



# 2019 BUDGET

**TABLE OF CONTENTS**

**PAGE**

Transmittal Letter ..... 3

District Profile.....7

Budget Process.....15

Overall Budget Summary.....19

Budget by Major Types of Revenue & Expenditures.....20

Budget by Organizational Units.....42

Budget by Funds..... 66

Long-Term Financial Policies.....73

Debt.....76

Long-Range Financial Plans.....78

Budget Ordinance.....79

Glossary.....89

October, 2018

President Evoy and Board of Trustees:

It is our pleasure to present the 2019 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 2019 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.

The 2019 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 approximately 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 2017 Actual, 2018 Budget and 2019 Budget are presented below.

	<b><u>2017 Actual</u></b>	<b><u>2018 Budget</u></b>	<b><u>2019 Budget</u></b>
Total Revenue	\$ 33,695,008	\$ 35,006,422	\$ 36,061,960
Cook County Grant	<u>204,968</u>	<u>931,000</u>	<u>1,000,000</u>
Total Revenue Excluding Grant	<u>\$ 33,490,040</u>	<u>\$ 34,075,422</u>	<u>\$ 35,061,960</u>
Total Expenditures	\$ 33,512,155	\$ 34,745,984	\$ 35,561,128
Cook County Grant	<u>213,058</u>	<u>931,000</u>	<u>1,000,000</u>
Total Expenditures Excluding Grant	<u>\$ 33,299,097</u>	<u>\$ 33,814,984</u>	<u>\$ 34,561,128</u>

Total revenue (excluding the Cook County grant) for the 2019 budget is 2.9% greater than the 2018 budget. This increase is due to an estimated 1.6% increase in property taxes, an 8.9% increase in ambulance and rescue fees, a 51.0% increase in dispatch revenue, and an 11.8% increase in communications revenue.

Total expenditures (excluding the Cook County grant) for the 2019 budget are 2.2% greater than the 2018 budget. This increase is primarily due to 2.75% salary increases, offset by favorable health insurance renewals, decreased pension costs and cost containment programs.

*Significant Budget Factors*

Significant factors considered during the budget process include potential increases and limitations for property tax revenue, negotiated wages and benefits, program enhancements, capital needs and retiree health funding.

Property tax revenue represents approximately 79.8% of District revenue. Increases in property tax revenue are limited by tax rate ceilings and property tax caps. Fortunately, the collection rate for property taxes ranges between 96% to 99%. Property tax increases are limited to CPI plus new construction. During 2018, two anchor stores (Carsons and Sears) closed in Orland Square Mall. The redevelopment of these stores is a priority within the community to maintain the strong tax base. In the past several years, there were quite a few newly-constructed businesses in the District including – University of Chicago Medicine Center for Advanced Care, Palos Health South Campus, four strip malls, two office parks, four restaurants and two car dealerships.

Wages and benefits represent 84% of the District’s expenditures. In 2018, the District and Orland Professional Firefighters, Local 2754 finalized a three-year agreement ending December 31, 2020. This Labor Agreement, along with the Labor Agreement for the District’s dispatchers and

compensation and benefit policies for non-bargaining unit personnel, were considered during the budget process.

During 2019 and 2020, it is anticipated that a number of sworn personnel will retire. It is assumed that new firefighter/paramedics will be hired in March, 2019 to fill vacancies and to reduce overtime costs.

Program enhancements were considered during the budget process. The Fire Chief, along with the Day Shift Battalion Chiefs, prioritized the budget requests. Program enhancements included in the 2019 budget are:

- Replacement of an ambulance
- Replacement of an engine and a truck (funded with loan proceeds)
- Replacement of apparatus computers
- Upgrading Computer Aided Dispatch (CAD) system

During the 2019 budget process, it became very clear that there are projected to be significant capital needs during the next five years. Accordingly, a capital funding plan was developed. Each year, the Capital Projects Fund plan will be reviewed and updated during the budget process. Transfers to the Capital Projects Fund totaling \$1,100,000 are budgeted in 2019.

The District is developing a funding policy for the Retiree Health Trust Fund. There is \$600,000 of retiree health funding included in the 2019 budgeted expenditures.

### *Recognition and Awards*

The District recently 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 now one of 260 fire agencies internationally Accredited and one of only 69 fire agencies in the country to be both Accredited and with a 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. Recommendations set forth from the accreditation process were considered during priority setting of the 2019 budget process.

Another accomplishment was the District's cardiac arrest save rate which was 65% in 2017. The District's average cardiac save rate over the past five years was 45%. The Illinois average cardiac arrest save rate is 8.0%. Both the five-year average and especially the 2017 save rate are significantly better than the Illinois average. Factors that improve the save rate are early 9-1-1 access, early CPR, early defibrillation, early advanced care and early post-resuscitative care. District paramedics perform high-performance CPR and 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 for the past eight years.

The District's 2018 budget received recognition from GFOA with its Distinguished Budget Presentation Award. The 2018 budget was the initial submission for this award and the District intends to submit the 2019 budget for consideration as well.

We sincerely appreciate the efforts of all who have assisted with the preparation of the 2019 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 2019 Tentative Budget for your review and consideration.

Respectfully Submitted,

---

Michael Schofield, Fire Chief

---

Kerry Sullivan, Finance Director

## ***Community 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, Darwin Furniture, Lexington Healthcare, Panduit Corporation, Lowes Home Improvement and Lifetime Fitness.

In the past several years, there were quite a few newly-constructed businesses within the District, including University of Chicago Medicine Center for Advanced Care, Palos Health South Campus, four strip malls, two office parks, four restaurants and two car dealerships. In 2018, two anchor stores (Carson Pirie Scott and Sears) in Orland Square Mall closed. The Village of Orland Park and management of Orland Square Mall are actively working on redevelopment of those properties.

The District is home to two specialty hospitals, 28 schools, one university, one college, 57 big box and large retailers, and many government offices. Along with telecommunications switching stations, internet and cyber facilities, there are numerous high-tension power lines and many underground pipelines in the District.

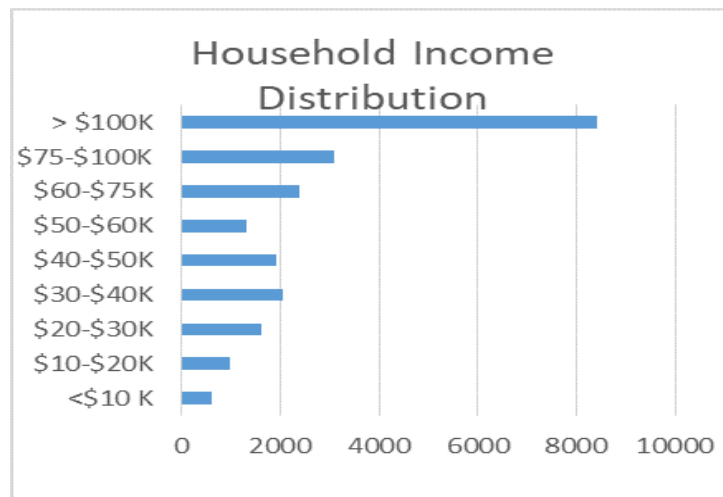
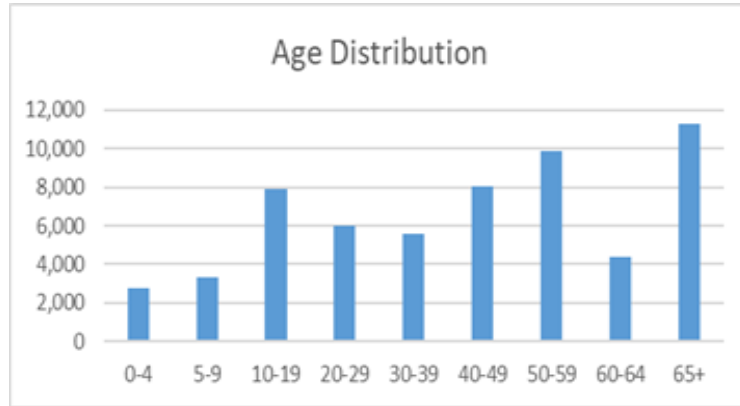
The LaGrange Road corridor is the main traffic thoroughfare in the District moving more than 70,000 vehicles per day. Interstate 80 defines the District's southern border and major state highways run through the District. The area is easily accessible by O'Hare and Midway Airports, several interstate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

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

### *Demographics and Trends*

The District's resident population is approximately 70,000, and the general population can swell to well over 150,000 during the day. Between 2010 and 2017, the population grew 0.25% and is expected to grow 0.2% between 2017 and 2022.

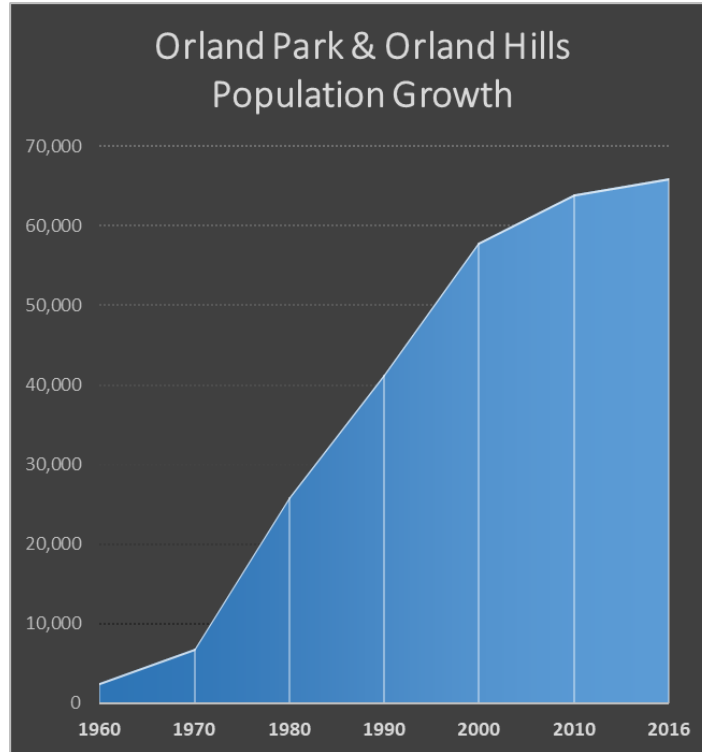
The median age in Orland Park is 45.6 with a median household income of \$81,453 and a median housing value of \$271,800. The unemployment rate in Orland Park is 3.3% in 2018 and has steadily decreased over the past several years. Age and household income distributions are explained in the following charts.



The demand for emergency medical services increases as residents' age increases. Approximately 65% of the District's patients are age 50 and older. The percentage of the District's population age 50 and older is 39% and is expected to grow exponentially.

A chart of population growth follows.

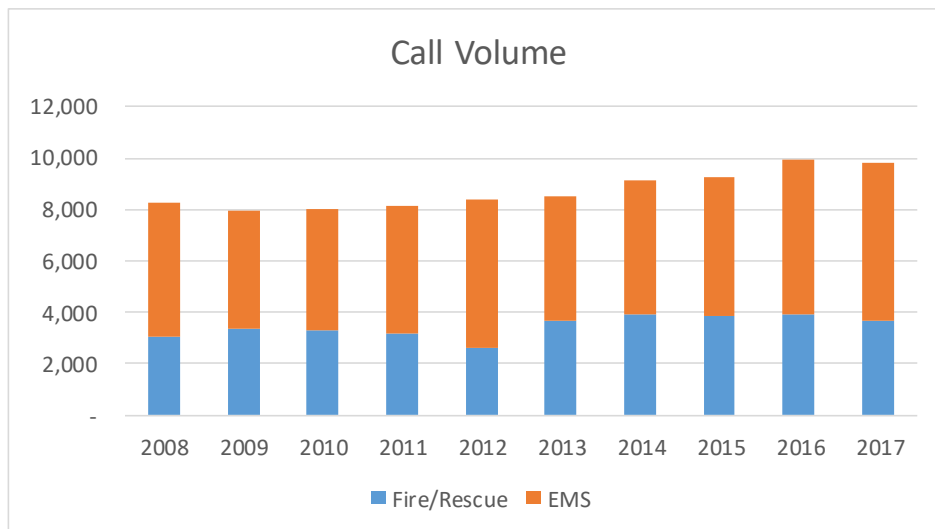




***District Services***

The District answers calls for emergency medical services, structure and other type fires, auto accidents/extrication, hazardous materials, water rescue, high angle rescue, trench rescue and structural collapse. In 2017, call volume was 9,847, which was a slight decrease from 2016. However, call volume has increased 18.9% since 2008.

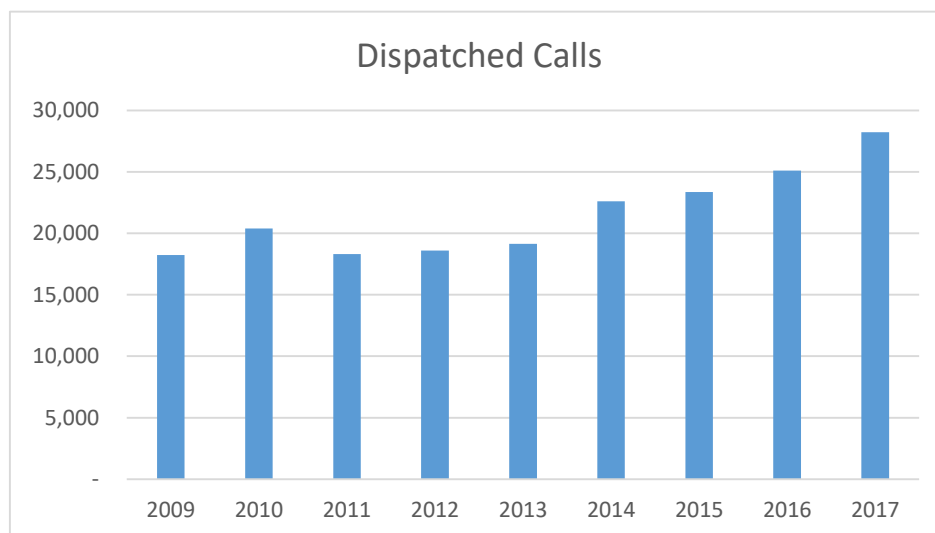
The District has maintained an average median response time of 3 minutes and 48 seconds and responds to 90% of emergency incidents in less than 5 minutes and 50 seconds. The following chart summarizes historical call volume



The number of District calls per capita (calls per year per resident) increased from 8 calls per 100 residents in 1990 to 15 calls per 100 residents in 2017, increasing at a rate much greater than population increases and increasing the community’s demand for service. The following chart describes historical calls per capita.

YEAR	CALLS	CALL INCREASE	POP.	POP INCREASE	CALLS/POP.	CALLS/100 RESIDENTS
1990	3,458	73.42%	41,230	59.63%	0.08387	<b>8.39</b>
2000	6,799	96.62%	57,856	40.33%	0.11752	<b>11.75</b>
2010	8,036	18.19%	63,916	10.47%	0.12573	<b>12.57</b>
2016	9,960	23.94%	66,046	3.33%	0.15080	<b>15.08</b>
2017	9,946		70,000		0.14209	

The District operates a fire service only communication/dispatch center (Orland Central) providing dispatching services for the District as well as seven departments who contract for dispatch services. Orland Central dispatched 28,236 emergency calls in 2017, a 12.5% increase since over 2016 and a 54.8% increase since 2009. 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, building maintenance and fleet maintenance. In addition, part-time employees are utilized to augment support operations.

A personnel count of full-time employees follows.

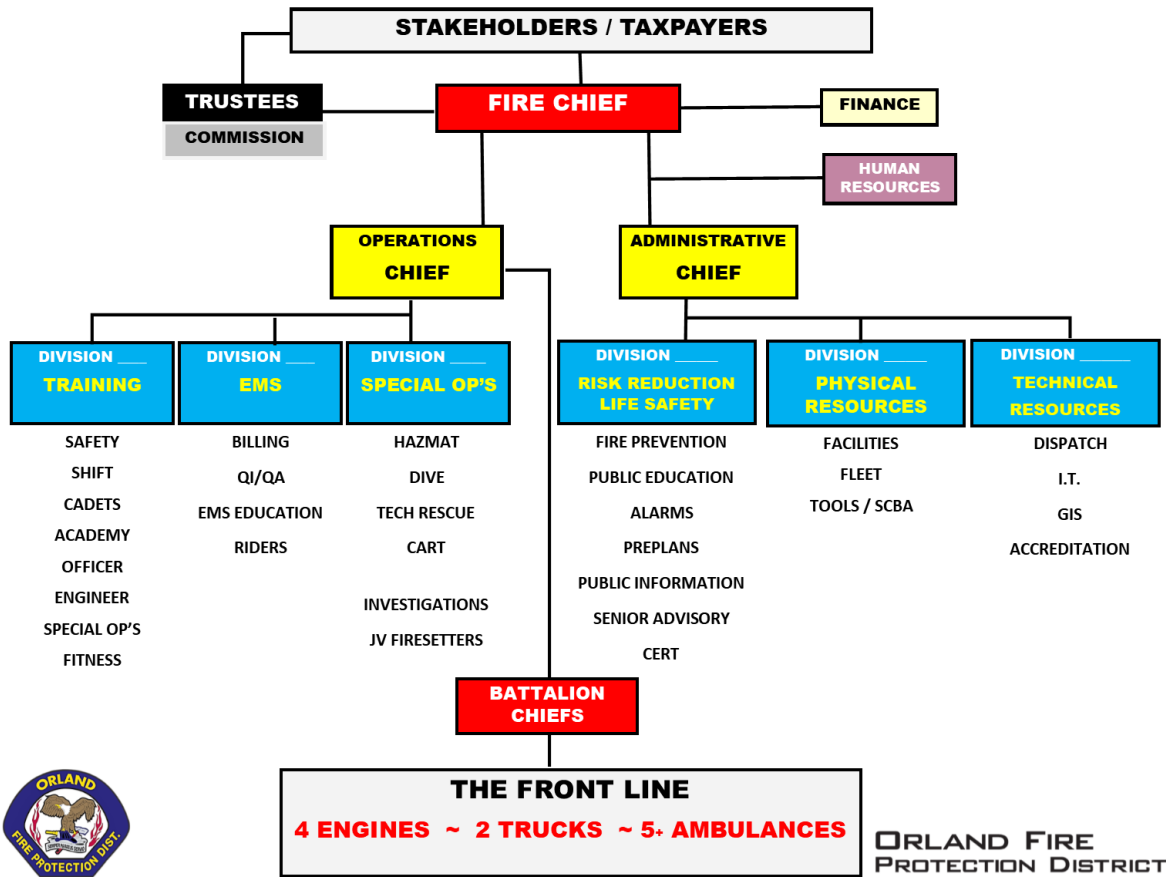
	<b><u>2017</u></b> <b><u>Actual</u></b>	<b><u>2018</u></b> <b><u>Budget</u></b>	<b><u>2019</u></b> <b><u>Budget</u></b>
<b>Sworn Personnel:</b>			
Fire Chief	1	1	1
Battalion Chiefs	3	3	3
Administrative B/C	-	-	2
Lieutenants – Days	4	4	3
Lieutenants – Shift	24	24	24
Engineers	24	24	24
Firefighter/Paramedics	<u>60</u>	<u>60</u>	<u>65</u>
<b>Total Sworn Personnel</b>	<b><u>116</u></b>	<b><u>116</u></b>	<b><u>122</u></b>
<b>Non-Sworn Personnel:</b>			
Human Resources	2	2	2
Administration	2	2	2
Finance	3	3	3
Information Technology	2	2	2
Fire Prevention and Public Education	3	3	3
Dispatch	11	11	11
Maintenance	<u>3</u>	<u>3</u>	<u>3</u>
<b>Total Non-Sworn Personnel</b>	<b><u>26</u></b>	<b><u>26</u></b>	<b><u>26</u></b>
<b>Total Sworn and Non-Sworn Staff</b>	<b><u>142</u></b>	<b><u>142</u></b>	<b><u>148</u></b>

The 2019 budget reflects additional sworn personnel to reduce overtime and to fill anticipated open positions due to retirements. Sworn and non-sworn personnel counts for the 2018 budget are the same as 2017 actual personnel counts. The 2019 budget for nonsworn personnel is the same as the 2018 budget.

