

Orland Fire Protection District



Serving the Village of Orland Park, the Village of Orland Hills, and unincorporated areas of Orland Township in Illinois

2023 Budget



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Board of Trustees:
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Trustee James Hickey
Fire Chief:
Michael Schofield



ORLAND FIRE PROTECTION DISTRICT

Administration Center
9790 West 151st Street • Orland Park, IL 60462
708/349-0074 • Fax 708/349-0354
www.orlandfire.org



Transmittal Letter

November, 2022

President Evoy and Board of Trustees:

It is our pleasure to present the 2023 Tentative Budget for your review. This budget has been compiled with consideration of the District's Strategic Plan adopted by the Board of Trustees May, 2018, which defined direction for the District. The Strategic Plan reaffirmed the mission statement stating that:

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 was developed during the strategic planning process which states that the District's vision 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 five Master Strategic Goals that were set forth in the Strategic Plan were:

- *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.*
- *Develop long-term programmatic approach to sustainability.*
- *Meet industry standards and best practices.*
- *Maximize customer satisfaction.*

From the Master Strategic Goals and input from Chief Officers and department heads, division goals were developed for the Strategic Plan.

This budget document has been developed to serve as the financial plan for the upcoming year based on the Strategic Plan. Under direction from the Board of Trustees, we worked to produce this 2023 Tentative Budget giving priority to programs and services that support the goals described in the Strategic Plan and which provide the greatest benefit to District residents while managing costs.

The 2023 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.

The District’s mission is carried out daily by District employees who respond (and support the response) to over 10,000 emergency calls each year; accordingly, personnel costs are the largest component of District expenditures. The costs to achieve the District’s mission are primarily offset by property tax revenue.

Budget Overview

As an overview, total revenue and expenditures for all funds combined for 2021 Actual, 2022 Budget and 2023 Budget are presented below.

	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
Total Revenue	\$41,601,760	\$38,663,186	\$43,269,321
Grants	(2,174,473)	(806,000)	(1,334,966)
Total Operating Revenue	<u>\$39,427,287</u>	<u>\$37,857,186</u>	<u>\$41,934,355</u>
Total Expenditures	\$42,936,767	\$38,536,077	\$43,249,490
Construction	(2,563,178)	-	-
Grant Funded Costs	(2,604,896)	(806,000)	(1,213,605)
Total Operating Expenditures	<u>\$37,768,693</u>	<u>\$37,730,077</u>	<u>\$42,035,885</u>

Total operating revenue for the 2023 budget is 10.7% greater than the 2022 budget and 6.4% greater than 2021 actual results. Revenue estimates for the 2022 budget were estimated very conservatively.

Total operating expenditures for the 2023 budget are 11.4% greater than the 2022 budget. This increase is due to a 7.2% increase in wages, a 12.3% increase in health insurance, a 36.8% increase in utility and fuel costs, and an additional debt payment; offset by a decrease in program budgets.

Significant Budget Factors

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

Property tax revenue represents approximately 76.3% 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 5%, and the collection rate is assumed to be 96%.

In the past few years, the District has seen a reduction in retail occupancies and an increase in medical/dental offices. The increase in medical/dental offices is, in large part, commensurate with the increase in medical transports. Big box/larger retailers have decreased from 57 to 48 and medical facilities have increased from 285 to 356. Duly Medical built a new medical facility in the old Sports Authority building in Orland Hills. Robert Morris University has closed both of its Orland Park education centers and these buildings are now in the process of becoming medical facilities. Existing medical facilities such as the University of Chicago and Palos/Northwestern have been conducting a series of medical office buildouts and expansions.

Ambulance and rescue transports are historically high and are assumed to continue at these levels.

Wages and benefits represent 83.7% of the District's operating expenditures. The District's labor agreements with its firefighters and dispatchers are effective through December 31, 2023. These labor agreements, along with the compensation and benefit policies for non-bargaining unit personnel, were considered during the budget process.

During 2022 and during the beginning of 2023, it is anticipated that a number of sworn personnel will retire. The 2023 Budget assumes that nine new firefighters will be hired in March, 2023, to fill vacancies and to reduce overtime costs. Staffing of shift Lieutenants, Engineers, and Firefighters is budgeted to remain at the current negotiated level of 28.

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 consisting of including infrastructure improvements, CAD software upgrades, replacement of the station alerting system and improvements to 9-1-1 equipment.

Program enhancements were considered during the budget process. The Fire Chief, the Deputy Chief and the Day Shift Battalion Chiefs, prioritized the budget requests. Program enhancements included in the 2023 budget are:

- New cardiac monitors
- Replacement engine
- Replacement rescue engine
- Replacement ambulance

The District's capital plan for the next five years has been reviewed and updated. Transfers to the Capital Projects Fund are budgeted in 2023 in the amounts of \$400,000 and \$800,000 from the General Fund and the Ambulance Fund, respectively.

The District is developing a funding policy for the Retiree Health Trust Fund. A \$600,000 transfer to the Retiree Health Trust Fund is budgeted in 2023.

Recognition and Awards

In 2018, 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 301 fire agencies internationally Accredited and one of only 113 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; the results from the District’s annual report for accreditation were very positive this year. Recommendations set forth from the accreditation process were considered during priority setting of the 2023 budget process. In 2023, the District will submit an application for re-accreditation.

Over the past several years, Emergency Medical Services has continued to improve including and 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 2021, the save rate for surviving cardiac arrest for District patients was 47%, compared to a national save rate of 10%. 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 2023 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 2023 Tentative Budget for your review and consideration.

Respectfully Submitted,



Michael Schofield, Fire Chief



Kerry Sullivan, Finance 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.

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, draw shoppers from the entire southwest Chicago region and beyond.

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

There have been a number of changes in the commercial occupancies in the District. In the past few years, the District has seen a reduction in retail occupancies and an increase in medical/dental offices. Big box/larger retailers have decreased from 57 to 48 and medical facilities have increased from 285 to 356. Duly Medical built a new medical facility in the old Sports Authority building in Orland Hills. Robert Morris University has closed both of its Orland Park education centers and these buildings are now in the process of becoming medical facilities. Existing medical facilities such as the University of Chicago and Palos/Northwestern have been conducting a series of medical office buildouts and expansions.

During the period between 2021 and 2022, five new restaurant buildings, a new jewelry store, two new office buildings, additions to two auto dealerships and a new three-story apartment building have been constructed. We currently have a six-story hotel, a retail tire facility, and a new day care center under construction with completion dates set for the late 2022 to early 2023.

Residential development throughout the Fire District has increased throughout the same time period. There have been two townhome subdivisions completed; a large 105 unit townhome/row house subdivision and two smaller townhome subdivisions currently under construction.

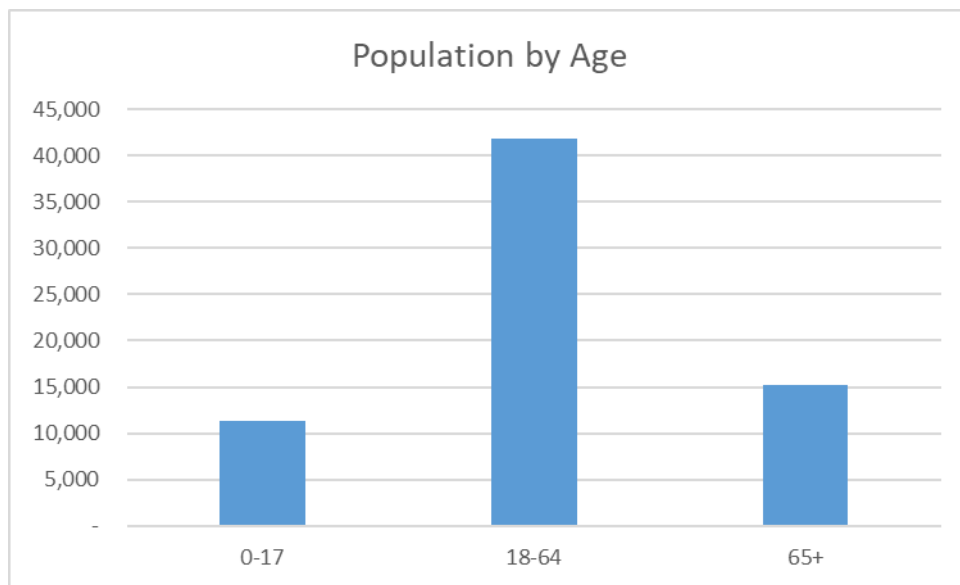
The District is home to 34 schools, 48 big box and large retail stores and many government offices. Along with these there are several telecommunication switching stations, internet and cyber facilities, multiple antenna towers, high tension power lines and several underground pipelines throughout the District boundaries.

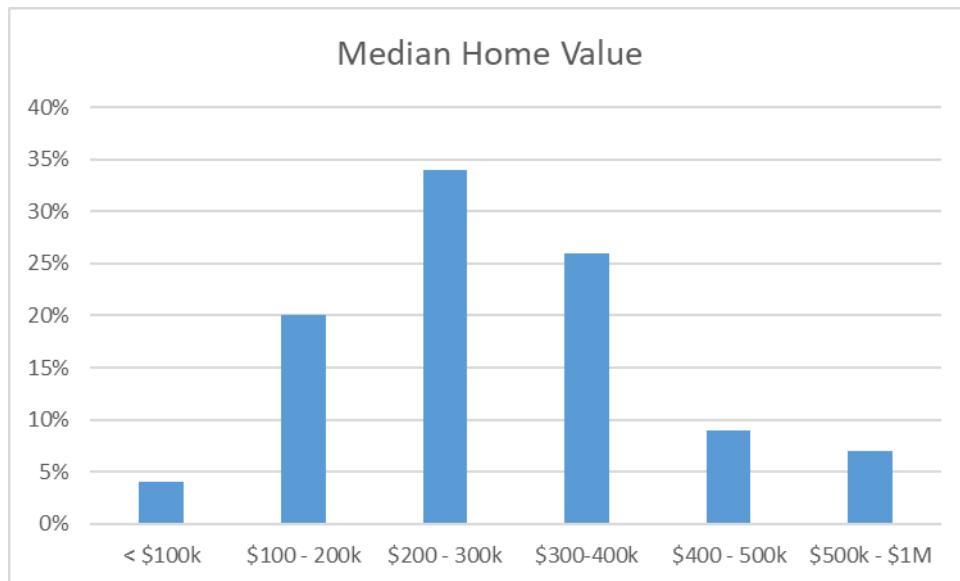
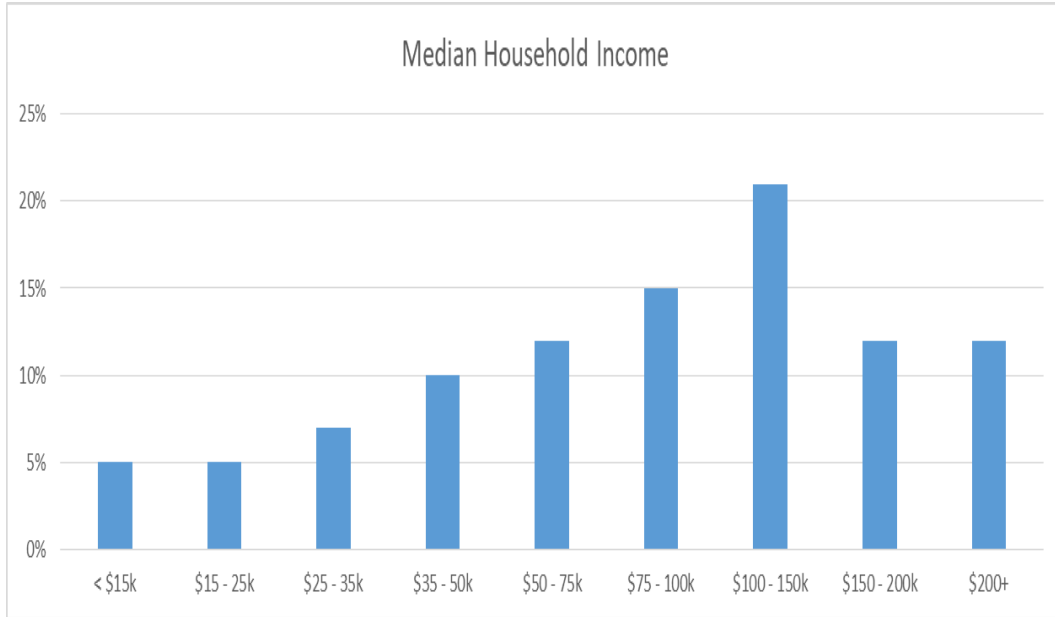
The LaGrange Road corridor is the main traffic thoroughfare in the District moving more than 70,000 vehicles per day. Interstate 80 defines the District’s southern border and major state highways run through the District. The area is easily accessible by O’Hare and Midway Airports, several interstate highways and Metra’s commuter rail system. Approximately 72,000 cars travel through 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.

Demographics and Trends

The District’s resident population is approximately 72,197, and the general population can swell to well over 150,000 during the day. Between 2010 and 2020, the population grew approximately 3.7% and is expected to stay fairly flat through 2024. The median age in the District is 44.9 with a median household income of \$85,305 and a median housing value of \$296,000. In January, 2022, the unemployment rate was 4.3%. Age, household income distributions and median home values are explained in the following charts.





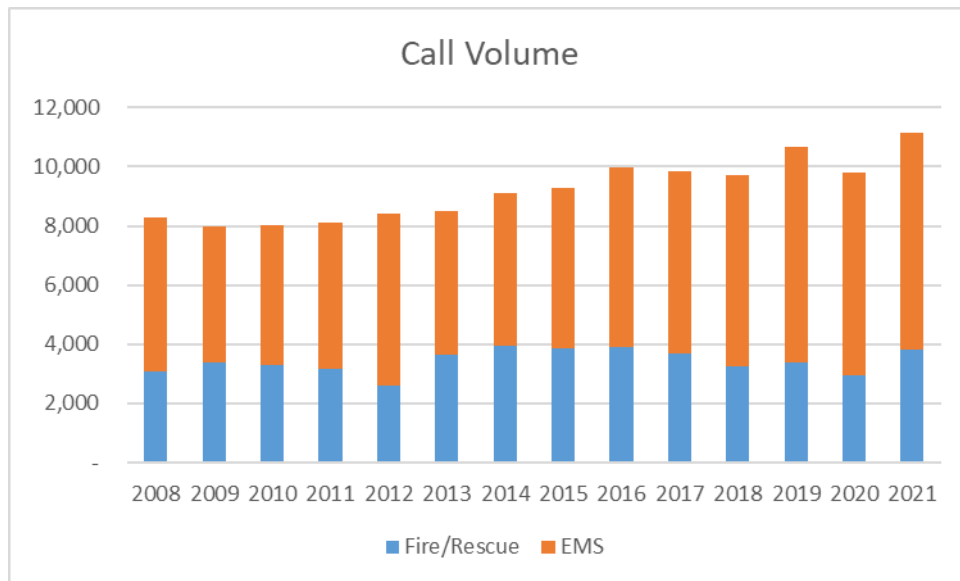
The demand for emergency medical services increases as residents' age increases. Approximately 62.9% of the District's patients are age 60 and older. The percentage of the District's population age 65 and older is 21%. Over the next 15 years, it is estimated that the over 65 population will make up over 37% of the District's population which will drive demand for ambulance services even higher.

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 in 2020 due to the pandemic. In 2021, call volume was 11,147, a 13.6% increase from 2020. In 2022, call volume is forecasted to exceed 12,000.

For 2021, the District maintained a first-due total response time (Call to Arrival) of 5 minutes 41 seconds for 94.9% of all Emergency Fire and EMS incidents combined and responded to 85.64% of all incidents in less than 6 minutes 34 seconds. The District’s performance exceeds the optimal national standard benchmark of “Call to the Arrival” times of 6 minutes for EMS incidents (6 minutes and 20 seconds for Fires), which should be reached 90% of the time.

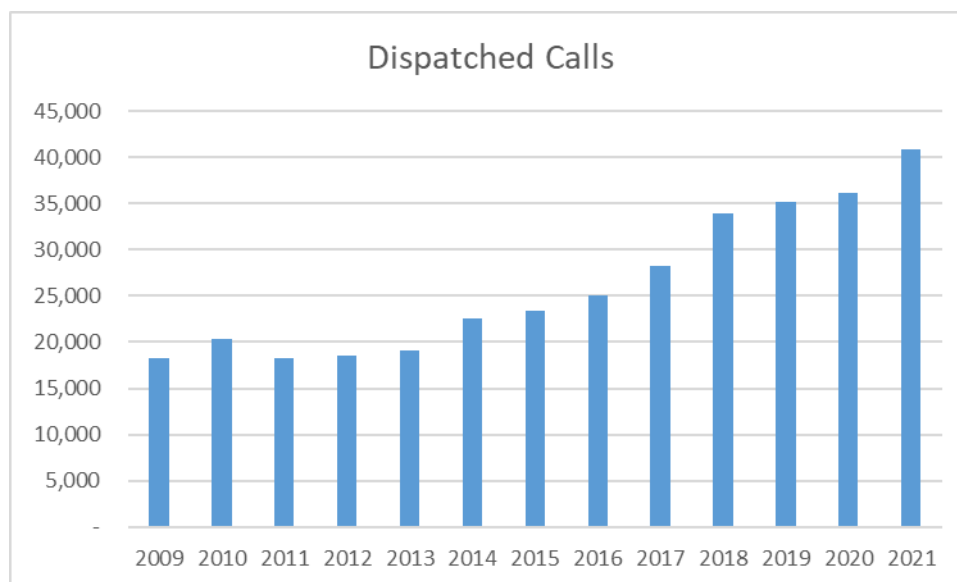
The following chart summarizes historical call volume:



The number of District calls per capita (calls per year per resident) increased from 8.39 calls per 100 residents in 1990 to 15.44 calls per 100 residents in 2021. This rate was increasing at a rate much greater than population increases and increasing the community’s demand for service until the pandemic in 2020. The following chart describes historical calls per capita.

YEAR	CALLS	CALL CHANGE	POP.	POP INCREASE	CALLS/POP.	CALLS/100 RESIDENTS
1990	3,458	73.42%	41,230	59.63%	0.08387	8.39
2000	6,799	96.62%	57,856	40.33%	0.11752	11.75
2010	8,036	18.19%	63,916	10.47%	0.12573	12.57
2016	9,960	23.94%	66,046	3.33%	0.15080	15.08
2017	9,843	-1.17%	68,500	3.72%	0.14369	14.37
2018	9,719	-1.26%	68,500	0.00%	0.14188	14.19
2019	10,666	9.74%	69,545	1.53%	0.15337	15.34
2020	9,816	-7.97%	71,320	2.55%	0.13763	13.76
2021	11,147	13.60%	72,197	1.23%	0.15440	15.44

The District operates a fire service only communication/dispatch center (Orland Central) providing dispatching services for the District as well as eight departments who contract for dispatch services. Orland Central dispatched approximately 41,000 emergency calls in 2021, a 13.9% increase over 2020 due mainly to beginning to dispatch Chicago Heights Fire Department calls. The following chart describes 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.

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. 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.

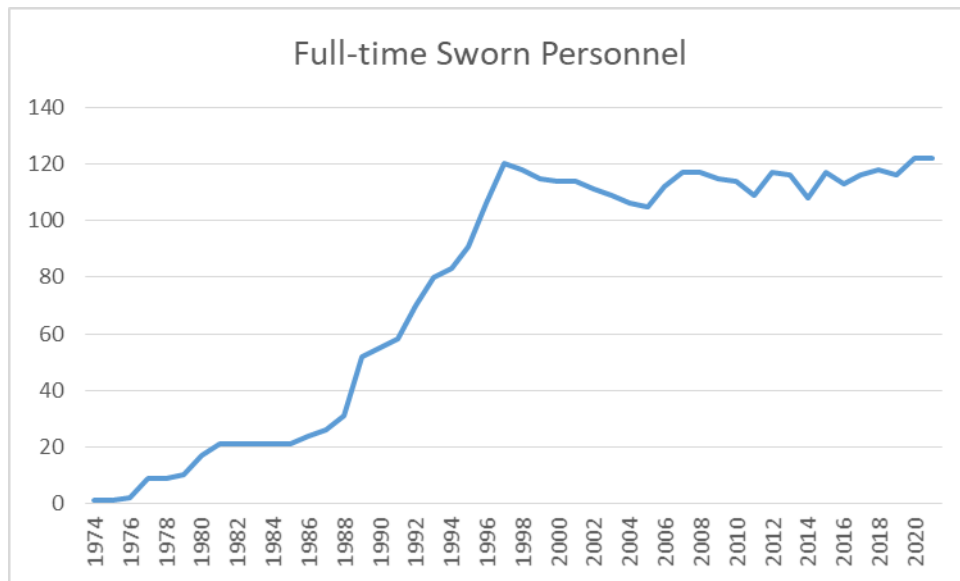
A personnel count of employees follows:

	2021	2022	2023
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Sworn Personnel:			
Fire Chief	1	1	1
Deputy Chief	1	1	1
Battalion Chiefs	3	3	3
Administrative B/C	1	1	1
Lieutenants – Days	3	3	3
Lieutenants – Shift	24	24	24
Engineers	24	24	24
Firefighter/Paramedics	<u>60</u>	<u>69</u>	<u>69</u>
Total Sworn Personnel	<u>117</u>	<u>126</u>	<u>126</u>
Non-Sworn Personnel:			
Human Resources	1	1	1
Administration	2	2	2
Finance	3	3	3
Information Technology	1	1	1
Fire Prevention and Public Education	3	3	3
Dispatch	14	14	14
Maintenance	<u>3</u>	<u>3</u>	<u>3</u>
Total Non-Sworn Personnel	<u>27</u>	<u>27</u>	<u>27</u>
Total Sworn and Non-Sworn Staff	<u>144</u>	<u>153</u>	<u>153</u>

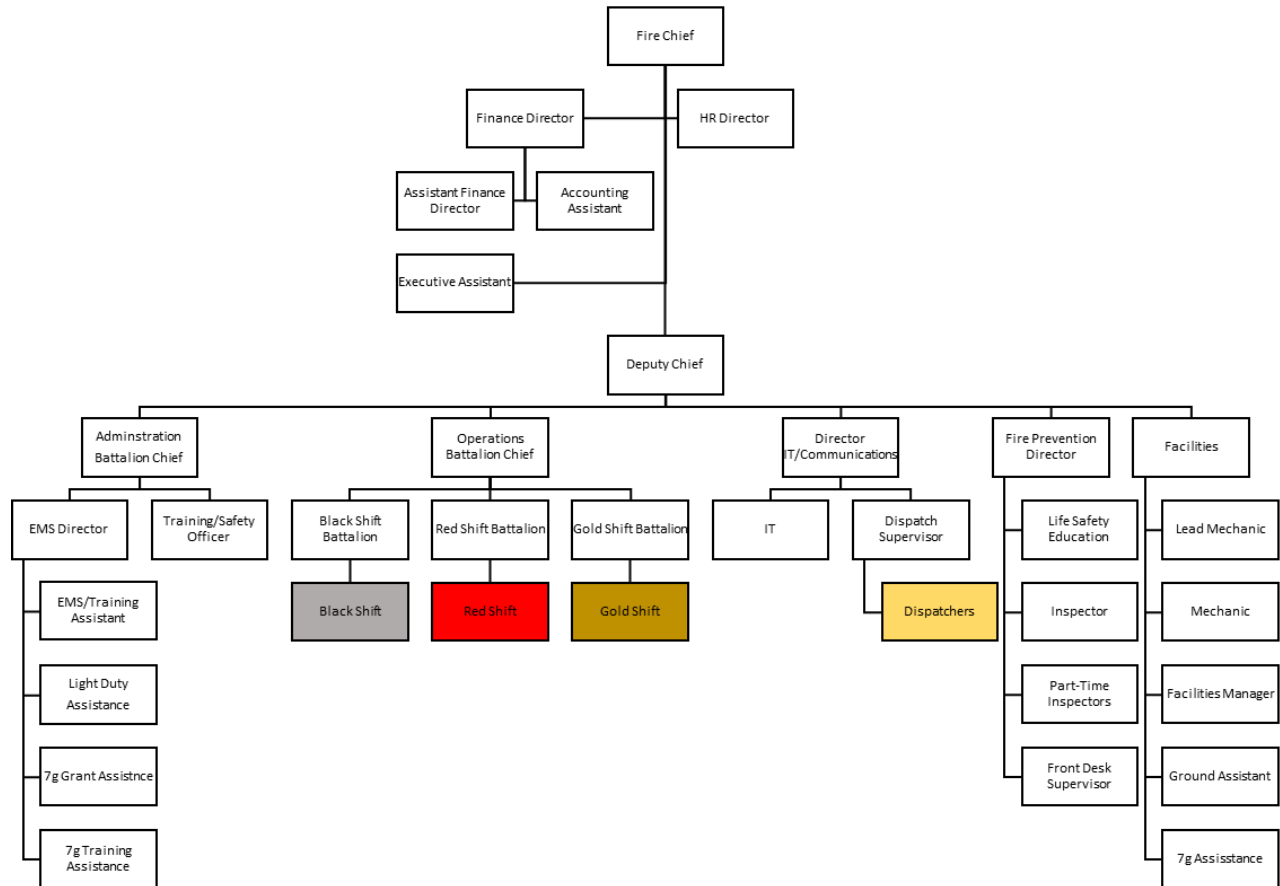
Sworn personnel count at the end of 2021 was low due to retirements. In March, 2022, 15 new Firefighter/Paramedics were hired. In March 2023, an additional nine new Firefighter/Paramedics are planned to be hired to fill open positions and to reduce overtime.

The count of non-sworn personnel for the 2023 budget equals the 2022 budget and 2021 actual.

The number of sworn personnel has increased over time commensurate with increases in call volume. A chart describing the historical number of full-time sworn personnel follows.

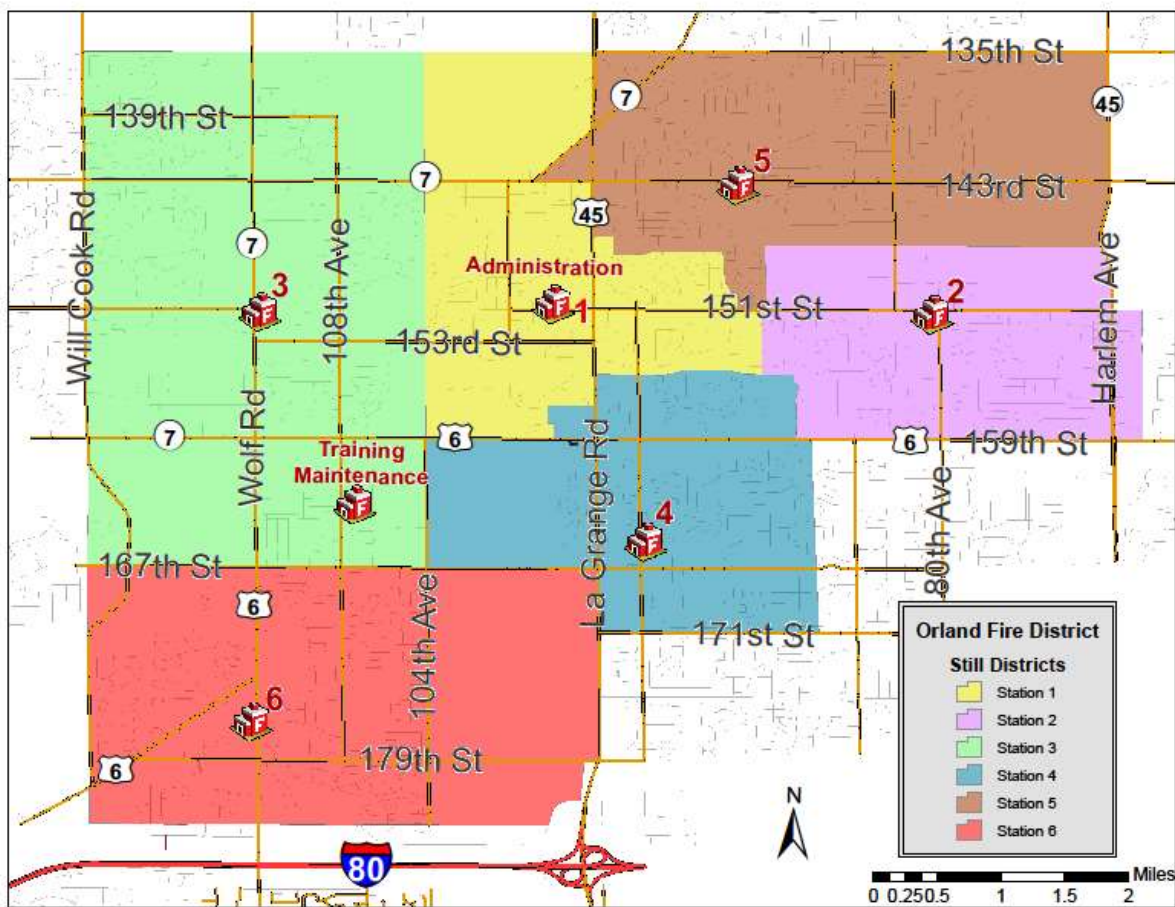


Organizational Chart



District Map

A map of the District follows:



Budget Process

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.

