a 100% decrease. IT Infrastructure remains at zero, consistent with the previous year. Benefits and Pension Funding continue to be zero in FY2026.

FY26 Expenditures by Expense Category



For the fiscal year, the IT & GIS expenditures by expense category include Repairs & Maintenance at \$526,860, which accounts for 63.34% of the total. Professional Services follow with \$200,001, representing 24.04%. Supplies make up the remaining 12.62%, totaling \$105,000.

Expenditures by Expense Category

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Wages	\$ 6,876.01	\$ 0.00	\$ 0.00	0.0%
Continuing Education	\$ 4,086.00	\$ 4,500.00	\$ 0.00	-100.0%
Supplies	\$ 22,627.00	\$ 25,966.00	\$ 105,000.00	304.4%
Repairs & Maintenance	\$ 582,226.00	\$ 512,040.00	\$ 526,860.00	2.9%
IT Infrastructure	\$ 0.18	\$ 0.00	\$ 0.00	0.0%
Professional Services	\$ 224,232.00	\$ 189,999.00	\$ 200,001.00	5.3%
Total Expenditures	\$ 840,047.19	\$ 732,505.00	\$ 831,861.00	13.6%

Fire Equipment

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.

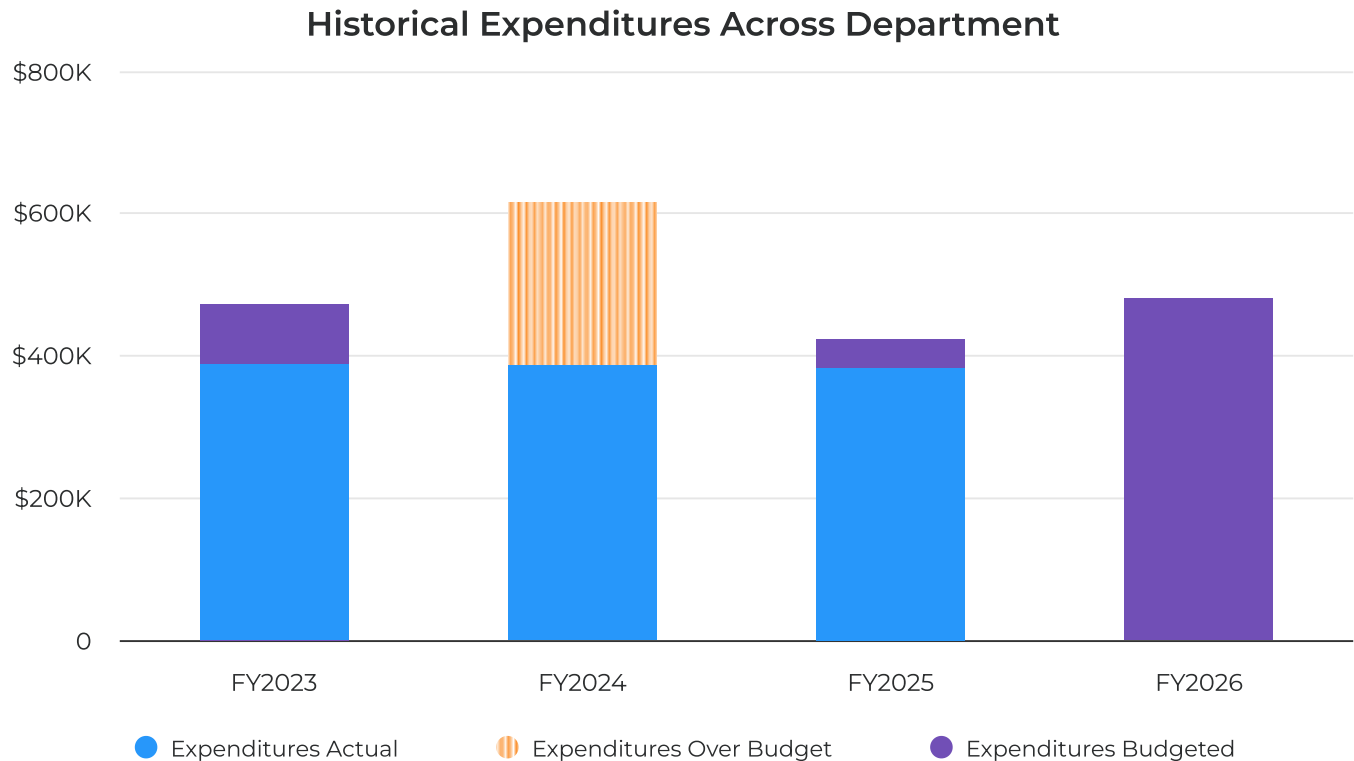
SCBA

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.