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.

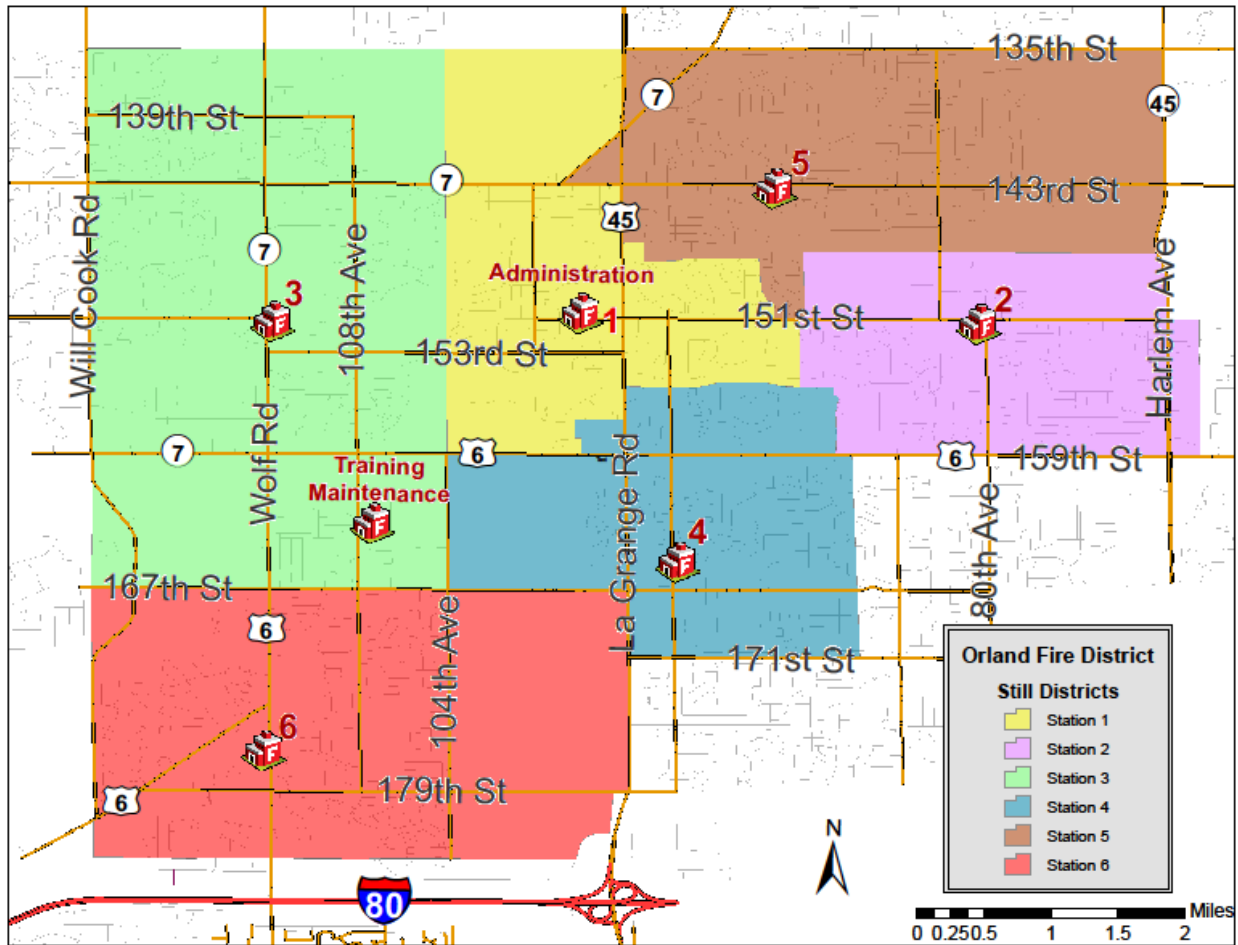


The District's organizational chart follows.



*District Map*

A map of the District follows.



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. 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.

The 2019 budget calendar is as follows:

District personnel prepare budget requests	June / July 2018
Initial budget review meetings are conducted with Department heads, Finance Director and Fire Chief	August 2018
Board of Trustees review proposed budget	October 2018
Publication of notice of display of tentative 2019 Budget and Appropriation Ordinance and Notice of the Public Hearing on the 2019 Budget and Appropriation Ordinance	October 2018
Display of tentative 2019 Budget and Appropriation Ordinance	October 2018
Adoption of a Finding regarding the estimated aggregate amount of taxes needed to be raised in the next year	November 2018
Execution of Certificate of Estimate of Revenue	November 2018
Public hearing on 2019 Budget and Appropriation Ordinance	November 27, 2018
Adoption of 2019 Budget and Appropriation Ordinance	November 27, 2018
Publication of 2019 Budget and Appropriation Ordinance	December 2018
Public hearing on proposed 2018 Tax Levy Ordinance	December 2018
Filing of certified and sealed copy of 2019 Budget and Appropriation Ordinance and the Estimate of Revenue with the Cook County Clerk	December 2018

***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. 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. Developed in the Strategic Plan were the District's mission statement, vision statements, values, guiding principles, master strategic goals and division goals.

The District's mission statement is -

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

The District's vision statement is -

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

The District's values are –

- Dedication
- Expertise
- Compassion/respect
- Ethical
- Honor/pride
- Trust/fairness
- Accountability

The District's guiding principles are –

- Keep abreast of changing trends in our community and profession and use our creative abilities to 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.

***Overall 2019 Budget Summary***

An overall summary of the District’s 2019 budget follows with comparisons to the 2018 Budget and 2017 Actual results. The District is expected to receive a grant from Cook County in 2019; for budget purposes, revenue and expenditures for the grant match. Accordingly, the following summary, in addition to totals, also presents revenue and expenditures excluding the Cook County grant.

	<b><u>2017 Actual</u></b>	<b><u>2018 Budget</u></b>	<b><u>2019 Budget</u></b>
Total Revenue	\$ 33,695,008	\$ 35,006,422	\$ 36,061,960
Cook County Grant	<u>204,968</u>	<u>931,000</u>	<u>1,000,000</u>
Total Revenue Excluding Grant	<u>\$ 33,490,040</u>	<u>\$ 34,075,422</u>	<u>\$ 35,061,960</u>
Total Expenditures	\$ 35,512,155	\$ 34,745,984	\$ 35,561,128
Cook County Grant	<u>213,058</u>	<u>931,000</u>	<u>1,000,000</u>
Total Expenditures Excluding Grant	<u>\$ 33,299,097</u>	<u>\$ 33,814,984</u>	<u>\$ 34,561,128</u>

Total revenue (excluding the Cook County Grant) for the 2019 budget is \$986,538, or 2.9% higher than the 2018 budget due to a 1.6% increase in property taxes, a 8.9% increase in ambulance and rescue fees, a 51.0% increase in dispatch revenue, and a 11.8% increase in communications revenue.

Total revenue (excluding the Cook County Grant) for the 2019 budget is \$1,571,920, or 4.7% higher than 2017 actual results due to a 3.2% increase in property taxes, a 13.2% increase in ambulance and rescue fees, a 18.8% increase in dispatch revenue, and a 4.3% increase in communications revenue.

Total expenditures (excluding the Cook County grant) for the 2019 budget are \$746,144, or 2.2% higher than the 2018 budget due to a 3.3% increase in wages, a 17.0% increase in supplies and a 22.4% increase in professional services. These increases are partially offset by decreases in clothing (8.3%), continuing education (25.4%) and pension funding (2.4%).

Total expenditures (excluding the Cook County grant) for the 2019 Budget are 3.8% higher than actual 2017 expenditures. Areas where expenditures are expected to increase include – wages (5.2%), continuing education (37.7%), repairs and maintenance (25.1%), and equipment (81.1%). These increases are partially offset by savings in the following areas – clothing (15.1%), pension funding (5.3%), supplies (30.7%), utilities and fuel (9.5%), and professional services (9.8%).

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 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.

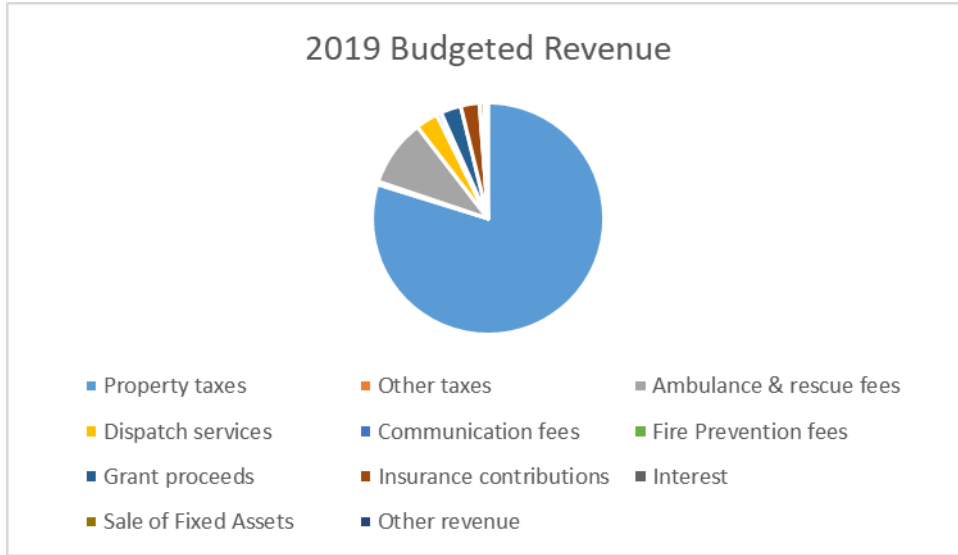
#### ***Revenue***

Revenue for all funds combined for 2017 Actual, 2018 Budget and 2019 Budget is summarized below:

	<b><u>2017 Actual</u></b>	<b><u>2018 Budget</u></b>	<b><u>2019 Budget</u></b>
Property taxes	\$27,887,864	\$28,314,433	\$28,771,351
Other taxes	145,473	148,000	146,000
Ambulance and rescue fees	2,980,581	3,100,000	3,375,000
Dispatch services	950,685	747,827	1,129,285
Communication fees	211,979	197,837	221,087
Fire Prevention fees	18,660	28,000	22,000
Grant proceeds	555,886	951,900	1,022,900
Insurance contributions	772,040	904,425	940,417
Interest	27,928	29,999	30,000
Sale of Fixed Assets	-	400,000	225,000
Other revenue	<u>143,912</u>	<u>184,000</u>	<u>178,920</u>
Total Revenue	<u>\$33,695,008</u>	<u>\$35,006,421</u>	<u>\$36,061,960</u>

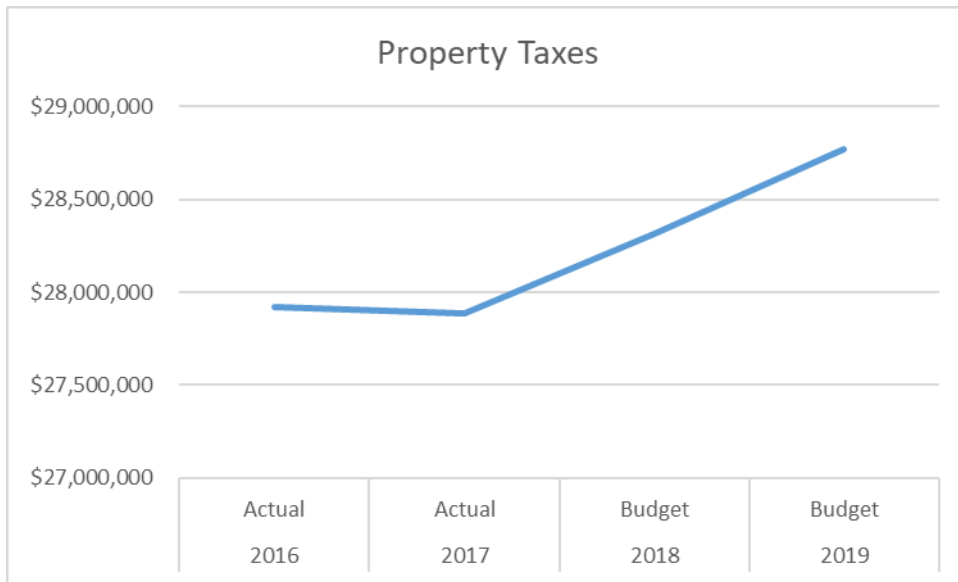
***Budgeted Revenue Descriptions***

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



***Property Taxes***

Property tax revenue for 2018 Budget, 2019 Budget and prior years is summarized in the following chart.



Property taxes represent 79.8% of the 2019 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.

## Budget by Major Types of Revenue and Expenditures

---

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. A reassessment was done effective for Tax Year 2017 (Calendar Year 2018). 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. To these 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 was 2.9627 for Tax Year 2017 (Calendar Year 2018).

The District's Tax Year 2017 (Calendar Year 2018) EAV was \$2,557,130,691, a 14.4% increase from the District's Tax Year 2016 EAV due to the change in Cook County's equalization factor and the triennial reassessment. The increase in EAV does not directly increase property tax revenue, but it does decrease tax rates. By decreasing the tax rate, there is less of a chance of hitting the tax rate ceilings and more of a chance of capturing new growth.

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

<u>Tax Year</u>	<u>District EAV</u>	<u>Percentage Change from prior year</u>	<u>Cook County Equalization Factor</u>	<u>Percentage Change from prior year</u>
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 69.9% of the District's EAV is related to residential development, 29.2% is related to commercial development, and 0.9% is related to industrial development.

Several of the District's levies are subject to tax rate ceilings including – Corporate (0.50), Ambulance (0.40), Emergency Rescue (0.10), and Audit (0.005). The tax rate ceilings are calculated by the Cook County Clerk based on the District's levies and the District's EAV. When the Cook County equalization factor decreases, the District's EAV decreases and then the District is more likely to hit tax rate ceilings. In Tax Year 2016 (taxes paid in 2017), the District's levies hit tax rate ceilings in the Corporate and Emergency Rescue Funds. In Tax Year 2017, the District's levies hit tax rate ceilings only in the Corporate Fund due to the benefit of the reassessment.

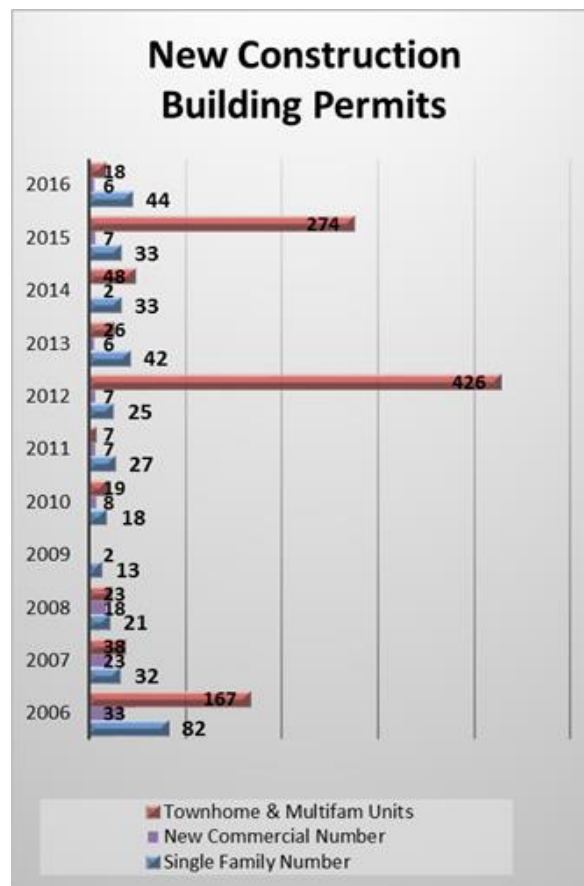
After tax rate ceilings are calculated, property tax caps are applied. All the District's property tax levies except the portion of the Pension Fund levy associated with Public Act 93-0689 are subject to the Property Tax Extension Limitation Law (PTELL), commonly known as property tax caps.

## Budget by Major Types of Revenue and Expenditures

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 2018, for taxes paid in Calendar year 2019, is 2.1%. 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>
2018	2.1%
2017	2.1%
2016	0.7%
2015	0.8%
2014	1.5%

Property taxes can also increase due to new construction within the District. New construction within the District has slowed. The equalized assessed valuation EAV of new construction historically was 2-3% of the District's total EAV. In Tax Years 2011 through 2015, new construction represented 0.3% of the District's total EAV. In Tax Year 2016, new construction represented 0.9% of the District's EAV. In Tax Year 2017, new construction represented 0.4% of the District's EAV. Building permit volume for both commercial and residential properties within the District has been very strong. While this is merely a projection, it is a positive sign of economic growth. The following chart shows the number of commercial building permits over the last several years.



## Budget by Major Types of Revenue and Expenditures

---

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.