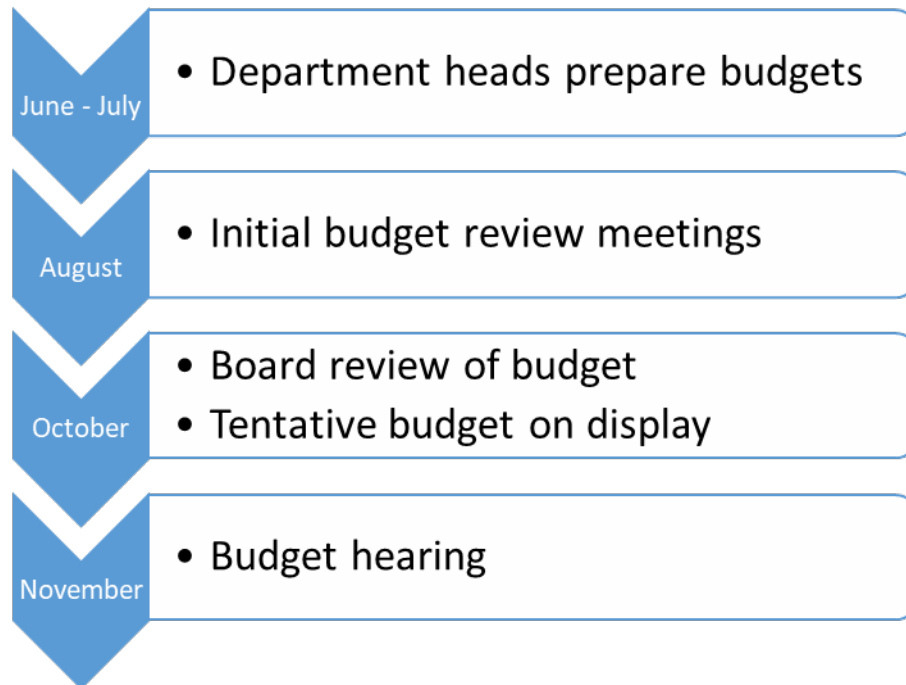
If circumstances occur such that the budget ordinance needs to be amended, the Finance Director and Chief propose an amended tentative budget ordinance to the Board, the tentative ordinance is displayed for 30 days, a public hearing is held, the Board considers adoption of the ordinance, and the approved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

Budget Calendar

The 2023 budget calendar is as follows:

District personnel prepare budget requests	June / July 2022
Initial budget review meetings are conducted with Department heads, Finance Director, Day Shift Battalion Chiefs, Deputy Chief, and Fire Chief	August 2022
Board of Trustees review proposed budget	October 2022
Publication of notice of display of tentative 2022 Budget and Appropriation Ordinance and Notice of the Public Hearing on the 2023 Budget and Appropriation Ordinance	October 2022
Display of tentative 2023 Budget and Appropriation Ordinance	October 2022
Adoption of a Finding regarding the estimated aggregate amount of taxes needed to be raised in the next year	November 2022
Execution of Certificate of Estimate of Revenue	November 2022
Public hearing on 2023 Budget and Appropriation Ordinance	November 15, 2022
Adoption of 2023 Budget and Appropriation Ordinance	November 15, 2022
Publication of 2023 Budget and Appropriation Ordinance	December 2022
Public hearing on proposed 2022 Tax Levy Ordinance	December 2022
Filing of certified and sealed copy of 2023 Budget and Appropriation Ordinance and the Estimate of Revenue with the Cook County Clerk	December 2022

The budget timeline is summarized as follows:



Basis for 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 of expenditures for budgetary basic 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, revenues are recognized as soon as they are 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 judgements are recorded only when payment is due.

The budget does not include the District’s two fiduciary-type component units – the Orland Fire Protection District Firefighters’ Pension Fund (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.

Strategic Plan

The District's Strategic Plan was developed through a collaboration of efforts and approved by the Board of Trustees in May, 2018 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 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.

District personnel at the direction of the Chief are reviewing strategic plan goals and will recommend updates to the strategic plan to the Board of Trustees in 2022.

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 continuously improve our performance and the quality of service that we provide.
- 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.
- Provide the highest level of service possible while maintaining fiscal responsibility.
- Develop long-term programmatic approach to sustainability.
- Meet industry standards and best practices.
- Maximize customer satisfaction.

The District's division goals defined in the Strategic Plan are discussed in the Organizational Unit Section of this budget document.

In addition to the division goals discussed in the Organizational Unit Section, there are several division goals that are applicable to multiple divisions and are District-wide in nature. These goals are summarized as follows:

- Evaluate processes to determine improvements in efficiency and execution of organizational goals.
- Present and publish annual goals and objectives from the strategic plan to stakeholders.
- Plan for the continuation of the strategic planning process.
- Measure and track the effectiveness of the goals and objectives.
- Evaluate the resources and staffing needed to efficiently and effectively manage the various services provided by the District.
- Provide organizational philosophies and direction through annual review and approval of strategic plan and standard of cover.
- Develop a master recording system for organizational records.
- Evaluate policies and procedures on a regular basis.

Budget Presentation by Major Types of Revenue and Expenditures

Overall Budget Summary

An overall summary of the District's 2023 Approved Budget follows with comparisons to the 2022 Approved Budget and 2021 Actual results.

	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
Total Revenue	\$41,601,760	\$38,663,186	\$43,269,321
Grants	(2,174,473)	(806,000)	(1,334,966)
Total Operating Revenue	<u>\$39,427,287</u>	<u>\$37,857,186</u>	<u>\$41,934,355</u>
Total Expenditures	\$42,936,767	\$38,536,077	\$43,249,490
Construction	(2,563,178)	-	-
Grant Funded Costs	(2,604,896)	(806,000)	(1,213,605)
Total Operating Expenditures	<u>\$37,768,693</u>	<u>\$37,730,077</u>	<u>\$42,035,885</u>

Total operating revenue for the 2023 budget is \$4,077,169 or 10.7% greater than the 2022 budget due to an assumed 5% increase in property taxes and a property tax collection rate supported by historical experience, a 40.1% increase in ambulance and rescue fees, and a 127.6% increase in other revenue because fleet maintenance services are now provided for other fire departments.

Total operating revenue for the 2023 budget is \$1,631,100 or 4.0% greater than 2021 actual results due to a 6.1% increase in property taxes over the two years, a 13.1% increase in ambulance and rescue fees, a 12.9% increase in dispatch revenue, offset by a 23.0% decrease in other taxes and a 38.6% decrease in grant proceeds.

Total operating expenditures for the 2023 budget are \$5,305,808 or 14.1% higher than the 2022 budget due to a 7.2% increase in wages, a 12.3% increase in health insurance costs, a 3.6% increase in pension costs, a 10% increase in workers comp cost, a 36.8% increase in utilities, a 100% increase in fuel, and the payment of new debt; offset by decreases in program budgets.

Total operating expenditures for the 2023 Budget are \$3,939,500 or 10.1% greater than actual 2021 expenditures. Areas where expenditures are expected to increase include – wages (5.8%), continuing education (284.8%), clothing (5.6%), benefits (26.7%), property, liability and workers comp insurance (28.6%), pension funding (9.0%), supplies (15.4%), and utilities and fuel (14.1%). These increases are partially offset by savings in the following areas: professional services (21.0%), repairs and maintenance (39.4%), and equipment (38.9%). Additional debt payments are also due in 2023.

Budgeted revenue and expenditures are presented in this document in four ways:

- By major types of revenue and expenditures
- By organizational unit
- By major funds
- By fund/organizational unit (budget ordinance presentation)

Budget Presentation by Major Types of Revenue and Expenditures

Budget Presentation by Major Types of Revenue and Expenditures

Presentation of budgeted revenue and expenditures by major types of revenue and expenditures follows.

Revenue Financial Trends

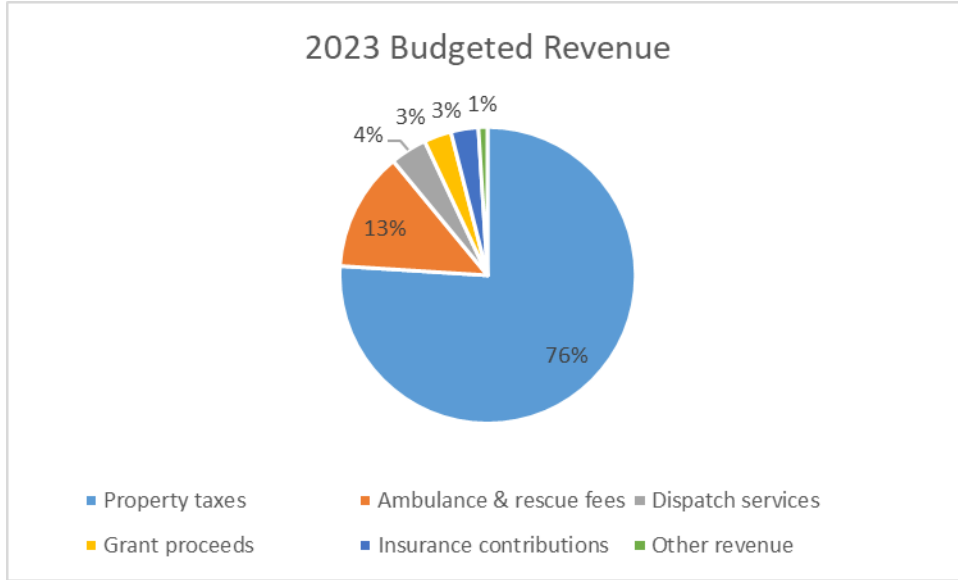
Revenue for all funds combined for 2021 Actual, 2022 Budget and 2023 Budget is summarized below:

	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
Property taxes	\$31,106,058	\$30,793,035	\$33,004,148
Other taxes	240,310	157,000	185,000
Ambulance and Rescue fees	4,898,226	3,953,055	5,539,000
Dispatch services	1,407,536	1,394,768	1,588,503
Communication fees	261,433	321,828	273,204
Fire Prevention fees	11,445	12,000	13,000
Grant proceeds	2,174,473	806,000	1,334,966
Insurance contributions	1,078,767	1,060,500	1,164,932
Interest	28,031	80,000	30,000
Sale of Fixed Assets	25,000	25,000	-
Other Revenue	<u>370,481</u>	<u>60,000</u>	<u>136,568</u>
Total Revenue	<u>\$41,601,760</u>	<u>\$38,663,186</u>	<u>\$43,269,321</u>
Grants	<u>(2,174,473)</u>	<u>(806,000)</u>	<u>(1,334,966)</u>
Total Operating Revenue	<u>\$39,427,287</u>	<u>\$37,857,186</u>	<u>\$41,934,355</u>

Budget Presentation by Major Types of Revenue and Expenditures

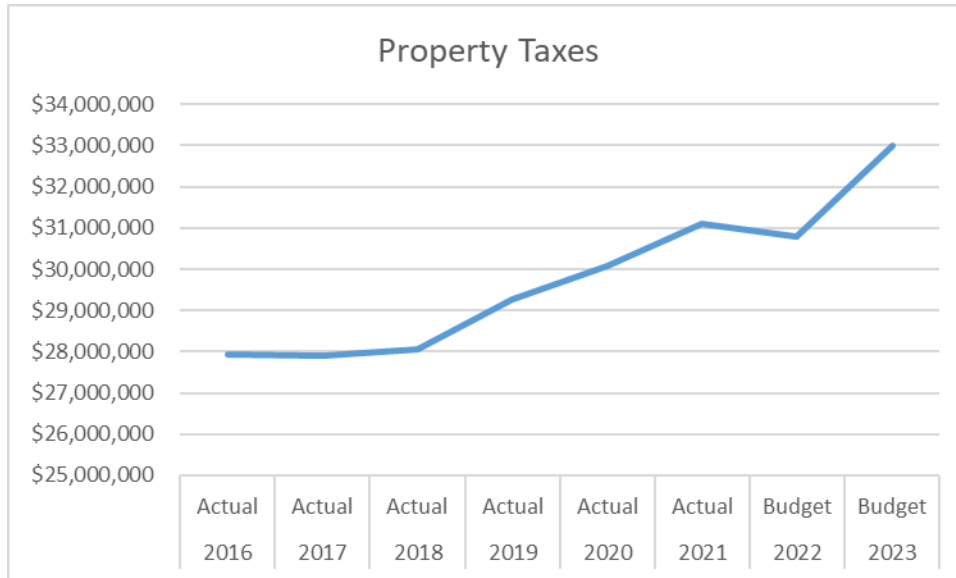
Budgeted Revenue By Major Category

Budgeted revenue by major category is summarized in the following chart:



Property Taxes

Property tax revenue for the 2022 and 2023 Budgets and for prior years is summarized in the following chart:



Property taxes increase moderately each year due to statutory caps. For the 2022 budget, a very conservative collection rate was assumed due to the unknown financial impact of the pandemic.

Budget Presentation by Major Types of Revenue and Expenditures

Property taxes represent 76.3% of the 2023 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 2020 (Calendar Year 2021). 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, then being due in March and August. In 2022, the first installment of property taxes was timely; however, the second installment has not yet been sent. It is estimated that the second installment of property taxes will be due at the end of 2022.

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 equalization factor for Cook County and accordingly, the District’s EAV for Tax Year 2021 (Calendar Year 2022), is yet unknown due to the delay in the second installment of property tax bills.

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

Tax Year	District EAV	Percentage Change from prior year	Cook County Equalization Factor	Percentage Change from prior year
2020	\$2,495,354,959	<0.3%>	3.2234	10.54%
2019	\$2,488,805,080	< 0.1%>	2.9160	0.1%
2018	\$2,492,376,691	< 2.5%>	2.9109	<1.7%>
2017*	\$2,557,130,691	14.4%	2.9627	5.7%
2016	\$2,235,879,473	5.0%	2.8032	5.0%
2015	\$2,129,625,597	< 2.8%>	2.6685	<2.1%>
2014*	\$2,190,698,277	< 2.6%>	2.7253	2.4%
2013	\$2,248,218,201	< 5.5%>	2.6621	<5.4%>

*Reassessment year

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

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

Budget Presentation by Major Types of Revenue and Expenditures

the Cook County equalization factor changes, the District's EAV changes and then impacts whether the District hits tax rate ceilings.

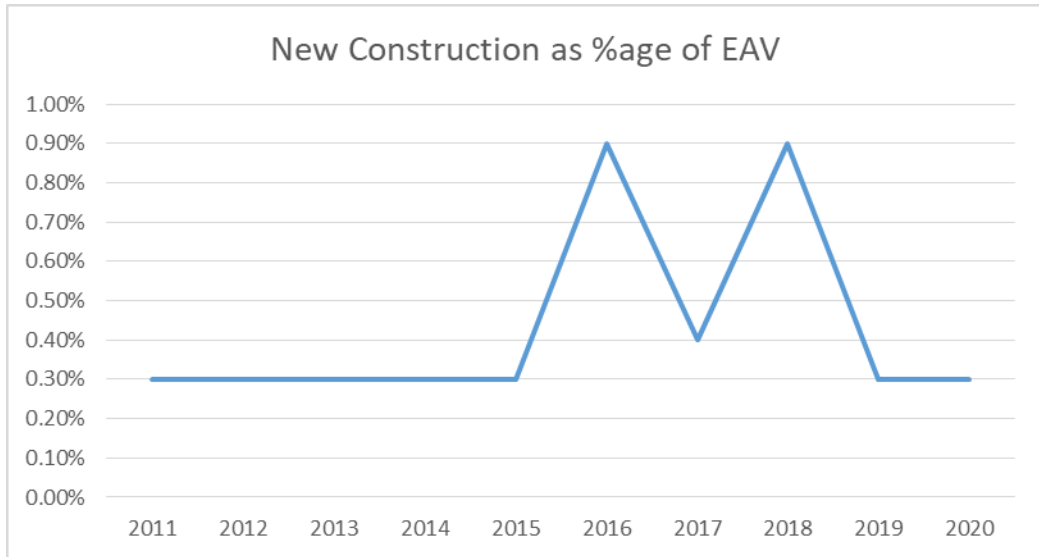
After tax rate ceilings are calculated, property tax caps are applied. All the District's property tax levies except the portion of the Pension Fund levy associated with Public Act 93-0689 are subject to the Property Tax Extension Limitation Law (PTELL), commonly known as property tax caps. In general, 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 for property taxes for Tax Year 2022, for taxes paid in Calendar Year 2023 is 7%; however, PTELL limits the CPI for property taxes to 5.0%. The CPI used for PTELL for the past several years as determined by the Illinois Department of Revenue is summarized below.

<u>Tax Year</u>	<u>CPI</u>
2022	5.0%
2021	1.4%
2020	2.3%
2019	1.9%
2018	2.1%
2017	2.1%
2016	0.7%
2015	0.8%
2014	1.5%

Beginning with Tax Year 2022, Public Act 102-0519 recaptures property tax refunds from prior years.

Property taxes can also increase due to new construction within the District. The EAV of new construction for Tax Year 2021 is unknown due to Cook County's delay in sending the second installment of property tax bills. New construction as a percentage of the District's EAV is summarized in the following chart:

Budget Presentation by Major Types of Revenue and Expenditures



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:

<u>Tax Year</u>	<u>Tax Extension</u>	<u>Collection Rate</u>
2021	TBD	TBD
2020	\$31,966,195	97.0%
2019	31,234,504	95.9%
2018	30,556,538	95.7%
2017*	29,662,716	94.6%
2016	28,887,562	96.1%
2015	28,600,871	96.9%
2014	28,391,450	99.4%
2013	27,832,941	97.4%
2012	26,806,734	98.2%

Budget Presentation by Major Types of Revenue and Expenditures

TBD – To Be Determined due to Cook County’s delay in sending the second installment of property tax bills.

*During Tax Year 2017, property tax refunds were paid based on a settlement agreement with Orland Square Mall. If the refunds were not agreed to and paid, the District’s overall collection rate would have been 95.6%.

Historical Property Tax Rates by Tax Year are summarized on the following table. The 2021 rate is yet unknown due to Cook County’s delay in billing the second installment of property taxes.



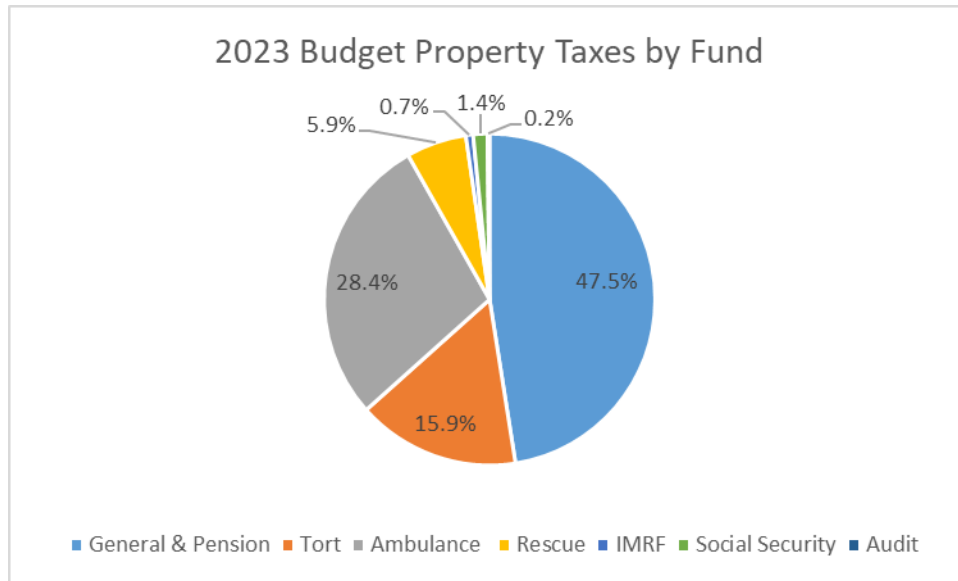
R = Reassessment

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

An Agency Tax Rate Report is projected to budget 2023 property tax revenue. For the 2022 budget, it is assumed that the District’s EAV will remain flat as it is not a reassessment year. CPI is 5% in accordance with the PTELL and the assumed collection rate is estimated at 96%, based on historical trends.

Budget Presentation by Major Types of Revenue and Expenditures

The following chart summarizes 2023 budgeted property taxes, by fund:

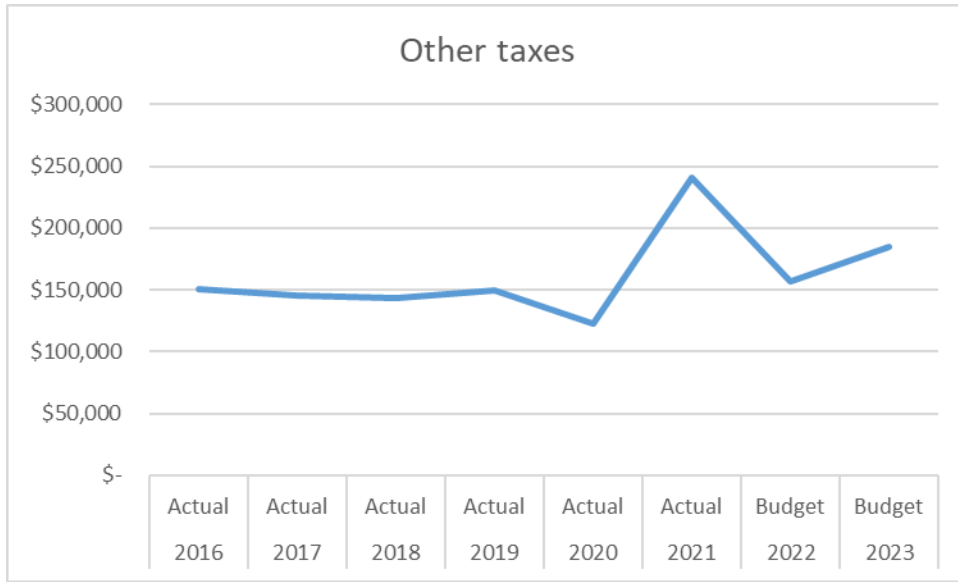


Other Taxes

Other taxes include personal property replacement taxes and foreign fire insurance. 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 2023 budget using trend analysis.

Other taxes for the 2023 Budget, the 2022 Budget and prior years are summarized in the following chart.

Budget Presentation by Major Types of Revenue and Expenditures



Other taxes have remained relatively flat since 2016. Foreign fire insurance collection was delayed by the pandemic which caused revenue to be low in 2020 and high in 2021.

Ambulance and Rescue Fees

Ambulance and Rescue fees represent 12.8% of the 2023 budgeted revenue. The District bills non-residents and the insurance companies of residents for ambulance and rescue services.

Charges for ambulance transport are estimated to be \$3,113 in 2023, which is a 3.0% increase over 2022. 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.

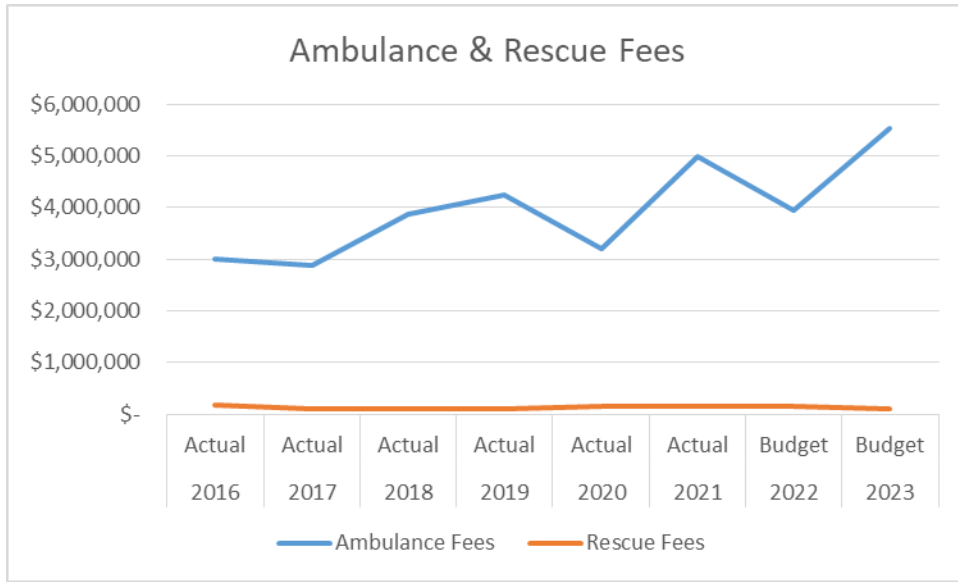
For the 2023 Budget, the number of transports are expected to be similar to 2022. The 2022 transports are forecasted to be 10.7% higher than 2021 and 27.8% higher than 2020. It is important to note though that 2020 transports were low due to the pandemic.

The District receives funding from the Federal Ground Emergency Medical Transportation (GEMT) program and is assumed to continue to receive GEMT revenue in 2023.

Rescue fees are budgeted based on 2022 forecasted revenue.

Ambulance and Rescue fees for the 2023 Budget, the 2022 Budget and prior years are summarized in the following chart:

Budget Presentation by Major Types of Revenue and Expenditures



Ambulance and Rescue fees have increased since 2016 except in 2020 due to the pandemic. Budgeted ambulance revenue was budgeted very conservatively in 2022 due to unknown trends. At the beginning of the pandemic, the number of transports declined, but have increased to record levels now.

Dispatch & Communications Services Revenue

Dispatch revenue includes revenue from dispatch services and alarm services. The District provides dispatching services for nine fire departments / districts - Calumet City, Oak Forest, Lemont, Country Club Hills, 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.

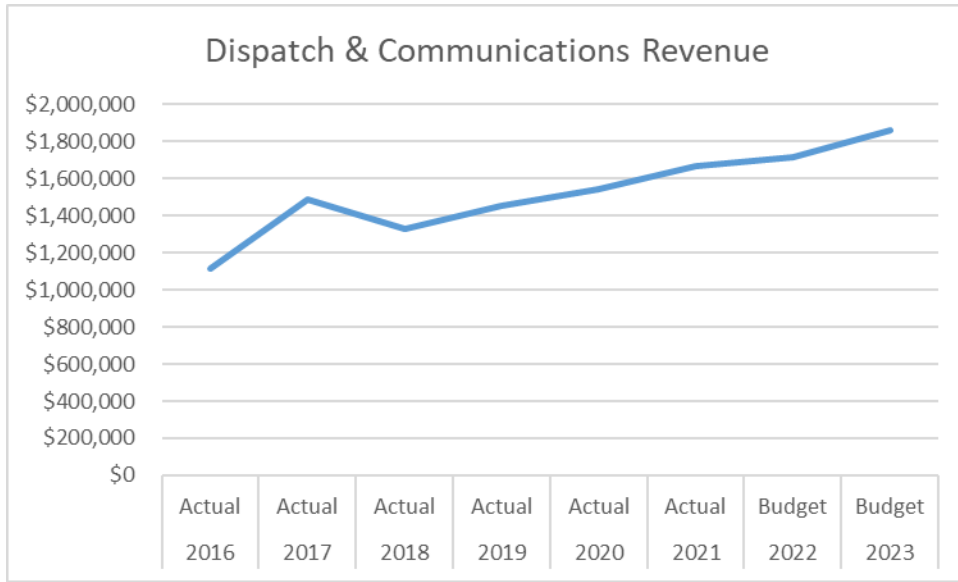
The District also provides contractual services for Johnson Controls. Budgeted revenue from Johnson Controls is based on historical revenue.

