

Orland Fire Protection District



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

2024 Budget



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Board of Trustees:
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Trustee Tina Zekich
Trustee Angela Greenfield
Fire Chief:
Michael Schofield



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Transmittal Letter

November, 2023

President Brudnak and Board of Trustees:

It is our pleasure to present the 2024 Tentative Budget for your review. This budget has been compiled with consideration of the District's Strategic Plan adopted by the Board of Trustees in July 2023. The Strategic Plan was collaboratively developed with input from the Board of Trustees, District staff, and external stakeholders. The Strategic Plan defines the direction for the District and 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.*
- *Sustainability through a long-term programmatic approach.*
- *Meeting industry standards and best practices.*
- *Maximize all stakeholder and service user satisfaction.*

This budget document has been developed to serve as the financial plan for the upcoming year. Under direction from the Board of Trustees, we worked to produce this 2024 Tentative Budget giving priority to programs and services that support the goals described in the Strategic Plan and which provide the greatest benefit to District residents while managing costs.

The 2024 Tentative Budget represents the efforts of District staff in reviewing their operations, streamlining them when possible and investing in improvements to daily operations to benefit the safety of District residents and employees.

The District’s mission is carried out daily by District employees who respond (and support the response) to over 12,000 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 2022 Actual, 2023 Budget and 2024 Budget are presented below.

	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2024 Budget</u>
Total Revenue	\$ 46,860,737	\$ 43,269,321	\$ 47,431,758
Grants	(1,521,926)	(1,334,966)	(1,338,445)
Financing Proceeds	<u>(2,500,000)</u>	<u>-</u>	<u>-</u>
	<u>\$ 42,838,811</u>	<u>\$ 41,934,355</u>	<u>\$ 46,093,313</u>
Total Expenditures	\$ 41,271,842	\$ 43,249,490	\$ 47,318,810
Construction	(222,221)	-	-
Debt Funded Costs	(943,334)	-	-
Grant Funded Costs	<u>(1,134,827)</u>	<u>(1,213,605)</u>	<u>(1,138,445)</u>
	<u>\$ 38,971,460</u>	<u>\$ 42,035,885</u>	<u>\$ 46,180,365</u>

Total revenue for the 2024 budget is 9.6% greater than the 2023 budget and 1.2% greater than 2022 actual results. Revenue estimates for the 2023 Budget were conservative for both property taxes and ambulance revenue. Actual results for 2022 included financing proceeds; excluding financing proceeds, 2024 budgeted revenue is 6.9% higher than 2022 actual results.

Total expenditures for the 2024 budget are 9.4% greater than the 2023 budget. This increase is due to a 9.2% increase in wages, a 9.8% increase in health insurance, a 25.9% increase in repairs and maintenance, and a 34.5% increase in equipment (apparatus).

Significant Budget Factors

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

Property tax revenue represents approximately 74.8% of District operating revenue. Increases in property tax revenue are limited by tax rate ceilings and property tax caps. Property taxes are assumed to increase by 5.0%, and the collection rate is assumed to be 96%.

Ambulance and rescue transports are historically high and are assumed to continue at these levels. Ambulance calls increased 12.8% between 2021 and 2022; they are trending to increase another 3.8% in 2023. Transports have increased because of the District's aging population and the increased number of medical facilities in the District.

Wages and benefits represent 83.1% of the District's operating expenditures. The District's labor agreements with its firefighters and dispatchers are effective through December 31, 2023 and are currently being renegotiated. These labor agreements, along with the compensation and benefit policies for non-bargaining unit personnel, were considered during the budget process.

Over the past five years, there have been 38 retirements of sworn personnel. There will continue to be a number of retirements in the next several years. The 2024 Budget assumes that 13 new firefighters will be hired in Spring 2024 to fill vacancies and to reduce overtime costs.

In 2022, the District issued debt certificates in the amount of \$2,500,000 for capital projects, with most of the funding being used for Information Technology projects including infrastructure improvements, CAD software upgrades and replacement of the station alerting system. The station alerting system has been replaced and the CAD software upgrades are substantially complete. Infrastructure improvements have begun; an independent analysis is being conducted to ensure infrastructure improvements are the most beneficial for District needs.