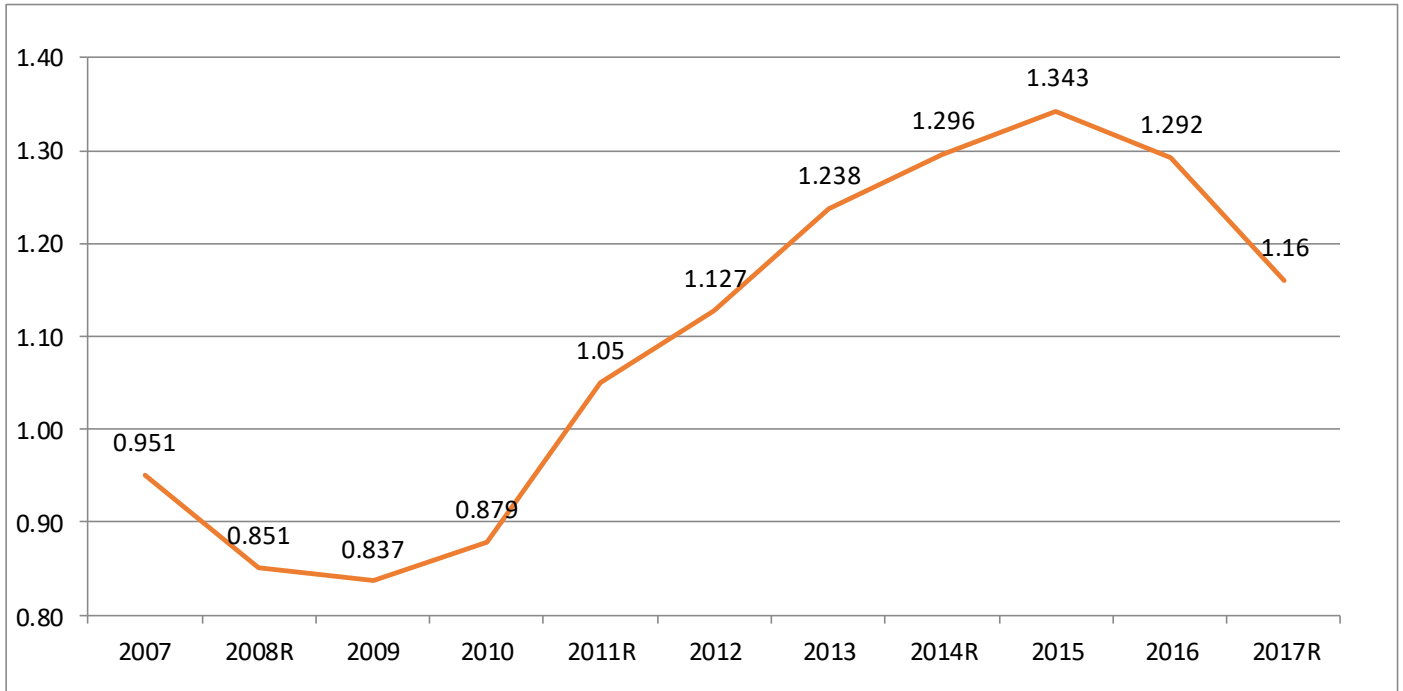
<b><u>Tax Year</u></b>	<b><u>Tax Extension</u></b>	<b><u>Collection Rate</u></b>
2017	\$29,662,716	TBD
2016	28,887,562	96.1%
2015	28,600,871	96.9%
2014	28,391,450	99.4%
2013	27,832,941	97.4%
2012	26,806,734	98.2%

TBD – To Be Determined



## Budget by Major Types of Revenue and Expenditures

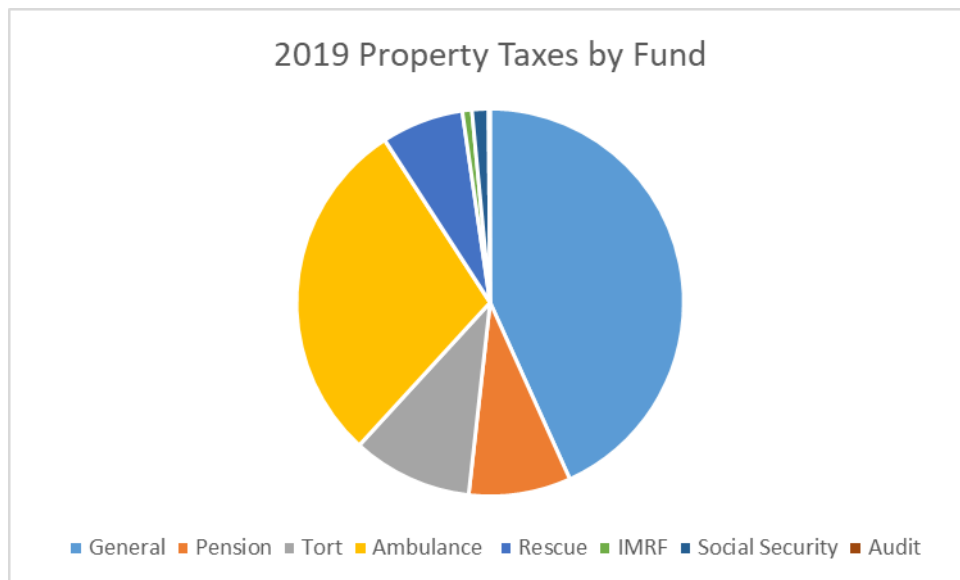
Historical Property Tax Rates by Tax Year are summarized below.



R = Reassessment

An Agency Tax Rate Report is projected to budget 2019 property tax revenue. For the 2019 budget, it is assumed that the District's EAV is flat due to not being a reassessment year. CPI is 2.1% in accordance with PTELL and the assumed collection rate is conservatively estimated at 95% based on historical trends.

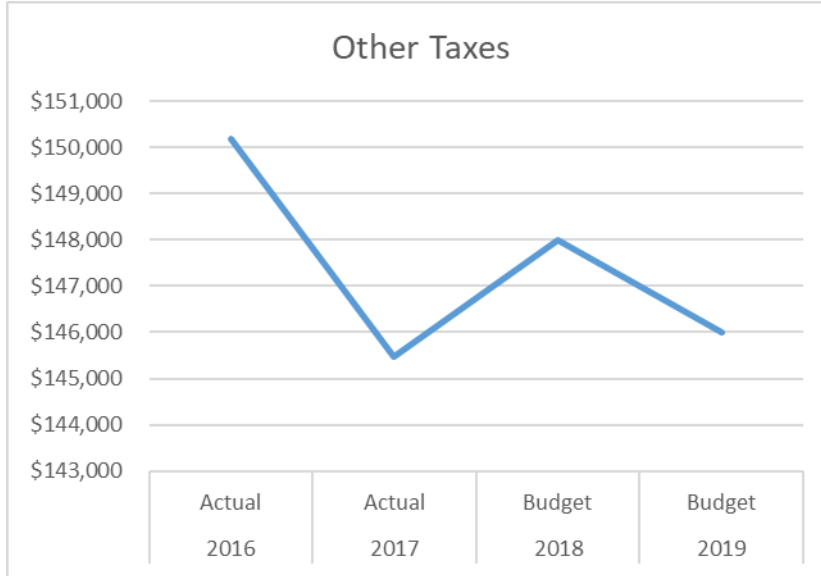
The following chart summarizes 2019 budgeted property taxes, by fund.



## Budget by Major Types of Revenue and Expenditures

### *Other Taxes*

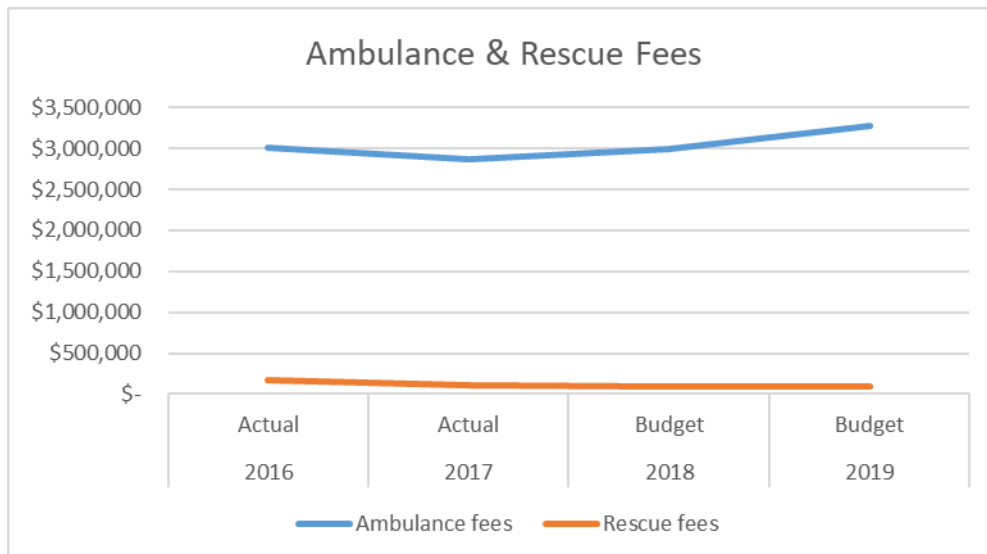
Other taxes for the 2019 Budget, the 2018 Budget and prior years is summarized in the following chart.



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 2019 budget using trend analysis.

### *Ambulance and Rescue Fees*

Ambulance and Rescue fees for the 2019 Budget, the 2018 Budget and prior years is summarized in the following chart.



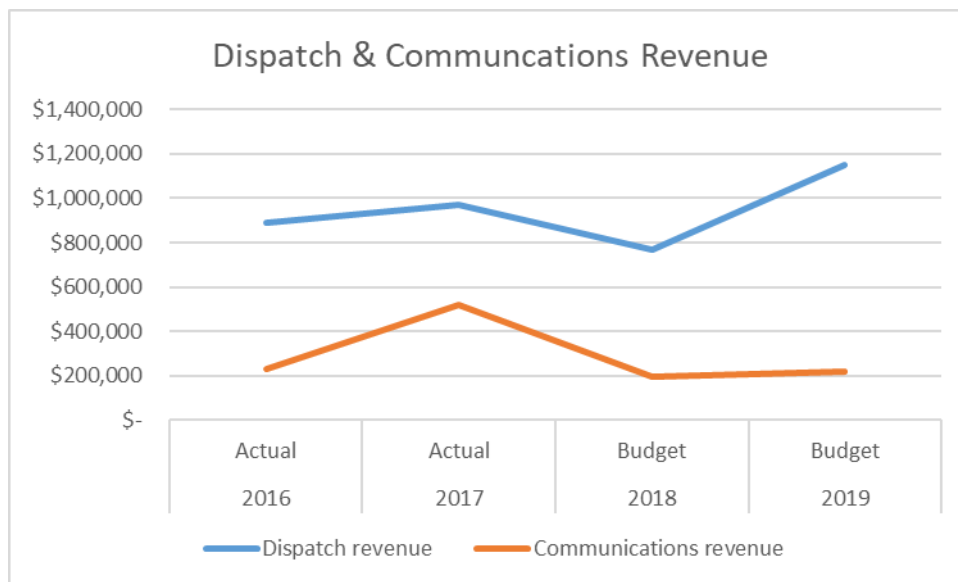
## Budget by Major Types of Revenue and Expenditures

Ambulance and Rescue fees represent 9.4% of the 2019 budgeted revenue. The District bills non-residents and the insurance companies of residents for ambulance and rescue services.

Charges for ambulance transport are \$1,900. The District accepts Medicare and Medicaid allowances. Charges for rescue services are based on statutory rates for non-residents. Fees were projected based on trend analysis for the 2019 budget. Fees are not assumed to increase in 2019 and payer mix (Private pay, Medicare, Medicaid, etc.) is assumed to remain stable.

### *Dispatch & Communications Services Revenue*

Dispatch and Communications Services revenue represents approximately 3.7% of the 2019 budgeted revenue. Dispatch and Communications services revenue for the 2019 Budget, the 2018 Budget and prior years is summarized in the following chart.



Dispatch revenue includes revenue from dispatch services and alarm services. Currently, the District provides dispatching services for the following fire departments - Calumet City, Oak Forest, Lemont, Country Club Hills, Blue Island, Garden Homes and Merrionette Park. 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 Tyco. Revenue from Tyco is based on historical revenue.

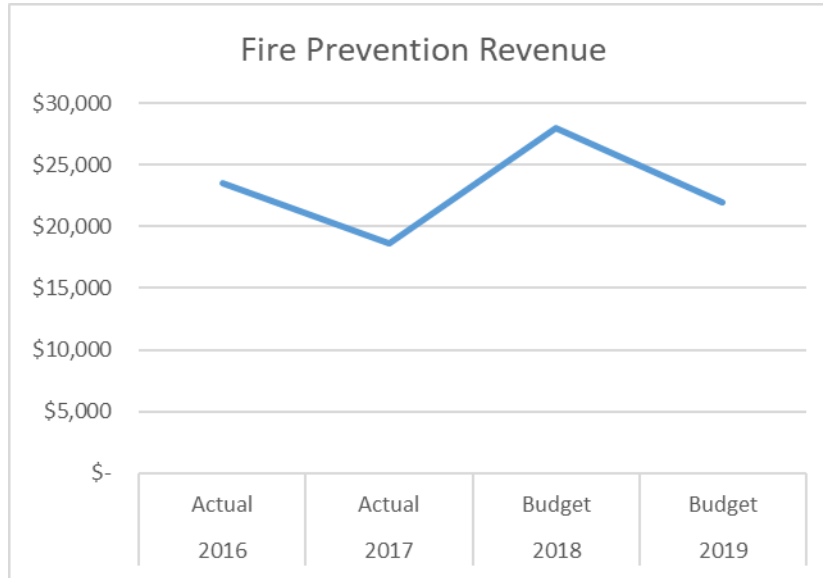
Communications revenue represents lease payments for space on the District's towers, which is leased to a number of cell phone companies. Tower lease revenue is budgeted based on existing contracts.

Dispatch and Communications revenue was lower in the 2018 budget than actual 2017 results because revenue from a contract with Tyco was received in 2017, but was not budgeted in 2018 due to a pending lawsuit. In 2018, the lawsuit was resolved in the District's favor so Tyco revenue is included in the 2019 budget.

## Budget by Major Types of Revenue and Expenditures

### *Fire Prevention Fees*

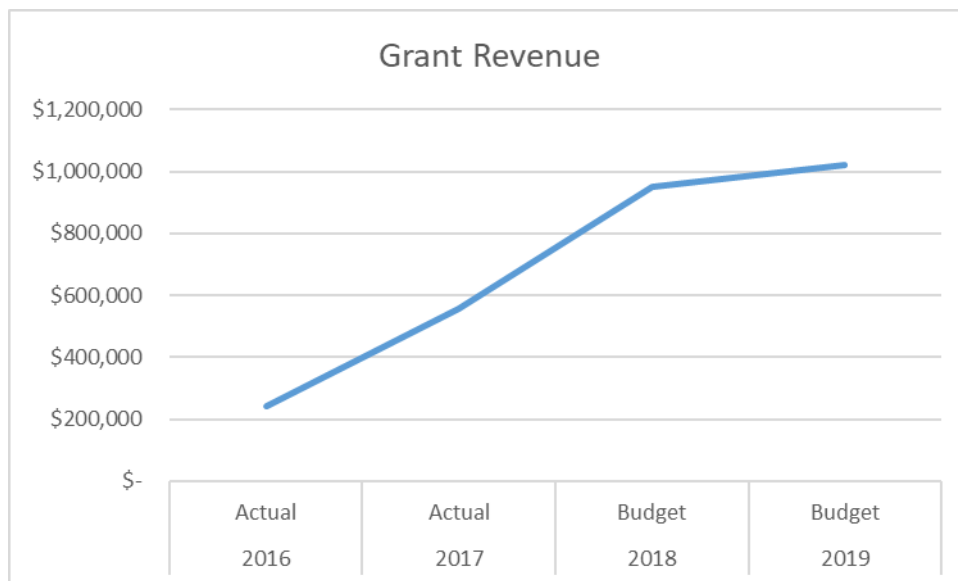
Fire Prevention fees for the 2019 Budget, the 2018 Budget and prior years is summarized in the following chart.



Fire Prevention fees include inspection, re-inspection and false alarm fees. Fees were projected based on trend analysis for the 2019 budget.

### *Grant Revenue*

Grant revenue represents approximately 2.8% of 2019 budgeted revenue. Grant revenue for the 2019 Budget, the 2018 Budget and prior years is summarized in the following chart.



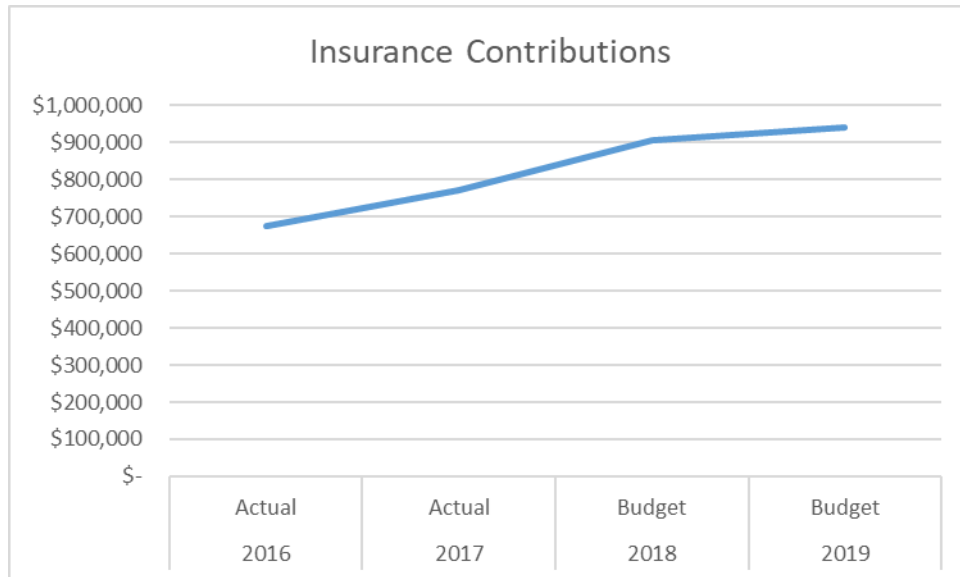
## Budget by Major Types of Revenue and Expenditures

Budgeted grant revenue in 2018 and 2019 is assumed to be from a Sub-grant from Cook County. In 2017, the District received grants from FEMA and from Firehouse Subs for the purchase of portable radios in the amounts of \$278,182 and \$26,218, respectively. The District also received a safety grant for the fitness program from Illinois Public Risk Fund in the amount of \$18,517 in 2017. Initial grant proceeds from the Sub-grant from Cook County were received in 2017 in the amount of \$204,968.

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 in the amount of \$695,680. A subsequent Sub-grant agreement was entered into in May, 2018 in the amount of \$1,009,630. 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 \$1,000,000 in 2019.

### *Insurance Contributions*

Insurance contributions represent 2.6% of the 2019 budgeted revenue. Insurance contributions for the 2019 Budget, the 2018 Budget and prior years is summarized in the following chart.

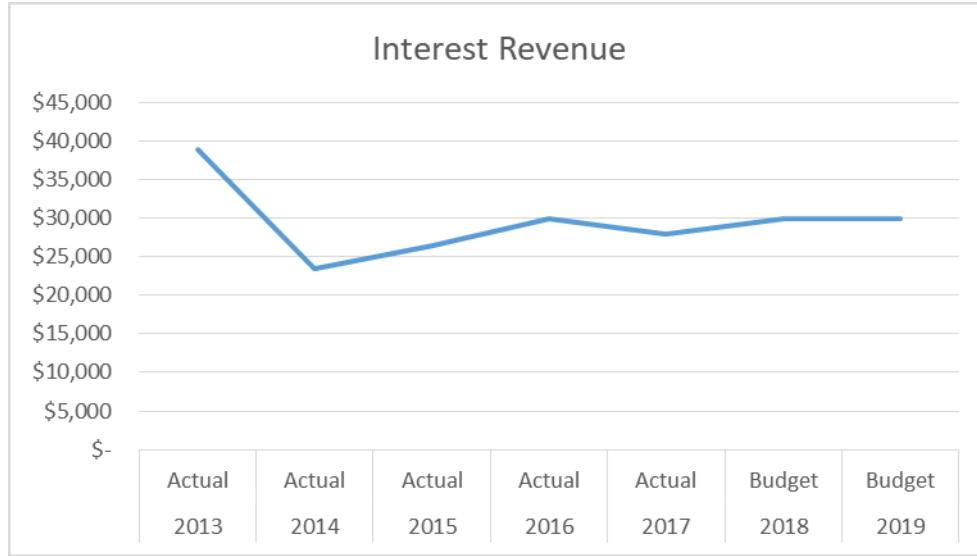


Insurance contributions are budgeted for estimated employee and retiree health insurance contributions.

### *Interest*

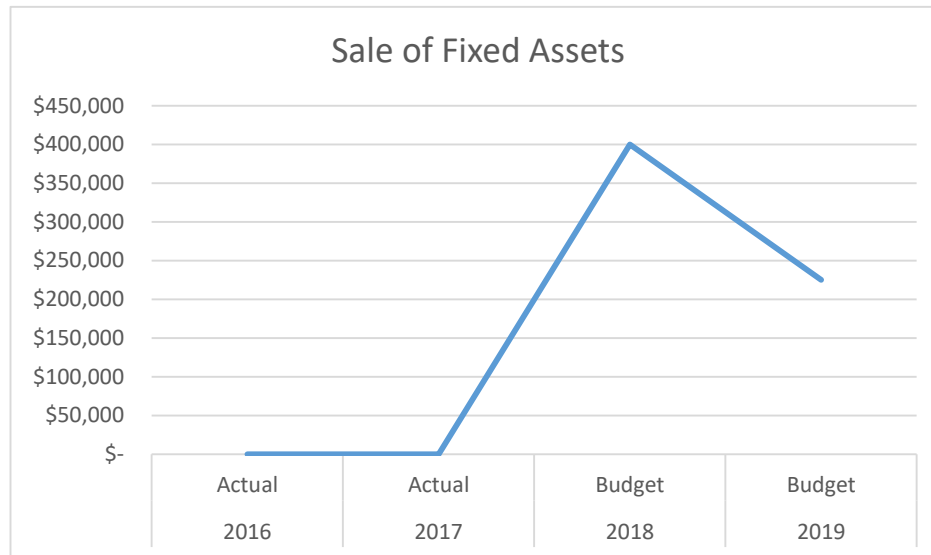
Interest revenue for the 2019 Budget, the 2018 Budget and prior years is summarized in the following chart. Interest is budgeted for 2019 based on trend analysis.