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.

Dispatch and Communications Services revenue represents approximately 3.7% of the 2023 budgeted operating revenue.

Dispatch and Communications services revenue for the 2023 Budget, the 2022 Budget and prior years are summarized in the following chart:

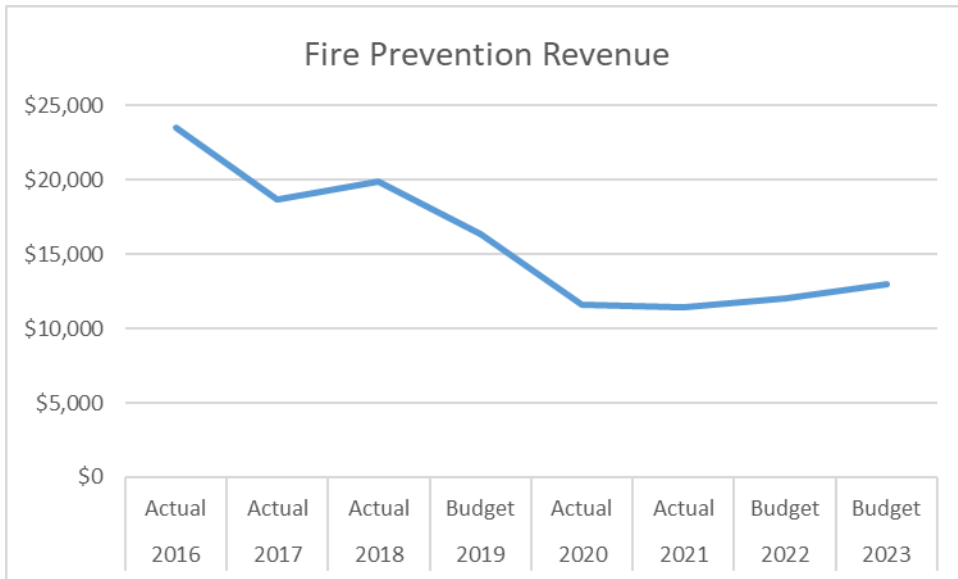
Budget Presentation by Major Types of Revenue and Expenditures



Dispatch revenue has been steadily increasing since 2016 due to dispatching for additional fire departments. Communications revenue has been relatively consistent since 2016 except for in 2017 when the District received a \$304,000 grant for communications equipment.

Fire Prevention Fees

Fire Prevention fees for the 2023 Budget, the 2022 Budget and prior years are summarized in the following chart:

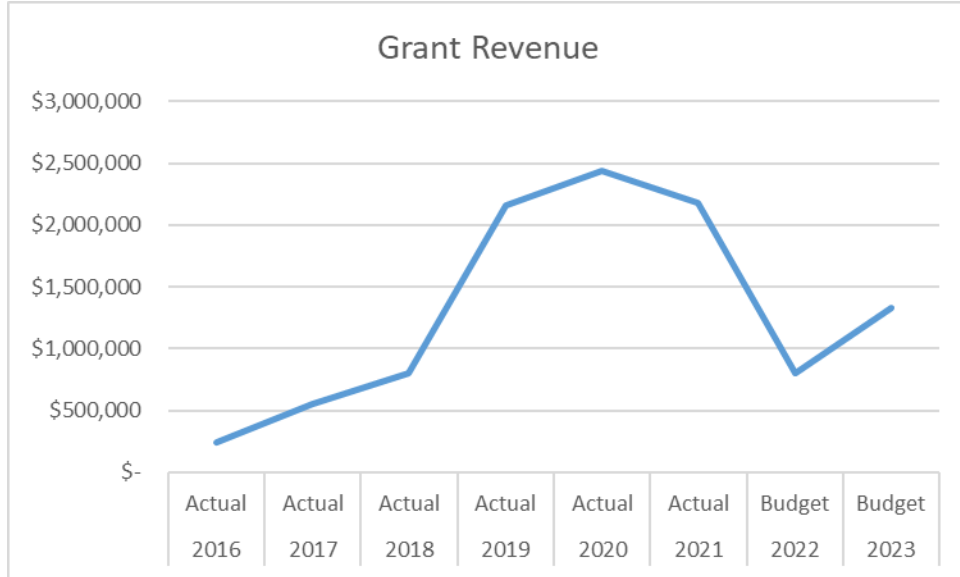


Fire Prevention fees include inspection, re-inspection and false alarm fees.

Budget Presentation by Major Types of Revenue and Expenditures

Grant Revenue

Grant revenue represents 3.1% of the 2023 budgeted revenue. Grant revenue for the 2023 Budget, the 2022 Budget and prior years are summarized in the following chart:



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 \$1,334,966 in 2023.

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.

In 2020, the District received a \$517,341 grant through the FEMA – Assistance to Firefighters Program to fund replacement SCBA equipment.

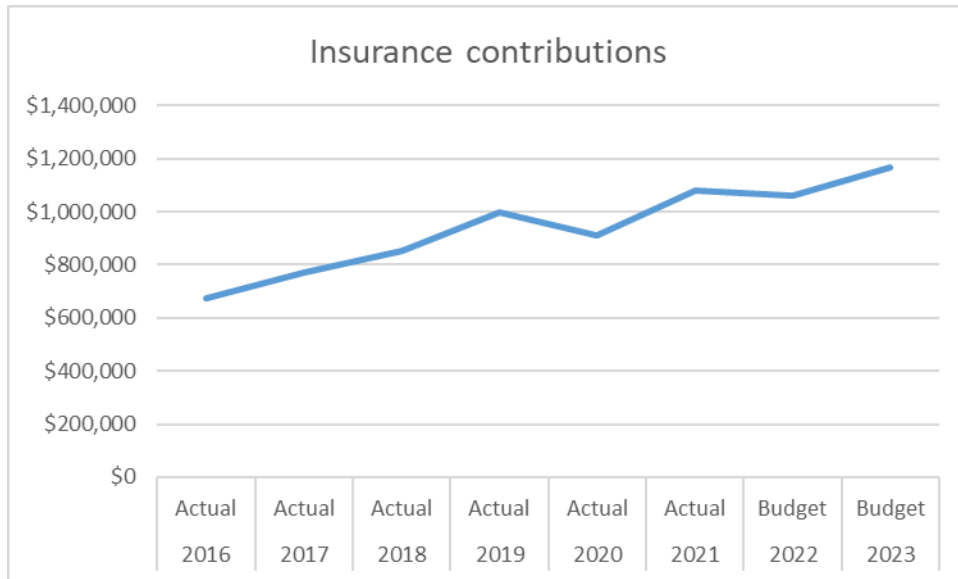
Grants received or budgeted are summarized as follows:

Budget Presentation by Major Types of Revenue and Expenditures

	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
Cook County Sub-grant	\$ 1,298,505	\$ 806,000	\$ 1,334,966
DCEO	750,000	-	-
Assistance to Firefighters	-	-	-
COVID Public Assistance	<u>125,968</u>	<u>-</u>	<u>-</u>
	<u>\$ 2,174,473</u>	<u>\$ 806,000</u>	<u>\$ 1,334,966</u>

Insurance Contributions

Insurance contributions represent 2.7% of the 2023 budgeted revenue. Insurance contributions for the 2023 Budget, the 2022 Budget and prior years are summarized in the following chart:

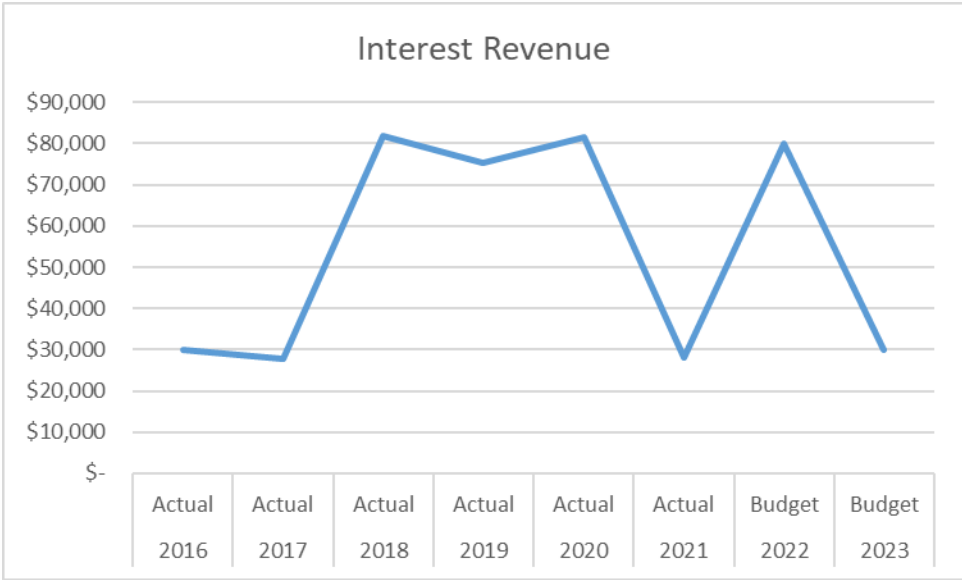


Insurance contributions are budgeted for estimated employee and retiree health insurance contributions.

Interest

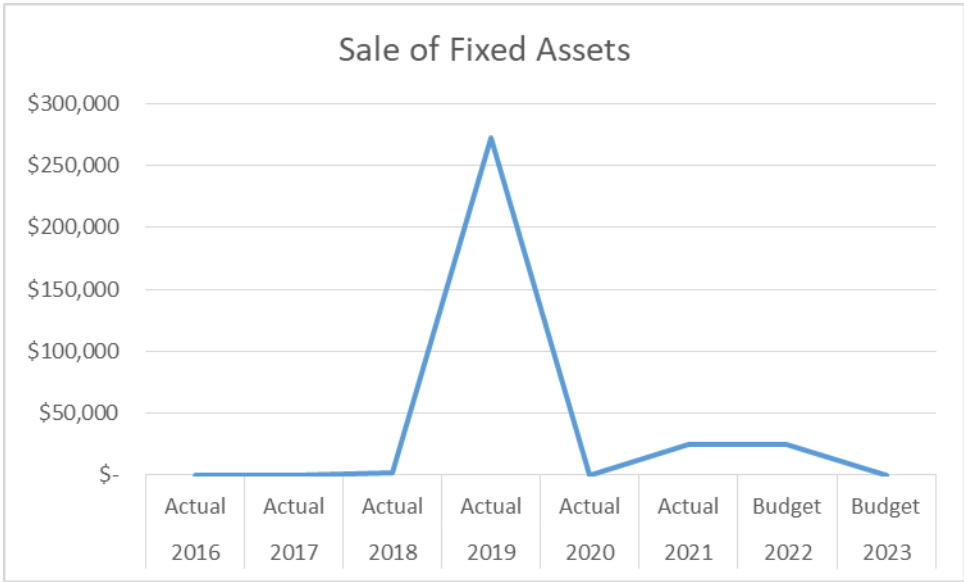
Interest revenue for the 2023 Budget, the 2022 Budget and prior years are summarized in the following chart. Interest is budgeted for 2023 based on trend analysis.

Budget Presentation by Major Types of Revenue and Expenditures



Sale of Fixed Assets

Sale of Fixed Assets for the 2023 Budget, the 2022 Budget and prior years are summarized in the following chart.

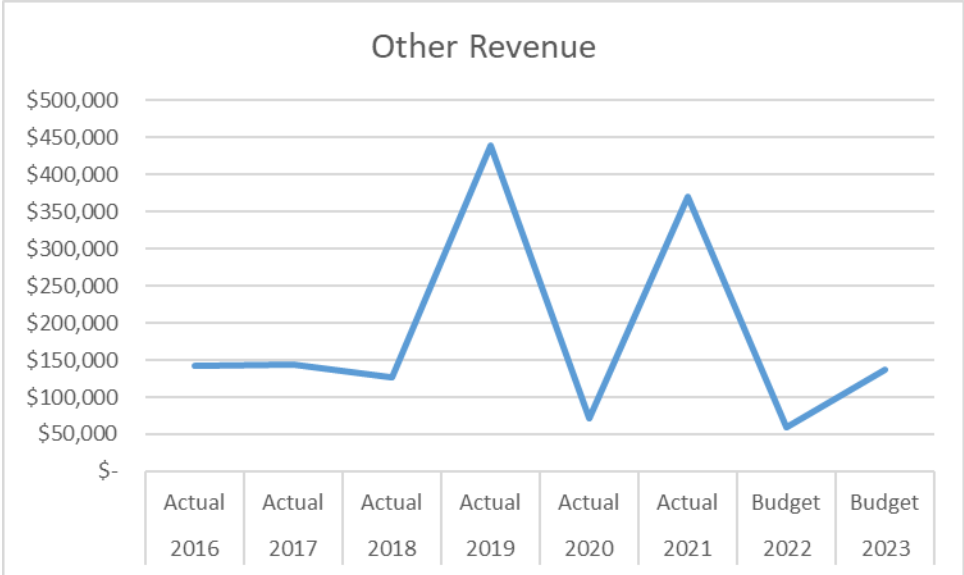


In 2019, the District sold a fire truck. There are no assets expected to be sold in 2023.

Budget Presentation by Major Types of Revenue and Expenditures

Other Revenue

Other Revenue for the 2023 Budget, the 2022 Budget and prior years are summarized in the following chart:



Other revenue includes salary reimbursement, CPR Class fees, training facility fees and other miscellaneous sources of revenue. Other revenue is budgeted in 2023 based on trend analysis.

Budget Presentation by Major Types of Revenue and Expenditures

Expenditures

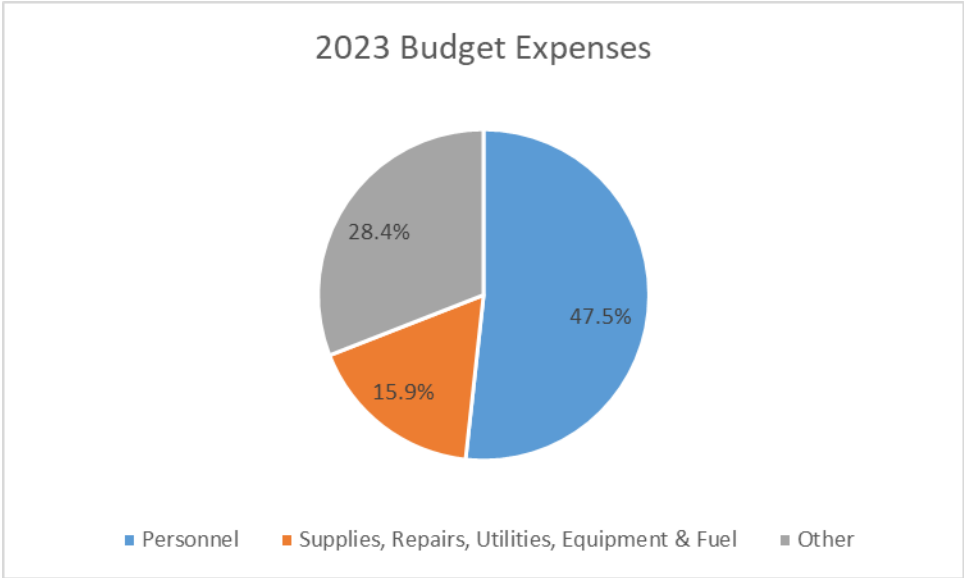
Expenditures for all funds combined for 2021 Actual, 2022 Budget, and 2023 Budget are summarized below. In addition to total expenditures, a calculation is also shown excluding capital projects, grant-funded expenditures and retiree health expenditures.

	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
Wages	\$20,110,028	\$19,839,936	\$21,269,743
Clothing	210,955	237,742	222,771
Benefits	5,577,327	6,287,282	7,063,720
Pension Funding	5,358,495	5,633,975	5,838,927
Continuing Education	32,610	73,689	125,491
Training – Cook County Grant	1,277,204	806,000	1,213,605
Supplies	563,545	428,274	650,344
Repairs and Maintenance	1,784,398	937,800	1,080,555
Construction	2,563,178	-	-
Utilities and Fuel	320,744	267,500	366,000
Professional Services	1,120,541	810,320	884,810
Property, Liability & Workers Comp Insurance	1,632,291	1,962,670	2,098,390
Bad Debt	375,120	300,000	500,000
Debt	926,213	543,889	1,167,624
Equipment	969,537	262,000	592,000
Other	<u>114,581</u>	<u>145,000</u>	<u>175,510</u>
Total Expenditures	<u>\$42,936,767</u>	<u>\$38,536,077</u>	<u>\$43,249,490</u>
Construction	(2,563,178)	-	-
Grant Funded Costs	<u>(2,604,896)</u>	<u>(806,000)</u>	<u>(1,213,605)</u>
Total Operating Expenses	<u>\$37,768,693</u>	<u>\$37,730,077</u>	<u>\$42,035,885</u>

Budget Presentation by Major Types of Revenue and Expenditures

Budgeted Expenditures Descriptions

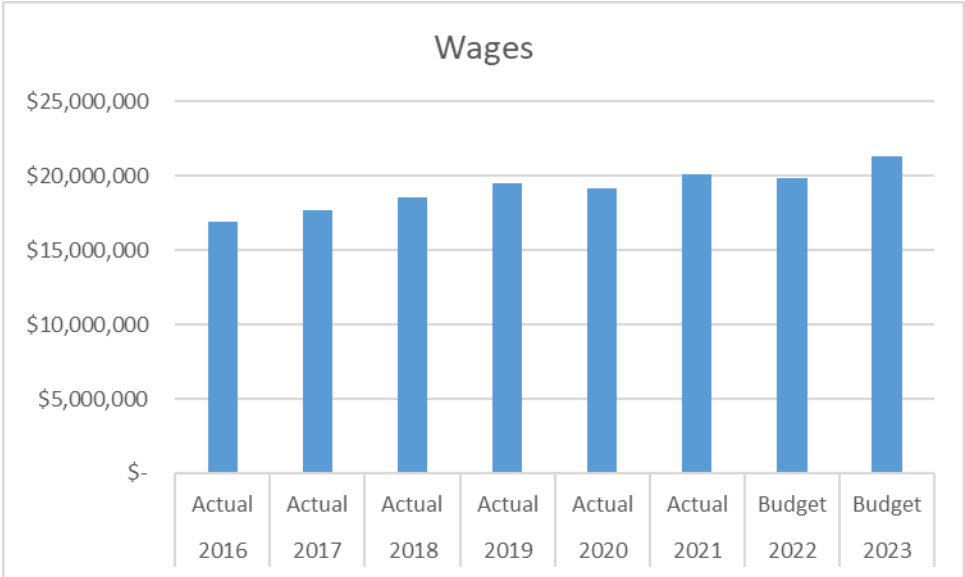
Budgeted 2023 operating expenditures by major category are summarized as follows:



Personnel expenditures, including compensation, clothing, health and life insurance, payroll taxes, pension contributions, and workers compensation premiums represent 83.7% of the District’s 2023 budgeted expenditures.

Wages

Wage expenses for the 2023 Budget, the 2022 Budget and prior years are summarized in the following chart:



Budget Presentation by Major Types of Revenue and Expenditures

Wages are based on current staffing levels. It is assumed that there will be a number of sworn personnel retiring in 2022 and 2023. Nine new firefighters are assumed to be hired in March 2023 to fill open positions and to reduce overtime costs.

The Labor Agreement between the District and Orland Professional Firefighters Local 2754 (Local 2754) is in effect through December 31, 2023. For the 2023 Budget, it is assumed that wages for sworn personnel and non-bargaining unit, non-sworn personnel will increase 2.5% in 2023 and by any other stipulations in the current Labor Agreements.

The District's dispatchers and fire inspectors are members of the International Brotherhood of Electrical Workers, Local 134 (Local 134). The labor agreement between the District and Local 134 is in effect through December 31, 2023. Wage increases are assumed at 2.25% effective January 1, 2023.

Clothing

Clothing expenses for the 2023 Budget, the 2022 Budget and prior years are summarized in the following chart:

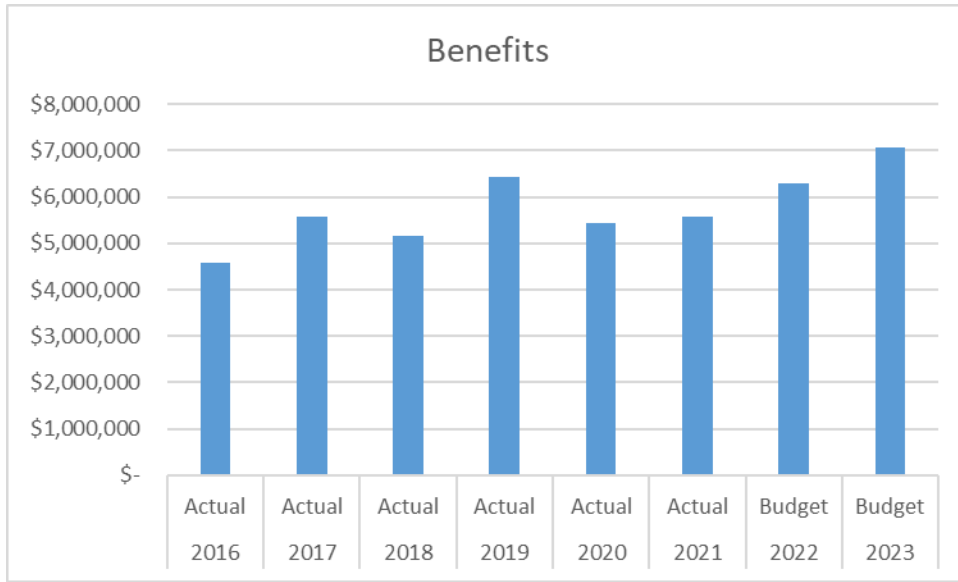


Clothing includes the purchase and replacement of firefighters' turnout gear, station uniforms and dress uniforms. In 2023, the District intends to continue to accelerate the turnout gear replacement program and gear cleaning program as part of cancer prevention efforts.

Benefits

Benefits expense for the 2023 Budget, the 2022 Budget and prior years is summarized in the following chart:

Budget Presentation by Major Types of Revenue and Expenditures



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 2023 are assumed to increase 9.5% over 2022 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 \$600,000 contribution budgeted in 2022. The 2023 budgeted contribution is also \$600,000.

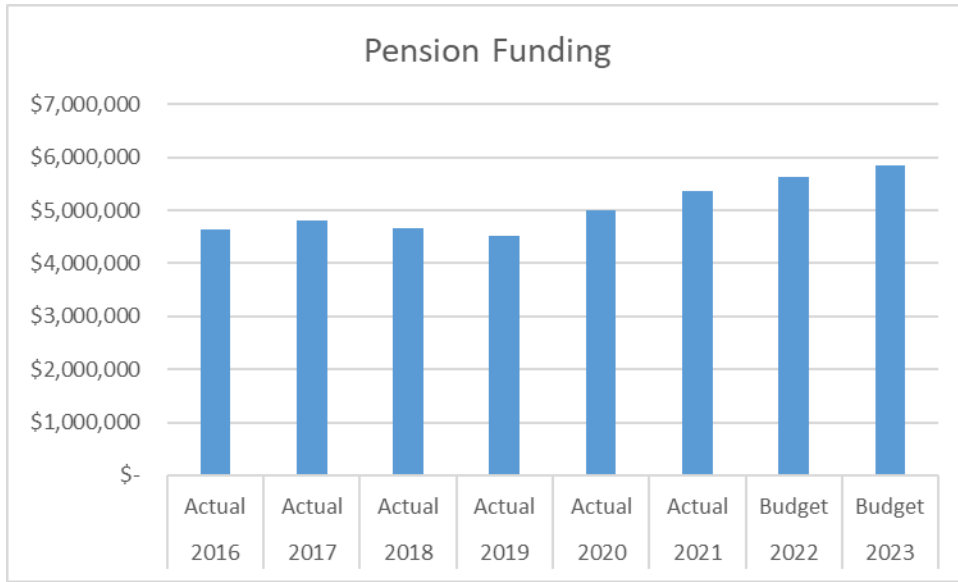
The District requires sworn personnel to have annual medical exams; the 2023 budgeted expense for medical exams is based on historical experience.

The 2023 budget for the employers’ match of FICA and Medicare taxes is based off budgeted payroll.

Pension Funding

Pension expense for the 2023 Budget, the 2022 Budget and prior years is summarized in the following chart:

Budget Presentation by Major Types of Revenue and Expenditures



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 2023 budget is \$3,536,227 which is 4.0% higher than the actuarial request for the 2022 budget.

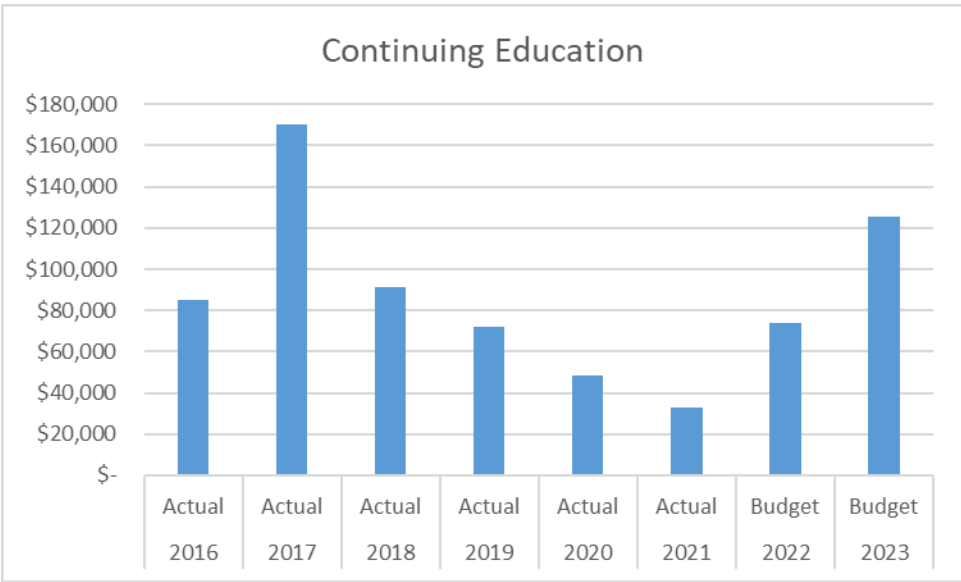
Pension contributions for full-time, non-sworn employees are based on requirements calculated by IMRF.

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 2023.

Continuing Education

Continuing education expense for the 2023 Budget, the 2022 Budget and prior years is summarized in the following chart:

Budget Presentation by Major Types of Revenue and Expenditures

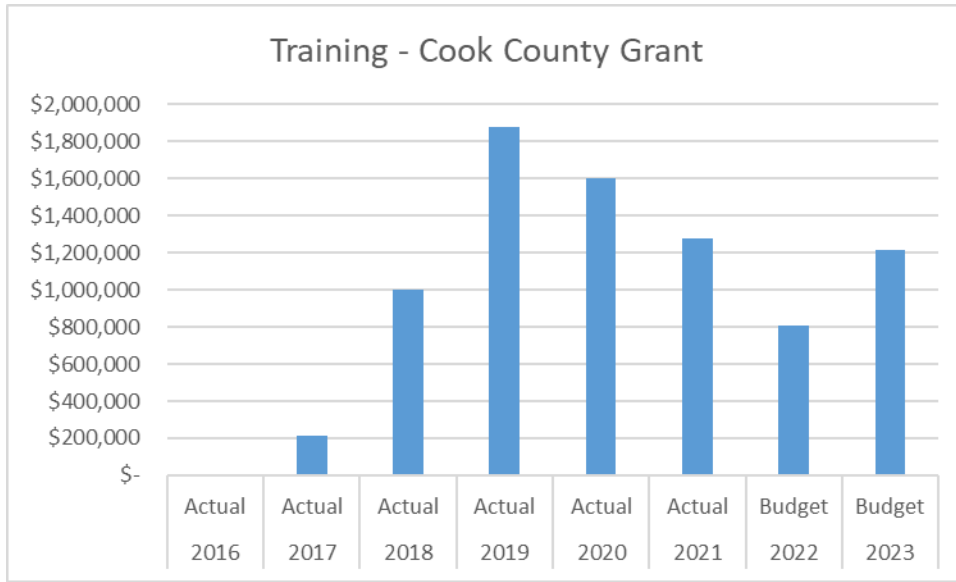


Continuing education includes courses, seminars, and classes that employees attend to maintain and/or further their professional credentials. The 2023 budgeted expense is based on requested education as well as historical information. Over the past five years, the District has hired 57 firefighters to fill open positions and they need certifications that the retiring firefighters had earned many years before.