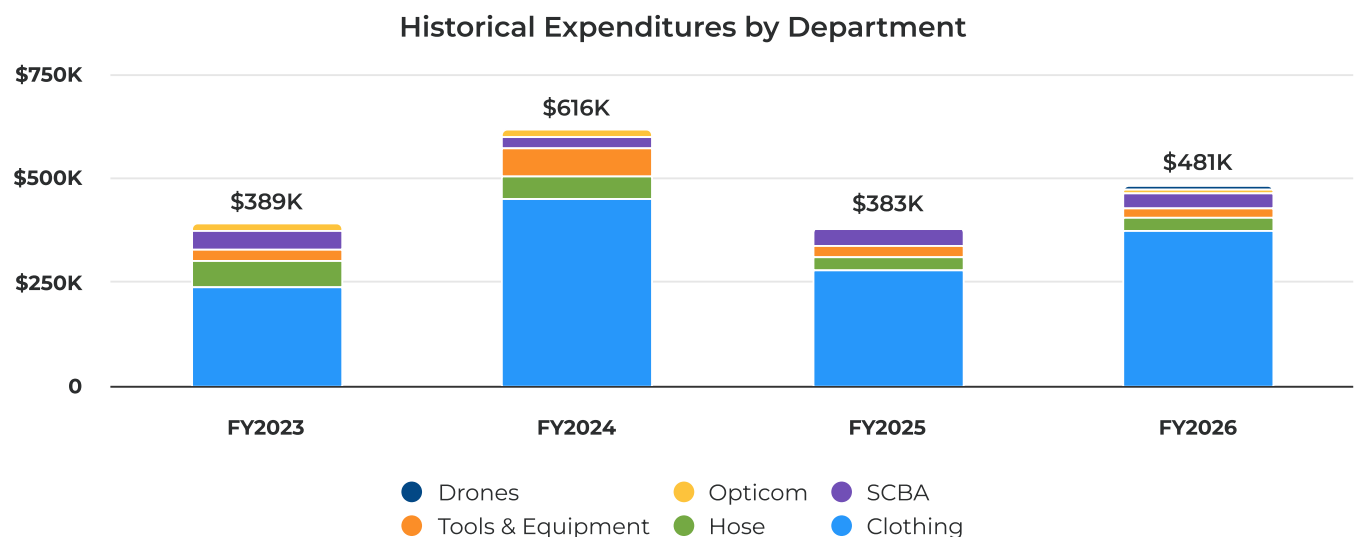
Expenditure Summary



In FY2025, the budgeted expenditures for Fire Equipment were \$421,735, reflecting an 8.48% increase from the previous period. However, the actual expenditures for FY2025 were \$382,702, which was 37.84% lower than the prior period's actual expenditures.

For FY2026, the budgeted expenditures increased to \$481,202, representing a 14.1% rise compared to the FY2025 budgeted amount. This continues the upward trend in budgeted expenditures following the previous year's increase.

Expenditures by Department

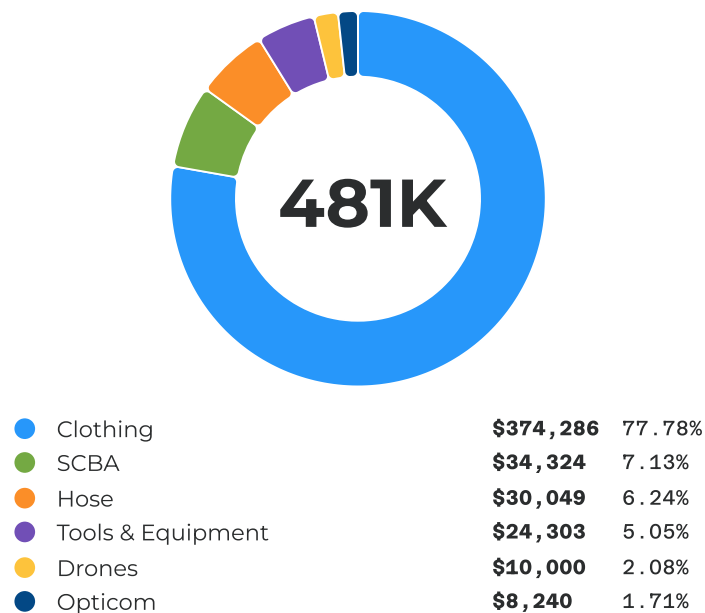


In FY2026, the total expenditures for Fire Equipment increased by 25.74% to \$481,202 compared to FY2025's total of \$382,702. Clothing remained the largest category, rising by 33.87% to \$374,286 and accounting for 77.78% of the total budget, up from 73.06% in the previous year.

SCBA expenditures decreased by 12.4% to \$34,324, representing 7.13% of the total, down from 10.24% in FY2025. Hose spending increased by 6.28% to \$30,049, making up 6.24% of the total, a slight rise from 7.39% previously. Tools & Equipment saw a decrease of 17.35% to \$24,303, now 5.05% of the total budget, down from 7.68% in FY2025.

Drones experienced a significant increase of 2,260.22%, rising to \$10,000 and representing 2.08% of the total budget, up from a minimal \$424 in FY2025. Opticom expenditures also increased by 41.46% to \$8,240, accounting for 1.71% of the total, compared to 1.52% in the prior year.