Program enhancements were considered during the budget process. The Fire Chief, the Deputy Chief and the Day Shift Battalion Chiefs, prioritized the budget requests. Program enhancements included in the 2024 budget are increased staffing levels and a replacement ambulance.

The District's capital plan for the next five years has been reviewed and updated. A \$1,750,000 transfer to the Capital Projects Fund from the Ambulance Fund is budgeted in 2024.

The District is developing a funding policy for the Retiree Health Trust Fund. A \$600,000 transfer to the Retiree Health Trust Fund is budgeted in 2024.

Recognition and Awards

The District received recognition from two external organizations for services provided – ranking as ISO Class 1 and achieving Accredited Status from the Center for Public Safety Excellence. The District is one of only 318 fire agencies internationally Accredited and one of only 116 fire agencies in the country to be both Accredited and have an ISO 1 ranking. These are the highest recognitions in the fire service and are possible only because of the commitment to excellence at every level of the organization. Accreditation helps us to plan for the future, to mentor the next generation of leaders, and to evaluate what we say we are doing. It also forces us to continue to improve and to report each year on our status. Each year, the District needs to complete an Annual Compliance Report for accreditation. Recommendations set forth from the accreditation process were considered during priority setting of the 2024 budget process.

Over the past several years, Emergency Medical Services has continued to improve through enhanced training, programs and models of care, especially focused on cardiac arrest treatment. The District's paramedics use a high performance CPR model in treating patients and community CPR training has been expanded. In 2022, the save rate for surviving cardiac arrest for District patients was 44.4%, compared to a national save rate of 34%.

Factors that improve the District's save rate are early 9-1-1 access, early CPR, early defibrillation, early advanced care and early post-resuscitative care. Recently, the District invested in LUCAS chest compression systems for each of the ambulances. The LUCAS system helps provide high quality and safer chest compressions in situations such as patient movement and transportation or during prolonged CPR. District paramedics are trained in a state-of-the-art simulation lab. Friends and family CPR classes are taught each month to District residents at no cost. District dispatchers receive specialized training as emergency medical dispatchers. All of these factors supported by the care and compassion of the District's paramedics and dispatchers are the driving force behind the District's amazing cardiac arrest save rate.

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

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

We sincerely appreciate the efforts of all who have assisted with the preparation of the 2024 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 2024 Tentative Budget for your review and consideration.

Respectfully Submitted,



Michael Schofield, Fire Chief



Kerry Sullivan, Finance Director

District Profile

Area Served

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

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

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

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

In the past few years, the District has seen a reduction in retail occupancies and an increase in medical/dental offices. Big box/large retailers have decreased from 57 to 45 and medical facilities have increased from 285 to 377. Robert Morris University has closed both of its Orland Park education centers and these buildings are now in the process of becoming medical facilities. Silver Cross Hospital is building a medical facility at the corner of 171st & LaGrange Road, which should be completed in January 2024. Once this is completed, Silver Cross is planning on constructing a second medical facility on the same property. Medical offices are replacing business offices in existing office buildings.

During the period between 2022 and 2023, two new jewelry stores, a five-story hotel, a new daycare center, and an Aldi grocery store have been constructed. Additions have also been done to two auto dealerships. A new grocery store at LaGrange Road and 151st Street and a new addition to the Orland Hills' Recreation Center have started construction. There are currently plans for a new hotel, a big box store, and several new restaurant buildings to begin construction in the next two years in the District.

Residential development throughout the District has increased at the same time. A large 105-unit townhome/row houses subdivision and three smaller townhouse subdivisions have recently been completed. Two new townhome complexes have started construction and two more have been planned and could begin construction in 2024.