Training – Cook County Grant

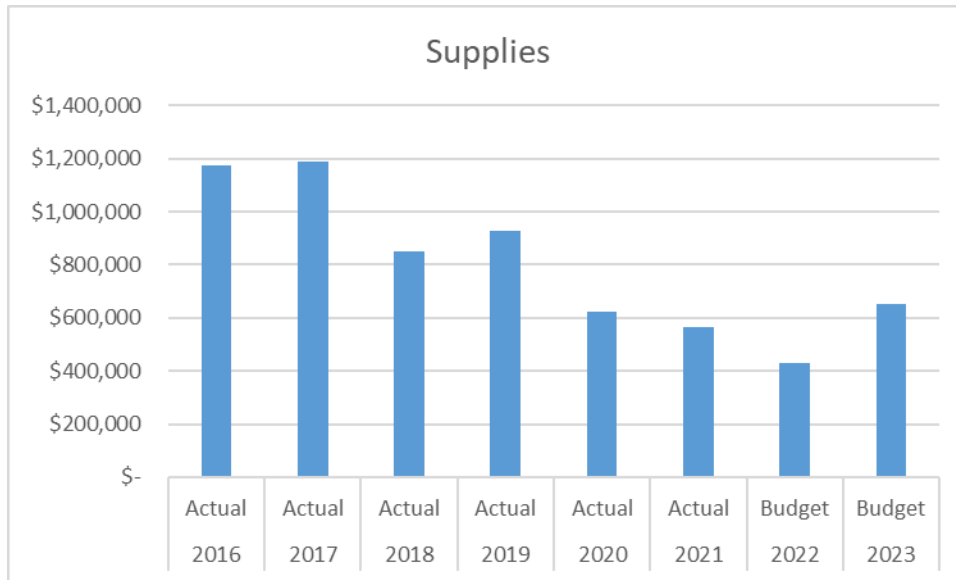
The District’s expenses for regional training are reimbursed by a grant from Cook County and are summarized in the following chart for the 2023 budget, the 2022 budget, and prior years:

Budget Presentation by Major Types of Revenue and Expenditures



Supplies

Supply expenses for the 2023 budget, the 2022 Budget, and prior years are summarized in the following chart:

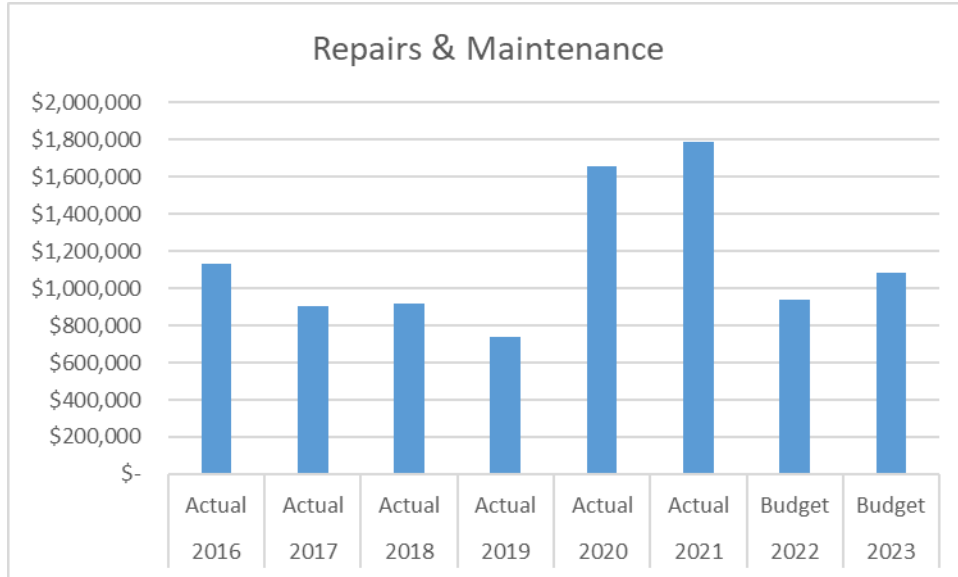


Supplies include expendable items as well as small equipment. Expendable supplies include non-exchangeable patient care supplies, public education supplies, station supplies, vehicle maintenance parts, and office supplies. Small equipment purchases include non-exchangeable patient care supplies, replacement cots, emergency medical equipment, replacement specialty team equipment, computer equipment, opticom equipment, and safety equipment. The 2023 budget for supplies were based on needs requested by department heads and historical experience.

Budget Presentation by Major Types of Revenue and Expenditures

Repairs and Maintenance

Repairs and maintenance expense for the 2023 Budget, the 2022 Budget, and prior years are summarized in the following chart:



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. In 2021, there were significant building and fleet repairs needed. The 2023 budget is based on requests by department heads and historical experience.

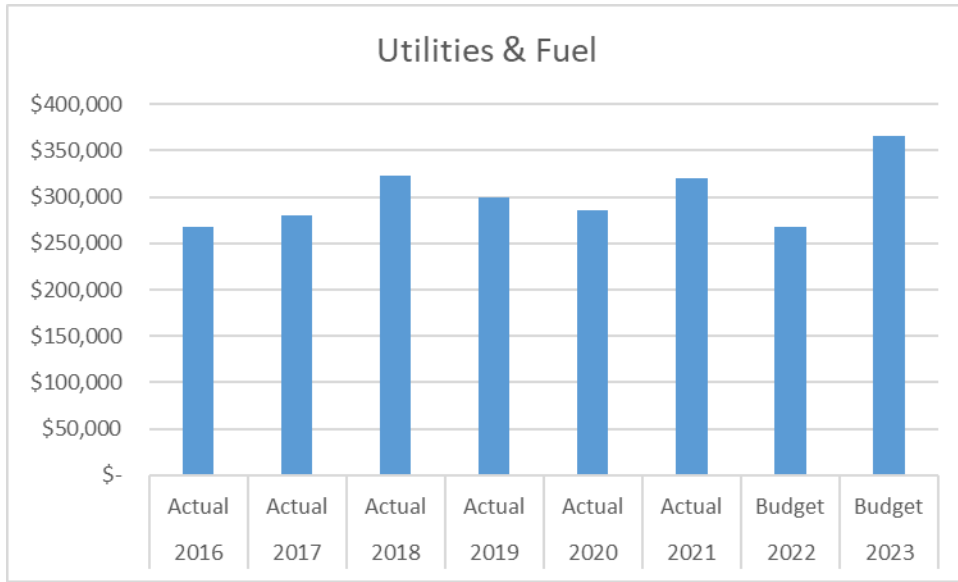
Construction – Maintenance Facility

During 2021, a replacement maintenance facility was constructed and occupied. No significant construction projects are budgeted in 2023.

Utilities and Fuel

Utilities and fuel expense for the 2023 Budget, the 2022 Budget, and prior years are summarized in the following chart:

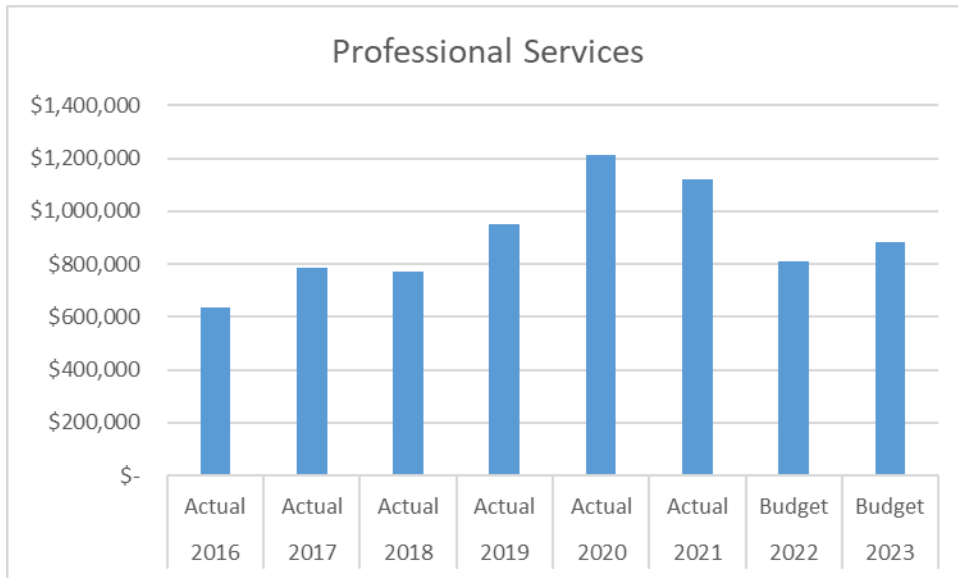
Budget Presentation by Major Types of Revenue and Expenditures



Utilities and fuel includes electricity, natural gas and water, plus fuel for vehicles. The 2023 budget is based on historical experience.

Professional Services

Professional services expense for the 2023 Budget, the 2022 Budget and prior years are summarized in the following chart:

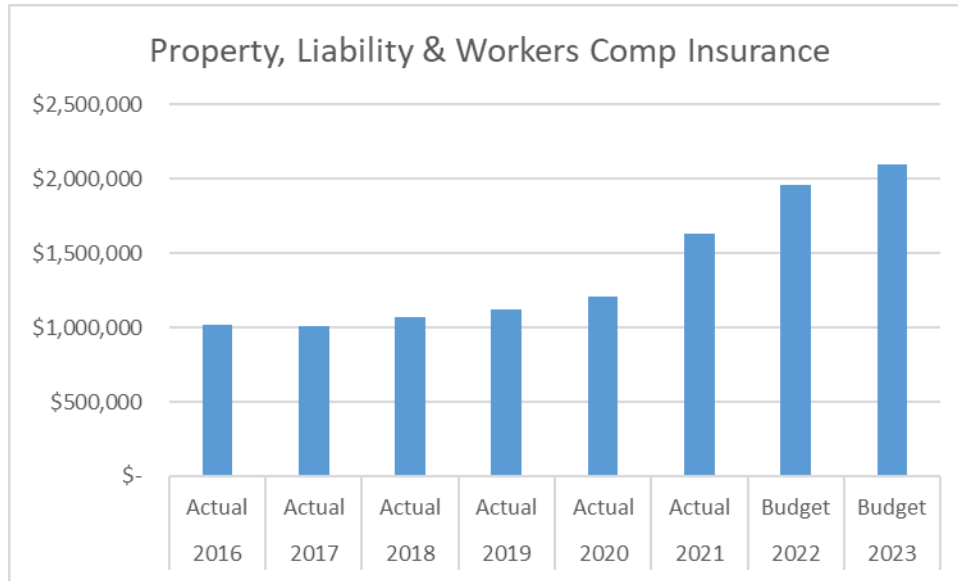


Professional Services includes legal services, public information consultants, audit services, ambulance billing collection services and lobbyist fees. The 2023 budget is estimated based on historical experience.

Budget Presentation by Major Types of Revenue and Expenditures

Property, Liability and Workers Comp Insurance

Property, Liability and Workers Comp Insurance expense for the 2022 Budget, the 2021 Budget and prior years are summarized in the following chart:



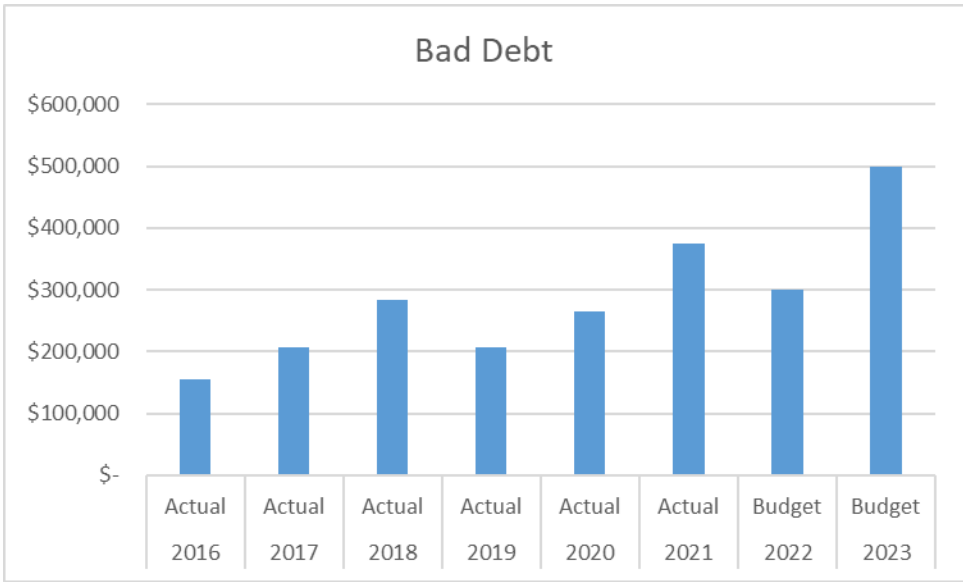
Property and liability insurance is budgeted based on historical experience. Workers comp insurance is budgeted based on payroll and estimated rates.

During 2019 - 2022, the District's workers comp claims experience significantly increased causing the increase in premiums. 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 expense for the 2023 Budget, the 2022 Budget and prior years are summarized in the following chart:

Budget Presentation by Major Types of Revenue and Expenditures

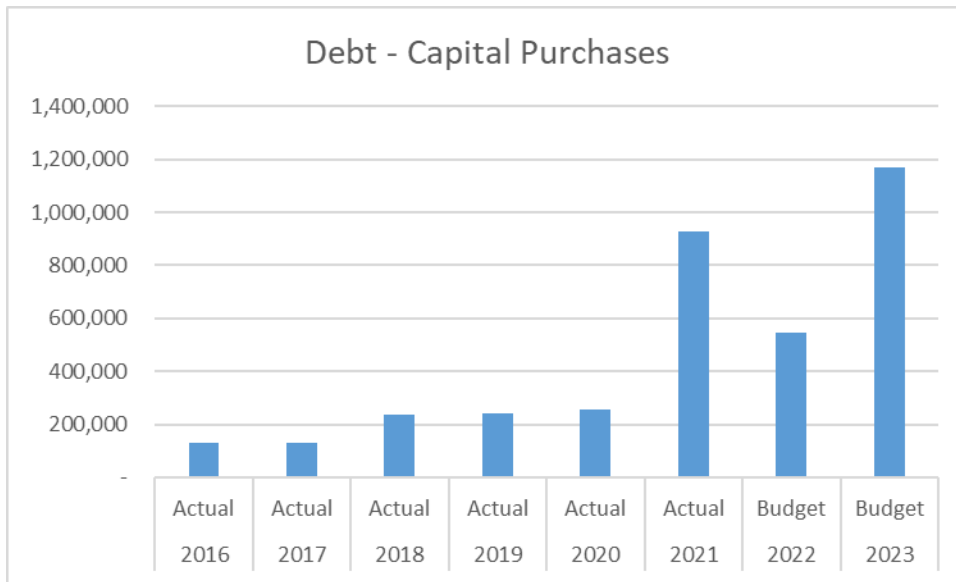


Bad debt represents uncollectible ambulance bills and is budgeted based on historical experience. Any outstanding ambulance receivable is written off when greater than one year old for financial reporting purposes.

Debt – Capital Purchases

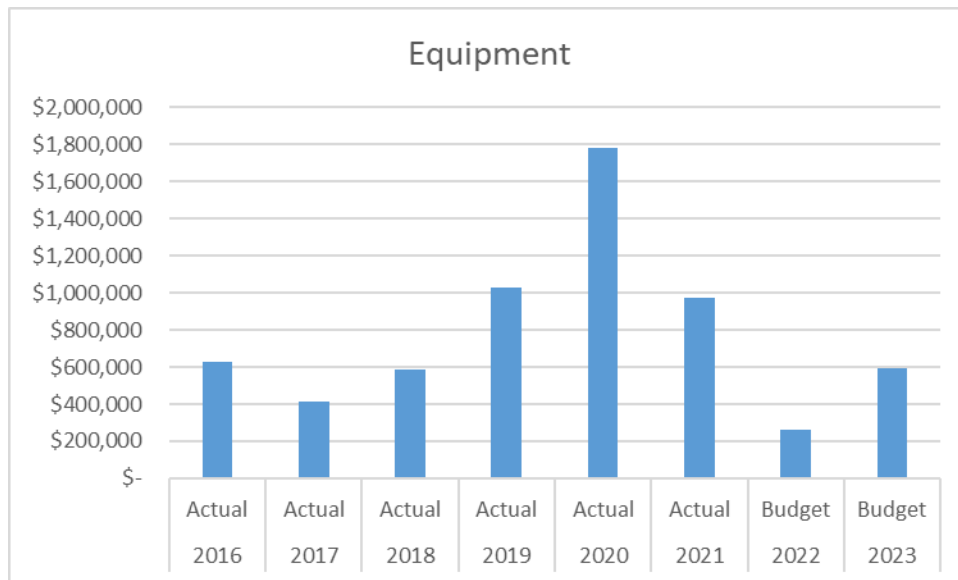
Debt has been issued for capital improvements of the District. In 2020, debt was issued for the purchase of an aerial truck and the construction of a replacement maintenance facility. The final balloon debt payment for two engines was paid in the beginning of 2021. In 2022, debt was issued for capital projects which are mostly Information Technology projects. The Information Technology projects include a CAD upgrade, infrastructure replacement, station alerting equipment replacement and 9-1-1 upgrades. Debt expense for capital purchases for the 2023 budget, the 2022 budget and prior years are summarized in the following chart:

Budget Presentation by Major Types of Revenue and Expenditures



Equipment

Equipment expense for the 2023 Budget, the 2022 Budget and prior years are summarized in the following chart:



The 2023 budget includes the purchase of an ambulance, a shift Battalion Chief vehicle, an engine and a rescue engine to replace vehicles at the end of their useful lives. The two engines are assumed to be financed.

Budget by Organizational Units

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

Organizational Units	Budget 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 Domestic Preparedness	Corporate, Tort Capital Corporate Corporate Tort
Emergency Medical Services	Emergency Medical Services	Ambulance
Dispatch & Communications	Dispatch Communications	Corporate, Ambulance, Rescue Corporate, Ambulance, Rescue
Fleet & Fleet Maintenance	Fleet Maintenance Maintenance for Other Depts. Apparatus	Corporate, Tort, Ambulance, Rescue Corporate Capital Projects
Facility Maintenance	Facilities Station Supplies Building Projects	Corporate, Ambulance, Rescue Corporate Capital Projects
Fire Prevention & Public Education	Fire Prevention Life Safety & Education	Corporate, Tort Corporate, Ambulance
Information Technology	Information Technology Geographic Information System	Corporate, Ambulance, Rescue Corporate, Ambulance, Rescue
Fitness & Safety	Fitness Safety	Tort Tort
Fire Equipment	Clothing Tools & Equipment Hose Self-Contained Breathing Apparatus Opticom	Corporate, Tort, Ambulance, Rescue Corporate Corporate Corporate, Ambulance, Rescue Corporate, Tort, Ambulance
Specialty Teams	Hazardous Material Water Rescue & Recovery Technical Rescue Fire Investigation 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 Projects

Budget by Organizational Units

The following summarizes revenue and expenditures for the organizational units for 2021 actual results, the 2022 Budget and the 2023 Budget:

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2023</u> <u>Budget</u>
Revenue:			
Sworn Personnel	\$1,121,754	\$1,172,599	\$1,241,124
Training	2,114,767	857,674	1,381,684
EMS	4,882,698	3,803,055	5,425,000
Dispatch & Communications	1,681,706	1,732,496	1,877,175
Fleet	28,468	27,267	86,453
Facilities	1,274	1,674	1,718
Fire Prevention & Pub Ed	18,104	20,870	18,698
Administration	<u>31,752,989</u>	<u>31,047,551</u>	<u>33,237,469</u>
Total Revenue	<u>\$41,601,760</u>	<u>\$38,663,186</u>	<u>\$43,269,321</u>
Cook County Grant	<u>(2,174,473)</u>	<u>(806,000)</u>	<u>(1,334,966)</u>
Total Operating Revenue	<u>\$39,427,287</u>	<u>\$37,857,186</u>	<u>\$41,934,355</u>
Expenditures:			
Sworn Personnel	\$21,413,000	\$21,690,014	\$23,466,984
Training	2,564,751	1,303,923	1,872,325
EMS	338,581	363,022	577,417
Dispatch & Communications	1,843,298	1,835,204	1,928,501
Fleet	1,445,193	1,138,852	1,667,544
Facilities	3,329,671	507,631	674,508
Fire Prevention & Pub Ed	451,662	487,876	530,558
Information Technology	558,559	653,248	815,492
Fitness & Safety	15,668	54,975	72,834
Fire Equipment	854,164	312,342	301,449
Specialty Teams	79,528	118,539	112,399
Administration	<u>10,042,692</u>	<u>10,070,451</u>	<u>11,229,479</u>
Total Expenditures	<u>\$42,936,767</u>	<u>\$38,536,077</u>	<u>\$43,249,490</u>
Construction	<u>(2,563,178)</u>	<u>-</u>	<u>-</u>
Grant Funded Costs	<u>(2,604,896)</u>	<u>(806,000)</u>	<u>(1,213,605)</u>
Total Operating Expenses	<u>\$37,768,693</u>	<u>\$37,730,077</u>	<u>\$42,035,885</u>

Description and Financial Trends of Organizational Units (OU)

Sworn Personnel Organizational Unit

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

Sworn Personnel Wages

The District employs a Fire Chief, a Deputy Chief, Battalion Chiefs, Lieutenants, Engineers and Firefighter/Paramedics to meet the service needs of its residents. Each day, there are at least 28 Lieutenants, Engineers and Firefighter/Paramedics working 24 hour shifts to respond to emergency calls.

In 2021, sworn personnel responded to 11,147 incidents; in 2022 call volume is forecasted to be over 12,000 incidents. Lieutenants, Engineers and Firefighters belong to Orland Professional Firefighters Local 2754 (Local 2754). A Labor Agreement with Local 2754 is in effect and continues through December 31, 2023.

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.

Status of 2021-2022 Sworn Personnel Organizational Unit Goals	Status	Note
Through data analysis, ensure efficiency and effectiveness of service delivery are consistent with jurisdictional expectation and industry standards		Performance measures analyzed. Call to arrival time benchmark met 89.1% of time
Monitor area development, census and demographic information for the District	Achieved and continual	Reviewed in preparation of annual report & annual compliance for accreditation
Assess hiring needs based on attrition	Achieved	15 firefighters/paramedics hired in March, 2022
Continue risk assessment methods to assess community demographics and mitigation efforts in order to target resources and programs	Achieved and continual	Reviewed in conjunction with annual report & annual compliance report for

Status of 2021-2022 Sworn Personnel Organizational Unit Goals	Status	Note
		accreditation
Explore and research new developing processes	Continual	
Operate an appropriate, effective and efficient fire service program	Achieved and continual	Verified by achieving response time benchmarks
Develop a systematic continuous improvement plan to identify performance gaps and negative trends in fire service delivery	Continual	
Develop sufficient staff and expertise to meet program goals and objectives	Achieved and continual	Training academy completed in May 2022. In 2021, employees earned 50 certifications from the State Fire Marshal & completed 27,703 hours of training
Provide career development opportunities to personnel to reach their fullest professional potential	Achieved and continual	
Provide fair promotional opportunities within the District	Achieved and continual	Promotional exam for Engineer was completed in November, 2021. Lieutenants' Promotional Exam to be completed by the end of 2022

2023 Goals – Sworn Personnel OU

- Through data analysis, ensure efficiency and effectiveness of service delivery are consistent with jurisdictional expectation and industry standards. Performance Measures developed based on National Fire Protection Association 1710 (NFPA).
- Monitor area development, census and demographic information for the District
- Assess hiring needs based on attrition
- Develop a systematic continuous improvement plan to identify performance gaps and negative trends
- Continue risk assessment methods to assess community demographics and mitigation efforts in order to target resources and programs
- Explore and research new developing processes
- Operate an appropriate, effective and efficient fire service program
- Develop a systematic continuous improvement plan to identify performance gaps and negative trends in fire service delivery
- Develop sufficient staff and expertise to meet program goals and objectives
- Provide career development opportunities to personnel to reach their fullest professional potential
- Provide fair promotional opportunities within the District

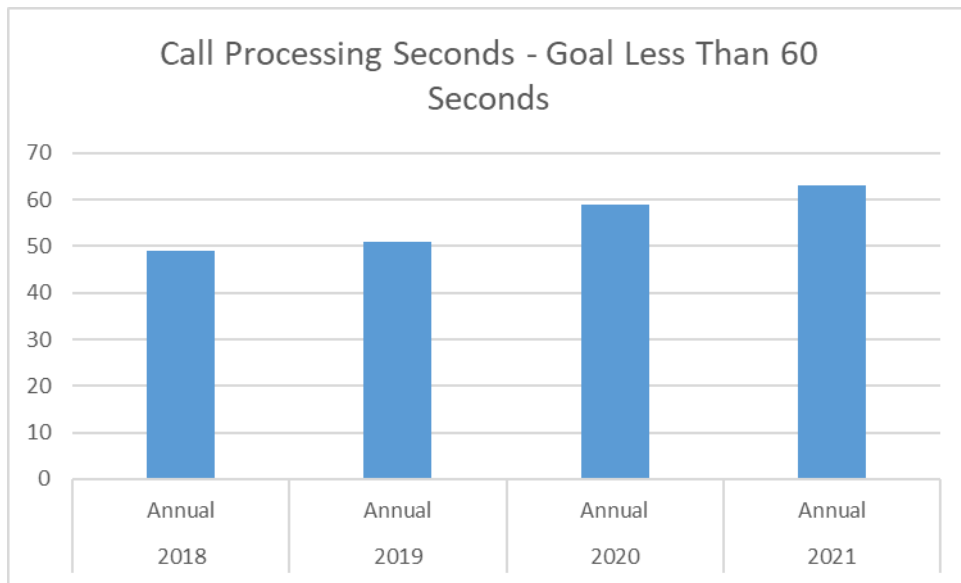
Performance Measures – Sworn Personnel

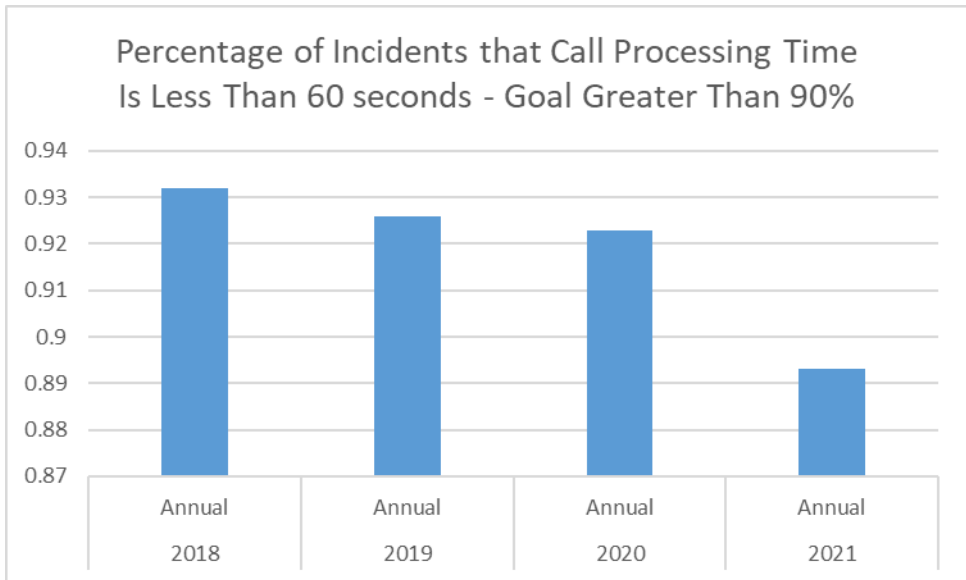
Our goal is to be on the scene of an ambulance call in under 6 minutes and a fire call in under 6 minutes and 20 seconds for 90% of all incidents. The goals are further broken down by call processing time, turnout time and travel time.