## Budget by Major Types of Revenue and Expenditures



### *Sale of Fixed Assets*

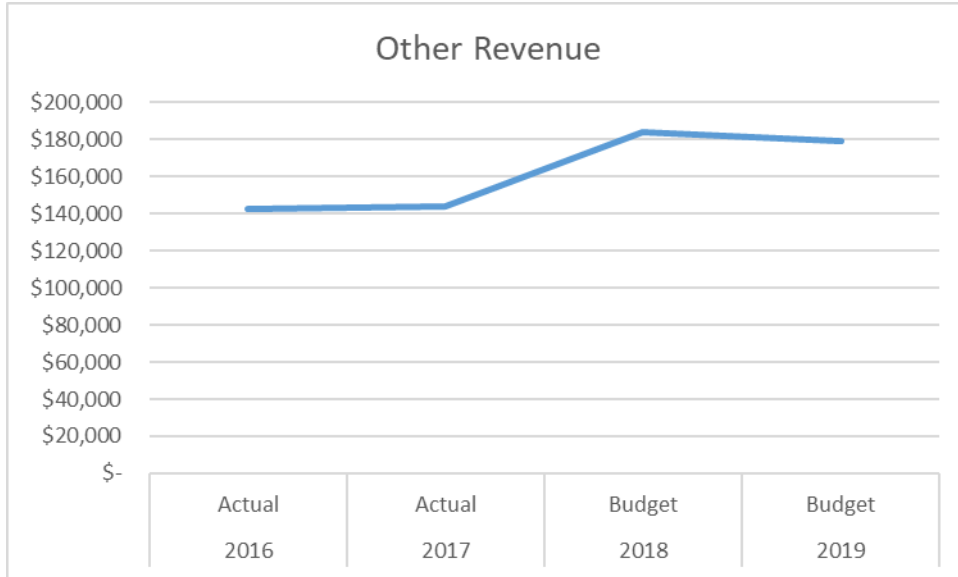
Sale of Fixed Assets for the 2019 Budget, the 2018 Budget and prior years is summarized in the following chart. It is assumed that an engine and an aerial truck will be sold in 2019.



### *Other Revenue*

Other Revenue for the 2019 Budget, the 2018 Budget and prior years is summarized in the following chart.

## Budget by Major Types of Revenue and Expenditures



Other revenue includes salary reimbursement, CPR Class fees, training facility fees and other miscellaneous sources of revenue. Other revenue is budgeted in 2019 based on trend analysis.

## Budget by Major Types of Revenue and Expenditures

---

### *Expenditures*

Expenditures for all funds combined for 2017 Actual, 2018 Budget, and 2019 Budget are summarized below.

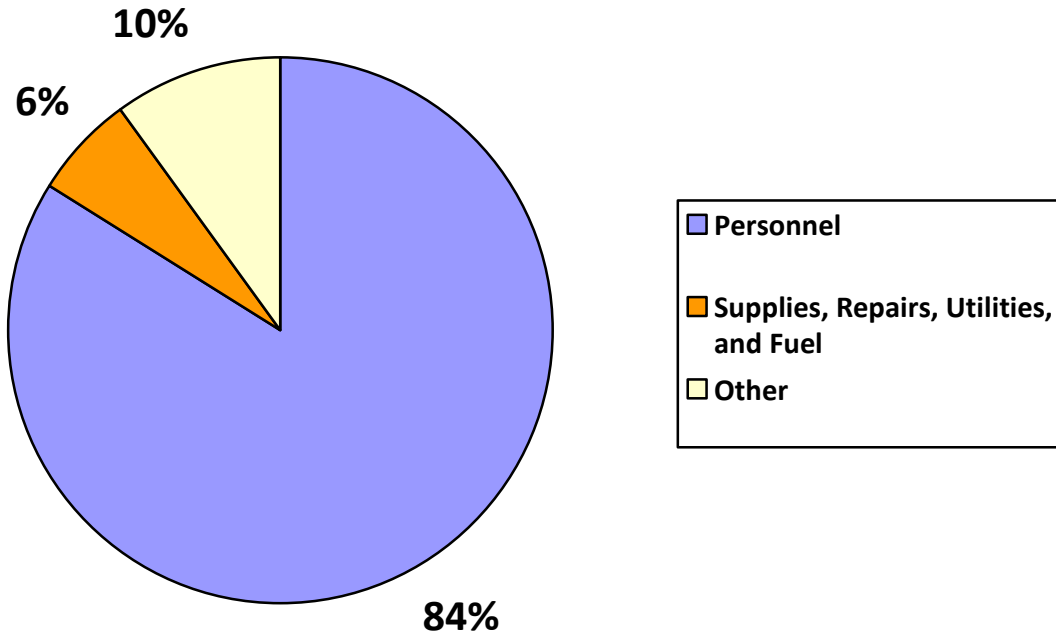
In addition to total expenditures, a calculation is also shown excluding capital projects, grant-funded expenditures and retiree health expenditures.

	<b><u>2017 Actual</u></b>	<b><u>2018 Budget</u></b>	<b><u>2019 Budget</u></b>
Wages	\$17,659,777	\$17,983,394	\$18,581,595
Clothing	188,646	174,700	160,200
Benefits	5,570,930	5,577,464	5,701,092
Pension Funding	4,797,886	4,656,393	4,542,473
Continuing Education	170,448	314,572	234,730
Training – Grant	162,555	931,000	1,000,000
Supplies	1,190,186	705,535	825,150
Repairs and Maintenance	901,634	1,173,393	1,127,776
Utilities and Fuel	280,066	326,502	253,500
Professional Services	787,910	581,000	711,000
Property, Liability & Workers Comp Insurance	1,006,865	1,150,000	1,189,013
Bad Debt	207,425	250,000	250,000
Equipment	413,523	689,000	749,000
Other	<u>174,304</u>	<u>233,031</u>	<u>235,599</u>
Total Expenditures	<u>\$33,512,155</u>	<u>\$34,745,984</u>	<u>\$35,561,128</u>
Capital Projects	1,335,229	897,100	811,000
Grant Funded	213,058	931,000	1,000,000
Retiree Health	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>
Total Expenditures Excluding Capital Projects, Retiree Health and Grant Funded Expenditures	<u>\$31,363,868</u>	<u>\$32,318,424</u>	<u>\$33,150,128</u>



*Budgeted Expenditures Descriptions*

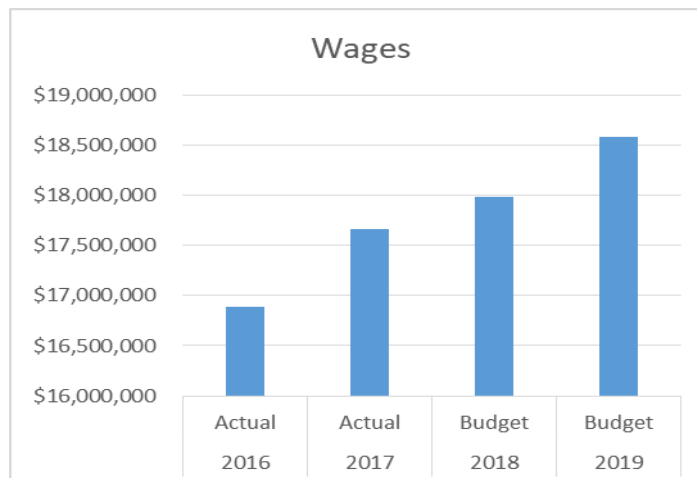
Budgeted 2019 expenditures by major category are summarized as follows.



Personnel expenditures, including compensation, clothing, health and life insurance, payroll taxes, pension contributions, and workers compensation premiums represent 84.0% of the District’s 2019 budgeted expenditures.

*Wages*

Wage expense for the 2019 Budget, the 2018 Budget and prior years is summarized in the following chart.



## Budget by Major Types of Revenue and Expenditures

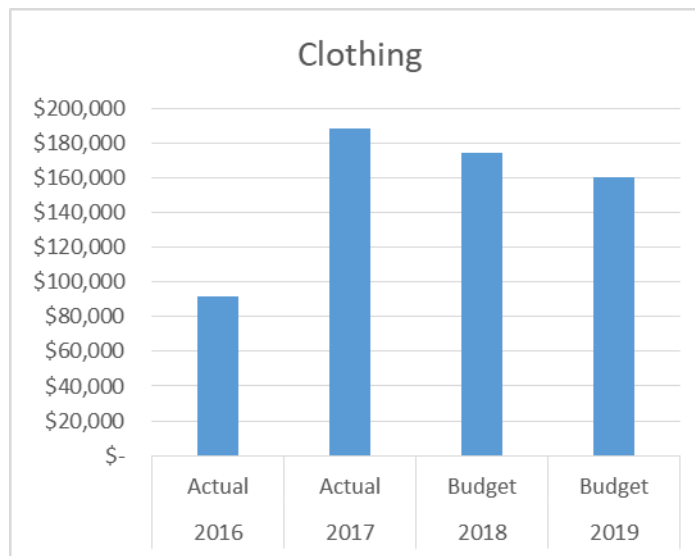
Wages are based on current staffing levels. It is assumed that there will be a number of sworn personnel retiring in 2019 and 2020. Hiring of new firefighters is assumed in March 2019 to fill open positions and to reduce overtime costs.

The Labor Agreement with Orland Professional Firefighters, Local 2754 was negotiated for a three-year term ending December 31, 2020. For the 2019 Budget, it is assumed that wages for sworn personnel and non-bargaining unit, non-sworn personnel will increase 2.75% in 2019 and by any other stipulations in the Labor Agreements.

The District's full-time fire inspector and dispatchers are members of the International Brotherhood of Electrical Workers, Local 134 (Local 134). The labor agreement between the District and Local 134 expires December 31, 2018 and is being re-negotiated. Wage increases are assumed at 2.75% effective January 1, 2019.

### *Clothing*

Clothing expense for the 2019 Budget, the 2018 Budget and prior years is summarized in the following chart.

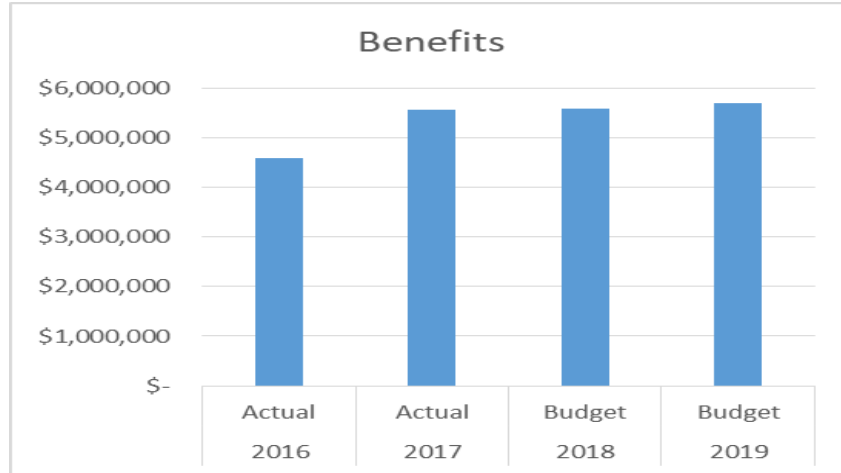


Clothing includes the purchase and replacement of firefighters' turnout gear, station uniforms and dress uniforms.

### *Benefits*

Benefits expense for the 2019 Budget, the 2018 Budget and prior years is summarized in the following chart.

## Budget 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 assumed to be the same as 2018 premiums based on renewal data from the District's insurance broker.

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. The 2019 budgeted contribution is \$600,000.

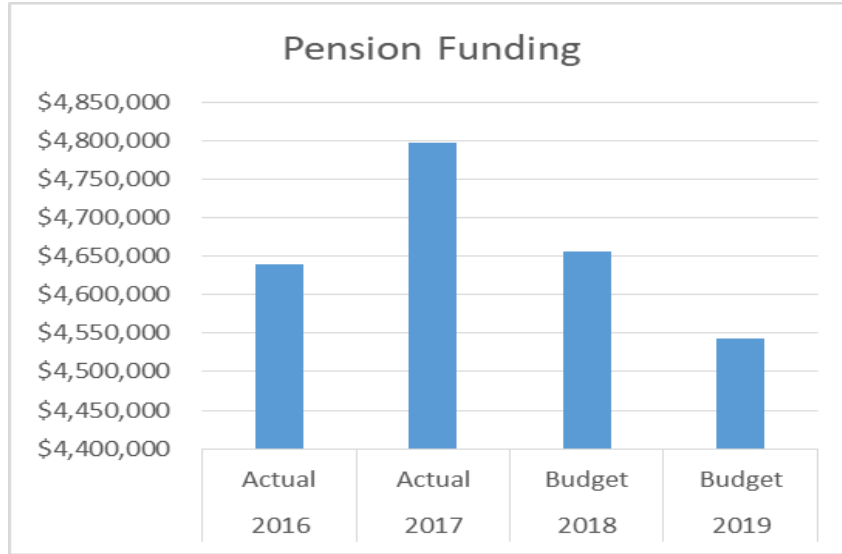
The District requires sworn personnel to have annual medical exams; the 2019 budgeted expense for medical exams is based on historical experience.

The 2019 budget for the employers' match of FICA and Medicare taxes is based off budgeted payroll.

### *Pension Funding*

Pension expense for the 2019 Budget, the 2018 Budget and prior years is summarized in the following chart.

## Budget by Major Types of Revenue and Expenditures



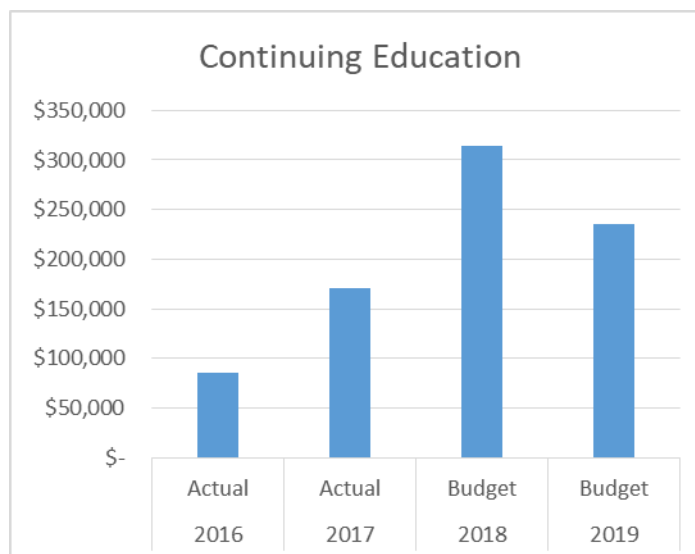
Pension contributions for members of the Orland Firefighters' Pension Fund are based on an actuarial analysis prepared at the direction of the Pension Fund's Board of Trustees. The actuarial request for the 2019 budget is \$2,454,845 which is 7.2% lower than the actuarial request for the 2018 budget and 14.3% less than 2017.

Pension contributions for full-time, non-sworn employees are based on requirements calculated by the Illinois Municipal Retirement Fund.

Principal and interest payments are being made on taxable debt certificates issued in December, 2012, to pay the actuarial unfunded liabilities of the District's pension funds as of that date.

### *Continuing Education*

Continuing education expense for the 2019 Budget, the 2018 Budget and prior years is summarized in the following chart.

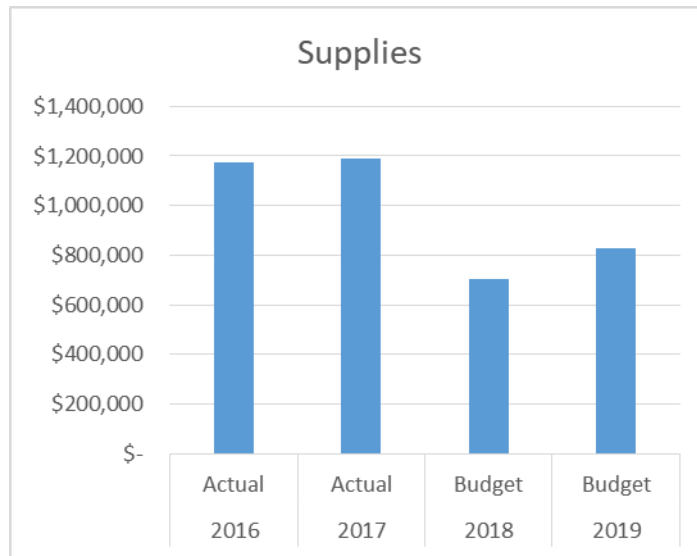


## Budget by Major Types of Revenue and Expenditures

Continuing education includes courses, seminars, and classes that employees attend to maintain and/or further their professional credentials. The 2019 budgeted expense is based on requested education as well as historical information. The budget increased for the 2018 budget due to the expenses related to the Cook County grant. All expenses of this grant are fully reimbursable and budgeted also as grant revenue.

### *Supplies*

Supply expense for the 2019 budget, the 2018 Budget, and prior years is summarized in the following chart.

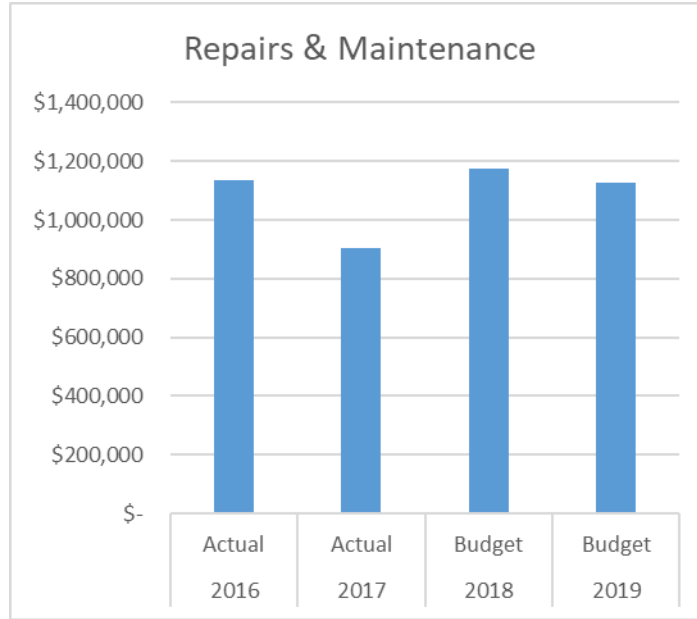


Supplies include expendable items as well as small equipment. Expendable supplies include non-exchangeable patient care supplies, public education supplies, station supplies, vehicle maintenance parts, and office supplies. Small equipment purchases include non-exchangeable patient care supplies, replacement cots, emergency medical equipment, replacement specialty team equipment, computer equipment, Opticom equipment, and safety equipment. The 2019 budget for supplies were based on needs requested by department heads and historical experience.

### *Repairs and Maintenance*

Repairs and maintenance expense for the 2019 Budget, the 2018 Budget, and prior years is summarized in the following chart.