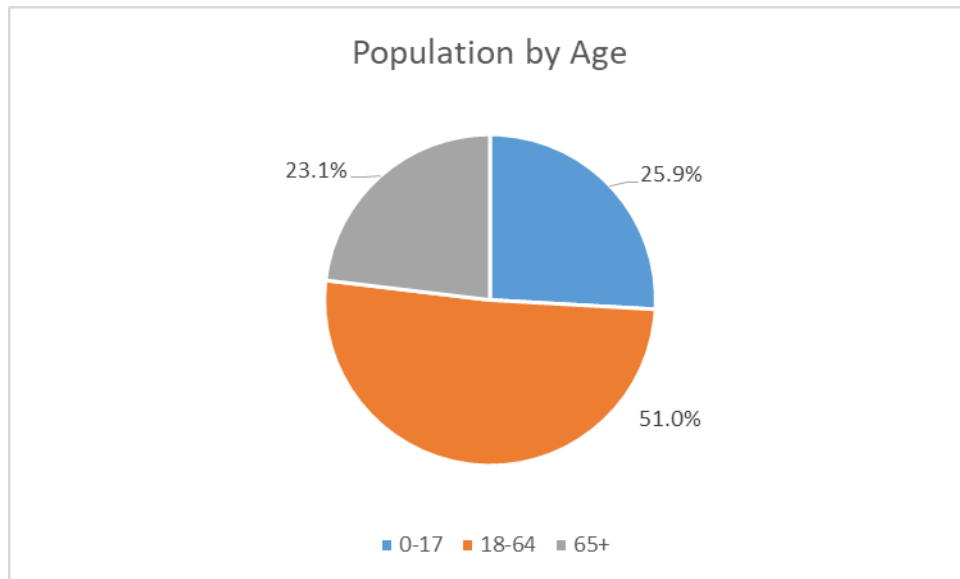
The District is home to 34 schools, 45 big box and large retail stores, and many government offices. Along with these, there are several telecommunication switching stations, internet and cyber facilities, multiple antenna towers, high-tension power lines, and several underground pipelines throughout the District boundaries.

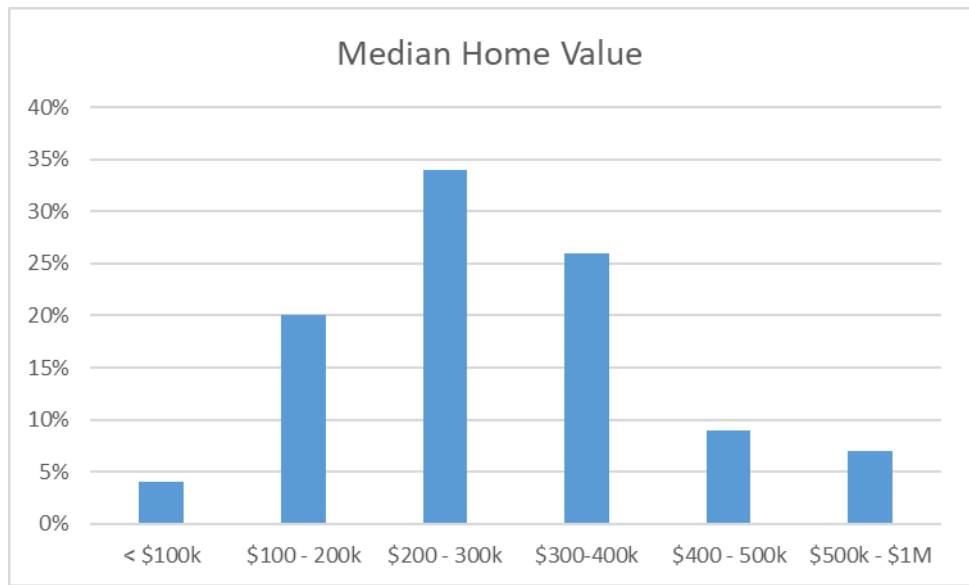
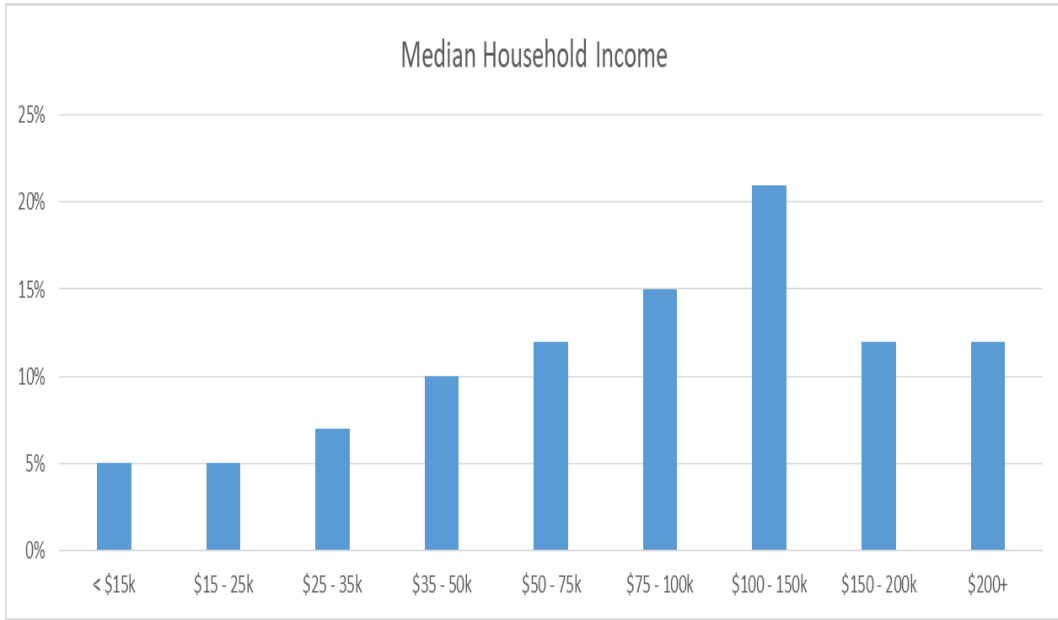
The LaGrange Road corridor is the main traffic thoroughfare in the District moving more than 70,000 vehicles per day. Interstate 80 defines the District’s southern border and major state highways run through the District. The area is easily accessible by O’Hare and Midway Airports, several interstate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