FY26 Expenditures by Department

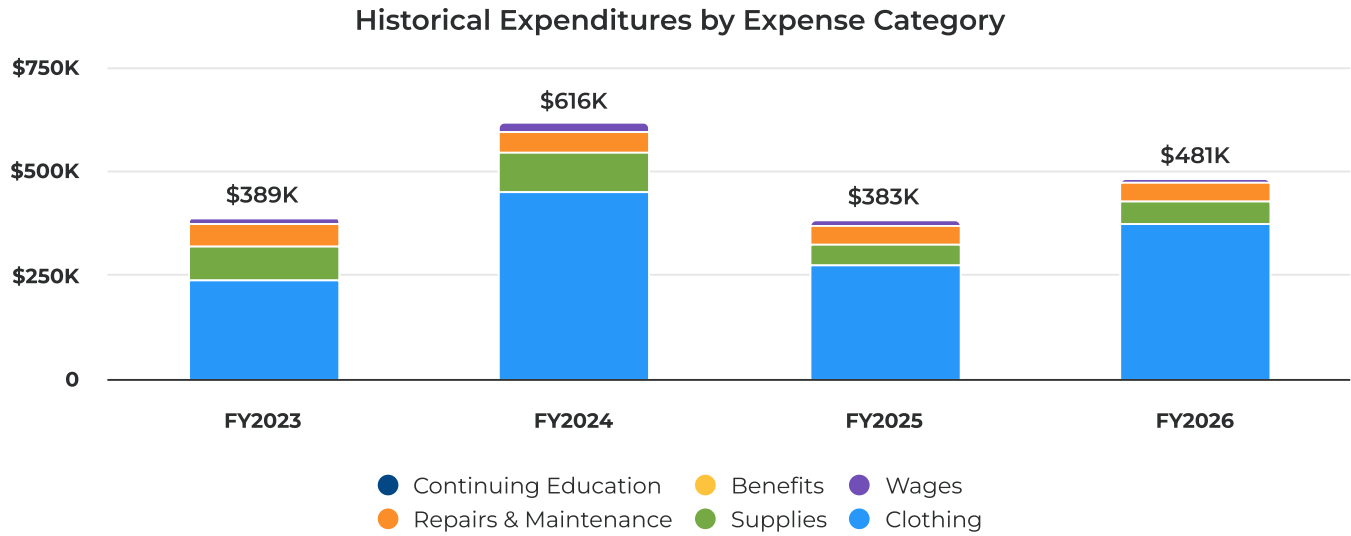


For the fiscal year expenditures by department under Fire Equipment, Clothing accounts for \$374,286, representing 77.78% of the total. SCBA expenditures are \$34,324, making up 7.13%. Hose expenses total \$30,049, which is 6.24%. Tools & Equipment costs are \$24,303, or 5.05%. Drones have an allocation of \$10,000, corresponding to 2.08%. Lastly, Opticom expenditures amount to \$8,240, comprising 1.71% of the total.

Expenditures by Department

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Clothing	\$ 279,589.32	\$ 326,030.00	\$ 374,286.00	14.8%
Tools & Equipment	\$ 29,405.85	\$ 16,640.00	\$ 24,303.00	46.1%
Hose	\$ 28,273.95	\$ 27,465.00	\$ 30,049.00	9.4%
SCBA	\$ 39,184.22	\$ 26,624.00	\$ 34,324.00	28.9%
Opticom	\$ 5,825.00	\$ 14,976.00	\$ 8,240.00	-45.0%
Drones	\$ 423.69	\$ 10,000.00	\$ 10,000.00	0.0%
Total Expenditures	\$ 382,702.03	\$ 421,735.00	\$ 481,202.00	14.1%

Expenditures by Expense Category

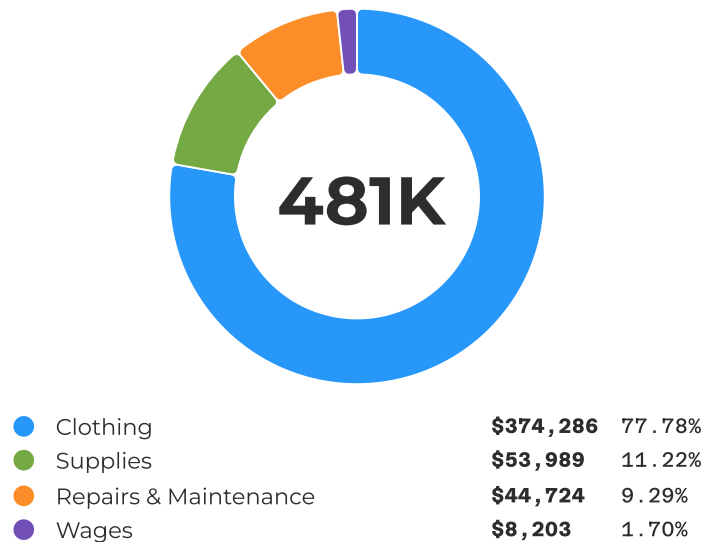


The total budget for Fire Equipment in FY2026 is \$481,202, representing a 25.74% increase from the previous year's total of \$382,702. Clothing remains the largest expense category, increasing by \$101,194 or 37.05% to \$374,286, which now accounts for 77.78% of the total budget, up from 71.36% in FY2025.

Supplies also saw an increase, rising by \$3,466 or 6.86% to \$53,989, though its share of the total budget decreased slightly to 11.22% from 13.2%. Repairs & Maintenance experienced a modest decrease of \$1,108 or 2.42%, totaling \$44,724 and representing 9.29% of the budget, down from 11.98% previously.

Wages decreased by \$3,903 or 32.24% to \$8,203, making up 1.7% of the total budget compared to 3.16% in FY2025. Benefits were eliminated entirely, dropping from \$1,149 to \$0, a 100% decrease. Continuing Education remained at \$0 in both years.

FY26 Expenditures by Expense Category



For the fiscal year expenditures in the Fire Equipment category, Clothing accounts for \$374,286, representing 77.78% of the total. Supplies follow with \$53,989, making up 11.22%. Repairs & Maintenance contribute \$44,724, which is 9.29%, and Wages total \$8,203, comprising 1.7% of the expenditures.