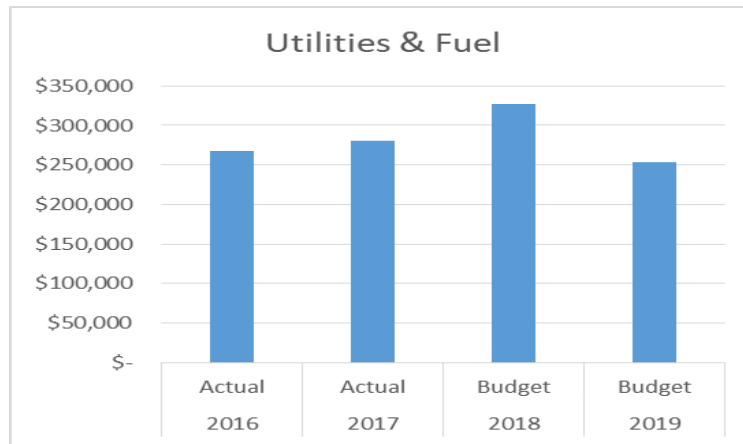
## Budget by Major Types of Revenue and Expenditures



Repairs and maintenance includes maintenance and improvements to District buildings and facilities, repairs and maintenance of fleet, maintenance agreements for EMS equipment, maintenance agreements for information technology, maintenance and repairs of communication equipment, and maintenance and repair of fire equipment. The 2019 budget is based on requests by department heads and historical experience.

### *Utilities and Fuel*

Utilities and fuel expense for the 2019 Budget, the 2018 Budget and prior years is summarized in the following chart.



Utilities and fuel includes electricity, natural gas and water, plus fuel for vehicles. The 2019 budget is based on historical experience.

### *Professional Services*

Professional services expense for the 2019 Budget, the 2018 Budget and prior years is summarized in the following chart.

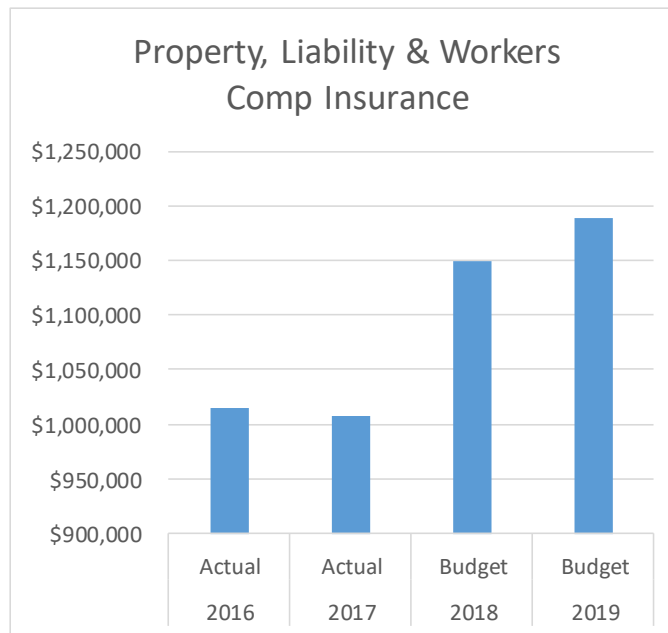
## Budget by Major Types of Revenue and Expenditures



Professional Services includes legal services, public information consultants, audit services, ambulance billing collection services and lobbyist fees. The 2019 budget is estimated based on historical experience and includes an additional \$100,000 for appeal of the alarm monitoring lawsuit the District won. It is believed that costs of the appeal should be covered by the insurance company, but is budgeted for conservation.

### *Property, Liability and Workers Comp Insurance*

Property, Liability and Workers Comp Insurance expense for the 2019 Budget, the 2018 Budget and prior years is summarized in the following chart.

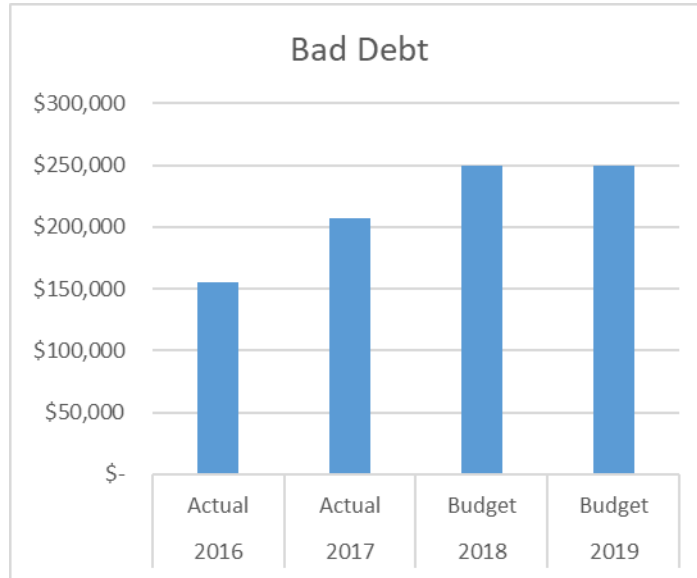


Property and liability insurance is budgeted based on historical experience. Workers comp insurance is budgeted based on payroll and estimated rates.

## Budget by Major Types of Revenue & Expenditures

### *Bad Debt*

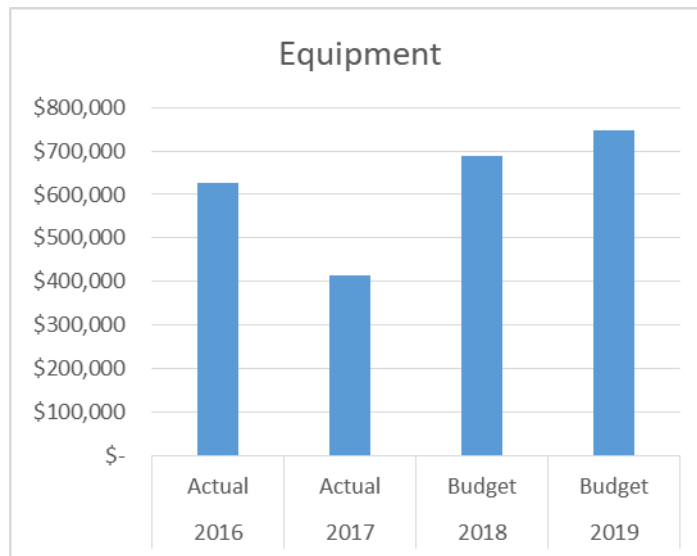
Bad debt expense for the 2019 Budget, the 2018 Budget and prior years is summarized in the following chart.



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.

### *Equipment*

Equipment expense for the 2019 Budget, the 2018 Budget and prior years is summarized in the following chart.





## Budget by Major Types of Revenue & Expenditures

---

Equipment includes lease payments for and additions to the fleet and related equipment. The 2019 budget includes existing lease payments for two engines and a truck, proposed lease payments for an engine and an aerial truck and the purchase of a replacement ambulance and a Battalion Chief's car.

## Budget by Organizational Units

---

### *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	Vehicle Maintenance Apparatus	Corporate, Tort, Ambulance, Rescue Capital Projects
Facility Maintenance	Building & Grounds 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 Seasonal Employment Foreign Fire Insurance	Corporate, Tort, Ambulance, Rescue Tort Corporate, Tort, Ambulance Corporate Corporate

## Budget by Organizational Units

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.

The following summarizes revenue and expenditures for the organizational units for 2017 actual results, the 2018 Budget and the 2019 Budget.

	<b><u>2017</u></b> <b><u>Actual</u></b>	<b><u>2018</u></b> <b><u>Budget</u></b>	<b><u>2019</u></b> <b><u>Budget</u></b>
Revenue:			
Sworn Personnel	\$ 821,907	\$ 948,524	\$ 997,986
Training	295,734	1,052,511	1,117,000
EMS	2,882,078	3,032,000	3,291,920
Dispatch & Communications	1,487,315	966,924	1,371,046
Fleet	30,209	410,319	230,982
Fire Prevention & Pub Ed	31,016	38,619	32,620
Information Technology	4,512	4,511	-
Fitness & Safety	26,517	18,000	20,000
Specialty Teams	-	2,900	2,900
Administration	<u>28,115,720</u>	<u>28,532,113</u>	<u>28,997,505</u>
Total Revenue	<u>\$33,695,008</u>	<u>\$35,006,422</u>	<u>\$36,061,960</u>
Expenditures:			
Sworn Personnel	\$ 821,907	\$ 948,524	\$ 997,986
Training	775,625	1,633,609	1,702,850
EMS	379,636	429,097	389,462
Dispatch & Communications	1,948,645	1,598,215	1,657,750
Fleet	1,252,178	1,600,034	1,657,829
Facilities	593,871	887,389	738,143
Fire Prevention & Pub Ed	486,387	513,428	508,723
Information Technology	724,440	669,866	862,008
Fitness & Safety	87,869	171,575	115,789
Fire Equipment	253,125	266,898	278,000
Specialty Teams	217,253	303,026	237,350
Administration	<u>7,651,090</u>	<u>7,494,992</u>	<u>7,627,084</u>
Total Expenditures	<u>\$33,512,155</u>	<u>\$34,745,984</u>	<u>\$35,561,128</u>
Revenue in excess of Expenditures	<u>\$ 182,853</u>	<u>\$ 260,438</u>	<u>\$ 500,832</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, 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 2017, sworn personnel responded to 9,847 incidents. Lieutenants, Engineers and Firefighters belong to Orland Professional Firefighters Local 2754 (Local 2754). The Labor Agreement with Local 2754 was re-negotiated for a three-year term beginning January 1, 2018 and ending December 31, 2020.

*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.

2018 Sworn Personnel Goals

<b>Status of 2018 Sworn Personnel Organizational Unit Goals</b>	<b>Accomplished</b>	<b>Notes</b>
1. Provide quality services through adequate staffing and in accordance with Labor Agreement of Local 2754	✓	
2. Pay and provide benefits to employees per the Labor Agreement and District policies	✓	
3. Assess hiring needs based on attrition	✓	Nine new firefighters hired in March, 2018

2019 Sworn Personnel Organizational Unit Goals

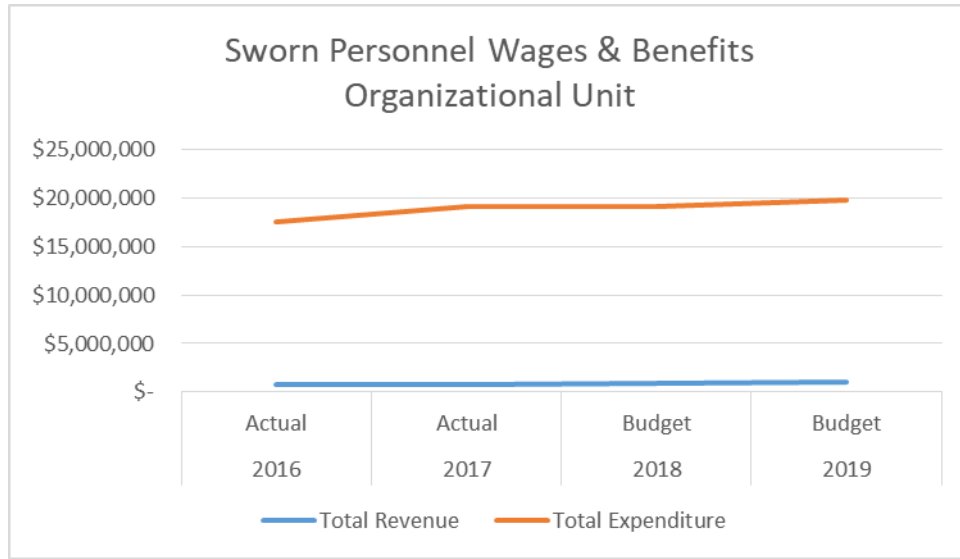
- Through data analysis, ensure efficiency and effectiveness of service delivery are consistent with jurisdictional expectation and industry standards.
- Monitor area development, census and demographic information for the District.

- 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.

Sworn Personnel Organizational Unit Financial Trends

	<b><u>2017</u></b> <b><u>Actual</u></b>	<b><u>2018</u></b> <b><u>Budget</u></b>	<b><u>2019</u></b> <b><u>Budget</u></b>
Revenue:			
Rescue Fees	\$ 104,688	\$ 100,000	\$ 100,000
Insurance Contributions	<u>717,219</u>	<u>848,524</u>	<u>897,986</u>
Total Revenue	<u>\$ 821,907</u>	<u>\$ 948,524</u>	<u>\$ 997,986</u>
Expenditures:			
Wages	\$14,329,104	\$14,345,628	\$14,854,352
Health Insurance	3,884,049	3,873,808	3,964,789
Retiree Health Funding	600,000	600,000	600,000
Medicare	194,415	208,012	210,000
Testing	53,683	44,000	55,500
Medical Exams	78,057	76,380	86,000
Other	<u>2,671</u>	<u>29,490</u>	<u>15,500</u>
Total Expenditures	<u>\$19,141,979</u>	<u>\$19,177,318</u>	<u>\$19,786,141</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*

Beginning in 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 2019 budget, grant revenue as well as related expenditures are estimated at \$1,000,000.

*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. There are costs to continue accreditation status. In addition, there are many benefits to the data analysis generated during the accreditation process and there is a need for those processes to continue.

*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.

<b>Status of 2018 Training Organizational Unit Goals</b>	<b>Accomplished</b>	<b>Notes</b>
1. Develop multi-year comprehensive training program for each division	Ongoing	
2. Develop succession plan for Training Officer position that can be adapted to other areas of the District	In process	
3. Develop and administer officer development program	Completed	
4. Develop and maintain training facility props to deliver operations level classes and first in company expectations	Completed and ongoing	Grain bin, confined space and hazmat props added in 2018

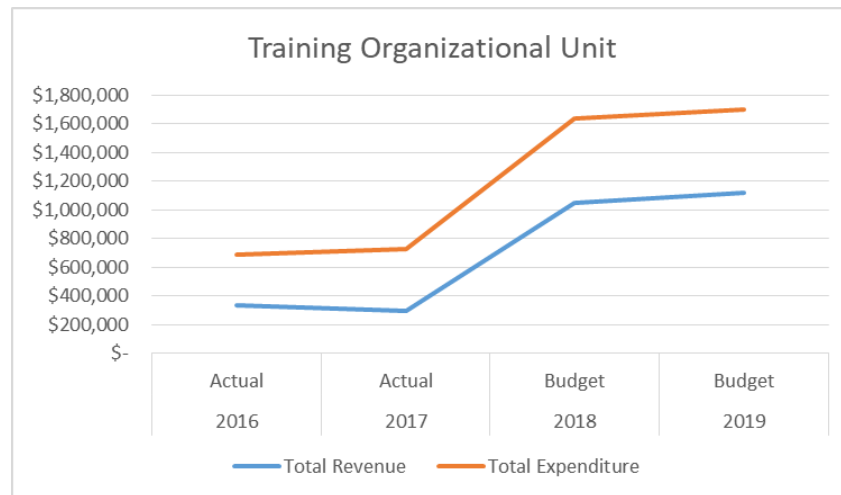
2019 Training Organizational Unit Goals

- 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.
- Develop the processes to record information, provide data and resources in the event of all hazards large scale event.
- Complete the District’s Comprehensive emergency plan.
- Develop relationships with relevant local, regional, state and federal agencies.

Training Organizational Unit Financial Trends

	<b><u>2017</u></b> <b><u>Actual</u></b>	<b><u>2018</u></b> <b><u>Budget</u></b>	<b><u>2019</u></b> <b><u>Budget</u></b>
<b>Revenue:</b>			
Training Facility	\$ 87,990	\$ 117,000	\$ 117,000
Grant	204,968	931,000	1,000,000
Other	<u>2,776</u>	<u>4,511</u>	<u>-</u>
<b>Total Revenue</b>	<b><u>\$ 295,734</u></b>	<b><u>\$1,052,511</u></b>	<b><u>\$1,117,000</u></b>
<b>Expenditures:</b>			
Wages & Benefits	\$ 348,530	\$ 402,109	\$ 461,147
Continuing Education	47,698	130,500	79,453
Training – Grant	204,968	931,000	1,000,000
Supplies	86,921	64,400	84,150
Repairs	87,508	83,100	62,000
Other	<u>-</u>	<u>22,500</u>	<u>16,100</u>
<b>Total Expenditures</b>	<b><u>\$ 775,625</u></b>	<b><u>\$1,633,609</u></b>	<b><u>\$1,702,850</u></b>

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.

<b>Status of 2018 EMS Organizational Unit Goals</b>	<b>Accomplished</b>	<b>Notes</b>
1. Build a capable cadre of EMS instructors and facilitators to deliver training and feedback to our paramedics	Ongoing	
2. Upgrade simulation equipment which provides realistic simulation of calls	In process	Added a trauma mannequin and remote capabilities
3. Continue Cardiac Arrest Rescue Enterprise (CARE) providing CPR and AED training and awareness to residents and businesses	Ongoing	

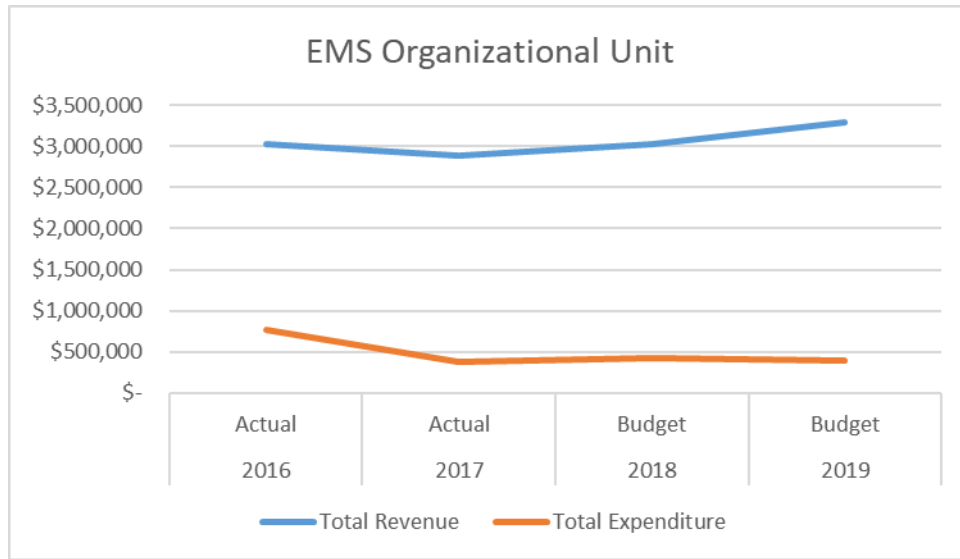
2019 EMS Organizational Unit Goals

- Develop a succession plan for the EMS Coordinator Position and EMS staff that can be adapted to other areas within the District.
- Identify technology and simulation to enhance training delivery.
- Enhance CARE and community CPR program.
- Enhance EMS Programs and Service Delivery.