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

Demographics and Trends

The District’s resident population is approximately 72,197, and the general population can swell to well over 150,000 during the day, especially during the holiday season. Between 2010 and 2020, the District’s population grew approximately 3.7% and is expected to stay fairly flat through 2024. The median age in the District is 46.5 with a median household income of \$89,828 and a median housing value of \$289,449. In July 2023, the Orland Park unemployment rate was 3.3%, which is a 1% decrease from prior year. Age, household income distributions and median home values are explained in the following charts.





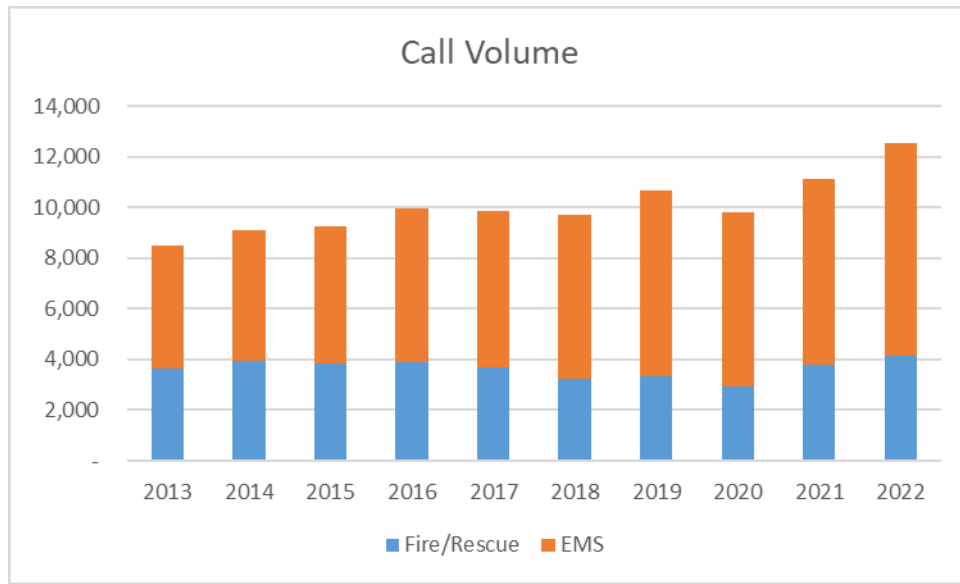
The demand for emergency medical services increases as residents' age increases. Approximately 55.7% of the District's patients are age 60 and older. The percentage of the District's population age 65 and older is 23.1%. Over the next 15 years, it is estimated that the over 65 population will make up over 37% of the District's population which will drive demand for ambulance services even higher.