- Call processing time – 60 seconds
- Turnout time for EMS – 60 seconds
- Turnout time for fire – 80 seconds
- Travel time for the arrival of the first-due engine company at a fire suppression incident – 240 seconds
- Travel time for the deployment of a full first alarm assignment at a fire suppression incident – 480 seconds
- Travel time for the arrival of a unit with a first responder or higher level capability at an emergency medical incident – 240 seconds

Call Processing Time

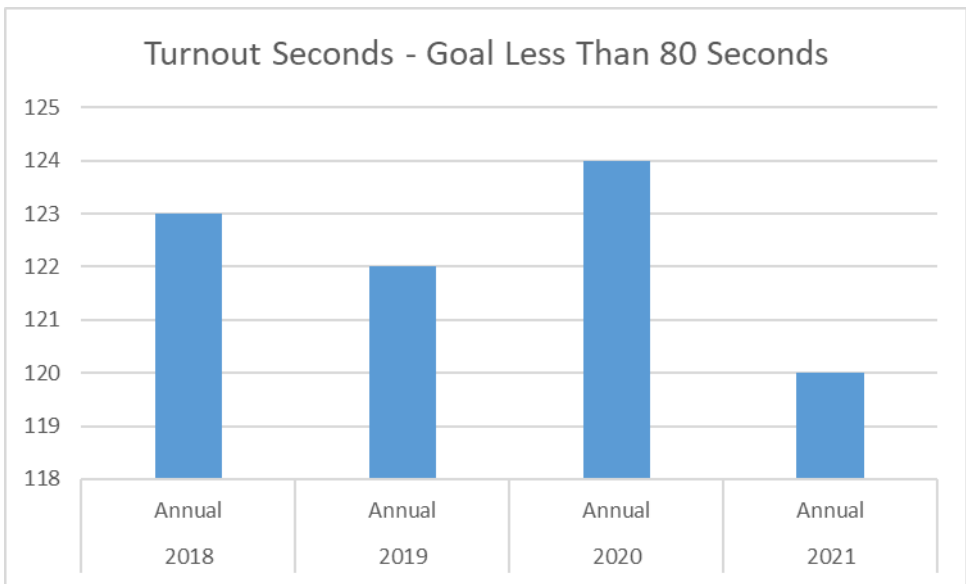
Call Processing Time Performance Measure reflects the time it takes to dispatch and the 911 call to unit notification. The goal is for call processing time to be less than 60 seconds, 90% of the time. Call processing times and the percentage of the incidents that the goal was achieved are summarized in the following charts. From 2018 through 2020, actual results were more favorable than the goal. In 2021, actual results were slightly unfavorable to goal.

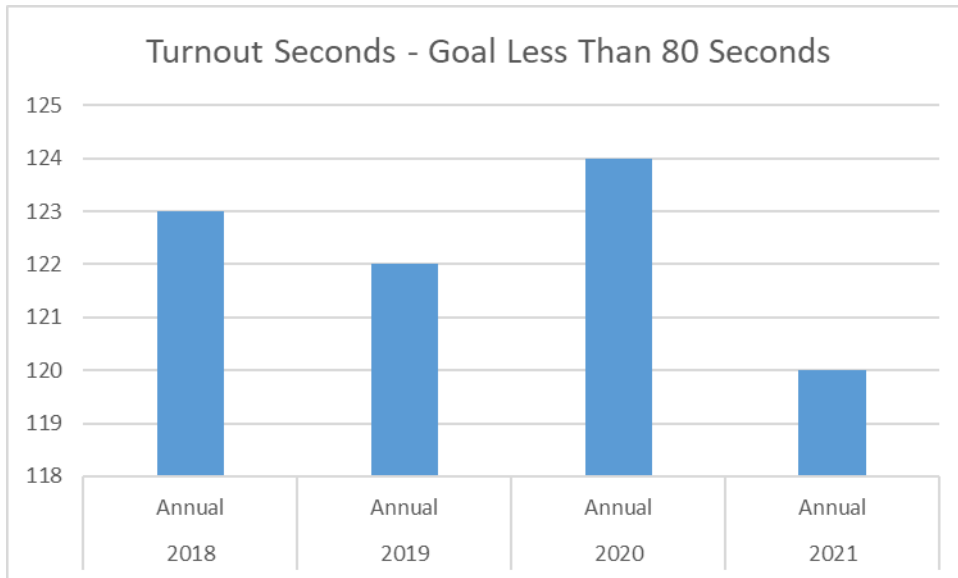




Turnout Time

Turnout Time Performance Measure reflects the time it takes between unit notification to unit responding. The goal is for turnout time to be less than 80 seconds, 90% of the time. Turnout times and the percentage of incidents that the goal was achieved are summarized in the following charts:

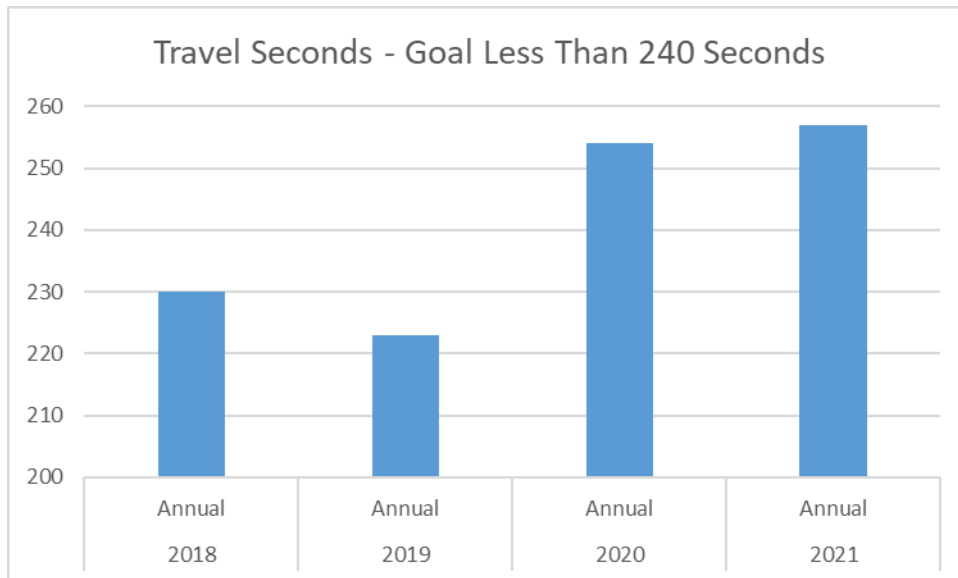


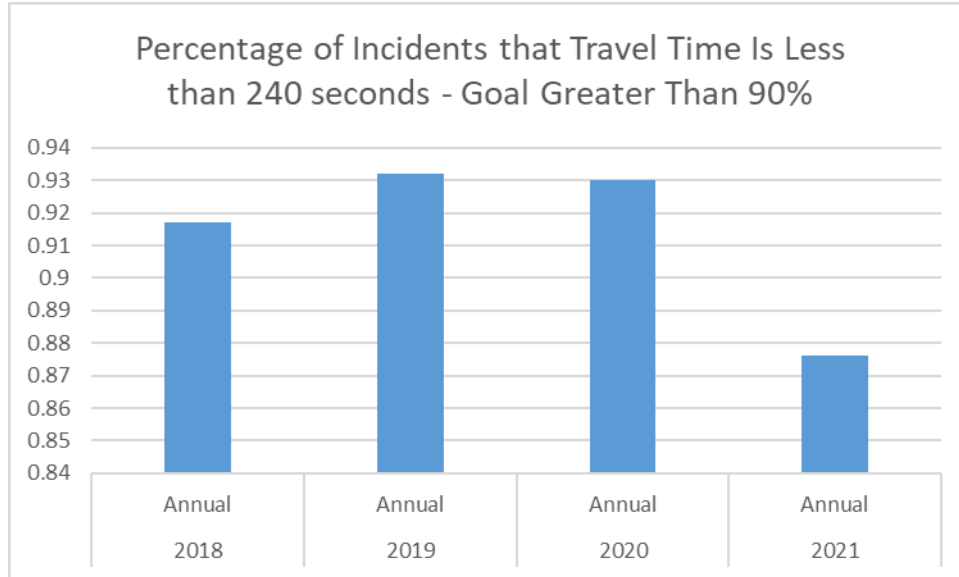


This goal has not been achieved yet and is a difficult goal to achieve. The turnout time reflects both emergency and non-emergency calls (line troubles, alarms, citizen assists, etc.). We are working on being able to identify turnout times for emergency calls only. This has been an area of focus.

Travel Time

Travel Time Performance Measure reflects the active driving time to the scene. The goal is for the travel time to be less than 240 seconds. Travel times and the percentage of incidents that the goal was achieved are summarized in the following charts:



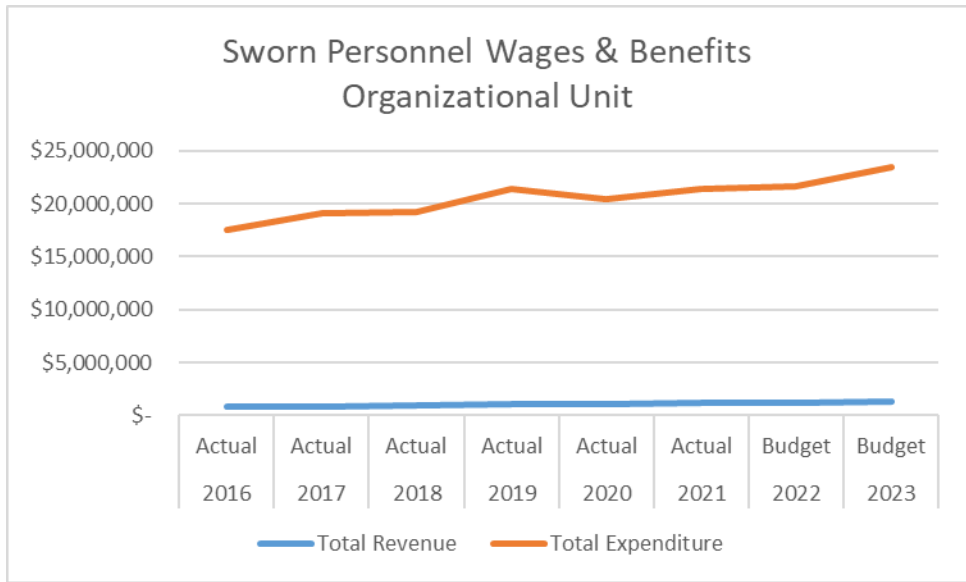


The goal of travel time being less than 240 seconds was achieved in 2018 and 2019, but not in 2020 or 2021 due to road construction; however, the goal that at least 90% of incidents have a travel time of less than 240 seconds was achieved in 2018 – 2020. It was not achieved in 2021 due to road construction.

Financial Trends – Sworn Personnel OU

	2021 Actual	2022 Budget	2023 Budget
Revenue:			
Rescue Fees	\$ 73,015	\$ 150,000	\$ 114,000
Insurance Contributions	<u>1,048,739</u>	<u>1,022,599</u>	<u>1,127,124</u>
Total Revenue	<u>\$ 1,121,754</u>	<u>\$ 1,172,599</u>	<u>\$1,241,124</u>
Expenditures:			
Wages	\$16,528,378	\$16,231,726	\$17,275,739
Health Insurance	3,921,861	4,472,328	5,176,785
Retiree Health Funding	600,000	600,000	600,000
Medicare	242,662	235,360	235,360
Testing	68,320	62,000	90,000
Medical Exams	46,132	82,000	82,000
Other	<u>5,647</u>	<u>6,600</u>	<u>7,100</u>
Total Expenditures	<u>\$21,413,000</u>	<u>\$21,690,014</u>	<u>\$23,466,984</u>

A chart describing revenue and expenditures for the Sworn Personnel OU follows:



Training Organization Unit

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

Training Department

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

Training Facility

The District’s training facility is a multi-building campus for District firefighters, as well as firefighters from our surrounding areas, to train in a realistic environment while maintaining a high degree of safety. The training facility includes a Command Training Center, a classroom, a burn tower, 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 2023 budget, grant revenue of \$1,344,966 is estimated with \$1,213,605 direct grant expenditures.

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. In 2023, the District intends to apply to be 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.

Status of 2021-2022 Training Organizational Unit Goals	Status	Notes
Develop and maintain the training facility props to accommodate delivery of a training program that meets the overall mission	Achieved and continual	
Develop a comprehensive training program that includes all facets of our profession	Achieved and continual	Comprehensive training program with over 27,000 training hours in 2021
Develop a systematic continuous improvement plan to identify performance gaps and trends in the training program and the comprehensive emergency management plan	Continual	
Develop the processes to record information, provide data and resources in the event of all hazards large scale event	In process	After action reports of fire are done
Complete the District’s Comprehensive emergency plan	In process	Disaster responses and Orland Police EDC plans reviewed
Develop relationships with relevant local, regional, state and federal agencies	Achieved and continual	Continued relationships with Illinois Fire Service Institute, Cook County and MABAS 19 Regular meetings held with Orland Park Police
Define and document processes and policies reflective of industry best practices	Achieved and continual	Task books are completed for many processes. Policies being updated in Lexipol
Ensure continuation of the strategic planning process for future accreditation requirements	Achieved and continual	Annual report for accreditation completed and accredited status maintained. Personnel added to Strategic Plan Team.
Develop instructor training program	Continual	Continue to evaluate and

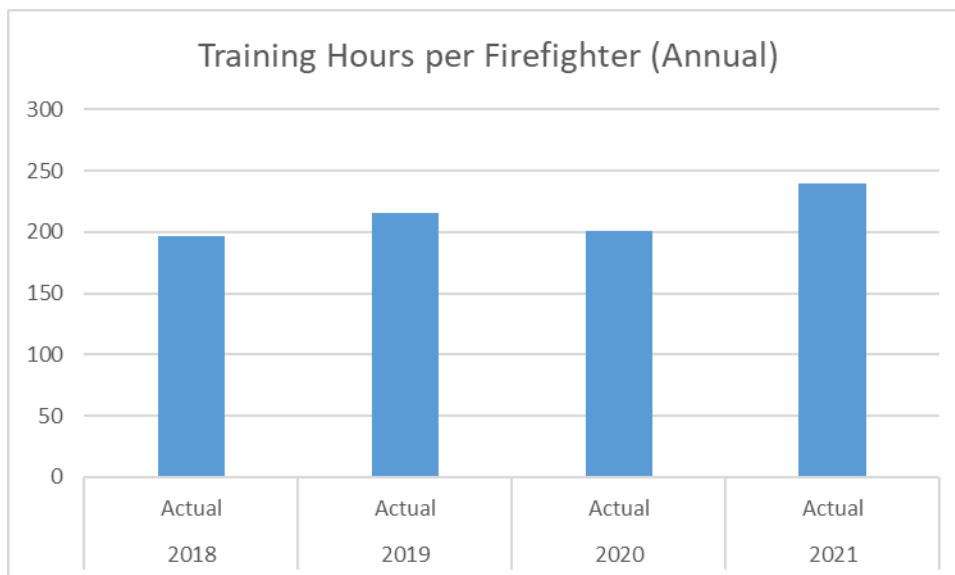
Status of 2021-2022 Training Organizational Unit Goals	Status	Notes
		develop new instructor pool
Maintain accredited status	Achieved	Annual report completed and accredited status maintained
Identify new accreditation manager	In process	
Consider alternative Academy delivery options	In process	EMS section of Academy restructured in 2022
Continue offering grant funded training classes	Continual	In 2021, 862 regional firefighters were trained through grant funding resulting in 20,780 hours of training. Similar training continues through 2022
Maintain/enhance training facilities	Continued	Construction of a three-story burn prop in progress and interior tuck pointing of burn tower completed

2023 Goals – Training OU

- Ensure continuation of strategic planning process, including additional personnel involvement and holding bi-annual strategic planning meetings
- Prepare for reassessment of accreditation and maintain accredited status
- Participation in NIMS 300/400 Classes, HSEEP and IEMA classes and all Hazard classes
- Increase training staffing levels and maintain accredited status
- Develop mentorship program
- Develop and maintain the training facility props to accommodate delivery of a training program that meets the overall mission
- Develop a comprehensive training program that includes all facets of our profession
- Develop a systematic continuous improvement plan to identify performance gaps and trends in the training program and the comprehensive emergency management plan
- Complete the District’s Comprehensive Emergency Plan
- Develop relationships with relevant local, regional, state and federal agencies
- Define and document processes and policies reflective of industry best practices
- Develop instructor training program
- Consider alternative Academy delivery options
- Continue offering grant funded training classes
- Maintain/enhance training facilities

Performance Measure – Training

A Performance Measure for Training is the average hours of fire/rescue training per firefighter. The goal is 200 hours per year per firefighter. The following chart summarizes the historical hours of training per firefighter.



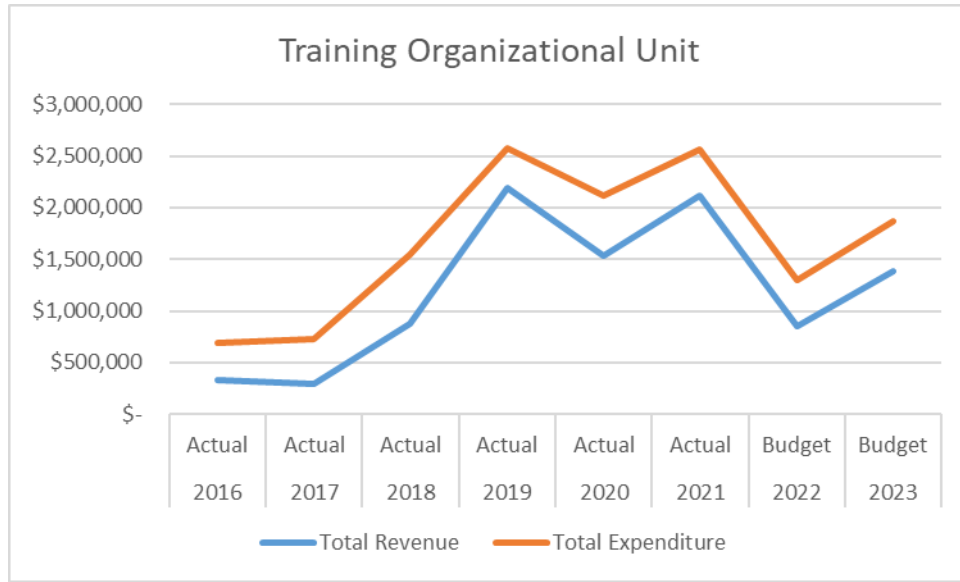
The goal has been achieved since 2019. Training hours in 2020 were lower than in 2019 due to the pandemic.

An additional performance measure is in development to track annual training compliance.

Financial Trends – Training OU

	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
Revenue:			
Training Facility	\$ 65,100	\$ 50,000	\$ 45,000
Grant – Cook County	2,048,505	806,000	1,334,966
Grant –DCEO	-	-	-
Other	<u>1,162</u>	<u>1,674</u>	<u>1,718</u>
Total Revenue	<u>\$ 2,114,767</u>	<u>\$ 857,674</u>	<u>\$ 1,381,684</u>
Expenditures:			
Wages & Benefits	\$ 508,184	\$ 423,578	\$ 480,350
Continuing Education	812,655	747,000	1,156,605
Facility Charges	100,520	-	-
Supplies	167,721	87,125	87,200
Repairs	867,927	21,900	53,000
Equipment	100,026	-	-
Facility Improvements	-	-	-
Other	<u>7,718</u>	<u>24,320</u>	<u>95,170</u>
Total Expenditures	<u>\$ 2,564,751</u>	<u>\$ 1,303,923</u>	<u>\$ 1,872,325</u>

A chart describing revenue and expenditures for the Training OU follows:



Emergency Medical Services (EMS) Organizational Unit

The District’s EMS OU is responsible for EMS training, maintaining EMS supplies and equipment, and for supporting the needs of the District’s paramedics. The District provides unequalled emergency medical services delivered by the best trained paramedics using technologically advanced equipment. Training includes, but is not limited to, Advanced Cardiac Life Support certification, Prehospital Trauma Life Support certification, Pediatric Education for Prehospital Professionals certification, simulation training in our state of the art lab, and cardiopulmonary resuscitation (CPR) training for healthcare professionals, as well as for community members.

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.

Status of 2021-2022 EMS Organizational Unit Goals	Status	Notes
Develop a succession plan for the EMS Coordinator Position and EMS staff that can be adapted to other areas with the District	In Process	EMS Coordinator is retiring in January 2023. Transition planning in process
Identify technology and simulation to enhance training delivery	Achieved and continual	ALS & trauma manikins used for initial & refresher classes
Enhance CARES and community CPR program	Achieved and	Programs very well attended.

Status of 2021-2022 EMS Organizational Unit Goals	Status	Notes
	continual	CARES module integration in process
Build a capable cadre of EMS instructors to deliver training and feedback to paramedics	In process	Several instructors participating in or have completed Lead Instructor training
Identify technology and simulation to enhance training delivery	In process	Hosted Pediatric Emergency Instructor class
Continued emphasis on high-performance CPR	Continual	Ongoing program using CARES data

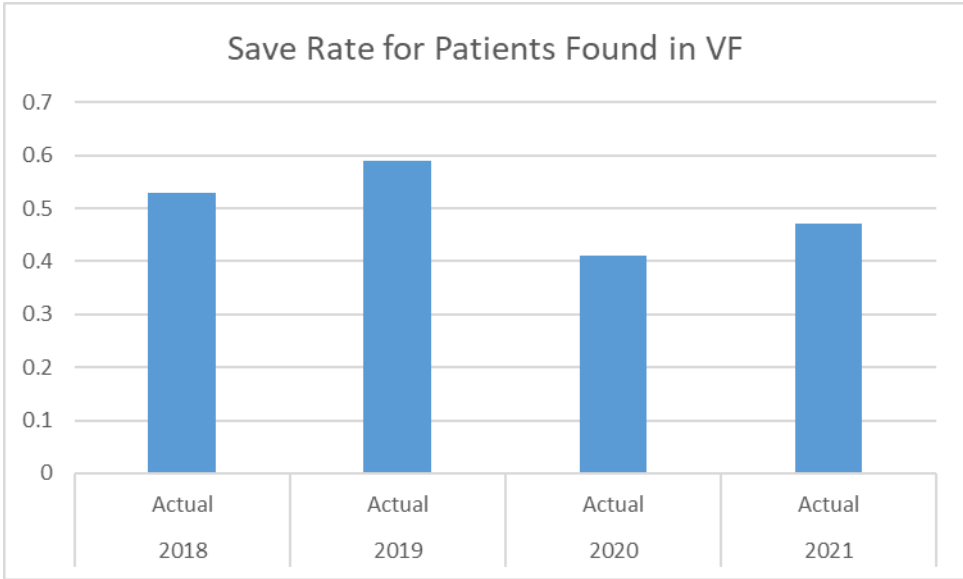
2023 Goals – EMS OU

- Develop a succession plan for the EMS Coordinator Position and EMS staff that can be adapted to other areas of the District
- Enhance EMS programs and service delivery
- Pursue accreditation through the Commission on Accreditation of Ambulance Services
- Identify technology and simulation to enhance training delivery
- Build a capable cadre of EMS instructors to deliver training & feedback to paramedics

Performance Measures - EMS

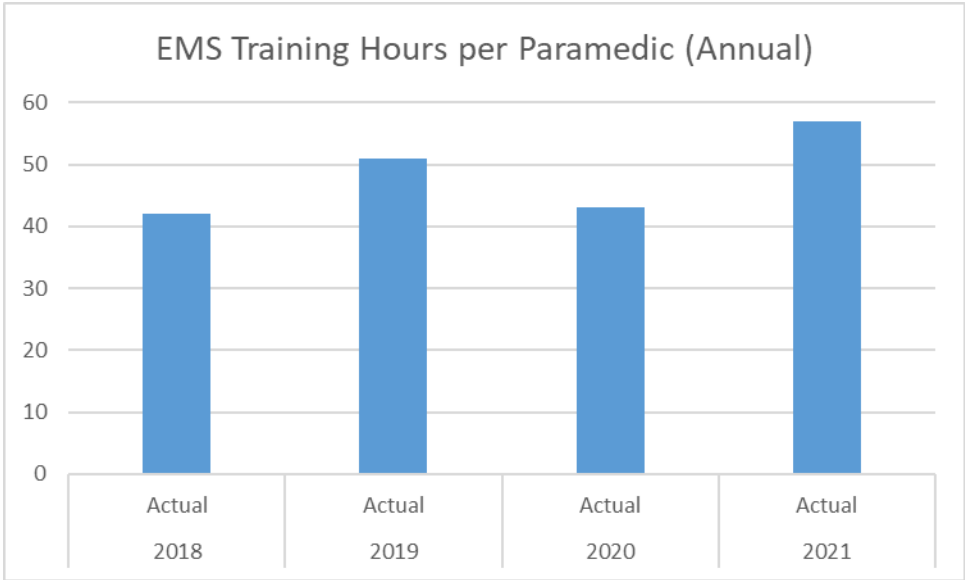
Successful treatment of cardiac arrest and particularly Ventricular Fibrillation (VF) is associated with quick delivery of care. The chain of survival with its five links of early 9-1-1 access, early CPR, early defibrillation, early advanced care and early post resuscitative care illustrates the most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

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



The District’s save rate has been well over the national average consistently.

Another Performance Measure for EMS is the training hours per paramedic. The goal is 40 hours. The following chart summarizes historical EMS training hours per paramedic.

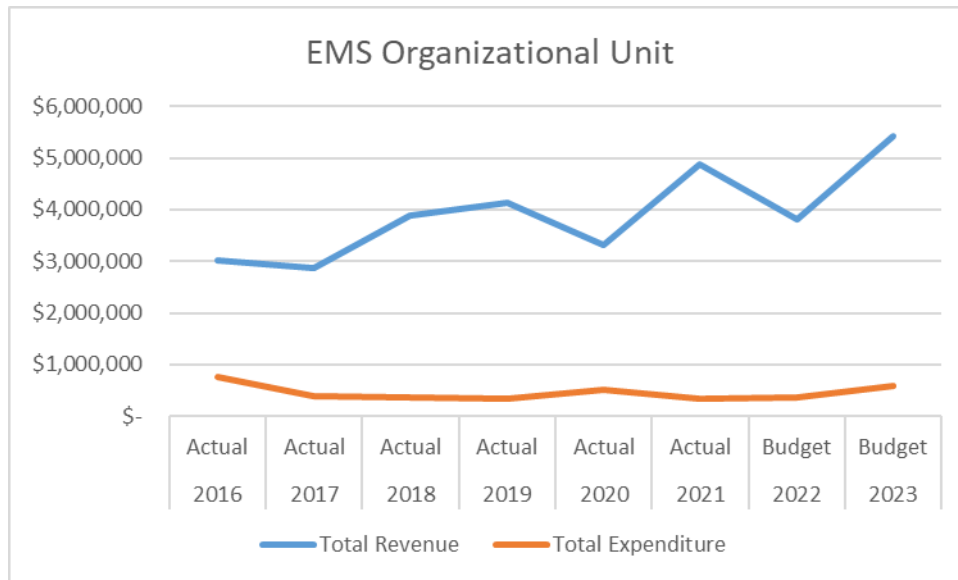


The District has exceeded the EMS training hours goal each year since 2018.