EMS Organizational Unit Financial Trends

	<b><u>2017</u></b> <b><u>Actual</u></b>	<b><u>2018</u></b> <b><u>Budget</u></b>	<b><u>2019</u></b> <b><u>Budget</u></b>
<b>Revenue:</b>			
Ambulance Fees	\$ 2,875,893	\$3,000,000	\$3,275,000
Public Education	<u>6,185</u>	<u>32,000</u>	<u>16,920</u>
<b>Total Revenue</b>	<b><u>\$2,882,078</u></b>	<b><u>\$3,032,000</u></b>	<b><u>\$3,291,920</u></b>
<b>Expenditures:</b>			
Wages & Benefits	\$ 213,561	\$ 236,641	\$ 239,462
Continuing Education	16,949	33,456	30,000
Supplies	145,817	145,000	106,000
Other	<u>3,309</u>	<u>14,000</u>	<u>14,000</u>
<b>Total Expenditures</b>	<b><u>\$ 379,636</u></b>	<b><u>\$ 429,097</u></b>	<b><u>\$ 389,462</u></b>

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



**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 11 full-time dispatchers and several part-time dispatchers. The dispatchers provide Emergency Medical Dispatch services and participate in continuing education through 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 2018 Dispatch & Communications Organizational Unit Goals	Accomplished	Notes
1. Provide quality dispatch services using automated vehicle location for quickest response and Emergency Medical Dispatch for the District and the fire departments who contract with the District	Completed and ongoing	
2. Maintain communications software and equipment	Completed and ongoing	
3. Implement a backup dispatch center at the Training Facility	Completed and ongoing	Completed in August 2018. Provides technological redundancy for dispatch; will be tested quarterly

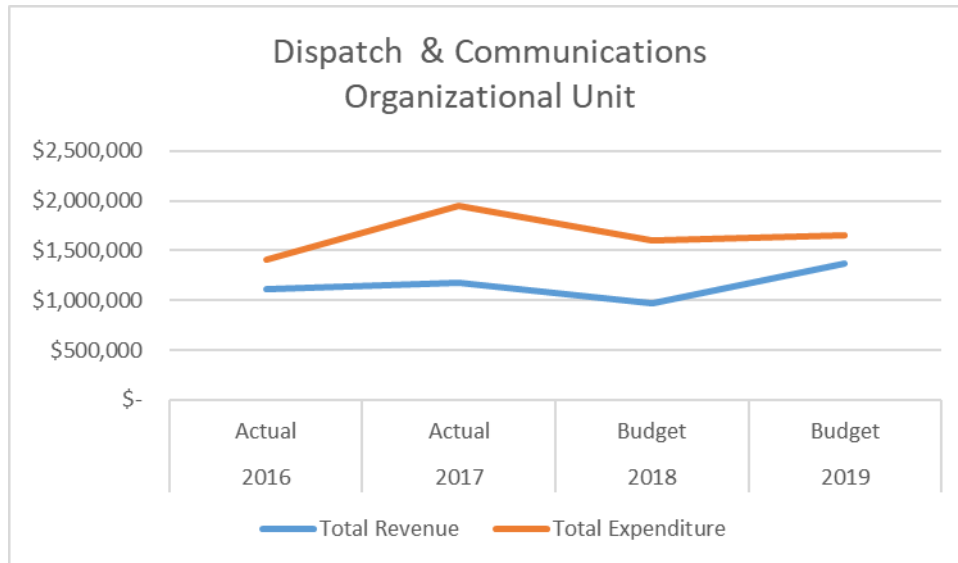
2019 Dispatch & Communications Organizational Unit Goals

- Support a regionalization communications model.
- Develop sufficient staff and expertise to meet program goals and objectives.
- Develop a systematic continuous improvement plan to identify performance gaps and trends in the fitness program.
- Continually evaluate technology improvements to improve service efficiency, reliability and interoperability.

Dispatch & Communications Organizational Unit Financial Trends

	<b><u>2017</u></b> <b><u>Actual</u></b>	<b><u>2018</u></b> <b><u>Budget</u></b>	<b><u>2019</u></b> <b><u>Budget</u></b>
Revenue:			
Dispatch-Other Agencies	\$ 748,133	\$ 747,827	\$ 929,285
Tower Leases	211,979	197,837	221,087
Tyco	202,552	-	200,000
Grant	304,401	-	-
Other	<u>20,250</u>	<u>21,260</u>	<u>20,674</u>
Total Revenue	<u>\$1,487,315</u>	<u>\$ 966,924</u>	<u>\$1,371,046</u>
Expenditures:			
Wages & Benefits	\$1,384,404	\$1,414,415	\$1,510,350
Continuing Education	12,714	17,300	15,300
Supplies	340,411	12,000	8,500
Phones	79,933	81,000	43,000
Maintenance	<u>131,183</u>	<u>73,500</u>	<u>80,600</u>
Total Expenditures	<u>\$1,948,645</u>	<u>\$1,598,215</u>	<u>\$1,657,750</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 54 pieces of equipment including fire apparatus, ambulances and support vehicles. To this end, the District employs two Automotive Service Excellence certified mechanics and contracts outside vendors for specialized work. 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 2018 Fleet & Fleet Maintenance Organizational Unit Goals	Accomplished	Notes
1. Aggressively maintain fleet to minimize breakdowns and downtime	Ongoing	
2. Purchase new ambulance	Ordered June, 2018	
3. Purchase tires, fuel and parts to maintain fleet	Ongoing	
4. Prepare specifications and enter into a lease for a new aerial truck and an engine	In process	

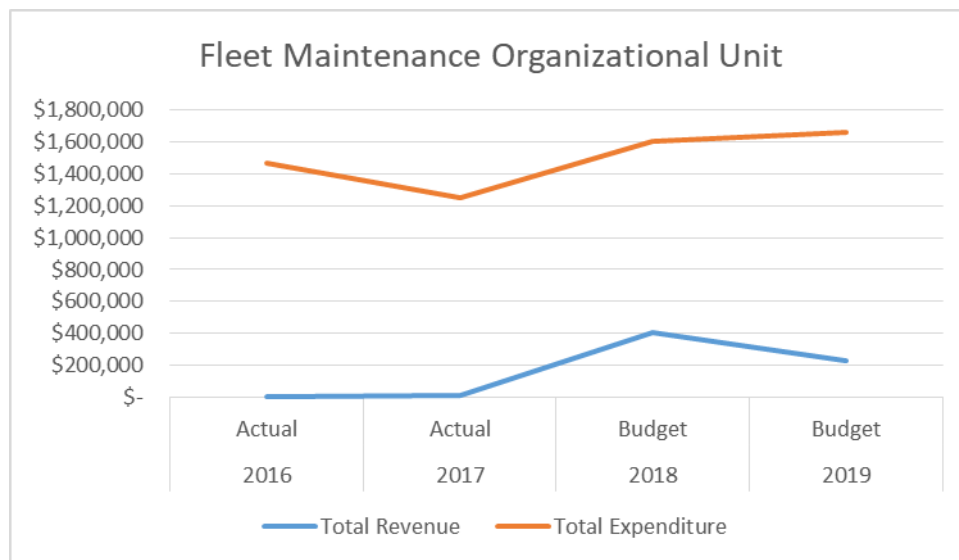
2019 Fleet and Fleet Maintenance Organizational Unit Goals

- Develop sufficient staff and expertise to meet program goals and objectives.
- Develop comprehensive apparatus strategy that evaluates current and future needs.
- Develop a comprehensive plan for maintenance and repairs for apparatus utilizing detailed analysis of fleet service operations.

Fleet and Fleet Maintenance Organizational Unit Financial Trends

	<b><u>2017</u></b> <b><u>Actual</u></b>	<b><u>2018</u></b> <b><u>Budget</u></b>	<b><u>2019</u></b> <b><u>Budget</u></b>
<b>Revenue:</b>			
Sale of Fixed Assets	\$ -	\$ 400,000	\$ 225,000
Grant	20,000	-	-
Other	<u>10,209</u>	<u>10,319</u>	<u>5,982</u>
<b>Total Revenue</b>	<b><u>\$ 30,209</u></b>	<b><u>\$ 410,319</u></b>	<b><u>\$ 230,982</u></b>
<b>Expenditures:</b>			
Wages & Benefits	\$ 512,859	\$ 493,234	\$ 511,829
Continuing Education	190	8,000	5,000
Supplies & Parts	144,479	175,000	175,000
Outside Services	85,546	108,000	110,200
Fuel	95,581	95,000	95,000
Vehicles	413,523	689,000	749,000
Other	<u>-</u>	<u>31,800</u>	<u>11,800</u>
<b>Total Expenditures</b>	<b><u>\$1,252,178</u></b>	<b><u>\$1,600,034</u></b>	<b><u>\$1,657,829</u></b>

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 Building and Grounds 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.

<b>Status of 2018 Facility Maintenance Organizational Unit Goals</b>	<b>Accomplished</b>	<b>Notes</b>
1. Maintain buildings including painting, HVAC repair or replacement	Ongoing	
2. Remodel sleeping quarters and washrooms at a station	In process	
3. Replace overhead doors at Station 1	Delayed until 2019	
4. Provide supplies to maintain daily operations	Ongoing	

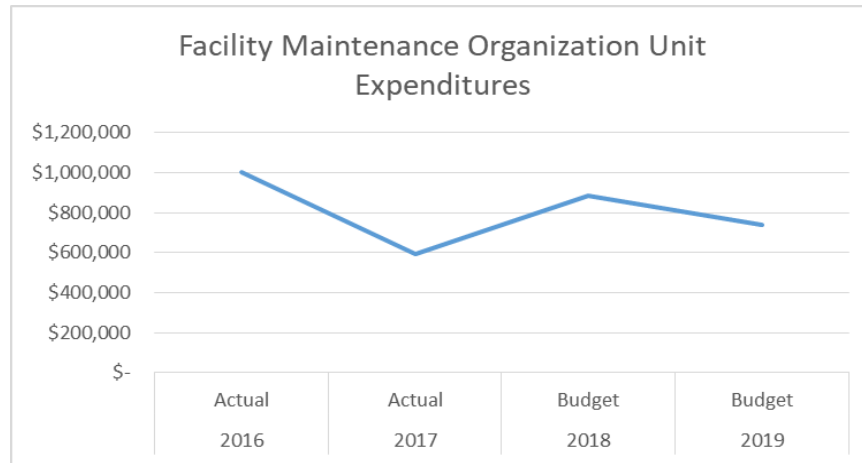
2019 Facility Maintenance Organizational Unit Goals

- 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.

Facility Maintenance Organizational Unit Financial Trends

	<b><u>2017</u></b> <b><u>Actual</u></b>	<b><u>2018</u></b> <b><u>Budget</u></b>	<b><u>2019</u></b> <b><u>Budget</u></b>
Expenditures:			
Wages & Benefits	\$ 210,784	\$ 239,289	\$ 183,143
Continuing Education	-	5,500	5,500
Supplies	28,427	21,100	22,500
Repairs	250,108	471,000	411,500
Utilities	<u>104,552</u>	<u>150,500</u>	<u>115,500</u>
Total Expenditures	<u>\$ 593,871</u>	<u>\$ 887,389</u>	<u>\$ 738,143</u>

A chart describing expenditures for the Facility Maintenance OU follows.



**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 are two full-time inspectors 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. Each year, a Kids Camp is offered to teach fire and safety topics to children ages 8-12. The District employs a Fire and Life Safety Educator and augments the District’s public education needs with part-time employees.

Status of 2018 Fire Prevention & Public Education Organizational Unit Goals	Accomplished	Notes
1. Inspect commercial, multi-family and educational occupancies in the District	75% completed and ongoing	
2. Expand residential Knox Box program	Ongoing	
3. Implement records management system	Ongoing	Scheduled by November 2018
4. Continue public education programs	Completed and ongoing	
5. Develop college campus safety programs	Ongoing planning	Scheduled for Summer 2019
6. Pilot a junior cadet program including first aid and CPR classes, babysitting instruction and hands on activities	Completed	Pilot program of 10 cadets age 13-16 in July, 2018

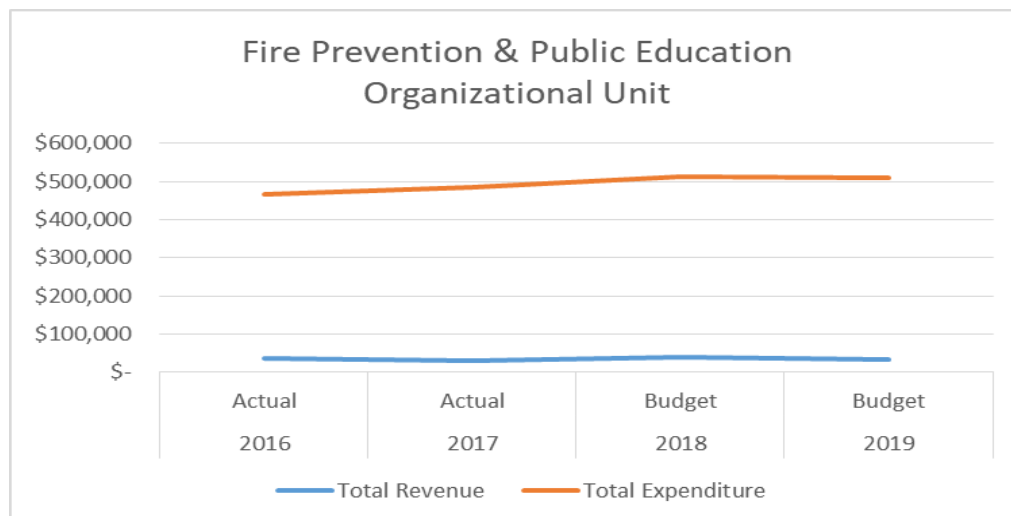
2019 Fire Prevention & Public Education Organizational Unit Goals

- Improve efficiency and effectiveness of fire and life safety inspection program.
- Ensure compliance with the most current fire protection codes and laws.
- Review impacts of community risk reduction program.
- Evaluate the impact of the public education program.
- Develop programs based on evaluation of data to target audiences, behaviors or demographics.
- Improve Community Outreach.
- Develop sufficient staff and expertise to meet program goals and objectives.

Fire Prevention & Public Education Organization Unit Financial Trends

	<b><u>2017</u></b> <b><u>Actual</u></b>	<b><u>2018</u></b> <b><u>Budget</u></b>	<b><u>2019</u></b> <b><u>Budget</u></b>
Revenue:			
Fees	\$ 18,660	\$ 28,000	\$ 22,000
Other	<u>12,356</u>	<u>10,619</u>	<u>10,620</u>
Total Revenue	<u>\$ 31,016</u>	<u>\$ 38,619</u>	<u>\$ 32,620</u>
Expenditures:			
Wages & Benefits	\$ 447,342	\$ 473,353	\$ 477,523
Continuing Education	3,416	8,800	5,600
Supplies	33,064	<u>31,275</u>	<u>25,600</u>
Consultants	<u>2,565</u>	-	-
Total Expenditures	<u>\$ 486,387</u>	<u>\$ 513,428</u>	<u>\$ 508,723</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 Department employs two full-time employees and one part-time employee.

*GIS*

The GIS Department manages the GIS information needed for the Computer Aided Dispatch system to ensure addresses are reliable in the system. The GIS Department employs one part-time employee.

Status of 2018 IT Organizational Unit Goals	Accomplished	Notes
1. Improve and maintain stability of network for 99.999% uptime	✓	
2. Hire a developer/system administrator	On hold	
3. Monitor and enhance GIS services	In process	

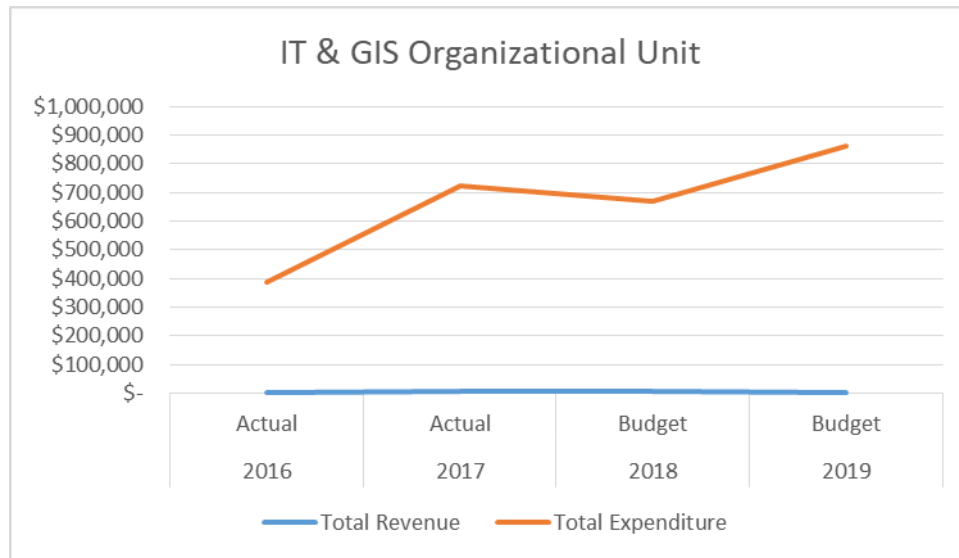
2019 Information Technology Organizational Unit Goals

- 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.

Information Technology Organizational Unit Financial Trends

	<b>2017</b> <b><u>Actual</u></b>	<b>2018</b> <b><u>Budget</u></b>	<b>2019</b> <b><u>Budget</u></b>
Revenue – Other	\$ 4,512	\$ 4,511	\$ -
Expenditures:			
Wages & Benefits	\$ 277,946	\$ 341,546	\$ 355,757
Continuing Education	3,691	11,000	6,000
Supplies	269,125	108,500	282,750
Maintenance	158,379	208,820	217,501
Other	15,299	-	-
Total Expenditures	<u>\$ 724,440</u>	<u>\$ 669,866</u>	<u>\$ 862,008</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 2018 Fitness & Safety Organizational Unit Goals	Accomplished	Notes
1. Provide safe, consistent, reliable communication for the hazard zone	Ongoing	Radios purchased and new SCBA investigated
2. Develop & implement a cancer prevention program	Ongoing	In 2018, second hoods purchased
3. Develop & implement a health and wellness program	Completed	
4. Implement fitness program focusing on functional training techniques	Completed	Fitness program implemented in October, 2017
5. Maintain fitness equipment at stations	Ongoing	

2019 Fitness & Safety Organizational Unit Goals

- Develop safety equipment program that meets the needs of the District.

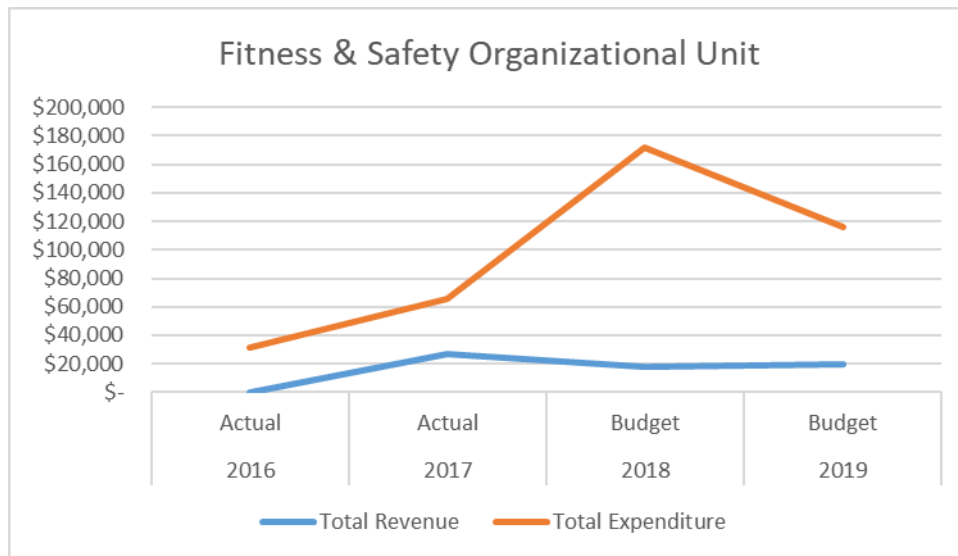
- Develop a systematic continuous improvement plan to identify performance gaps and negative trends in safety equipment.

- Develop sufficient staff and expertise to meet program goals and objectives.