Expenditures by Expense Category

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Wages	\$ 12,106.30	\$ 8,500.00	\$ 8,203.00	-3.5%
Benefits	\$ 1,149.00	\$ 0.00	\$ 0.00	0.0%
Clothing	\$ 273,092.00	\$ 326,030.00	\$ 374,286.00	14.8%
Supplies	\$ 50,522.98	\$ 53,505.00	\$ 53,989.00	0.9%
Repairs & Maintenance	\$ 45,831.75	\$ 33,700.00	\$ 44,724.00	32.7%
Total Expenditures	\$ 382,702.03	\$ 421,735.00	\$ 481,202.00	14.1%

Capital Improvement Plan

Capital Fund expenditures in 2025 included:

- Portable radios
- Chief Vehicles (2)
- Firefighter turnout gear
- Training Simulators
- Cardiac monitors
- Snow plow and salt spreader
- Training facility improvements
- 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 2026 included:

- Cardiac monitors
- Video laryngoscopes
- Ambulance
- Staff vehicles
- Engine
- Training facility upgrades
- Station 1 Bunkroom upgrade
- 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.

	2026	2027	2028	2029
Beginning Balance, Estimated	5,080,896	3,209,692	3,150,725	3,040,694
Fund Transfer	1,681,957	1,750,000	1,750,000	1,750,000
New Debt Issuance	0	1,200,000	1,320,000	7,365,765
Existing Debt - Capital	(1,034,903)	(733,967)	(438,031)	(437,333)
Engine	(1,134,258)	(1,200,000)	(1,320,000)	0
Truck	0	0	0	(2,415,765)
Ambulance	(500,000)	(550,000)	(605,000)	(665,500)
Cardiac monitors	(154,000)	0	0	0
Video laryngoscopes	(60,000)	0	0	0
Station 1 Bunkroom upgrade	(200,000)	0	0	0
Support vehicles	(220,000)	0	(121,000)	(167,706)
New Property	0	0	0	(1,200,000)
Training Facility Expansion	0	0	0	(3,750,000)
Proposed Debt Payments	0	(425,000)	(596,000)	(1,549,000)
Facility Improvements	0	0	0	(1,103,000)
Training Facility Improvements	(250,000)	(100,000)	(100,000)	(100,000)
Ending Balance, Estimated	\$3,209,692	\$3,150,725	\$3,040,694	\$768,155

Debt Overview Summary

As of December 31, 2024, the District had \$24,004,213 of outstanding debt including \$17,545,000 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.

Bond Rating

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

Legal Debt Margin

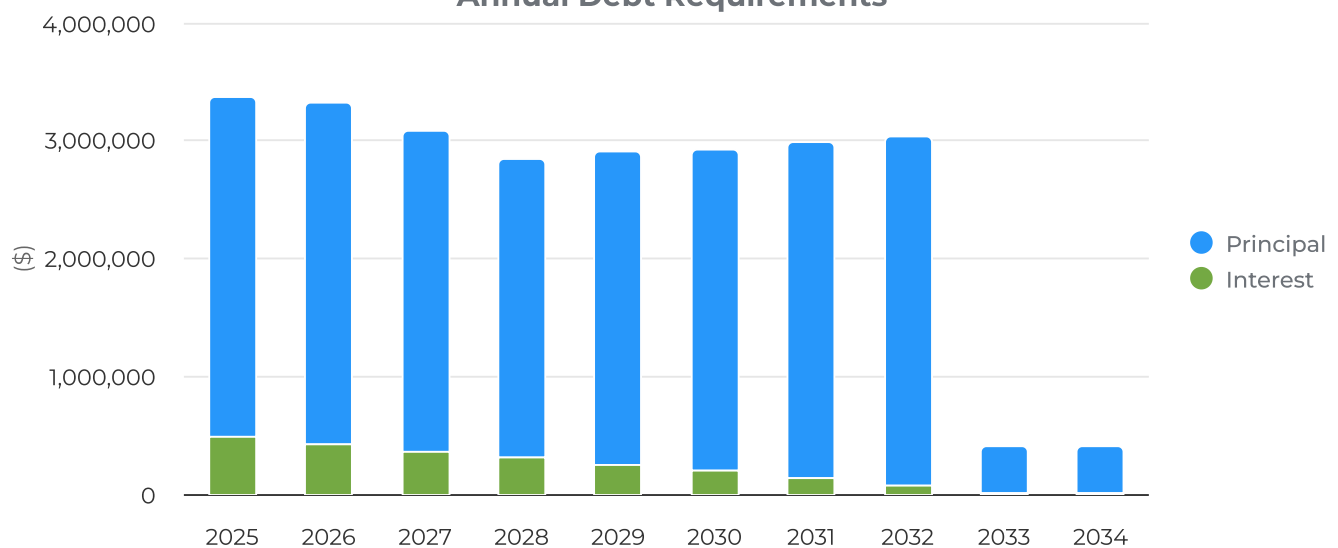
The District's legal debt margin as of December 31, 2024 is summarized below. The District's outstanding debt is significantly below the legal debt margin.

Assessed valuation - 2024 tax year	<u>\$3,318,075,027</u>
Statutory debt limitation (5.75% of assessed valuation)	\$190,789,314
Debt outstanding	<u>24,004,213</u>
Legal debt margin	<u>\$166,785,101</u>

Annual Debt Requirements

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

	General	Capital	General	Capital	
<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Principal</u>	<u>Interest</u>	<u>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>

Annual Debt Requirements

Debt By Type

The District's current debt obligations are summarized below.