Financial Trends – EMS OU

	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
Revenue:			
Ambulance Fees	\$4,815,876	\$3,800,000	\$5,412,500
Grant Proceeds	57,487	-	-
Public Education	<u>9,335</u>	<u>3,055</u>	<u>12,500</u>
Total Revenue	<u>\$4,882,698</u>	<u>\$3,803,055</u>	<u>\$5,425,000</u>
Expenditures:			
Wages & Benefits	\$ 222,803	\$ 260,520	\$ 299,617
Continuing Education	15,788	1,002	12,500
Supplies	97,990	91,500	265,300
Other	<u>2,000</u>	<u>10,000</u>	<u>-</u>
Total Expenditures	<u>\$ 338,581</u>	<u>\$ 363,022</u>	<u>\$ 577,417</u>

A chart describing revenue and expenditures for the EMS OU follows:



Revenue in 2020 decreased due to decreased transports caused by the pandemic. Revenue in 2021 and 2022 has increased due to the increase in transports and the new GEMT revenue source.

New cardiac monitors are included in the 2023 budget. A new lease program for the cardiac monitors is being offered which ensures the equipment and technology is the most up to date.

Dispatch and Communications Organizational Unit

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

Dispatch

The Dispatch Department operates a fire service only dispatch center which provides EMS, fire and rescue dispatching services for the District, as well as communities who have contracted these services with the District. The District employs the Assistant Communications Director, 14 full-time dispatchers and four part-time dispatchers. The Director of Information Technology and Dispatch’s wages and benefits have been reclassified to the Information Technology OU. Dispatchers 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.

Status of 2021-2022 Dispatch and Communications Organizational Unit Goals	Status	Notes
Support a regionalization communications model	Achieved and continual	Dispatch services provided for 10 fire departments, MABAS 19. Backup center for statewide deployments.
Develop a systematic continuous improvement plan to identify performance gaps and trends in the dispatch and communications	Achieved and continual	Established a training team of six communications training officers
Continually evaluate technology improvements to improve service efficiency, reliability and interoperability	Achieved and continual	CAD upgrade funded. Implementation planned for beginning of 2023. New generator to be installed by the end of 2022.
Review dispatch staffing	Achieved and continual	Completed; increased staffing approved and implemented.
Promote/Hire shift supervisors	Achieved and continual	Testing process developed to take place at the beginning of 2023.
Develop targeted training program	In progress	Targeted training outline created. Trainers to be trained to teach curriculum.
Plan for remodel of Dispatch space	On Hold	Delayed remodel due to CAD upgrade.
Ensure functionality of system backups		Plan being re-evaluated and timetable being established.
Upgrade CAD to latest version and implement Rapid SOS with CAD integration, APCO EMD certification and APCO Intellicomm EMS and Fire Protocols	In Process	CAD upgrade planned for beginning of 2023.

2023 Goals – Dispatch and Communications OU

- Develop standard training and professional development model for communications personnel
- Develop a systematic continuous improvement plan to identify performance gaps and negative trends in Communications & Dispatch
- Identify gaps in performance standards and develop improvement plan
- Promote/Hire shift supervisors
- Develop targeted training curriculum
- Association of Public Safety Communications Officials (APCO) EMS Certification
- APCO Agency Training Program Certification
- Computer Aided Dispatch (CAD) upgrade and implement Rapid SOS CAD integration
- CAD2CAD interoperability with MABAS 19 and 24

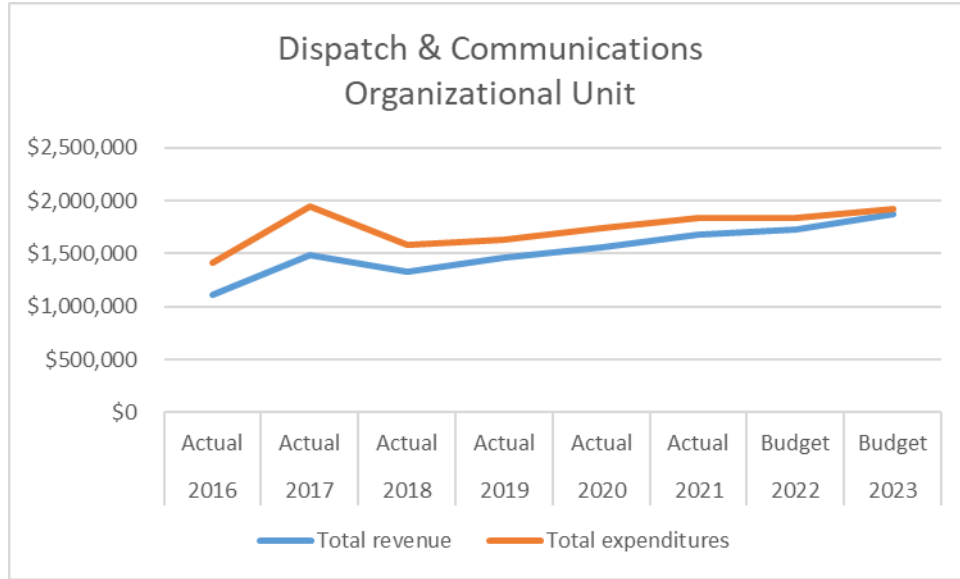
Performance Measure – Dispatch

A performance measure for dispatch is call processing time, which is a component of the performance measure described in the Sworn Personnel OU section.

Financial Trends – Dispatch and Communications OU

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2023</u> <u>Budget</u>
Revenue:			
Dispatch-Other Agencies	\$1,184,392	\$1,194,768	\$1,364,503
Tower Leases	261,433	321,828	273,204
Johnson Controls	223,144	200,000	224,000
Other	<u>12,737</u>	<u>15,900</u>	<u>15,468</u>
Total Revenue	<u>\$1,681,706</u>	<u>\$1,732,496</u>	<u>\$1,877,175</u>
Expenditures:			
Wages & Benefits	\$1,758,044	\$1,751,904	\$1,884,226
Continuing Education	2,775	5,000	13,775
Supplies	10,383	3,000	500
Phones	56,593	45,000	-
Maintenance	<u>15,503</u>	<u>30,300</u>	<u>30,000</u>
Total Expenditures	<u>\$1,843,298</u>	<u>\$1,835,204</u>	<u>\$1,928,501</u>

A chart describing revenue and expenditures for the Dispatch and Communications OU follows:



Fleet and Fleet Maintenance Organizational Unit

The District’s Fleet and Fleet Maintenance OU is responsible for the general repair and maintenance of approximately 55 pieces of equipment including fire apparatus, ambulances and support vehicles. To this end, the District employs two Automotive Service Excellence certified mechanics and a full-time apprentice. Beginning in 2022, the District began providing fleet maintenance services for 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.

Status of 2021-2022 Fleet & Fleet Maintenance Organizational Unit Goals	Status	Notes
Develop sufficient staff and expertise to meet program goals and objectives	Achieved and continual	New Apprentice Technician hired in May, 2021
Develop comprehensive apparatus strategy that evaluates current and future needs	Achieved and continual	Included in Capital Plan
Develop a comprehensive plan for maintenance and repairs for apparatus utilizing detailed analysis of fleet service operations	Achieved and continual	Regimeted program in place
Implement new software		Software implementation in process
Utilize new maintenance facility		Occupied and operational
Implement revenue generating repair operations		Fleet maintenance for other fire departments began in 2022 with doing work for Oak Forest and Palos Fire Departments

2023 Goals – Fleet and Fleet Maintenance OU

- Develop sufficient staff and expertise to meet program goals and objectives
- Further implementation of new software
- Utilize new maintenance facility
- Continue implementing revenue generating repair operation

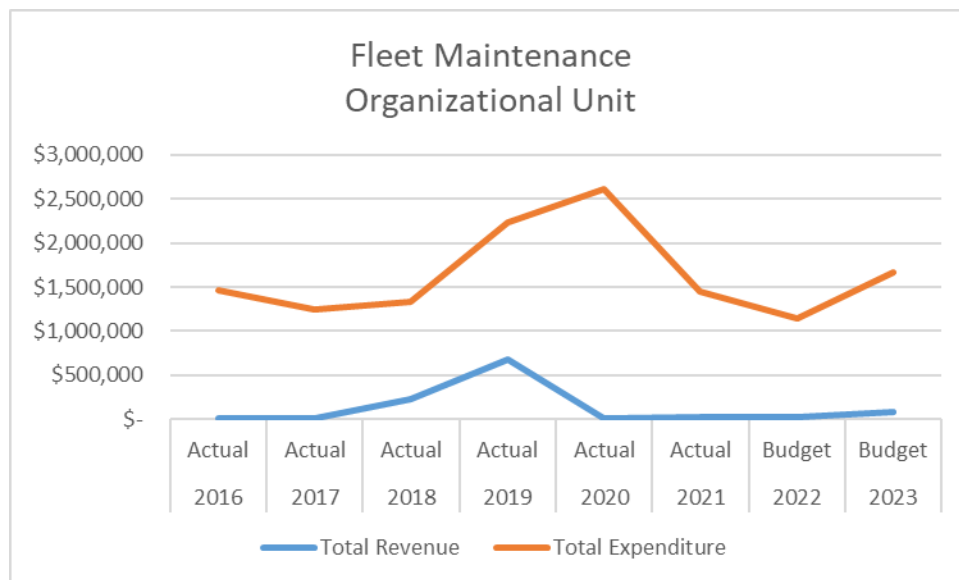
Financial Trends – Fleet and Fleet Maintenance OU

	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
Revenue:			
Sale of Fixed Assets	\$ 25,000	\$ 25,000	\$ -
Outside Billing	-	-	81,568
Other	<u>3,468</u>	<u>2,267</u>	<u>4,885</u>
Total Revenue	<u>\$ 28,468</u>	<u>\$ 27,267</u>	<u>\$ 86,453</u>
Expenditures:			
Wages & Benefits	\$ 548,680	\$ 522,652	\$ 568,544
Continuing Education	-	5,000	5,000
Supplies & Parts	177,458	175,000	200,000
Outside Services	157,661	70,000	83,000
Fuel	141,401	100,000	200,000
Vehicles	419,737	262,000	590,000
Other	<u>256</u>	<u>4,200</u>	<u>21,000</u>
Total Expenditures	<u>\$ 1,445,193</u>	<u>\$ 1,138,852</u>	<u>\$1,667,544</u>

Performance Measure – Fleet

Software implementation for fleet services has begun and is scheduled to be completed by the end of 2022. Performance measures will be developed after software implementation.

A chart describing revenue and expenditures for the Fleet and Fleet Maintenance OU follows:



Facility Maintenance Organizational Unit

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

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

Status of 2021-2022 Facility Maintenance Organizational Unit Goals	Status	Notes
Develop sufficient staff and expertise to meet program goals and objectives	Achieved and continual	In addition to the full-time employee, the district employs firefighters on a part time basis for projects
Develop a comprehensive facilities plan that evaluates space and functionality needs for current needs and future growth	Achieved and continual	Included in Capital Plan
Develop a systematic continuous improvement plan to identify performance gaps and negative trends for facilities rescue service delivery	Achieved and continual	
Develop a plan that evaluates functionality of facilities presently and in the future also providing maintenance/upkeep	Achieved and continual	
Analyze current facilities to determine if stations meet current needs for incident response		Included in Capital Plan
Develop facility program for energy savings	In process	

Budget by Organizational Units

possibilities		
Develop facility team to develop long-range plan for facility improvements or new construction	In process	Capital planning
Address new maintenance building issues	Completed	New maintenance building occupied and fully operational
Relocate all support services to new building	In process	To be completed by the end of 2022
Purchase and implement maintenance software	In process	Software being implemented

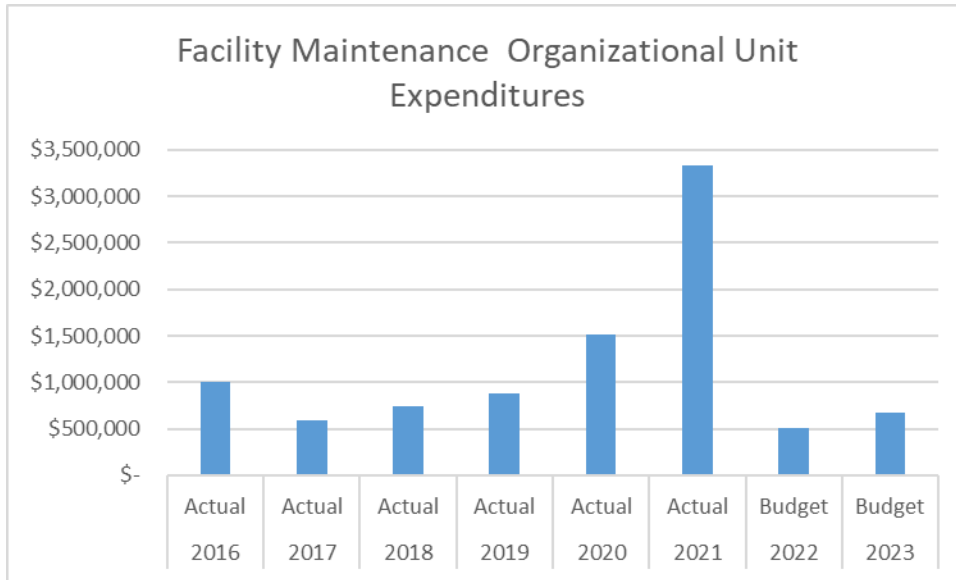
2023 Goals – Facility Maintenance OU

- Develop sufficient staff and expertise to meet program goals and objectives
- Develop a comprehensive facilities plan that evaluates space and functionality needs for current needs and future growth
- Develop a systematic continuous improvement plan to identify performance gaps and negative trends facilities rescue service delivery
- Develop a plan that evaluates functionality of facilities presently and in the future also providing maintenance/upkeep
- Analyze current facilities to determine if stations meet current needs for incident response
- Develop facility team to develop long-range plan for facility improvements or new construction
- Implement maintenance software

Financial Trends – Facility Maintenance OU

	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
Revenue:			
Other	\$ 1,274	\$ 1,674	\$ 1,718
Total Revenue	<u>\$ 1,274</u>	<u>\$ 1,674</u>	<u>\$ 1,718</u>
Expenditures:			
Wages & Benefits	\$ 220,059	\$191,131	\$ 201,008
Continuing Education	-	1,500	2,000
Supplies	29,421	16,500	17,000
Repairs	394,263	176,000	288,500
Utilities	122,750	122,500	166,000
Construction	<u>2,563,178</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$3,329,671</u>	<u>\$ 507,631</u>	<u>\$ 674,508</u>

A chart describing expenditures for the Facility Maintenance OU follows:



Expenditures were high in 2020 and 2021 due to construction costs of the new maintenance building.

Fire Prevention and Public Education Organizational Unit

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

Fire Prevention

The Fire Prevention Department analyzes and inspects commercial, multi-family and educational buildings to locate and correct violations before they become emergency situations, teaches life-safety classes for condo associations, businesses and senior groups, and attends continuing education courses throughout the year. There is one full-time Fire Prevention Supervisor 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 delivers and manages public events for the District, develops and presents fire and life safety programs in the schools, gives station tours, installs car seats, and assists with business evacuation and emergency preparedness. The District employs a Fire and Life Safety Educator and augments the District’s public education needs with part-time employees.

Status of 2021-2022 Fire Prevention & Public Education Organizational Unit Goals	Status	Notes
Improve efficiency and effectiveness of fire	Achieved and	Converted 99% of inspections

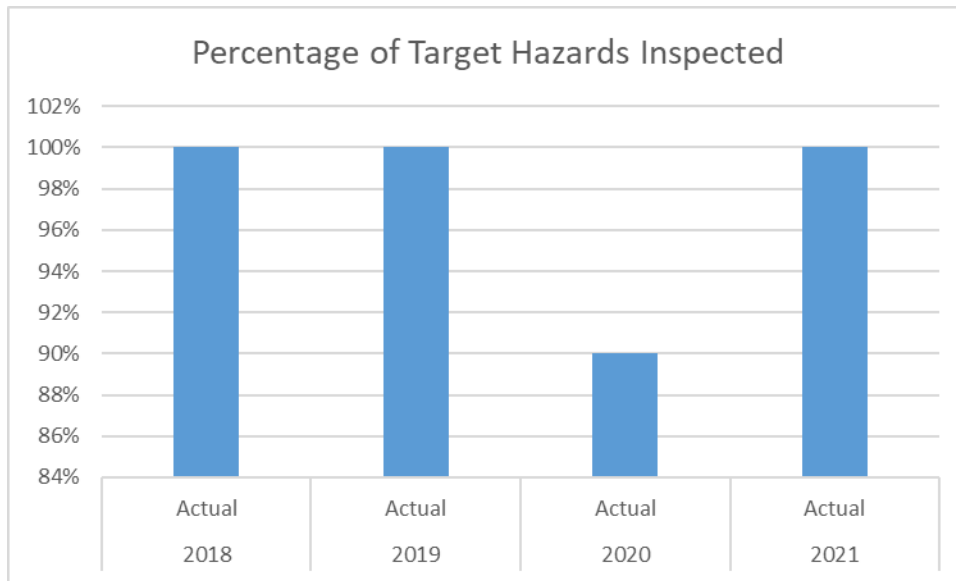
Status of 2021-2022 Fire Prevention & Public Education Organizational Unit Goals and life safety inspection program	Status	Notes
Ensure compliance with the most current fire protection codes and laws	continual	to Image Trend software and established a continuing education program
Review impacts of community risk reduction program	Achieved and continual	Adopted 2018 International Fire Code
Evaluate the impact of the public education program	Achieved and continual	Review completed in February 2022 and public education programs tailored to meet new trends
Develop programs based on evaluation of data to target audiences, behaviors or demographics	Continual	
Develop sufficient staff and expertise to meet program goals and objectives	Achieved and continual	New Inspector certified and receiving additional training. Recruiting Firefighters to work part-time in Fire Prevention
Inspect commercial, multi-family & educational opportunities in the District	Achieved and continual	Unincorporated occupancies, target hazards and multi-family inspections to be completed in 2022
Develop resources for dementia patients and caregivers		Developed caregiver support groups

2023 Goals – Fire Prevention and Public Education OU

- Develop and deliver babysitter classes
- Develop and deliver Hunt for Home Hazards class for middle school children
- Develop and deliver Before the Fire, Prevention First class for junior high children
- Inspect commercial, multi-family, educational, and target Hazard occupancies within the District and ensure compliance with current codes and standards
- Review impacts of community risk reduction program
- Develop and add sufficient staff to meet program goals and objectives
- Adopt the most current Fire Prevention Code
- Ensure common Codes and Laws between other Authorities Having Jurisdiction
- Utilize technology to make inspection program more effective
- Utilize technology to ensure consistent data can be collected and analyzed
- Conduct a staffing needs analysis to meet Fire Prevention Program goals
- Develop personnel interested in being involve in fire prevention programs
- Train staff members to meet specific program requirements
- Develop ongoing training program to maintain proficiency and certification requirements

Performance Measure – Fire Prevention

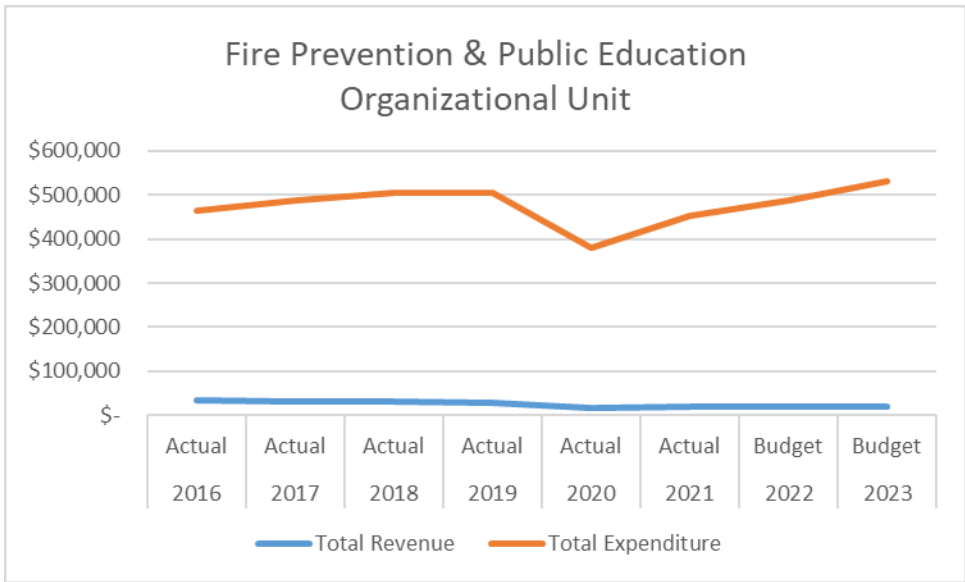
A Performance Measure for Fire Prevention is the inspection of target hazards. The goal is to inspect 100% of target hazards. In 2020 this was not possible because nursing homes did not allow inspections due to the COVID-19 pandemic; however, this goal has been achieved every other year. The following chart summarizes the percentage of target hazards that have been inspected.



Financial Trends – Fire Prevention and Public Education OU

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2023</u> <u>Budget</u>
Revenue:			
Fees	\$ 11,745	\$ 12,000	\$ 13,000
Other	<u>6,359</u>	<u>8,870</u>	<u>5,698</u>
Total Revenue	<u>\$ 18,104</u>	<u>\$ 20,870</u>	<u>\$ 18,698</u>
Expenditures:			
Wages & Benefits	\$422,035	\$487,876	\$503,958
Continuing Education	555	-	2,000
Supplies	<u>29,072</u>	<u>-</u>	<u>24,600</u>
Total Expenditures	<u>\$451,662</u>	<u>\$487,876</u>	<u>\$530,558</u>

A chart describing the revenue and expenditures for the Fire Prevention and Public Education OU follows:



Information Technology (IT) Organizational Unit

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

Information Technology

The IT Department manages the IT infrastructure network, software programs, and computer hardware for the District. The IT/Dispatch Director’s wages and benefits have been reclassified from the Dispatch/Communications OU to the IT OU for the 2023 budget. In addition to the Director, there is one full-time employee in the IT Department.

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 have begun in 2022 and are expected to be complete in 2023.

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.

Status of 2021-2022 IT Organizational Unit Goals	Status	Notes
Provide effective technology and GIS support for computer and web-based applications and services to all aspects of the District	Achieved and continual	Internal staffing, maintenance contracts and outside services are used as needed. Instituted multi-factor authentication for

Status of 2021-2022 IT Organizational Unit Goals	Status	Notes
		e-mail and individual domain log-ins
Promote and facilitate the effective integration of technology into the District	Achieved and continual	Telestaff software is being upgraded and transferred to the cloud in 2022. CAD upgrade being implemented with go live date in the first quarter of 2023. Station alerting equipment to be replaced by the end of 2022
Develop a systematic continuous improvement plan to identify performance gaps and negative trends in information technology	Continual	
Develop sufficient staff and expertise to meet program goals and objectives	Achieved and continual	
Promote and facilitate the effective integration of GIS technology into the District	Achieved and continual	
Maintain service contracts to keep systems operational	Achieved & continual	
Upgrade video surveillance cameras for security	In process	Implementation occurring with go live in the first quarter of 2023
Upgrade CAD to the latest windows operating system & version		Implementation occurring with go live in the first quarter of 2023
Identify weakness in network and end-of-life equipment		Network software identified vulnerabilities which are being addressed

2023 Goals – Information Technology OU

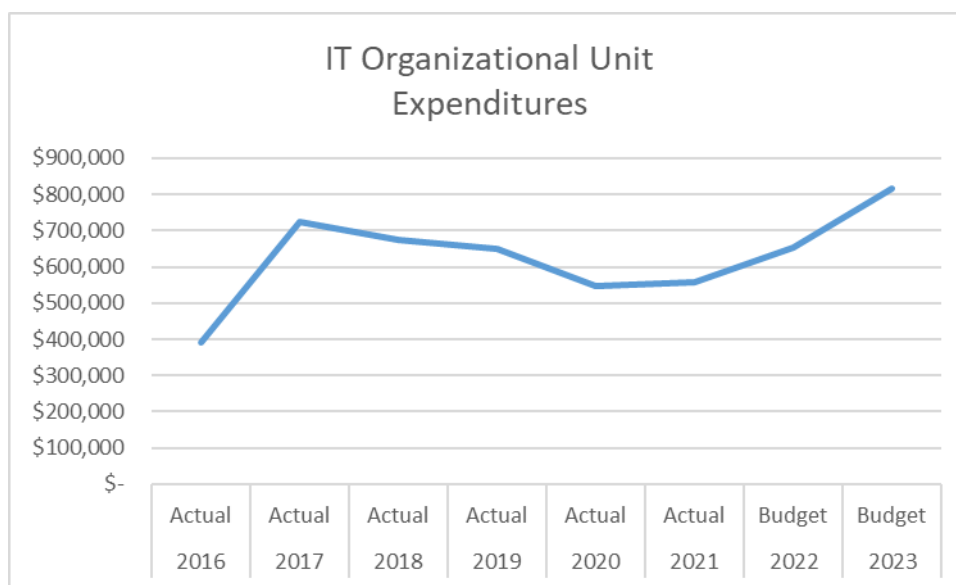
- Provide effective technology and GIS support for computer and web-based applications and services to all aspects of the District
- Promote and facilitate the effective integration of technology into the District
- Develop a systematic continuous improvement plan to identify performance gaps and negative trends in information technology
- Develop sufficient staff and expertise to meet program goals and objectives
- Promote and facilitate the effective integration of GIS technology into the District
- Maintain service contracts to keep systems operational

- Maintain station communications and connectivity by replacing older system infrastructure
- Upgrade video surveillance cameras for security
- Upgrade CAD to the latest windows operating system and latest system version
- Identify weakness in network and end-of-life equipment
- Upgrade end of life network gear at all facilities
- Replace phone system
- Upgrade 911 system to meet state requirements

Financial Trends – Information Technology OU

	2021	2022	2023
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Expenditures:			
Wages & Benefits	\$ 155,335	\$ 153,748	\$ 331,892
Continuing Education	-	4,000	10,000
Supplies	123,585	15,000	10,000
Maintenance	161,357	400,500	353,600
Consultants	118,282	80,000	110,000
Other	-	-	-
Total Expenditures	<u>\$ 558,559</u>	<u>\$ 653,248</u>	<u>\$ 815,492</u>

A chart describing the revenue and expenditures for the Information Technology OU follows:



Fitness and Safety Organizational Unit

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

Fitness

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

Safety

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

Status of 2021-2022 Fitness & Safety Organizational Unit Goals	Status	Notes
Develop safety equipment program that meets the needs of the District	Achieved and continual	Safety Committee meets every other month & recommends any necessary equipment
Develop a systematic continuous improvement plan to identify performance gaps and negative trends in safety equipment	Continual	
Develop sufficient staff and expertise to meet program goals and objectives including National Strength and Conditioning Association fitness and nutrition training	Achieved and continual	Safety & Fitness committees meet regularly NSCA course completed by Fitness Committee members Fitness training researched & proposed
Regular Safety meetings & timely investigation of injuries	Achieved & continual	Safety committee meets every other month and after an injury or an accident
Maintain fitness equipment and weight room	Achieved & continual	Annual and scheduled maintenance completed
Establish and implement cancer prevention programs; evaluate cancer screenings during physicals	In process	Second sets of turnout gear being purchased. 2023 budget includes cancer wipes and blood tests
Research, develop and implement a mental health program	In process	Online Firestrong mental health program being evaluated
Certify all committee members as Health Safety Officers & ISO	In process	Two members to completed in 2022
Certify nutrition coaches	In process	Self-study completed and conference attended by Fitness Committee members
Build social media platform for District fitness	In process	Discussions held

2023 Goals – Fitness and Safety OU

- Develop safety equipment program that meets the needs of the District
- Develop a systematic continuous improvement plan to identify performance gaps and negative trends in safety equipment
- Regular meetings of Safety Committee and timely investigation of injuries
- Continue to provide regular fitness training for sworn personnel
- Maintain fitness equipment & weight room
- Establish & implement cancer prevention program & evaluate cancer screenings during physicals
- Hold quarterly departmental training on various fitness topics
- Certify all TSAC-F’s for the 2023 recertification year
- Research foot health practices for improvements in lower limb/back issues
- Purchase cancer wipes for all apparatus vehicles
- Conduct annual cancer blood tests for all members
- Present safety topics from outside agencies
- Research, develop and implement a mental health program
- Certify all committee members as Health Safety Officers and ISO

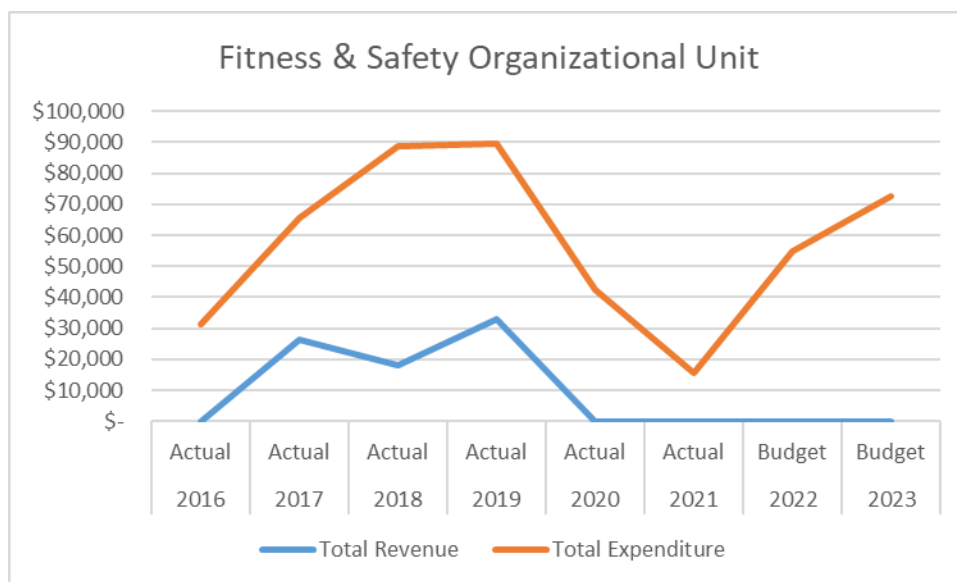
Performance Measures – Fitness and Safety

Performance measures for fitness and safety are in development.