Fitness & Safety Organizational Unit Financial Trends

	<b><u>2017</u></b> <b><u>Actual</u></b>	<b><u>2018</u></b> <b><u>Budget</u></b>	<b><u>2019</u></b> <b><u>Budget</u></b>
Revenue – Grant	<u>\$ 26,517</u>	<u>\$ 18,000</u>	<u>\$ 20,000</u>
Expenditures:			
Wages	\$ 5,663	\$ 85,500	\$ 46,024
Continuing Education	32,499	51,800	42,490
Supplies	27,357	30,600	23,600
Outside Services	23,350	-	-
Repairs		<u>3,675</u>	<u>3,675</u>
Total Expenditures	<u>\$ 87,869</u>	<u>\$ 171,575</u>	<u>\$115,789</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.

<b>Status of 2018 Fire Equipment Organizational Unit Goals</b>	<b>Accomplished</b>	<b>Notes</b>
1. Purchase turnout gear for new employees and continue with replacement program of turnout gear for current employees	Completed	Purchase completed. Aggressive cleaning and maintenance program implemented
2. Conduct annual testing of fire equipment as required	Completed	
3. Maintain District's SCBA and tools	Completed	

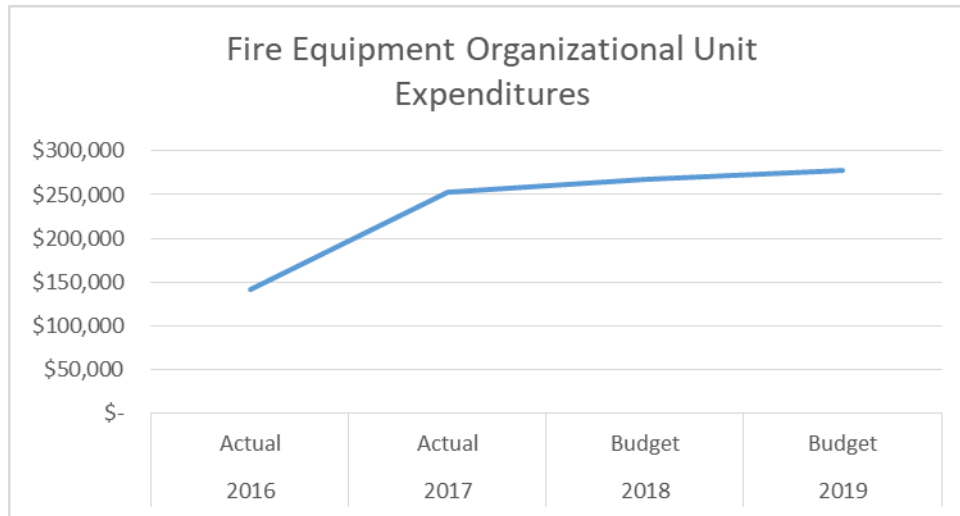
2019 Fire Equipment Organizational Unit Goals

- 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 continue with replacement program of turnout gear for current employees.

Fire Equipment Organizational Unit Financial Trends

	<b>2017 <u>Actual</u></b>	<b>2018 <u>Budget</u></b>	<b>2019 <u>Budget</u></b>
Expenditures:			
Wages	\$ 1,194	\$ 20,998	\$ 7,000
Clothing	185,877	168,700	154,200
Continuing Education	-	3,000	3,000
Supplies	54,516	45,400	70,500
Repairs	-	6,500	6,500
Outside Services	<u>11,538</u>	<u>22,300</u>	<u>36,800</u>
Total Expenditures	<u>\$ 253,125</u>	<u>\$266,898</u>	<u>\$ 278,000</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 18 District firefighters who also belong 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 ten members who also belong to the MABAS 19/22 Water Rescue and Recovery team. 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 21 members who have extensive training in multiple disciplines, including building collapse, confined space rescue, high-angle rope rescue, and concrete breaching and breaking. This team responds to District rescue calls, provides operational technical rescue training to District firefighters, and maintains a cache of equipment used for technical rescue responses and training.

*Fire Investigations*

The District’s Fire Investigations Team includes 12 certified fire investigators, four of whom are certified Arson Investigators responsible for investigating all fires in the District to determine whether the fires were accidental or incendiary in nature. In addition to investigating fires, the team attends training to stay current on the latest techniques and conducts community outreach to prevent fires.

*Honor Guard*

The District’s Honor Guard Unit consists of 14 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.

<b>Status of 2018 Specialty Teams Organizational Unit Goals</b>	<b>Accomplished</b>	<b>Notes</b>
1. Training for team members to meet recognized standards	Ongoing	
2. Instruct all District firefighters to operations level	In process	
3. Maintain equipment necessary for specialty teams’ operations	Completed	

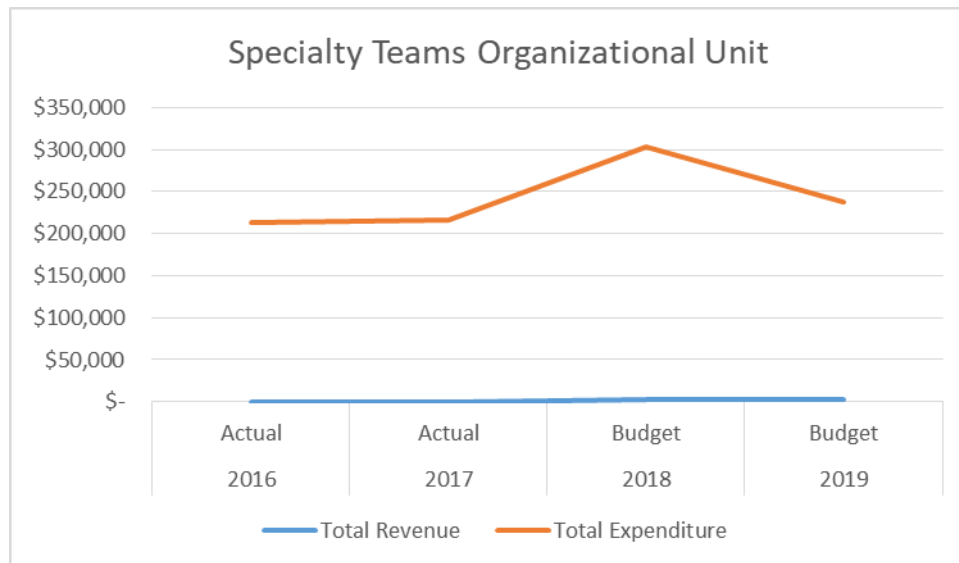
2019 Specialty Teams Organizational Unit Goals

- Participate in multi-agency training, exercises and incidents.
- Further develop technical rescue equipment and resources.
- Develop a systematic continuous improvement plan to identify performance gaps and negative trends of specialty teams.
- Develop relationships with relevant local, regional, state and federal agencies.
- Produce Operating Programs to meet outlined components and expectations of specialty teams.

Specialty Teams Organizational Unit Financial Trends

	<b><u>2017</u></b> <b><u>Actual</u></b>	<b><u>2018</u></b> <b><u>Budget</u></b>	<b><u>2019</u></b> <b><u>Budget</u></b>
Revenue:			
Grant Proceeds	\$ <u>-</u>	\$ <u>2,900</u>	\$ <u>2,900</u>
Expenditures:			
Wages	\$ 144,625	\$186,850	\$147,713
Continuing Education	7,016	25,216	27,387
Supplies	65,612	88,460	59,750
Other	<u>-</u>	<u>2,500</u>	<u>2,500</u>
Total Expenditures	<b><u>\$ 217,253</u></b>	<b><u>\$303,026</u></b>	<b><u>\$237,350</u></b>

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.

*Seasonal Employment*

During the summer, the District hires several part-time students to assist with maintenance and projects.

<b>Status of 2018 Administration Organizational Unit Goals</b>	<b>Accomplished</b>	<b>Notes</b>
1. Provide administrative functions including finance, human resources and administrative support	Completed and ongoing	
2. Prepare property tax levy in accordance with Board's goals and statutes	Scheduled for December, 2018	
3. Ensure appropriate risk management policies are recommended	In process with renewal	Recommendation to the Board in November, 2018
4. Seek accreditation from the Center for Public Safety Excellence administered by the Commission on Fire Accreditation	Completed	Awarded Accredited status in August, 2018

2019 Administration Organizational Unit Goals

- 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.

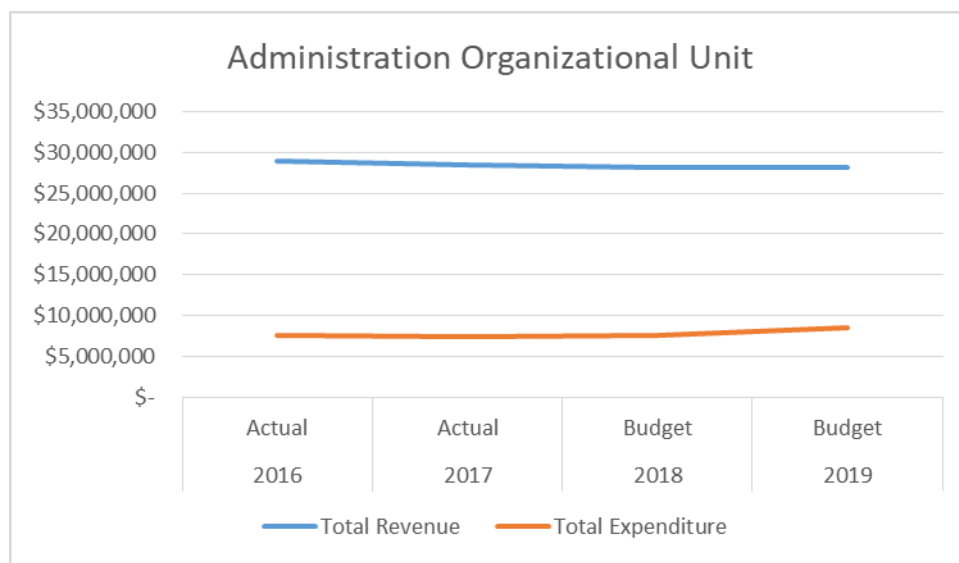


- Digitize all benefit systems to foster and create channels of communication between employees and their selected benefits, to easily access information.

Administration Organizational Unit Financial Trends

	<b><u>2017</u></b> <b><u>Actual</u></b>	<b><u>2018</u></b> <b><u>Budget</u></b>	<b><u>2019</u></b> <b><u>Budget</u></b>
<b>Revenue:</b>			
Property Taxes	\$27,887,864	\$28,314,433	\$28,771,351
Other Taxes	145,473	148,000	146,000
Other	<u>82,383</u>	<u>69,680</u>	<u>80,154</u>
<b>Total Revenue</b>	<b><u>\$28,115,720</u></b>	<b><u>\$28,532,113</u></b>	<b><u>\$28,997,505</u></b>
<b>Expenditures:</b>			
Wages & Benefits	\$ 821,831	\$ 788,022	\$ 858,316
Professional Services	765,347	581,000	711,000
Debt	1,710,773	1,781,773	1,857,410
Pension	2,863,554	2,645,820	2,454,845
Property & Liability	226,311	250,000	305,910
Workers Comp	780,554	900,000	883,103
Bad Debt	207,425	250,000	250,000
Other	<u>275,295</u>	<u>298,377</u>	<u>306,500</u>
<b>Total Expenditures</b>	<b><u>\$ 7,651,090</u></b>	<b><u>\$ 7,494,992</u></b>	<b><u>\$ 7,627,084</u></b>

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



**Funds**

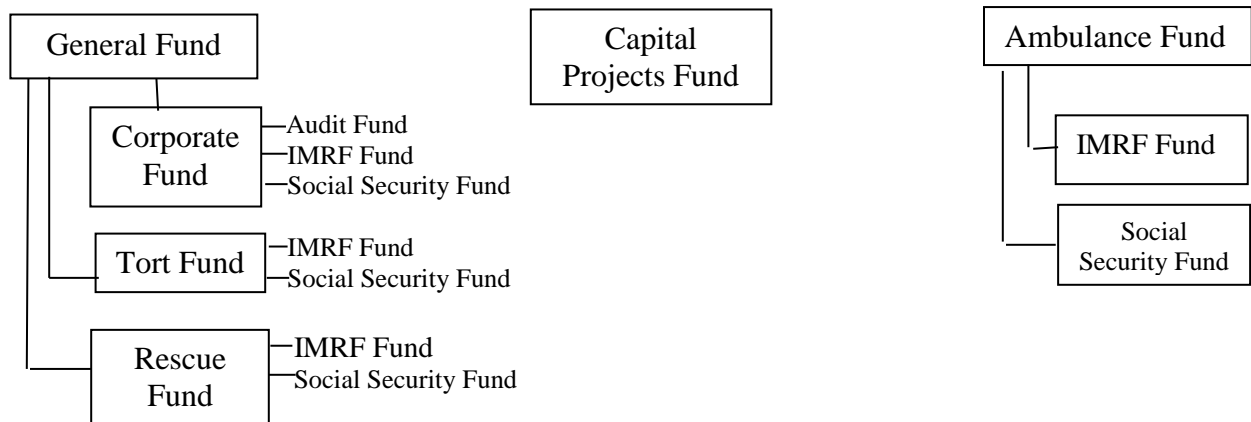
*Funds for Budgetary & Appropriation Purposes*

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

*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 retirees.

***Financial Trends of Major Funds***

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

	<b><u>2017</u></b>	<b><u>2018</u></b>	<b><u>2019</u></b>
	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>
Revenue:			
Property Taxes	\$19,473,942	\$19,914,433	\$20,071,351
Other Taxes	112,949	104,570	113,778
Rescue Fees	104,688	100,000	100,000
Dispatch Services	285,207	223,988	338,243
Communication Fees	63,594	59,255	66,220
Fire Prevention Fees	18,660	28,000	22,000
Grant Proceeds	529,886	951,900	1,022,900
Insurance Contributions	435,250	507,817	528,336
Interest	8,108	8,985	8,985
Other Revenue	<u>110,288</u>	<u>127,483</u>	<u>130,478</u>
Total Revenue	<u>\$21,142,572</u>	<u>\$22,026,431</u>	<u>\$22,402,291</u>
Expenditures:			
Wages	\$10,105,129	\$10,310,092	\$10,621,136
Clothing	87,426	102,957	94,299
Benefits	3,042,211	3,030,824	3,091,349
Pension Funding	4,659,062	4,513,871	4,399,240
Continuing Education	274,464	244,515	178,786
Training – Grant	-	931,000	1,000,000
Supplies	533,104	391,380	446,158
Repairs and Maintenance	236,703	320,396	359,053
Utilities and Fuel	90,711	104,490	82,624
Professional Services	375,955	255,730	314,730
Property, Liability and Workers Comp Insurance	1,006,865	1,150,000	1,189,013
Equipment	-	13,050	-
Other	<u>89,069</u>	<u>116,219</u>	<u>120,721</u>
Total Expenditures	<u>\$20,500,699</u>	<u>\$21,484,524</u>	<u>\$21,897,109</u>
Revenue in Excess of Expenditures	\$ 641,873	\$ 541,907	\$ 505,182
Beginning Fund Balance	8,951,158	8,650,774	9,334,936
Transfer to Capital Projects Fund	500,000	-	200,000
Ending Fund Balance	<u>\$ 9,093,031</u>	<u>\$ 9,192,681</u>	<u>\$9,134,936</u>

*Ambulance Fund*

	<b><u>2017</u></b> <b><u>Actual</u></b>	<b><u>2018</u></b> <b><u>Budget</u></b>	<b><u>2019</u></b> <b><u>Budget</u></b>
Revenue:			
Property Taxes	\$8,413,922	\$ 8,400,000	\$8,700,000
Other Taxes	32,523	43,430	32,222
Ambulance Fees	2,875,893	3,000,000	3,275,000
Dispatch Services	665,478	523,839	791,042
Communication Fees	148,384	138,580	154,866
Insurance Contributions	336,789	396,609	412,083
Interest	18,916	21,014	21,014
Other Revenue	<u>39,625</u>	<u>56,517</u>	<u>48,442</u>
Total Revenue	<u>\$12,531,530</u>	<u>\$12,579,989</u>	<u>\$13,434,669</u>
Expenditures:			
Wages	\$ 7,554,705	\$ 7,673,295	\$7,960,460
Clothing	59,344	71,743	65,901
Benefits	2,528,719	2,546,550	2,609,745
Pension Funding	138,822	143,142	143,233
Continuing Education	31,938	70,057	55,945
Supplies	622,461	296,755	378,990
Repairs and Maintenance	496,769	644,897	706,723
Utilities and Fuel	189,356	222,012	170,876
Professional Services	436,870	325,270	396,270
Bad Debt	207,425	250,000	250,000
Equipment	-	4,350	-
Other	<u>82,579</u>	<u>116,279</u>	<u>114,878</u>
Total Expenditures	<u>\$12,348,988</u>	<u>\$12,364,350</u>	<u>\$12,853,021</u>
Revenue in Excess of Expenditures	\$ 182,542	\$ 215,639	\$ 581,648
Beginning Fund Balance	6,489,310	4,674,227	6,226,245
Transfer to Capital Projects Fund	500,000	-	900,000
Ending Fund Balance	<u>\$6,171,852</u>	<u>\$ 4,889,866</u>	<u>\$5,907,893</u>

*Capital Projects Fund*

	<b><u>2017</u></b> <b><u>Actual</u></b>	<b><u>2018</u></b> <b><u>Budget</u></b>	<b><u>2019</u></b> <b><u>Budget</u></b>
Revenue:			
Sale of Fixed Assets	\$ -	\$ 400,000	\$ 225,000
Interest	<u>904</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>\$ 904</u>	<u>\$ 400,000</u>	<u>\$ 225,000</u>
Expenditures:			
Building Renovations and Repairs	\$ 87,508	\$ 208,100	\$ 62,000
Vehicles	<u>323,523</u>	<u>689,000</u>	<u>749,000</u>
Total Expenditures	<u>\$ 411,031</u>	<u>\$ 897,100</u>	<u>\$ 811,000</u>
Revenue in Excess of Expenditures	\$ (410,127)	\$ (497,100)	\$ (586,000)
Beginning Fund Balance	658,183	2,801,719	1,253,108
Transfers from Other Funds	1,020,906	-	1,100,000
Ending Fund Balance	<u>\$1,268,962</u>	<u>\$2,304,619</u>	<u>\$1,767,108</u>

**Capital Projects Fund Expenditures Descriptions**

The following summarizes expenditures of the Capital Projects Fund in 2017, the 2018 Budget and the 2019 Budget.

In 2017, expenditures of the Capital Projects Fund included:

- Lease payment for two engines;
- Replacement ambulance; and
- Significant improvements at the training facility.

The 2018 budget included the following expenditures in the Capital Projects Fund:

- Renovation of a bunkroom and locker room at a station;
- Lease payment for two engines;
- Loan payment for 2017 truck;
- Replacement ambulance;
- Proposed lease payment for an engine and truck; and
- Improvements to the training facility.

The 2019 budget includes the following expenditures in the Capital Projects Fund:

- Lease payment for two engines;
- Loan payment for 2017 truck;
- Battalion Chief's vehicle;
- Replacement ambulance; and
- Proposed lease payment for an engine and a truck.

**Non-recurring Capital Expenditures**

No non-recurring capital expenditures have been included in the capital projects fund of the 2019 budget. There are three non-recurring expenditures included in the Capital Projects Fund Plan. The replacement of self-contained breathing apparatus for the firefighters is expected in 2020, with an estimated cost of \$550,000. Replacement of the parking lot at the Training Facility is expected in 2020 with an estimated cost of \$550,000. Costs to replace or renovate the fleet maintenance facility are planned beginning in 2020 at an estimated cost of \$190,000 per year.