	<u>Balance at 12/31/25</u>
Note Payable - Engine	140,000
Debt Certificates - 2020A	15,538,232
Debt Certificates - 2020	3,354,228
Debt Certificates - 2022	<u>866,748</u>
Total	\$19,899,208

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

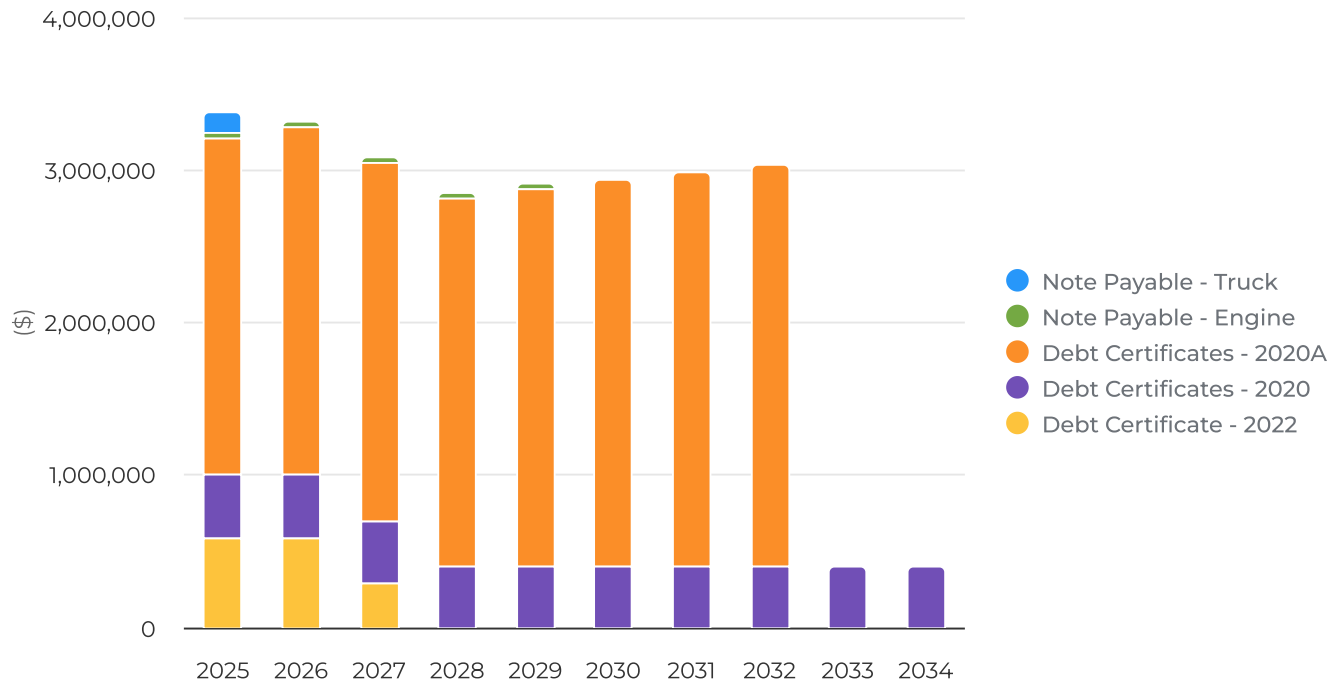
Debt certificates in the amount of \$5,315,000 were issued in 2020 to fund the construction of the fleet maintenance facility and to purchase an aerial fire truck. The interest rate on the Series 2020 debt is 1.38% and the final payment on the debt is due in 2034. Payments are made from the Capital Fund.

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.

Debt By Type

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



ORDINANCE 2025-02
ORDINANCE PROVIDING FOR BUDGET AND APPROPRIATION OF THE
ORLAND FIRE PROTECTION DISTRICT
COOK COUNTY, ILLINOIS FOR THE FISCAL YEAR
BEGINNING JANUARY 1, 2026, AND ENDING DECEMBER 31, 2026

WHEREAS, the Board of Trustees of the Orland Fire Protection District, Cook County, Illinois, cause to be prepared in tentative form a Budget and the Secretary of this Board has made the same conveniently available for public inspection for at least thirty (30) days prior to final action thereon; and

WHEREAS, a public hearing was held as to such Budget on the 16th day of December, 2025, and Notice of said hearing was given at least thirty (30) days prior thereto as required by law.

NOW, THEREFORE, BE IT ORDAINED by the Board of Trustees of the Orland Fire Protection District, Cook County, Illinois, as follows:

Section 1: That the fiscal year of this Fire Protection District is hereby fixed to begin on January 1, 2026, and to end on December 31, 2026

Section 2: That the following budget containing an estimate of the revenues available and expenditures and the appropriations contained therein be and the same is hereby adopted as the budget and appropriations for this Fire Protection District for said fiscal year; and the following sums of money:

	<u>APPROPRIATION</u>
CORPORATE FUND	\$ 16,340,305
AUDIT FUND	\$ 78,750
SOCIAL SECURITY FUND	\$ 623,579
IMRF FUND	\$ 264,601
AMBULANCE FUND	\$ 21,982,004
TORT LIABILITY FUND	\$ 7,387,328
FIREFIGHTER'S PENSION FUND	\$ 5,199,600
EMERGENCY RESCUE FUND	\$ 3,251,294
CAPITAL FUND	\$ 3,730,819
GRAND TOTAL	<u>\$ 58,858,279</u>

or as much thereof as may be authorized by law is hereby appropriated to defray the necessary expenses and liabilities of the Orland Fire Protection District for the fiscal year of said District beginning January 1, 2026 and ending December 31, 2026, for the respective objects and purposes, as set forth namely:

Part I
CORPORATE FUND

Estimate Revenue Available - Corporate Fund

Opening Cash on Hand Balance as of January 1, 2026	\$	11,515,756
Property Tax	\$	12,247,304
Charges for Services	\$	514,240
Grant Proceeds	\$	1,067,000
Investment Income	\$	134,328
Rental Income	\$	40,117
Other Income	\$	136,580
Transfer-In	\$	824,376
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	26,479,701

Estimated Expenditures - Corporate Fund

	BUDGET	APPROPRIATION
Compensation and Salaries	\$ 8,493,054	\$ 8,917,707
Education and Seminars	\$ 648,622	\$ 681,053
Health and Life Insurance	\$ 2,584,800	\$ 2,714,040
Heat, Light and Power	\$ 45,356	\$ 47,624
Operational Supplies	\$ 289,598	\$ 304,078
Postage and Printing	\$ 790	\$ 830
Protective Clothing	\$ 127,257	\$ 133,620
Repairs and Maintenance	\$ 140,376	\$ 147,395
Professional Services	\$ 250,109	\$ 262,614
Other	\$ 172,233	\$ 180,845
Capital	\$ 525,000	\$ 551,250
Debt Service	\$ 2,285,000	\$ 2,399,250
TOTAL ESTIMATED CORPORATE FUND EXPENDITURES/ APPROPRIATIONS:	\$ 15,562,195	\$ 16,340,305

The foregoing appropriations are appropriated from the above revenue sources including the general property tax for corporate purposes:

Estimated Balance on Hand as of December 31, 2026: \$ 10,917,506

**Part II
AUDIT FUND**

Estimated Revenue Available - Audit Fund

Opening Cash on Hand Balance as of January 1, 2026	\$ -
Property Taxes	\$ 66,500
TOTAL ESTIMATED AMOUNT AVAILABLE	\$ 66,500

Estimated Expenditures - Audit Fund

	BUDGET	APPROPRIATION
Professional Services	\$ 75,000	\$ 78,750
TOTAL ESTIMATED AUDIT FUND EXPENDITURES/ APPROPRIATIONS:	\$ 75,000	\$ 78,750

The foregoing appropriation is hereby appropriated from the proceeds of a special tax for audit purposes and is in addition to all other Fire Protection District taxes as provided by law.

Estimated Balance on Hand as of December 31, 2026: \$ (8,500)

**Part III
SOCIAL SECURITY FUND**

Estimated Revenue Available - Social Security Fund

Opening Cash on Hand Balance as of January 1, 2026	\$ -
Property Taxes	\$ 596,000
TOTAL ESTIMATED AMOUNT AVAILABLE	\$ 596,000

Estimated Expenditures - Social Security Fund

	BUDGET	APPROPRIATION
Payroll Taxes	\$ 593,885	\$ 623,579
TOTAL ESTIMATED SOCIAL SECURITY FUND EXPENDITURES/ APPROPRIATIONS:	\$ 593,885	\$ 623,579

The foregoing appropriation is hereby appropriated from the proceeds of a special tax for social security purposes and is in addition to all other Fire Protection District taxes as provided by law.

Estimated Balance on Hand as of December 31, 2026: \$ 2,115

**Part IV
IMRF FUND**

Estimated Revenue Available - IMRF Fund

Opening Cash on Hand Balance as of January 1, 2026	\$	-
Property Taxes	\$	276,000
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	276,000

Estimated Expenditures - IMRF Fund

	BUDGET	APPROPRIATION
Retirement Contribution	\$ 252,001	\$ 264,601
TOTAL ESTIMATED IMRF FUND EXPENDITURES/ APPROPRIATIONS:	\$ 252,001	\$ 264,601

The foregoing appropriation is hereby appropriated from the proceeds of a special tax for IMRF purposes and is in addition to all other Fire Protection District taxes as provided by law.

Estimated Balance on Hand as of December 31, 2026: \$ 23,999

Part V
AMBULANCE FUND

Estimated Revenue Available - Ambulance Fund

Opening Cash on Hand Balance as of January 1, 2026	\$ 11,193,883
Property Tax	\$ 12,312,754
Charges for Services	\$ 8,145,197
Investment Income	\$ 786,412
Rental Income	\$ 205,000
Other Income	\$ 8,075
TOTAL ESTIMATED AMOUNT AVAILABLE:	\$ 32,651,321

Estimated Expenditures - Ambulance Fund

	BUDGET	APPROPRIATION
Compensation and Salaries	\$ 11,976,979	\$ 12,575,828
Education and Seminars	\$ 88,214	\$ 92,625
Health and Life Insurance	\$ 2,726,416	\$ 2,862,737
Heat, Light and Power	\$ 231,764	\$ 243,352
Operational Supplies	\$ 401,350	\$ 421,418
Postage and Printing	\$ 4,038	\$ 4,240
Protective Clothing	\$ 160,943	\$ 168,990
Repairs and Maintenance	\$ 502,696	\$ 527,831
Professional Services	\$ 939,683	\$ 986,667
Other	\$ 1,076,391	\$ 1,130,211
Transfer Out	\$ 2,826,768	\$ 2,968,106
TOTAL ESTIMATED AMBULANCE FUND EXPENDITURES/ APPROPRIATIONS	\$ 20,935,242	\$ 21,982,004

The foregoing appropriations are appropriated from the proceeds of a special tax for ambulance service purposes and are in addition to all other Fire Protection District taxes as provided by law.