Financial Trends – Fitness and Safety OU

	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
Expenditures:			
Wages	\$ 2,732	\$ 23,200	\$ 16,200
Continuing Education	2,993	12,500	19,700
Supplies	7,083	13,675	32,784
Outside Services	465	-	-
Repairs	<u>2,395</u>	<u>5,600</u>	<u>4,150</u>
Total Expenditures	<u>\$ 15,668</u>	<u>\$ 54,975</u>	<u>\$ 72,834</u>

A chart describing the revenue and expenditures for the Fitness and Safety OU follows:



Fire Equipment Organizational Unit

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

Clothing

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

Tools and Equipment

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

Hose

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

SCBA

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

Opticom

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

Status of 2021-2022 Fire Equipment Organizational Unit Goals	Status	Notes
Conduct annual testing of equipment as required	Achieved and continual	
Establish a tools and small equipment program to issue, repair, and improve accountability of small tools, hose and equipment	In Process	
Develop a systematic continuous improvement plan to identify performance gaps and negative trends in tools and equipment	Continual	
Develop sufficient staff and expertise to meet program goals and objectives	Achieved and continual	
Purchase turnout gear for new employees and expedite replacement program of turnout gear for current employees	Achieved	30 sets purchased in 2020, 30 sets purchased in 2021, and 30 sets purchased in 2022

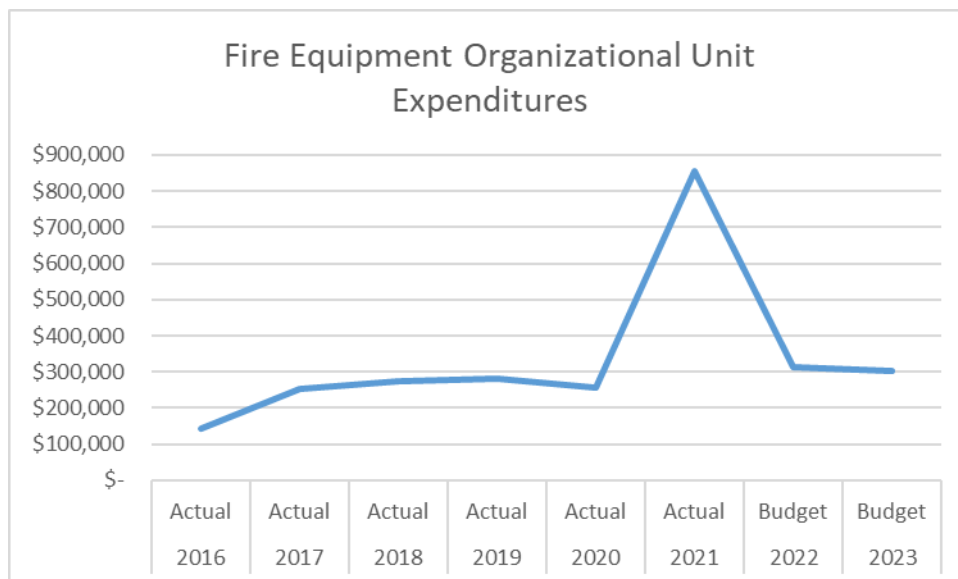
2023 Goals – Fire Equipment OU

- Conduct annual testing of equipment as required
- Establish a tools and small equipment program to issue, repair, and improve accountability of small tools, hose and equipment
- Develop a systematic continuous improvement plan to identify performance gaps and negative trends in tools and equipment
- Develop sufficient staff and expertise to meet program goals and objectives
- Purchase turnout gear for new employees and expedite replacement program of turnout gear replacement for current employees

Financial Trends – Fire Equipment OU

	2021 <u>Actual</u>	2022 <u>Budget</u>	2023 <u>Budget</u>
Expenditures:			
Wages	\$ 9,230	\$ 5,000	8,890
Clothing	210,699	233,542	221,271
Supplies	53,516	25,300	26,500
Outside Services	30,919	47,500	42,788
Continuing Education	-	1,000	-
Equipment	<u>549,800</u>	<u>-</u>	<u>2,000</u>
Total Expenditures	<u>\$ 854,164</u>	<u>\$312,342</u>	<u>\$ 301,449</u>

A chart describing the expenditures for the Fire Equipment OU follows:



Specialty Teams Organizational Unit

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

Hazardous Materials

The District’s Hazardous Materials Team includes a team of 16 District firefighters of whom six are also on to the Southwest HazMat team. This team provide hazardous materials training to District firefighters to meet IDOL, NFPA and OSHA standards, maintain hazardous materials and atmospheric monitoring equipment, and 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 12 members who also belong to the MABAS 19/22 Water Rescue and Recovery team. Of the 12 members, 4 are divers, with the remaining 8 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 includes 20 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 11 certified fire investigators, one of whom is a certified Arson Investigator 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.

Status of 2021-2022 Specialty Teams Organizational Unit Goals	Status	Notes
Participate in multi-agency training, exercises and incidents	Achieved and continual	
Further develop technical rescue equipment and resources	Achieved and continual	
Develop a systematic continuous improvement plan to identify performance gaps and negative trends of specialty teams	Continual	
Develop relationships with relevant local, regional, state and federal agencies	Achieved and continual	Work with NICOR, Cook County Public Health, Bio-Watch, Exxon, pipeline companies, MABAS 15, 19 and 24
Produce Operating Programs to meet outlined components and expectations of specialty teams	Continual	Reviewed hazmat box cards, streamlined equipment
Recruit new team members	Continual	
Establish team leader positions for Achieved Team Leaders in place Hazmat Team	Achieved	Lieutenant Prohaska named Team Leader

2023 Goals – Specialty Teams OU

Water Rescue:

- Analyze training done with all of MABAS 19 to determine if additional multi-jurisdictional training is needed
- Examine needs/opportunity for personnel to attend outside classes for further training
- Develop standard format to collect Water Rescue data
- Analyze Water Rescue training to identify gaps in training
- Develop Water Rescue training program to satisfy identified gaps in training
- Develop a plan to improve Water Rescue response and training gaps
- Bring on four new divers
- Continue training members in FEMA flood/swiftwater rescue and FEMA boat operations
- Continue equipping team to meet FEMA Type II Swiftwater Team

Haz Mat:

- Send more members to Technician Class
- Increase drill attendance
- Develop training plan for duty crews
- Produce operating programs to meet outlined components and expectations of the hazardous materials program
- Develop program to standardize equipment record keeping and equipment maintenance
- Develop capital technical equipment program for purchase and replacement
- Evaluate MABAS Box Cards to determine if allocated resources are sufficient for Hazardous Materials
- Analyze training done with all of Southwest HazMat to determine if additional multi-jurisdictional training is needed
- Establish Training Officer to facilitate training needs for team
- Examine needs for local training based on experience of team
- Examine needs/opportunity for personnel to attend outside classes for further training
- Assess training by personnel on HazMat Team to determine if compliant with local/state standards
- Develop standard format to collect HazMat response data
- Analyze HazMat response data to identify gaps in responses
- Analyze HazMat team training to identify gaps in training

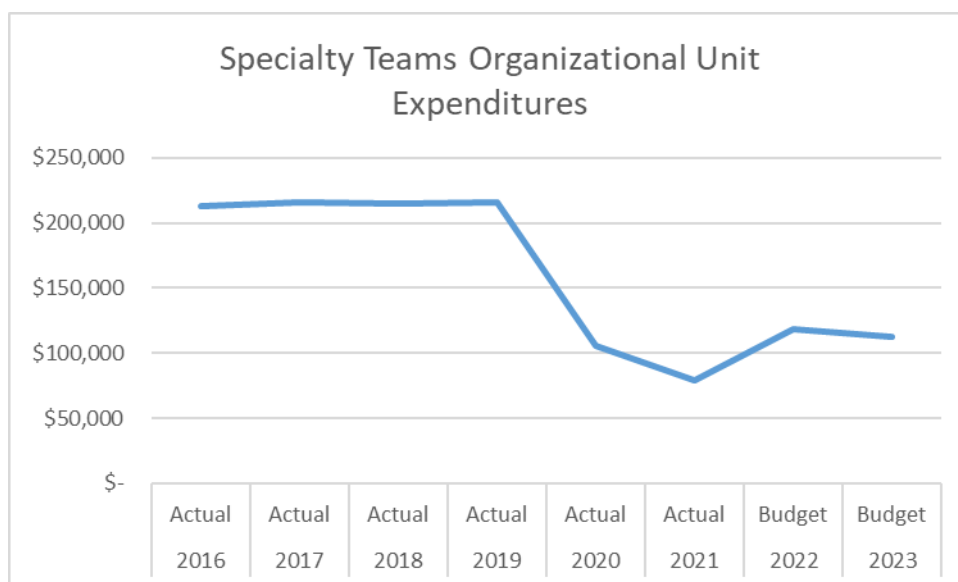
Technical Rescue:

- Purchase Harkin accessories
- Increase participation in training
- Develop next team leader and training officer

Financial Trends – Specialty Teams OU

	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
Expenditures:			
Wages	\$ 70,517	\$76,679	\$ 73,923
Continuing Education	1,180	24,687	25,016
Supplies	7,371	14,174	11,960
Other	<u>460</u>	<u>3,000</u>	<u>1,500</u>
Total Expenditures	<u>\$ 79,528</u>	<u>\$118,539</u>	<u>\$112,399</u>

A chart describing revenue and expenditures for the Specialty Teams OU follows:



Administration Organizational Unit

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

Status of 2021-2022 Administration Organizational Unit Goals	Status	Notes
Maintain balanced budget with appropriate level of fund balance	Achieved and continual	
Maintain highest level of service at most efficient cost	Achieved and continual	
Manage efficient operation of finance department	Achieved and continual	
Develop long-term financial plans	Achieved and continual	Capital Plan updated in 2022. Risk Management Policy, Capital Improvement Plan, Long-term Planning & Forecasting Policy and Grant Policy approved in 2022
Define and document processes and policies that are continually reflective of industry best practices	Achieved and continual	Policies reviewed annually with District auditors.
Provide career development opportunities to personnel to reach their fullest professional	Achieved and continual	

Budget by Organizational Units

Status of 2021-2022 Administration Organizational Unit Goals	Status	Notes
potential		
Develop a systematic continuous improvement plan to identify performance gaps and negative trends in human resources	Achieved and continual	

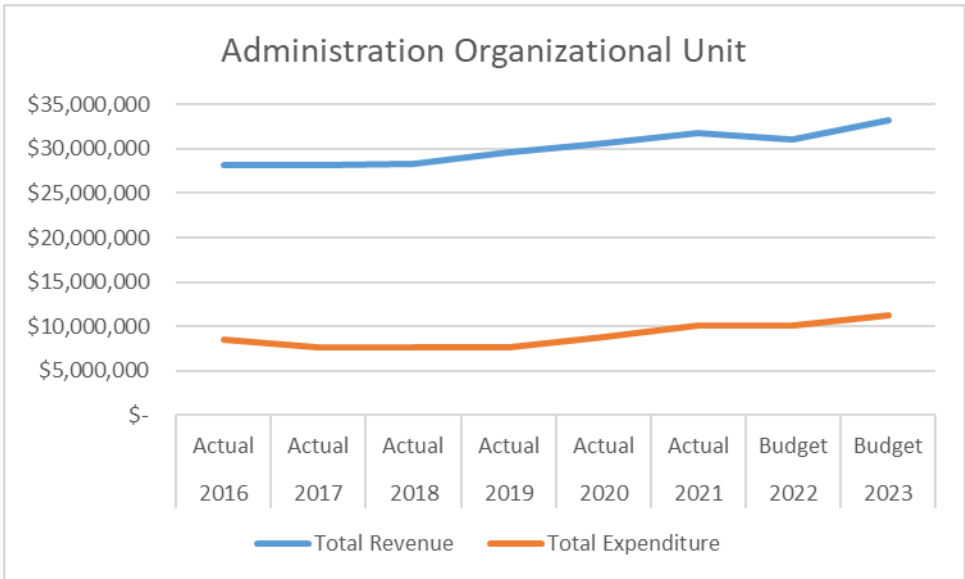
Goals – Administration OU

- Maintain balanced budget with appropriate level of fund balance
- Maintain highest level of service at most efficient cost
- Manage efficient operation of finance department
- Develop long-term financial plans
- Define and document processes and policies that are continually reflective of industry best practices
- Provide career development opportunities to personnel to reach their fullest professional potential
- Develop a systematic continuous improvement plan to identify performance gaps and negative trends in human resources

Financial Trends – Administration OU

	2021 <u>Actual</u>	2022 <u>Budget</u>	2023 <u>Budget</u>
Revenue:			
Property Taxes	\$31,106,058	\$30,793,035	\$33,004,148
Other Taxes	240,310	157,000	185,000
Grant Proceeds	68,481	-	-
Other	<u>338,140</u>	<u>97,516</u>	<u>48,321</u>
Total Revenue	<u>\$31,752,989</u>	<u>\$31,047,551</u>	<u>\$33,237,469</u>
Expenditures:			
Wages & Benefits	\$ 845,497	923,346	\$ 932,378
Professional Services	911,564	665,000	621,000
Debt	2,829,164	2,525,435	3,226,484
Pension	3,183,000	3,399,000	3,536,227
Property & Liability	222,040	327,443	274,835
Workers Comp	1,410,237	1,635,227	1,823,555
Bad Debt	375,120	300,000	500,000
Other	<u>266,070</u>	<u>295,000</u>	<u>315,000</u>
Total Expenditures	<u>\$10,042,692</u>	<u>\$10,070,451</u>	<u>\$11,229,479</u>

A chart describing revenue and expenditures for the Administration OU follows:



Budget by Funds

Funds for Budgetary & Appropriation Purposes

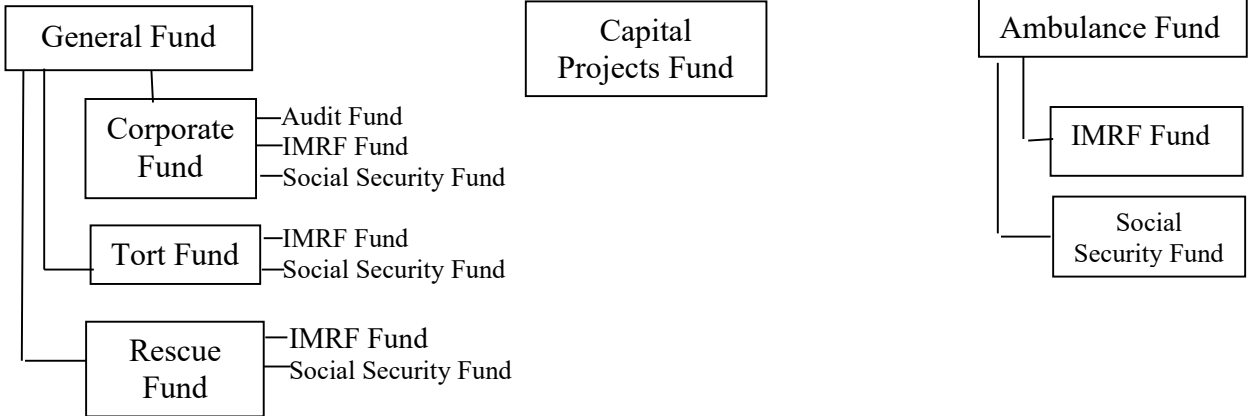
The District budgets and appropriates for the following funds:

- Corporate Fund
- Tort Fund
- Emergency Rescue Fund (Rescue Fund)
- Capital Projects Fund
- Ambulance Fund
- Illinois Municipal Retirement Fund (IMRF Fund)
- Social Security Fund
- Audit Fund

Revenue and expenditure line items are evaluated to determine to which fund they best relate. Time studies were conducted to support fund allocations of revenue and expenditures.

Financial Reporting Purposes

For financial reporting purposes, the District has three major governmental funds – the General Fund, the Ambulance Fund and the Capital Projects Fund. The Corporate Fund, the Tort Fund, and the Emergency Rescue Fund are sub-funds of the General Fund. The Illinois Municipal Retirement Fund (IMRF) Fund, the Audit Fund and the Social Security Fund are sub-funds of the General Fund and the Ambulance Fund.



Fund Descriptions

The Corporate Fund accounts for the direct costs of fire suppression, an allocation of administrative costs and other costs that are not attributable to a special revenue fund or the Capital

Projects Fund. 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 is a special revenue fund that accounts for all costs of property and liability insurance, workers compensation insurance and risk management activities.

The Rescue Fund is a special revenue fund that accounts for the costs of emergency and rescue crews and equipment.

The Capital Projects Fund accounts for financial resources accumulated for the acquisition or construction of capital expenditures. In general, Capital expenditures, which include land, buildings, apparatus, vehicles, and equipment, reported in the government-wide financial statements are defined by the District as assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of one year.

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

The IMRF Fund is a special revenue fund that accounts for the employer contribution to Illinois Municipal Retirement Fund funded by a tax levy restricted for that purpose.

The Social Security Fund is a special revenue fund that accounts for the employer contribution for Social Security and Medicare funded by a tax levy restricted for that purpose.

The Audit Fund is a special revenue fund that accounts for all costs of the annual audit funded by a tax levy restricted for that purpose.

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.

Revenue & Expense Allocations

Financial Trends of Major Funds

General Fund (Including Corporate Fund, Tort Fund, and Rescue Fund)

	<u>2021</u>	<u>2022</u>	<u>2023</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Revenue:			
Property Taxes	\$22,006,470	\$22,193,035	\$23,160,101
Other Taxes	167,505	116,623	136,547
Rescue Fees	73,015	150,000	114,000
Dispatch Services	270,890	268,431	305,718
Communication Fees	50,315	61,938	52,580
Fire Prevention Fees	11,445	12,000	13,000
Grant Proceeds	2,116,986	806,000	1,334,966
Insurance Contributions	607,102	594,088	652,884
Interest	5,395	15,397	5,774
Other Revenue	<u>68,433</u>	<u>51,924</u>	<u>128,492</u>
Total Revenue	<u>\$25,377,556</u>	<u>\$24,269,436</u>	<u>\$25,904,062</u>
Expenditures:			
Wages	\$10,838,645	\$10,676,845	\$11,429,750
Clothing	118,006	134,265	126,534
Benefits	2,538,839	3,277,697	3,682,645
Pension Funding	5,154,307	5,443,270	5,657,340
Continuing Education	14,474	56,536	83,293
Training - Grant	1,277,204	806,000	1,213,605
Supplies	354,070	305,901	390,767
Repairs and Maintenance	965,085	140,046	133,904
Utilities and Fuel	49,384	59,558	86,589
Professional Services	546,514	408,119	379,496
Property, Liability and Workers Comp Insurance	1,632,291	1,962,670	2,098,390
Equipment	3,167	-	2,000
Other	<u>85,587</u>	<u>139,182</u>	<u>193,654</u>
Total Expenditures	<u>\$23,577,573</u>	<u>\$23,410,089</u>	<u>\$25,477,967</u>
Revenue in Excess of Expenditures	\$1,799,983	\$859,347	\$426,095
Beginning Fund Balance	9,950,171	10,954,244	11,346,224
Transfer to Capital Projects Fund	<u>(200,000)</u>	<u>(500,000)</u>	<u>(400,000)</u>
Ending Fund Balance	<u>\$11,550,154</u>	<u>\$11,313,591</u>	<u>\$11,372,319</u>

Ambulance Fund

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2023</u> <u>Budget</u>
Revenue:			
Property Taxes	\$9,099,588	\$8,600,000	\$9,844,048
Other Taxes	72,806	40,377	48,453
Ambulance Fees	4,815,876	3,800,000	5,412,500
Dispatch Services	1,136,645	1,126,336	1,282,785
Communication Fees	211,118	259,890	220,624
Grant Proceeds	57,487	-	-
Insurance Contributions	471,662	466,413	512,048
Interest	22,636	64,603	24,226
Other Revenue	<u>23,382</u>	<u>11,130</u>	<u>20,575</u>
Total Revenue	<u>\$15,911,200</u>	<u>\$14,368,749</u>	<u>\$17,365,259</u>
Expenditures:			
Wages	\$9,314,619	\$9,163,096	\$9,932,883
Clothing	92,155	103,476	96,237
Benefits	2,996,624	2,922,986	3,223,532
Pension Fund	204,187	190,704	182,810
Continuing Education	18,134	17,153	42,197
Supplies	386,353	272,374	302,576
Repairs and Maintenance	600,706	557,352	562,695
Utilities and Fuel	247,596	207,942	279,410
Professional Services	574,026	408,702	468,104
Bad Debt	375,120	300,000	500,000
Other	<u>30,050</u>	<u>154,418</u>	<u>158,456</u>
Total Expenditures	<u>\$14,839,570</u>	<u>\$14,298,203</u>	<u>\$15,748,900</u>
Revenue in Excess of Expenditures	\$1,071,630	\$70,546	1,616,359
Beginning Fund Balance	7,281,245	5,932,690	6,454,237
Transfer to Capital Projects	<u>(1,000,000)</u>	-	<u>(800,000)</u>
Fund Ending Fund Balance	<u>\$7,352,875</u>	<u>\$6,003,236</u>	<u>\$7,270,596</u>

Capital Projects Fund

	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
Revenue:			
Grant Proceeds	-	-	-
Sale of Fixed Assets	25,000	25,000	-
Other	<u>288,000</u>	-	-
Total Revenue	<u>\$313,000</u>	<u>\$25,000</u>	-
Expenditures:			
Building Repairs	\$60,691	\$21,900	\$108,000
EMS	-	-	157,000
Construction	2,563,178	-	-
Vehicles & Equipment	969,537	262,000	590,000
Debt Payments	<u>926,213</u>	<u>543,889</u>	<u>1,167,624</u>
Total Expenditures	<u>\$4,519,619</u>	<u>\$827,789</u>	<u>\$2,022,624</u>
Revenue in Excess of Expenditures	\$(4,206,619)	\$(802,789)	\$(2,022,624)
Beginning Fund Balance	3,649,161	1,996,092	2,129,179
Transfer from Other Funds	<u>2,350,000</u>	<u>500,000</u>	<u>1,200,000</u>
Ending Fund Balance	<u>\$1,792,542</u>	<u>\$1,693,303</u>	<u>\$1,306,555</u>

Capital Projects Fund Expenditures Descriptions

The following summarizes expenditures of the Capital Projects Fund in 2021, the 2022 Budget and the 2023 Budget.

In 2021, expenditures of the Capital Projects Fund included:

- Lease payment for two engines
- Loan payment for a truck
- Construction of new maintenance facility (financed)
- Aerial truck (financed)
- Ambulance
- SCBA equipment (grant funded)

The 2022 budget includes the following expenditures in the Capital Projects Fund:

- Replacement ambulance
- Improvements to the training facility

- Loan payment for a truck
- Loan payment for an engine
- Debt certificate payment from 2020 for new maintenance facility and for a new aerial truck

The 2023 budget includes the following expenditures in the Capital Projects Fund:

- Replacement ambulance
- Replacement Battalion Chief vehicle
- Replacement engine (financed)
- Replacement rescue engine (financed)
- Improvements to the training facility
- Loan payment for a truck
- Loan payment for an engine
- Loan payment for 2020 debt certificates financing new maintenance building and truck
- Loan payment for 2022 debt certificates financing Information Technology projects

Non-recurring Capital Expenditures

No non-recurring capital expenditures have been included in the capital projects fund of the 2023 budget.

Capital Projects Plan

The District has developed a five-year Capital Projects Plan which considered future needs for fleet replacements, significant building projects, and non-recurring equipment. Each year, the five-year Capital Plan will be reviewed.

The five year Capital Projects Plan is summarized as follows:

Budget by Funds

	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>	<u>Projected 2025</u>	<u>Projected 2026</u>	<u>Projected 2027</u>
Expenditures:						
Lease – Truck	97,771	131,256	131,256	131,349	-	-
Ambulance	262,000	325,000	325,000	325,000	325,000	325,000
Engines	40,292	239,630	238,969	1,138,308	1,137,646	236,985
Staff Cars	-	65,000	165,000	50,000	50,000	50,000
Maintenance Facility & Aerial Truck	405,826	406,134	406,373	406,543	406,644	401,676
IT Infrastructure	-	590,604	590,604	590,604	590,604	295,302
Squad	-	-	300,000	500,000	-	-
Cardiac Monitors	-	157,000	157,000	157,000	157,000	157,000
2022 Debt Funding:						
CAD Upgrade	600,000	-	-	-	-	-
IT Upgrade	825,000	-	-	-	-	-
Station Alerting	265,000	-	-	-	-	-
911 Upgrade	150,000	-	-	-	-	-
Other IT Projects	310,000	-	-	-	-	-
Station 3 Renovations	350,000	-	-	-	-	-
Property	-	-	-	-	400,000	400,000
Protective Clothing	-	-	-	-	100,000	100,000
Renovations:						
Stations	-	108,000	1,310,000	300,000	100,000	-
Training Facility	21,900	-	168,000	-	-	-
Total Expenditures	<u>\$ 3,327,789</u>	<u>\$ 2,022,624</u>	<u>\$ 3,792,202</u>	<u>\$ 3,598,804</u>	<u>\$ 3,266,894</u>	<u>\$ 1,965,963</u>

The expenditures of the Capital Projects Fund are planned to be funded through transfers from other funds and from grants.