**Capital Projects Fund Plan**

The District has developed a five-year Capital Projects Fund 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 Fund Plan is summarized below

	<b>Projected <u>2019</u></b>	<b>Projected <u>2020</u></b>	<b>Projected <u>2021</u></b>	<b>Projected <u>2022</u></b>	<b>Projected <u>2023</u></b>
Expenditures:					
Lease- Pierce pumpers	\$ 142,000	\$ 141,401	\$ 385,555	\$ -	\$ -
Lease – Truck	97,000	97,000	97,000	97,000	97,000
Ambulance	250,000	262,500	275,625	289,406	303,876
Engine	100,000	100,000	100,000	100,000	200,000
Staff Cars	60,000	132,300	46,305	48,620	102,102
Truck	100,000	168,000	318,000	168,000	168,000
Squad	-	-	-	300,000	-
SCBA	-	550,000	-	-	-
Renovations:					
Stations	-	365,000	50,000	165,000	50,000
Training Facility	62,000	575,000	75,000	75,000	75,000
Fleet Maintenance	<u>-</u>	<u>190,000</u>	<u>190,000</u>	<u>190,000</u>	<u>190,000</u>
<b>Total Expenditure</b>	<b>\$ <u>811,000</u></b>	<b>\$ <u>2,581,201</u></b>	<b>\$ <u>1,537,485</u></b>	<b>\$ <u>1,433,026</u></b>	<b>\$ <u>1,185,978</u></b>

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



## Long-Term Financial Policies

### *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, and
- Provide funds for unforeseen expenditures related to emergencies.

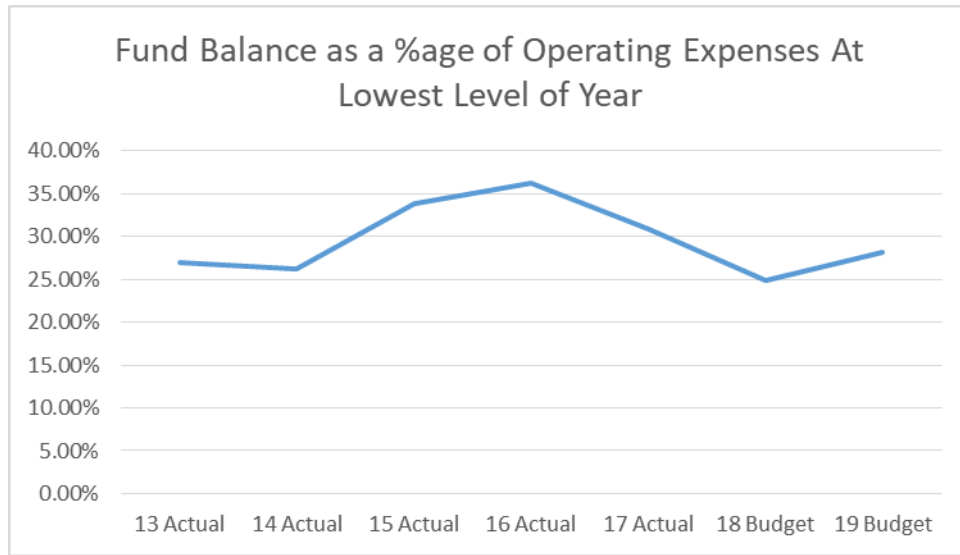
The policy also defines funds and defines categories of fund balance.

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.

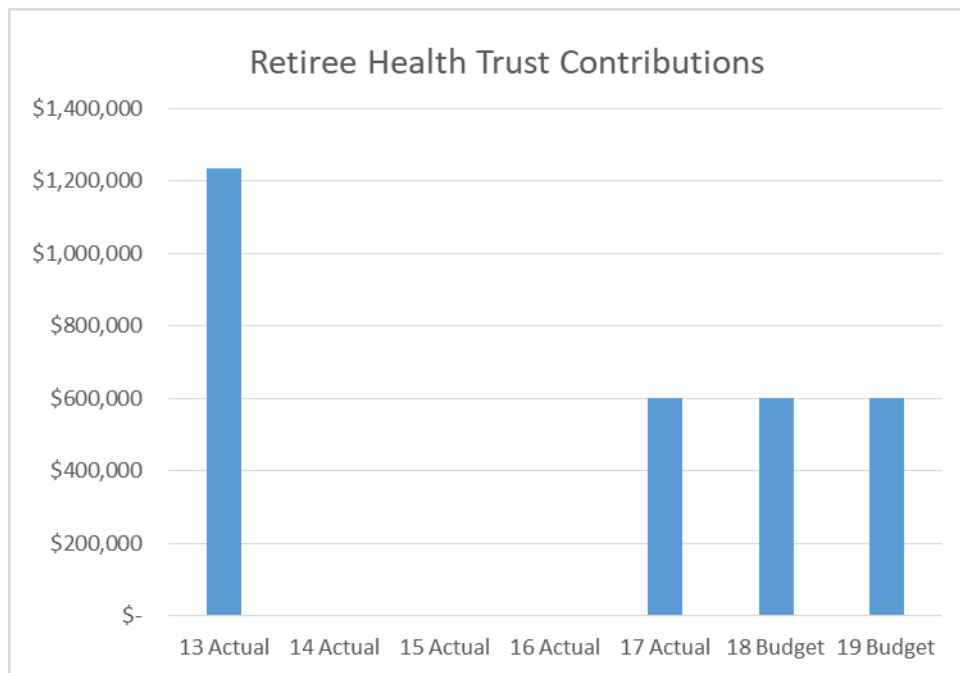
Should the aggregate fund balance of the General Fund and Special Revenue Funds exceed the maximum 30 percent range, the District will consider such fund balance surpluses for one-time expenditures or transfers that are nonrecurring in nature and which will not require additional future expense outlays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

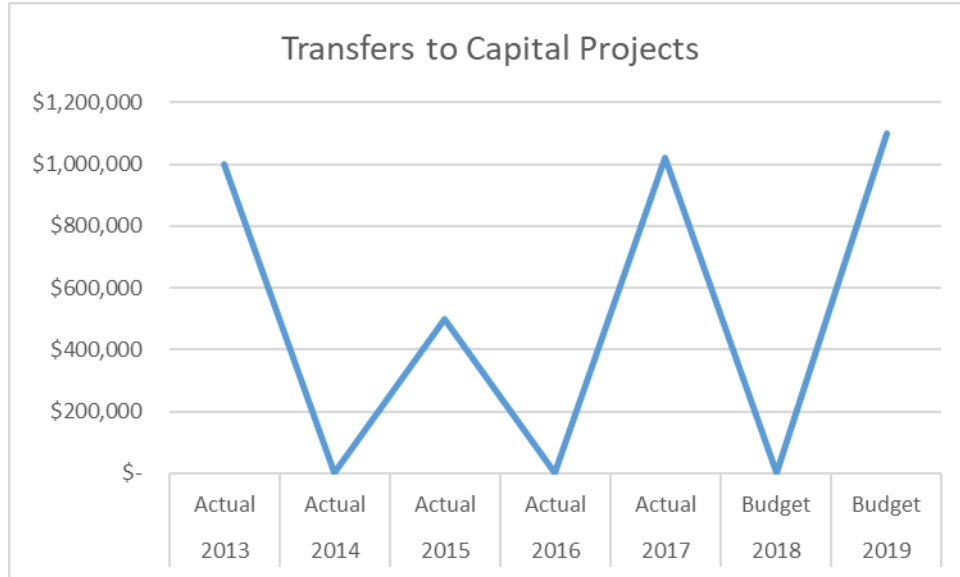
### *Changes in Fund Balance*

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 28<sup>th</sup>). 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.

**Debt**

The District has three outstanding debt obligations – General Obligation Debt Certificates, an Installment Contract, and a Loan which are further described as follows.

*General Obligation Debt Certificates*

General obligation debt certificates, which were used to prepay pension obligations, are direct obligations and pledge the full faith and credit of the District. The amortization schedule ends in 2032 with interest rates ranging between 1.00% to 4.95%. As of December 31, 2018, the outstanding balance will be \$23,290,000.

*Installment Contract*

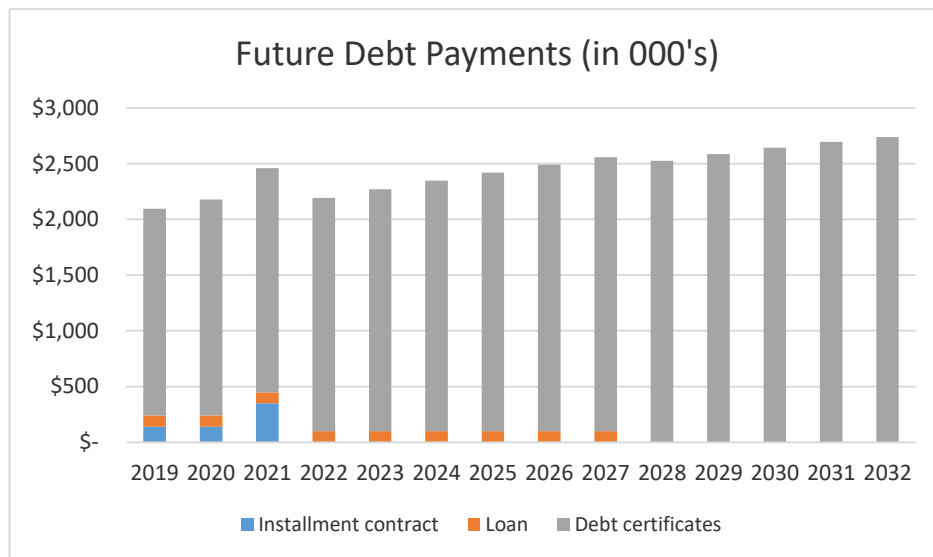
An installment contract was entered into for two pumpers. The contract expires in 2021. The contract bears a 3.15% interest rate. As of December 31, 2018, the outstanding balance will be \$596,704.

*Loan*

In September, 2017, the District received a loan in the amount of \$834,198 to purchase an aerial truck. The loan will be repaid over a 10-year term with an annual interest rate of 2.95%. As of December 31, 2018, the outstanding balance will be \$761,406.

*Future Debt Payments*

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



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 as of December 31, 2017, reflects the District's assessed valuation of \$2,235,879,473. Applying the 5.75% limitation results in a statutory debt limitation of \$128,563,070. As of December 31, 2018, the District's outstanding debt balance will be \$24,648,105. The limitation exceeds outstanding balance (legal debt margin) by \$103,914,965. Accordingly, the District's outstanding indebtedness is well under the legal limit.

*Effects of existing debt levels on operations*

The debt certificates were structured so that annual principal and interest payments were less than if the financing hadn't happened. If the actuarial unfunded liability had not been financed, the liability would have been amortized as part of the District's pension contribution. The 2019 interest and principal payments for the debt certificates are \$1,857,410.

The installment contract was issued to finance two pumpers. At the end of the contract, the District has the option of purchasing the pumpers. Interest and principal payments for the installment contract are \$141,401 in 2019.

The loan for the aerial truck was incurred to spread the cost of the apparatus over the most active life of the vehicle. The District owns the truck once the loan term is complete. Interest and principal payments for the loan in 2019 are \$97,771.

The 2019 budget assumes a loan will be incurred to finance the purchase of an aerial truck and an engine. There is no intention of issuing any other debt.

### **Long Range Financial Plans**

The District is in the process of developing a five-year financial plan which will incorporate 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. In addition, the District is preparing a funding policy for the retiree health trust fund.

**Budget Ordinance**

The proposed 2019 Budget and Appropriation Ordinance follows.

COUNTY OF COOK            ) SS  
                                  )

**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. \_\_\_\_**

**BUDGET ORDINANCE AND ANNUAL APPROPRIATIONS OF ORLAND FIRE PROTECTION DISTRICT, COOK COUNTY, ILLINOIS FOR FISCAL YEAR BEGINNING JANUARY 1, 2019 AND ENDING DECEMBER 31, 2019**

which said Ordinance was adopted by the Board of Trustees at a meeting held on the 27th day of November, 2018.

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 27th day of November, 2018.

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

**ORDINANCE NUMBER \_\_\_\_\_**



**BUDGET ORDINANCE AND ANNUAL  
APPROPRIATIONS OF ORLAND FIRE PROTECTION DISTRICT,  
COOK COUNTY, ILLINOIS, FOR FISCAL YEAR  
BEGINNING JANUARY 1, 2019 AND ENDING DECEMBER 31, 2019**

**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 27, 2018, 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, 2019 and end December 31, 2019.

**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.

<b>Corporate Fund</b>		
Estimated Fund Balance, Beginning of Year		\$6,065,557
Estimated Revenue:		
Rescue Fees	100,000	
Insurance Contributions	445,818	
Fire Prevention	22,487	
Public Education	3,609	
Dispatch Services	245,833	
Communications Services	47,263	
Vehicle Maintenance	1,137	
Foreign Fire Insurance	100,000	
Training	70,200	
Grant	1,000,000	
Property Taxes	14,896,393	
Replacement Taxes	9,834	
Interest	6,413	
Other	<u>10,722</u>	
Total	\$16,959,709	
Subtotal		\$23,025,266
		<u>Appropriation</u>
Estimated Expenditures:		
Sworn Personnel Wages	6,780,478	7,458,525
Clothing	70,387	77,426
Benefits	2,311,680	2,542,848
Tools & Equipment	44,300	48,730
Hose	21,500	23,650
SCBA	8,551	9,406
Arson	49,100	54,010
Fire Prevention	237,950	261,745
Public Education	131,220	144,342
Information Technology	167,127	183,840
GIS	9,054	9,959
Dispatch	290,339	319,373
Communications	25,438	279,818
Opticom	4,500	4,950
Station Supplies	4,810	5,291
Buildings and Grounds	149,563	164,519
Fleet Maintenance	165,960	182,556
2% Fund	100,000	110,000
Training	320,042	352,046
Training Grant	1,000,000	1,100,000
Accreditation	85,600	94,160
Pension	2,454,845	2,700,330
Debt Certificates	1,857,410	2,043,151
Administration	304,344	334,778
Public Information	14,109	15,520
Testing	65,500	72,050
Honor Guard	21,873	24,060
Seasonal Assistance	<u>11,000</u>	12,000
Total	16,706,680	
Estimated Fund Balance, End of Year		<u>\$6,318,586</u>

<b>Audit Fund</b>		
Estimated Fund Balance, Beginning of Year		\$ 8,725
Estimated Revenue:		
Property Taxes	<u>35,000</u>	
Total	35,000	
Subtotal		43,725
Estimated Expenditures:		
Administration	<u>35,000</u>	<u>Appropriation</u> 38,500
Total	35,000	
Estimated Fund Balance, End of Year		<u>\$8,725</u>

<b>Tort Fund</b>		
Estimated Fund Balance, Beginning of Year		\$2,327,801
Estimated Revenue:		
Fire Prevention	5,622	
Fleet Maintenance	598	
Training	46,800	
Fitness	20,000	
Property Taxes	<u>2,890,058</u>	
Total	2,963,078	
Subtotal		\$5,290,879
Estimated Expenditures:		
Sworn Personnel	1,049,989	<u>Appropriation</u> 1,154,988
Clothing	10,900	11,990
Domestic Preparedness	21,847	24,032
Fire Prevention	59,488	65,436
Opticom	9,000	9,900
Fleet Maintenance	87,347	96,082
Training	213,361	234,697
Fitness	94,665	104,132
Safety	21,124	23,236
Administration	132,000	145,200
Insurance	<u>1,189,013</u>	1,307,914
Total	\$2,888,734	
Estimated Fund Balance, End of Year		<u>\$2,402,145</u>

<b>IMRF Fund</b>			
Estimated Fund Balance, Beginning of Year			\$79,744
Estimated Revenue:			
Property Taxes	<u>230,218</u>		
Total	230,218		
Subtotal			\$309,962
Estimated Expenditures:		<u>Appropriation</u>	
Administration	<u>230,218</u>	253,240	
Total	230,218		
Estimated Fund Balance, End of Year			<u>\$79,744</u>

<b>Capital Reserve Fund</b>			
Estimated Fund Balance, Beginning of Year			\$1,253,108
Estimated Revenue:			
Fleet Maintenance	<u>225,000</u>		
Total	225,000		
Subtotal			1,478,108
Estimated Expenditures:		<u>Appropriation</u>	
Fleet	749,000	824,000	
Training Facility	<u>62,000</u>	68,200	
Total	811,000		
Transfer from Ambulance Fund			900,000
Transfer from Rescue Fund			200,000
Estimated Fund Balance, End of Year			<u>\$1,767,108</u>

<b>Ambulance Service Fund</b>		
Estimated Fund Balance, Beginning of Year		\$6,199,416
Estimated Revenue:		
Insurance Contributions	389,319	
EMS	3,291,920	
Public Education	902	
Dispatch Services	805,524	
Communication Services	154,866	
Fleet Maintenance	3,769	
Property Taxes	8,348,282	
Replacement Taxes	32,222	
Interest	21,014	
Other	<u>35,133</u>	
Total	13,082,951	
Subtotal		\$19,282,367
Estimated Expenditures:		<u>Appropriation</u>
Sworn Personnel Wages	5,984,242	6,582,666
Clothing	62,121	68,333
Health Insurance	2,018,720	2,220,592
SCBA	28,019	30,821
EMS	389,462	428,408
Public Education	32,805	36,086
Information Technology	547,627	602,390
GIS	29,665	32,632
Dispatch	951,356	1,046,492
Communications	83,357	91,693
Opticom	4,500	4,950
Buildings and Grounds	491,143	540,257
Station Supplies	15,761	17,337
Fleet Maintenance	550,288	605,317
Administration	1,266,005	1,392,605
Public Information	<u>46,232</u>	50,855
Total	<u>12,501,303</u>	
Transfer to Capitol Projects Fund		900,000
Estimated Fund Balance, End of Year		\$5,881,064

<b>Social Security Fund</b>			
Estimated Fund Balance, Beginning of Year			\$36,949
Estimated Revenue:			
Property Taxes	<u>398,385</u>		
Total	398,385		435,334
Subtotal			
Estimated Expenditures:		<u>Appropriation</u>	
FICA & Medicare	<u>398,385</u>	438,224	
Total	398,385		
Estimated Fund Balance, End of Year			<u>\$36,949</u>

**Emergency Rescue Fund**

Estimated Fund Balance, Beginning of Year \$842,989

Estimated Revenue:

Insurance Contributions	62,849
Hazardous Materials	2,900
Dispatch	98,603
Communications	18,957
Fleet Maintenance	479
Property Taxes	1,973,015
Replacement Taxes	3,944
Interest	2,572
Other	<u>4,300</u>
Total	2,167,619

Subtotal \$3,010,608

Estimated Expenditures:

		<u>Appropriation</u>
Sworn Personnel Wages	1,039,644	1,143,608
Clothing	10,792	11,871
Benefits	325,889	358,478
SCBA	3,430	3,773
Hazardous Materials	33,640	37,004
Underwater Rescue	65,100	71,610
Tactical Rescue	67,637	74,400
Information Technology	67,033	73,736
GIS	3,631	3,994
Dispatch	116,455	128,100
Communications	10,203	11,223
Buildings and Grounds	60,510	66,561
Station Supplies	1,929	2,122
Fleet Maintenance	69,878	76,866
Administration	108,380	119,218
Public Information	<u>5,659</u>	6,225
Total	1,989,810	

Transfer to Capital Projects Fund 200,000

Estimated Fund Balance, End of Year \$820,798

**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 27th day of November, 2018, 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.

**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** – 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 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.

**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.

**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** – 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** 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.

**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.

**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.

**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.

**Payer 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.

**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.

**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.

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

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