Estimated Balance on Hand as of December 31, 2026: \$ 11,716,079

Part VI
TORT LIABILITY FUND

Estimated Revenue Available - Tort Liability Fund

Opening Cash on Hand Balance as of January 1, 2026	\$ -
Property Tax	\$ 6,184,000
Charges for Services	\$ 37,800
Transfer In	\$ 830,389
TOTAL ESTIMATED AMOUNT AVAILABLE	\$ 7,052,189

Estimated Expenditures - Tort Liability Fund

	BUDGET	APPROPRIATION
Compensation and Salaries	\$ 3,676,036	\$ 3,859,838
Education and Seminars	\$ 32,000	\$ 33,600
Health and Life Insurance	\$ 56,834	\$ 59,676
Heat, Light and Power	\$ 15,000	\$ 15,750
Operational Supplies	\$ 113,303	\$ 118,968
Protective Clothing	\$ 56,143	\$ 58,950
Repairs and Maintenance	\$ 35,000	\$ 36,750
Insurance	\$ 2,868,490	\$ 3,011,915
Professional Services	\$ 182,744	\$ 191,881
TOTAL ESTIMATED TORT LIABILITY FUND		
EXPENDITURES/ APPROPRIATION	\$ 7,035,550	\$ 7,387,328

The foregoing appropriation is hereby appropriated from the proceeds of a special tax for tort liability purposes and is in addition to all other Fire Protection District taxes as provided by law.

Estimated Balance on Hand as of December 31, 2026: \$ 16,639

Part VII
FIREFIGHTER'S PENSION FUND

Estimated Revenue Available - Pension Fund

Opening Cash on Hand Balance as of January 1, 2026	\$	-
Property Taxes	\$	4,952,000
TOTAL ESTIMATED AMOUNT AVAILABLE:	\$	4,952,000

Estimated Expenditures - Pension Fund

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Pension	\$ 4,952,000	\$ 5,199,600
TOTAL ESTIMATED PENSION FUND EXPENDITURES/ APPROPRIATIONS:	\$ 4,952,000	\$ 5,199,600

The foregoing appropriation is hereby appropriated from the proceeds of a special tax for firefighter's pension expense purposes and is in addition to all other Fire Protection District taxes as provided by law.

Estimated Balance on Hand as of December 31, 2026: \$ -

**Part VIII
EMERGENCY RESCUE FUND**

Estimated Revenue Available - Emergency Rescue Fund

Opening Cash on Hand Balance as of January 1, 2026	\$	-
Property Tax	\$	3,046,442
Charges for Services	\$	53,486
Investment Income	\$	29,260
Rental Income	\$	8,739
Other Income	\$	344
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	3,138,271

Estimated Expenditures - Emergency Rescue Fund

	BUDGET	APPROPRIATION
Compensation and Salaries	\$ 1,978,114	\$ 2,077,020
Education and Seminars	\$ 2,774	\$ 2,913
Health and Life Insurance	\$ 416,397	\$ 437,217
Heat, Light and Power	\$ 9,879	\$ 10,373
Operational Supplies	\$ 38,698	\$ 40,633
Postage and Printing	\$ 172	\$ 181
Protective Clothing	\$ 29,943	\$ 31,440
Repairs and Maintenance	\$ 22,928	\$ 24,074
Professional Services	\$ 46,435	\$ 48,757
Other	\$ 23,176	\$ 24,335
Transfer Out	\$ 527,954	\$ 554,352
TOTAL ESTIMATED EMERGENCY RESCUE FUND EXPENDITURES/ APPROPRIATIONS:	\$ 3,096,470	\$ 3,251,294

The foregoing appropriation is hereby appropriated from the proceeds of a special tax for emergency rescue purposes and is in addition to all other Fire Protection District taxes as provided by law.

Estimated Balance on Hand as of December 31, 2026: \$ 41,801

**Part IX
CAPITAL FUND**

Estimated Revenue Available - Capital Fund

Opening Cash on Hand Balance as of January 1, 2026	\$ 7,392,451
Transfer In	\$ 1,681,957
TOTAL ESTIMATED AMOUNT AVAILABLE	\$ 9,074,408

Estimated Expenditures - Capital Fund

	BUDGET	APPROPRIATION
Capital	\$ 2,518,258	\$ 2,644,171
Debt Service	\$ 1,034,903	\$ 1,086,648
TOTAL ESTIMATED CAPITAL FUND EXPENDITURES/ APPROPRIATIONS:	\$ 3,553,161	\$ 3,730,819

The foregoing expenditures are appropriated for capital projects fund purposes

Estimated Balance on Hand as of December 31, 2026:	\$ 5,521,247
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Summary	
TOTAL APPROPRIATION FOR CORPORATE FUND	\$ 16,340,305
TOTAL APPROPRIATION FOR AUDIT FUND	\$ 78,750
TOTAL APPROPRIATION FOR SOCIAL SECURITY FUND	\$ 623,579
TOTAL APPROPRIATION FOR IMRF FUND	\$ 264,601
TOTAL APPROPRIATION FOR AMBULANCE FUND	\$ 21,982,004
TOTAL APPROPRIATION FOR TORT LIABILITY FUND	\$ 7,387,328
TOTAL APPROPRIATION FOR PENSION FUND	\$ 5,199,600
TOTAL APPROPRIATION FOR EMERGENCY RESCUE CREW FUND	\$ 3,251,294
TOTAL APPROPRIATION FOR CAPITAL FUND	\$ 3,730,819
Grand Total	<u>\$ 58,858,279</u>

Section 2: That all unexpended balances of any item or items of any general appropriation in the Ordinance be expended in making up any insufficiency in any other item or items in the same general appropriation and for the same general purpose of any like appropriation made by this Ordinance.