Long-Term Financial Policies

The Finance Director and 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 that the Board accrues in a fiscal year are equal to 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 Board adopted a Fund Balance Policy to ensure 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 expenditures related to emergencies

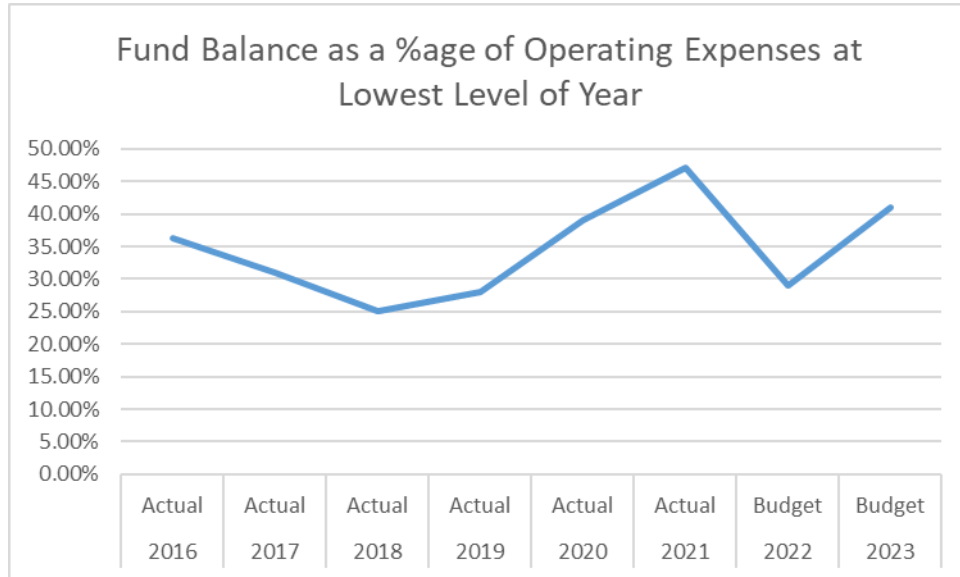
The policy also defines funds and defines categories of fund balance.

Minimum fund balance is defined in this policy also. The District will have an aggregate target fund balance in its General Funds and Special Revenue Funds ranging from 20 percent 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 timing of projected revenue receipts and to maintain a budget stabilization commitment.

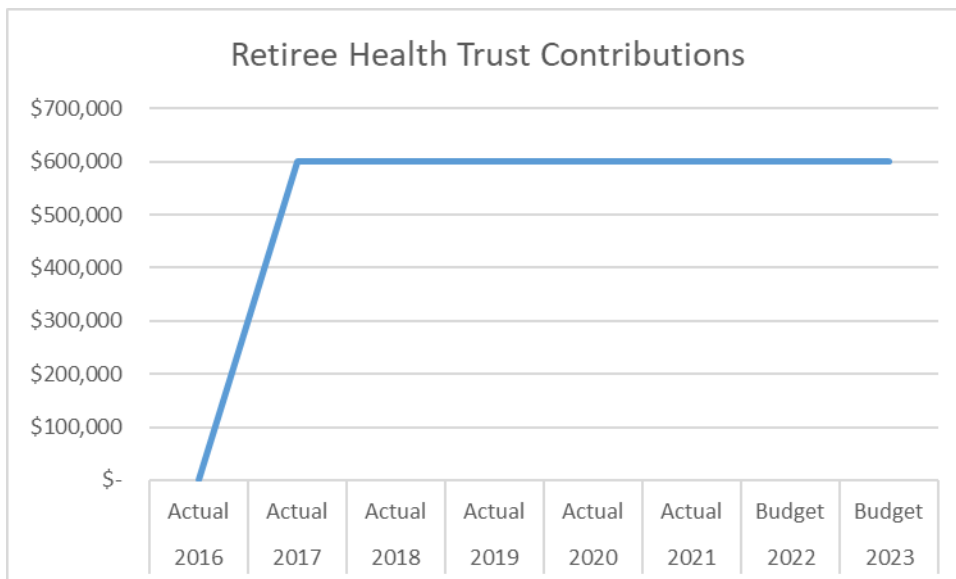
Should the aggregate fund balance of the General Fund and Special Revenue Funds exceed the maximum 30 percent range, the District will consider such fund balance surpluses for one-time expenditures or transfers that are nonrecurring in nature and which will not require additional future expense outlays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

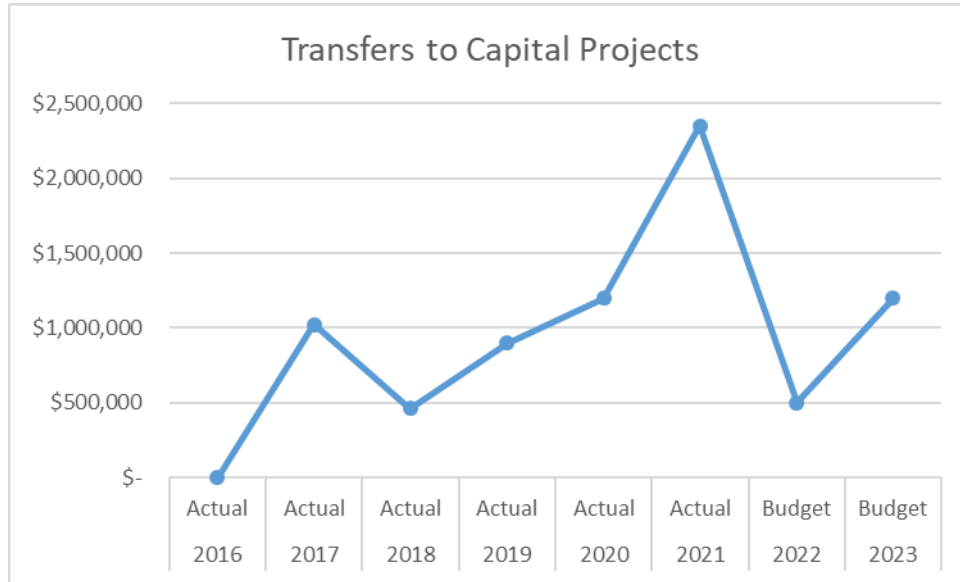
Changes in Fund Balance

Fund balance as a percentage of expenditures of the General and Ambulance Funds are analyzed after audit completion each year. This percentage is then reduced by 16.7% (two months) to estimate fund balance at the lowest point of the year (February 28th). Transfers to either the Capital Fund or Retiree Health Fund are then considered. Fund Balance as a percentage of operating expenses at the lowest point of the year is described in the following chart:



Funding of the Retiree Health Fund and Capital Fund are dependent on fund balance levels of the General and Ambulance Funds. Funding of these two funds is described in the following charts:





Investment Policy

The Board adopted an Investment Policy which defines the primary objectives of investment activity as safety, liquidity, and yield. All District investments shall be 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

A Debt Management Policy has been established with a criteria to protect the District’s financial integrity while providing a funding mechanism to meet capital needs. The policy reaffirms the District’s commitment to long-term financial planning. The policy defines the uses for debt, the term of debt, and the types of debt. Legal debt margin calculation is also defined.

Risk Management Policy

The District’s Risk Care 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 loss control 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.

The District’s Risk Care Management Policy supports and explains the allocation of expenditures to the District 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 calls, and other factors.

Capital Improvement Plan

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

Long-Term Planning and Forecasting Policy

The Long-Term Planning and Forecasting Policy has been established to ensure a balanced financial position over a multi-year period. The multi-year forecast will be updated at least once a year.

Grant Policy

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

Debt

The District has six outstanding debt obligations:

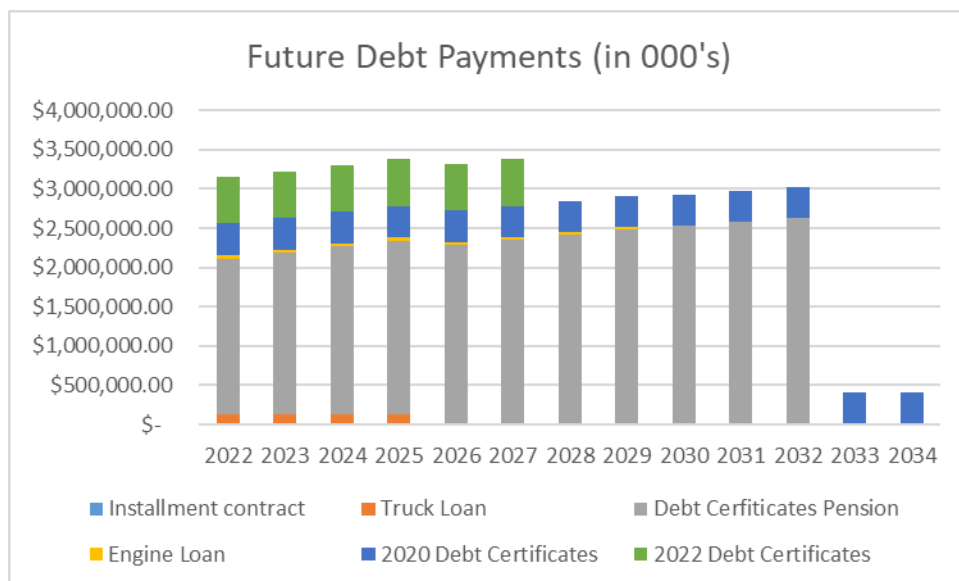
- General Obligation Debt Certificates used to pay the District’s actuarial unfunded liability to the pension funds in 2012 (refinanced in 2020)
- an Installment Contract for two pumpers
- a Truck Loan (refinanced in 2020)
- an Engine Loan
- debt certificates issued in 2020 to fund the construction of maintenance facility and the purchase of a new aerial truck
- debt certificates issued in 2022 to fund Information Technology and other capital projects

These debt obligations are described in the following table:

	Balance at 12/31/22	Interest Rate	Final Payment Date
Debt Certificates - Pension	\$20,820,000	2.30%	2032
Truck Loan	\$374,694	2.50%	2025
Engine Loan	\$245,000	1.89%	2029
Debt Certificates – Facility & Fleet	\$4,430,000	1.38%	2034
Debt Certificates – IT and other Capital	\$2,500,000	2.70%	2027

Future Debt Payments

Future debt payments through maturity are summarized in the following chart:



Legal Debt Margin

The District is subject to a legal debt margin calculated in accordance to Illinois state statutes which states that indebtedness shall not exceed 5.75% of the valuation of taxable property. The most current valuation available, reflects the District's assessed valuation of \$2,784,511,736, applying the 5.75% limitation results in a statutory debt limitation of \$160,109,425. As of December 31, 2022, the District's outstanding debt balance will be \$28,369,694. The limitation exceeds outstanding balance (legal debt margin) by \$132,303,118. Accordingly, the District's outstanding indebtedness is well under the legal limit.

Effects of Existing Debt Levels on Operations

The largest component of the District's debt is the debt certificates issued in 2012 to fund the actuarial unfunded liability of the pension fund. The actuarial unfunded liability is amortized at a rate of 7% through the actuarial process. The debt certificates were originally issued in 2012 at a rate of 4.42% and refinanced in August 2020 to a rate of 2.3%. With the original 2012 issue, debt payments were structured so that with the debt, the annual pension debt payments would not exceed what they would have been without the debt issue. Accordingly, this debt issue only had a positive impact on the financial and operational aspects of the District.

The fleet & construction debt allows the District to pay for the assets over their useful lives at low interest rates. This strategy avoids significant cash needs. Before debt is issued, analysis is done to ensure the debt does not adversely affect operations.

Long Range Financial Plans

The District is currently developing a five-year financial plan. The plan incorporates multi-year staffing plans, vehicle replacement plan, actuarial analysis for pension and retiree health benefits, and a capital plan. The District has developed a five-year capital funding plan to prepare for future capital needs, which is also updated annually. In addition, the District is preparing a funding policy for the retiree health trust fund.

Budget Ordinance

The proposed 2023 Budget and Appropriation Ordinance follows:

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

SECRETARY'S CERTIFICATE

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

ORDINANCE NO. 2022-___

BUDGET ORDINANCE AND ANNUAL APPROPRIATIONS OF ORLAND FIRE PROTECTION DISTRICT, COOK COUNTY, ILLINOIS FOR FISCAL YEAR BEGINNING JANUARY 1, 2023 AND ENDING DECEMBER 31, 2023

which said Ordinance was adopted by the Board of Trustees at a meeting held on the 15th day of November, 2022.

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

IN WITNESS WHEREOF, I have hereunto set my hand this 15th day of November, 2022.

Secretary, Board of Trustees
Orland Fire Protection District

ORDINANCE NUMBER 2022-_____

**BUDGET ORDINANCE AND ANNUAL
APPROPRIATIONS OF ORLAND FIRE PROTECTION DISTRICT,
COOK COUNTY, ILLINOIS, FOR FISCAL YEAR
BEGINNING JANUARY 1, 2023 AND ENDING DECEMBER 31, 2023**

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

WHEREAS, a public hearing on the Budget and Appropriation Ordinance was held on November 15, 2022, and notice of the hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been met.

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

Section 1: The fiscal year of this Fire Protection District is hereby fixed to begin January 1, 2023 and end December 31, 2023.

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

Corporate Fund

Estimated Fund Balance, Beginning of Year			\$7,577,252
Estimated Revenue:			
Rescue Fees	114,000		
Insurance Contributions	550,037		
Fire Prevention	13,260		
Public Education	336		
Dispatch Services	253,481		
Communications Services	43,175		
Facilities	272		
Fleet Maintenance	772		
Fleet Services	81,568		
Foreign Fire Insurance	125,000		
Training	28,031		
Grant – Cook County	1,334,966		
Property Taxes	15,670,457		
Replacement Taxes	9,482		
Interest	4,741		
Other	<u>2,895</u>		
Total	\$18,232,473		
Subtotal			\$25,809,725
Estimated Expenditures:		<u>Appropriation</u>	
Sworn Personnel Wages	5,847,554	6,432,309	
Clothing	75,232	82,755	
Benefits	2,898,932	3,188,825	
Tools & Equipment	25,000	27,500	
Hose	15,778	17,356	
Fire Investigation	11,700	12,870	
Fire Prevention	248,740	273,614	
Public Education	27,102	29,812	
Information Technology	122,887	135,176	
Dispatch	265,848	292,433	
Communications	4,741	5,215	
Opticom	3,600	3,960	
Station Supplies	2,951	3,246	
Facilities	92,578	101,836	
Fleet Maintenance	218,677	240,545	
Fleet Services	69,333	76,266	
2% Fund	125,000	137,500	
Training	271,659	298,825	
Training Grant – Cook County	1,213,605	1,334,966	
Accreditation	125,170	137,687	
Pension	3,536,227	3,889,850	
Administration	208,156	215,933	
Public Information	10,430	11,473	
Testing	92,500	101,750	
Honor Guard	17,453	19,198	
Debt	<u>2,058,860</u>	2,264,746	
Total	\$ 17,589,713		
Transfer to Capital Fund			\$ (400,000)

Estimated Fund Balance, End of Year \$7,820,012

Audit Fund

Estimated Fund Balance, Beginning of Year \$ 8,725

Estimated Revenue:

Property Taxes	<u>50,000</u>
Total	50,000

Subtotal 58,725

Estimated Expenditures:

Administration	<u>50,000</u>	<u>Appropriation</u>	50,000
Total	50,000		

Estimated Fund Balance, End of Year \$8,725

Tort Fund

Estimated Fund Balance, Beginning of Year \$2,892,167

Estimated Revenue:

Fire Prevention	3,315
Training	18,687
Property Taxes	<u>5,232,065</u>
Total	5,254,067

Subtotal \$8,146,234

Estimated Expenditures:

Sworn Personnel	2,579,803	<u>Appropriation</u>	2,837,783
Clothing	33,191		36,510
SCBA	25,000		27,500
EMS	34,290		37,719
Fire Prevention	62,185		68,404
Opticom	7,200		8,280
Fleet Maintenance	118,977		130,875
Training	208,892		229,781
Fitness	30,050		33,055
Safety	42,784		47,062
Administration	120,000		99,000
Insurance	<u>2,098,390</u>		2,308,229
Total	\$5,360,762		

Estimated Fund Balance, End of Year \$2,785,472

IMRF Fund

Estimated Fund Balance, Beginning of Year		\$79,744
Estimated Revenue:		
Property Taxes	<u>243,565</u>	
Total	243,565	
Subtotal		\$323,309
Estimated Expenditures:		<u>Appropriation</u>
Administration	<u>243,565</u>	267,921
Total	243,565	
Estimated Fund Balance, End of Year		<u>\$79,744</u>

Capital Reserve Fund

Estimated Fund Balance, Beginning of Year		\$2,129,179
Estimated Expenditures:		<u>Appropriation</u>
EMS	157,000	172,700
Facilities	55,000	60,500
Debt	1,167,624	1,284,386
Fleet	590,000	649,000
Training Facility	<u>53,000</u>	58,300
Total	2,022,624	
Transfer from General Fund		400,000
Transfer from Ambulance Fund		800,000
Estimated Fund Balance, End of Year		<u>\$1,306,555</u>

Ambulance Service Fund

Estimated Fund Balance, Beginning of Year \$6,427,408

Estimated Revenue:

Insurance Contributions	485,791
EMS	5,425,000
Public Education	1,714
Dispatch Services	1,295,276
Communication Services	220,624
Facilities	1,387
Fleet Maintenance	3,945
Property Taxes	9,385,800
Replacement Taxes	48,453
Interest	24,226
Other	<u>14,795</u>
Total	16,907,011

Subtotal \$23,334,419

Estimated Expenditures:

		<u>Appropriation</u>
Sworn Personnel Wages	7,395,437	8,134,981
Clothing	95,147	104,662
Health Insurance	2,560,328	2,816,361
EMS	386,127	424,740
Public Education	138,489	152,335
Information Technology	627,941	690,735
Dispatch	1,358,471	1,494,318
Communications	24,226	26,649
Opticom	3,600	3,960
Facilities	473,074	520,381
Station Supplies	15,075	16,583
Fleet Maintenance	525,774	578,351
Administration	1,633,665	1,842,734
Public Information	<u>53,298</u>	58,628
Total	<u>15,290,652</u>	

Transfer to Capital Fund \$ (800,000)

Estimated Fund Balance, End of Year \$7,243,767

Social Security Fund

Estimated Fund Balance, Beginning of Year			\$36,949
Estimated Revenue:			
Property Taxes	<u>468,309</u>		
Total	468,309		505,258
Subtotal			
Estimated Expenditures:		<u>Appropriation</u>	
FICA & Medicare	<u>468,309</u>	515,140	
Total	468,309		
Estimated Fund Balance, End of Year			<u>\$36,949</u>

Emergency Rescue Fund

Estimated Fund Balance, Beginning of Year \$778,216

Estimated Revenue:

Insurance Contributions	91,297
Public Education	73
Dispatch	55,213
Communications	9,405
Facilities	59
Fleet Maintenance	168
Property Taxes	1,953,953
Replacement Taxes	2,065
Interest	1,033
Other	<u>630</u>
Total	2,113,896

Subtotal \$2,892,112

Estimated Expenditures:

		<u>Appropriation</u>
Sworn Personnel Wages	1,375,895	1,513,485
Clothing	17,702	19,472
Benefits	481,176	529,294
Hazardous Materials	27,200	29,920
Water Rescue	30,781	33,839
Technical Rescue	25,265	27,792
Public Education	6,473	7,120
Information Technology	26,792	29,471
Dispatch	58,050	63,855
Communications	1,033	1,136
Facilities	20,380	22,418
Station Supplies	642	706
Fleet Maintenance	104,864	115,350
Administration	45,341	47,603
Public Information	<u>2,272</u>	2,499
Total	2,223,866	

Estimated Fund Balance, End of Year \$668,246

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

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

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

Adopted this 15th day of November, 2023, by the following roll call vote:

AYES: _____

NAYS: _____

ABSENT: _____

President, Board of Trustees
Orland Fire Protection District

ATTEST:

Secretary, Board of Trustees
Orland Fire Protection District

Glossary

Accreditation – a process including self-assessment, community risk analysis, standards of cover and strategic planning.

Actuarial unfunded liability – an actuarial term that refers to the difference between the actuarial values of assets and the actuarial accrued liabilities of a plan.

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

Advanced Life Support (ALS) – Skills used to urgent treatment to patients with serious medical emergencies

Aerial truck - a vehicle equipped with an aerial ladder, elevating platform, or water tower that is designed and equipped to support firefighting and rescue operations by positioning personnel, handling materials, providing continuous egress, or discharging water.

Agency Tax Rate Report – a report used to show the tax rate calculations performed by the Cook County Clerk for each taxing district.

Ambulance crew – a team of emergency responders who treat illnesses and injuries that require an urgent medical response, providing out-of-hospital treatment and transport to definitive care.

Appropriation – a sum of money or total assets devoted to a special purpose.

Arson investigators – a team of professionals who help determine the cause of a blaze and, if appropriate, whether criminal activity is involved.

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

Attrition – the reduction in staff through a normal means such as retirement or resignation.

Audit – an examination of an organization’s financial statements and the utilization of resources.

Automated vehicle location - a means for automatically determining and transmitting the geographic location of a vehicle.

Automotive Service Excellence certified mechanics – mechanics who have successfully completed the necessary requirements to be certified by the National Institute for Automotive Service Excellence.

Backup dispatch center – a secondary location accomplishing the same goals of Orland Central Dispatch.

Bad Debt – a debt of the District that is unlikely to be paid. District receivables older than one year are written off as a bad debt.

Board of Fire Commissioners – an appointed board to govern hiring and promotional testing processes.

Board of Trustees – an elected board to govern and oversee the operation of the fire district.

Budget – the process of allocating finite resources to the prioritized needs of an organization.

Capital expenditures – Expenditures which results in acquisition of or addition to fixed assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of one year.

Cardiac Arrest Registry to Enhance Survival (CARES) – an agency that gathers and analyzes cardiac arrest data

Cardiac monitor – a piece of equipment which continuously or intermittently monitors of heart activity, generally by electrocardiography, with assessment of the patient’s condition relative to their cardiac rhythm.

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

Chief Officer – a sworn firefighter operating at or above the rank of Battalion Chief.

Computer Aided Dispatch (CAD) – systems used by dispatchers, call takers and 9-1-1 operators to prioritize and record calls, identify the status and location of responders and effectively dispatch responders.

Consumer Price Index (CPI) – a statistical description of price levels provided by the US Department of Labor and used to measure the increase in the cost of living.

CPR – (cardiopulmonary resuscitation) a procedure using mouth to mouth respiration and chest compressions allowing oxygenated blood to circulate to vital organs.

DCEO – The Department of Commerce and Economic Opportunity in the State of Illinois.

Debt certificates – a certificate of debt (usually interest-bearing or discounted) that is issued by a government or corporation.

Emergency medical dispatch – a systematic program of handling medical calls by trained tele-communicators.

Emergency Medical Services (EMS) – the treatment and transport of people in crisis health situations that may be life threatening.

Encumbrance – funds that have been reserved when a purchase requisition is approved.

Engineer – rank of sworn personnel who drives the vehicle and operates the pump and aerial.

Engine Company – a fire-department company having charge of one or more fire engines.

Entry-level firefighter testing – a testing process to develop a list of qualified potential entry-level firefighters.

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

Equalized assessed valuation (EAV) - is the assessed valuation of each property multiplied by the equalization factor.

Expenditures – the action of spending funds.

Fiduciary Fund – a fund accounting for resources held in trust for the benefit specific purpose.

Fire suppression – a reduction in heat output from the fire and control of the fire to restrict its spread and to reduce the flame area.

Firefighter – a person whose job is to extinguish fires.

First in company – the first arriving unit on any emergency incident.

Foreign fire insurance – payments made by every out-of-state insurance corporation for insurance premiums paid within the District.

Fund – an accounting entity with a self-balancing set of accounts that is used to record financial resources and liabilities, as well as operating activities.

Fund balance - when liabilities are subtracted from assets.

General Funds – all assets and liabilities of an entity that are not assigned to a special purpose fund.

Geographic Information Technology (GIS) – a system designed to capture, store, manipulate, analyze, manage, and present spatial or geographic data.

Governmental fund – a grouping used in accounting for tax supported activities completed by a governmental unit.

Grant – a sum of money received by an organization for a particular purpose.

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

Hazardous material incident – an incident involving hazardous materials or specialized teams who deal with these incidents that have a potential to harm a person or the environment upon contact.

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

Intra-osseous drills – equipment to inject directly into the marrow of a bone. The technique is used to provide fluids and medication when intravenous access is not available.

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

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

Laryngoscopes – an instrument for examining or inserting a tube through the larynx.

Legal debt margin – a calculation based on Illinois statute stating that a governmental unit's indebtedness should not exceed 5.75% of the valuation of taxable property.

Lieutenant – a sworn firefighter responsible for first line supervision of firefighter/paramedic.

Long-term debt – an amount owed for a period exceeding 12 months from the date of the balance sheet.

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

Mission – an organization's purpose.

Modified Accrual – an accounting method under which revenues are recognized in the period they become available and measurable, and expenditures are recognized in the period the associated liability is incurred.

NAEMT – National Association of Emergency Medical Technicians.

Non-bargaining-unit personnel – personnel not represented by a collective bargaining unit.

Non-residents – a person living outside the boundaries of the District.

Non-sworn personnel – District employees who are not sworn firefighter/paramedics.

NSCA – National Strength & Conditioning Association.

Operating Budget – a detailed projection of all estimated income and expenses based on forecasted revenue during a given period.

Opticom – a traffic signal pre-emption device allowing emergency vehicles to pass through intersections.

Ordinance – an authoritative order.

Organizational unit – a subdivision of the District.

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

Payor mix – the percentage of revenue coming from various sources.

Pediatric education for Prehospital Professional certification – a curriculum designed to teach prehospital professionals how to better assess and manage ill or injured children.

Performance measures – regular measurement of outcomes and results, which generates reliable data on the effectiveness and efficiency of programs.

Prehospital Trauma life support certification – a continuing education program for prehospital emergency trauma care.

Preventative maintenance – maintenance that is regularly performed on a piece of equipment to lessen the likelihood of it failing.

Promotional testing – an examination process designed to simulate situations common to the rank being tested/resulting in an eligibility list for the rank.

Property replacement taxes – taxes paid by businesses to replace revenue that was lost by local government when they lost their power to impose personal property taxes on businesses.

Property tax appeals – a written document, filed by a property owner of a specific jurisdiction and delivered to the underlying local government to effectively question property value.

Property tax caps are limits on the yearly property tax increase for a non-home rule taxing district to five percent or the rate of inflation, whichever is less plus new construction.

Property Tax Extension Limitation Law (PTELL) is a law in the State of Illinois which limits the yearly increase in a non-home rule taxing district's property taxes billed commonly known as property tax caps.

Public Funds Investment Act – an Illinois statute governing the investment of public funds.

Public hearing – a formal meeting for receiving testimony from the public.

QA/QI – Quality assurance and improvement review calls to identify strengths and weaknesses.

Rescue fees – fees associated for the compensation of rescue activities.

Retiree Health Trust Fund – a single-employer defined benefit healthcare plan administered by the District to accumulate assets to pay future retiree health costs.

Revenue – income of a government from taxation, excise duties, customs, or other sources, appropriated to the payment of the public expenses.

Self-contained breathing apparatus – a device worn to provide breathable air in an immediately dangerous to life or health atmosphere.

Shift – a work schedule.

Simulation training – a virtual medium through which various types of skills can be acquired.

Special Revenue Fund – an account established by a government to collect money that must be used for a specific purpose.

Specialty team – an operational team assigned to a specialty task requiring specialty training.

Station Alerting – automated system that alerts first responders of an emergency call.

Still District – a geographic boundary that correlates with the closet fire station.

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

Structurally balanced budget – when recurring revenues equal or exceed recurring expenditures.

Sub-funds – a fund making up part of a larger fund.

Sub-grant – a grant made by one organization using funds previously granted to it by another.

Sworn personnel – a grouping of employees who take an oath to uphold and defend the constitution and the state and to discharge his duties to the best of his ability.

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

Tax levy - a taxing district's request for revenue to be obtained from property taxes.

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

Tax rate ceiling – the maximum tax rate allowed for a fund as set by Illinois statute.

Technical rescue incidents – an incident requiring the use of tools and skills that exceed those normally reserved for firefighting and emergency medical services.

Tentative Budget – a budget which has not yet been formally adopted by a governmental unit.

Time studies – a structured process of measuring work.

Transitional Work Program - a light duty program offered to employees who are temporarily not fit for duty.

Truck companies – a crew of firefighters assigned to a piece of fire apparatus equipped with an aerial device.

Ventricular Fibrillation (VF) – a type of abnormal heart rhythm.

Water rescue incident – an incident requiring specialty trained personnel in or adjacent to a body of water.