Section 3: That the invalidity of any item or Section of this Ordinance shall not effect the validity of the whole or part hereof.

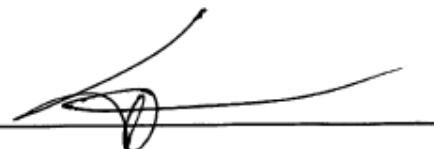
Section 4: That this Ordinance shall be in full force and effect from and after passage, approval and publication as provided by law.

ADOPTED this 16th day of December, 2025, pursuant to a roll call vote as follows:

AYES: Trustees Jeffers, Tolan, Kaspar
 NAYS: none
 ABSENT: Trustees Greenfield, Zetich

APPROVED by me this 16th day of December, 2025.


 President, Board of Trustees
 Orland Fire Protection District

ATTEST: 
 Secretary, Board of Trustees

STATE OF ILLINOIS)
)SS
COUNTY OF COOK)

SECRETARY'S CERTIFICATE

I, UNDERSIGNED, Secretary of the Orland Fire Protection District,
Cook County, Illinois, do hereby certify that the attached hereto is a true and correct copy
of that certain Ordinance now on file in my office entitled:

**"BUDGET ORDINANCE FOR ANNUAL APPROPRIATIONS OF
ORLAND FIRE PROTECTION DISTRICT, COOK COUNTY, ILLINOIS,
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2026
AND ENDING DECEMBER 31, 2026"**

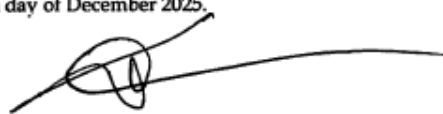
Which said Ordinance was passed by the Board of Trustees of the Orland Fire
Protection District at a meeting held on the 16th day of December 2025, at which a quorum was
present.

I further certify that the vote on the question of the passage of said Ordinance by the
Board of Trustees of the Orland Fire Protection District was taken by Ayes and Nays
and recorded in the Minutes of the Board of Trustees of the Orland Fire Protection
District and that the result of said vote was as follows, to-wit:

AYES:
NAYS:
ABSENT:

Trustees Jeffco, Tolan, Kazpar
none
Trustees Greenfield, Zekich

I do further certify that the original Ordinance, of which the foregoing is a true and
correct copy, is entrusted to my care for safekeeping, and that I am the lawful keeper of the
same. IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Orland
Fire Protection District this 16th day of December 2025.



SECRETARY, BOARD OF TRUSTEES
ORLAND FIRE PROTECTION DISTRICT

(CORPORATE SEAL)

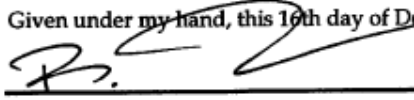
ORLAND FIRE PROTECTION DISTRICT
FY January 1, 2026 thru December 31, 2026
Certification of Estimated Revenues
In Accordance with Public Act 83-881

Corporate Fund:	
Estimated Beginning Balance	\$ 11,515,756
Revenues:	
Property Tax	12,247,304
Charges for Services	514,240
Grant Proceeds	1,067,000
Investment Income	134,328
Rental Income	40,117
Other Income	136,580
Transfer-In	824,376
TOTAL REVENUES:	<u>14,963,945</u>
Audit Fund:	
Estimated Beginning Balance	-
Revenues:	
Property Tax	66,500
TOTAL REVENUES:	<u>\$ 66,500</u>
Social Security Fund:	
Estimated Beginning Balance	-
Revenues:	
Property Tax	596,000
TOTAL REVENUES:	<u>\$ 596,000</u>
IMRF Fund:	
Estimated Beginning Balance	-
Revenues:	
Transfer In	276,000
TOTAL REVENUES:	<u>\$ 276,000</u>
Ambulance Fund:	
Estimated Beginning Balance	11,193,883
Revenues:	
Property Tax	12,312,754
Charges for Services	8,145,197
Investment Income	786,412
Rental Income	205,000
Other Income	8,075
TOTAL REVENUES:	<u>\$ 21,457,438</u>

Tort Liability Fund:	
Estimated Beginning Balance	-
Revenues:	
Property Tax	6,184,000
Charges for Services	37,800
Transfer In	830,389
TOTAL REVENUES:	<u>\$ 7,052,189</u>
 Pension Fund:	
Estimated Beginning Balance	-
Revenues:	
Property Taxes	4,952,000
TOTAL REVENUES:	<u>\$ 4,952,000</u>
 Emergency Rescue Crew Fund	
Estimated Beginning Balance	-
Revenues:	
Property Tax	3,046,442
Charges for Services	53,486
Investment Income	29,260
Rental Income	8,739
Other Income	344
TOTAL REVENUES:	<u>\$ 3,138,271</u>
 Capital Fund	
Estimated Beginning Balance	7,392,451
Revenues:	
Transfer In	1,681,957
TOTAL REVENUES:	<u>\$ 1,681,957</u>

I, BRIDGET TOLAN, do hereby certify that I am the Treasurer of the Orland Fire Protection District, County of Cook, State of Illinois, and do hereby certify the above is an estimate the revenues, and their sources, to be received by the District during the fiscal year ending December 31, 2026.

Given under my hand, this 16th day of December, 2025.



Treasurer, Board of Trustees
Orland Fire Protection District