District Services

The District answers calls for emergency medical services, structure and other types of fires, auto accidents/extrication, hazardous materials, water rescue, high-angle rescue, trench rescue, structural collapse, other service calls, and more. Call volume decreased in 2020 due to the pandemic. In 2022, call volume was 12,569, a 12.8% increase from 2021. Call volume through August 2023 was 3.8% higher than through August 2022.

In 2022, the District maintained a first-due total response time (Call to Arrival) for Fire/EMS incidents of 5 minutes, 46 seconds and responds to 94.4% of emergency incidents in less than 6 minutes and 20 seconds. The national standard is that call to arrival time of 6 minutes and 20 seconds should be reached 90% of the time. The District's performance is better than the optimal national standard.

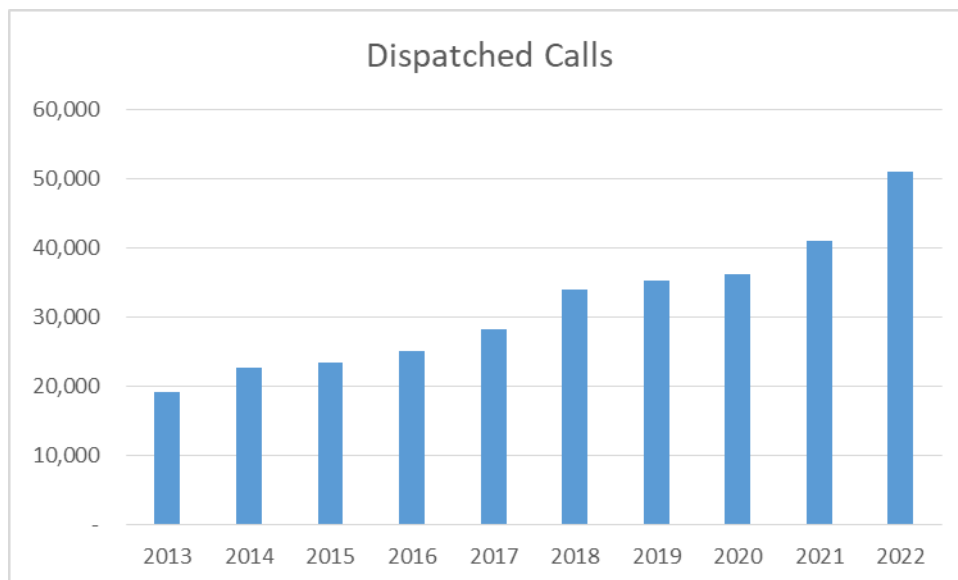
The following chart summarizes historical call volume:



The number of District calls per capita (calls per year per resident) increased from 8.39 calls per 100 residents in 1990 to 17.41 calls per 100 residents in 2022. This rate has increased at a rate much greater than population increases thereby increasing the community's demand for service. The exception was during the 2020 pandemic. The following chart describes historical calls per capita:

YEAR	CALLS	CALL CHANGE	POP.	POP INCREASE	CALLS/POP.	CALLS/100 RESIDENTS
1990	3,458	73.42%	41,230	59.63%	0.08387	8.39
2000	6,799	96.62%	57,856	40.33%	0.11752	11.75
2010	8,036	18.19%	63,916	10.47%	0.12573	12.57
2016	9,960	23.94%	66,046	3.33%	0.15080	15.08
2017	9,843	-1.17%	68,500	3.72%	0.14369	14.37
2018	9,719	-1.26%	68,500	0.00%	0.14188	14.19
2019	10,666	9.74%	69,545	1.53%	0.15337	15.34
2020	9,816	-7.97%	71,320	2.55%	0.13763	13.76
2021	11,147	13.60%	72,197	1.23%	0.15440	15.44
2022	12,569	12.76%	72,197	---	0.17409	17.41

The District operates a fire service only communication/dispatch center (Orland Central) providing dispatching services for the District as well as nine other departments who contract for dispatch services. Orland Central dispatched over 50,961 fire and EMS incidents and 125,000 emergency phone calls in 2022, a 24.3% increase over 2021. This increase is due mainly to beginning to dispatch Chicago Heights Fire Department calls in December 2021 and a 12.8% increase in Orland calls. The following chart describes historical number of dispatched calls.



District Facilities

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

District Personnel

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

At a minimum, the District staffs four engine companies, two truck companies, and five ambulance crews daily. In September 2023, the District implemented a trial program of staffing a Utility Vehicle to limit response of Truck 1.

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

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

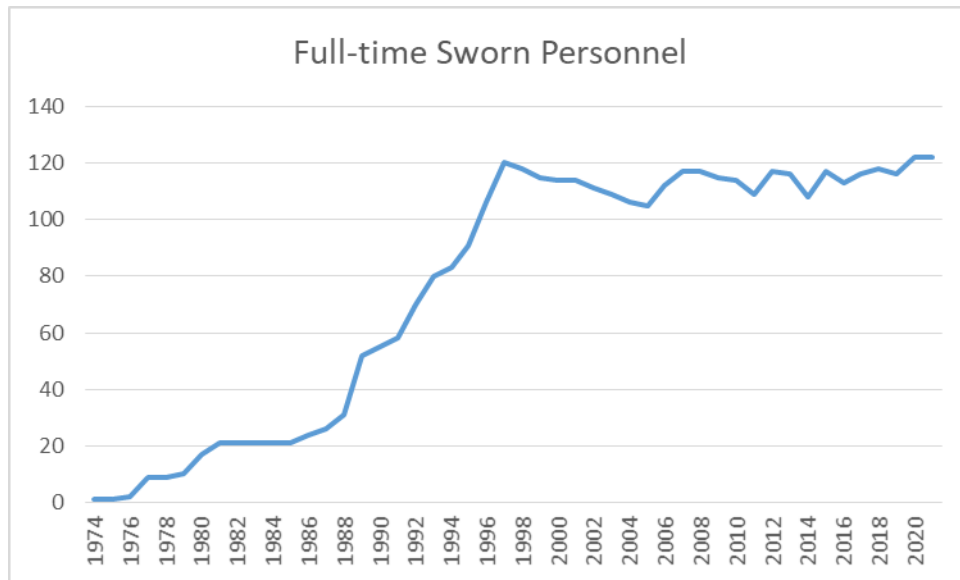
A personnel count of employees follows:

	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2024 Budget</u>
Sworn Personnel:			
Fire Chief	1	1	1
Deputy Chief	1	1	1
Battalion Chiefs	3	3	3
Administrative B/C	1	1	1
Operations B/C	1	-	1
Lieutenants – Days	4	3	3
Lieutenants – Shift	24	24	24
Engineers	24	24	24
Firefighter/Paramedics	<u>62</u>	<u>69</u>	<u>72</u>
Total Sworn Personnel	<u>121</u>	<u>126</u>	<u>130</u>
Non-Sworn Personnel:			
Human Resources	1	1	1
Administration	2	2	2
Finance	3	3	3
Information Technology	2	1	1
Fire Prevention and Public Education	3	3	3
Dispatch	14	14	14
Maintenance	<u>4</u>	<u>3</u>	<u>5</u>
Total Non-Sworn Personnel	<u>29</u>	<u>27</u>	<u>29</u>
Total Sworn and Non-Sworn Staff	<u>150</u>	<u>153</u>	<u>159</u>

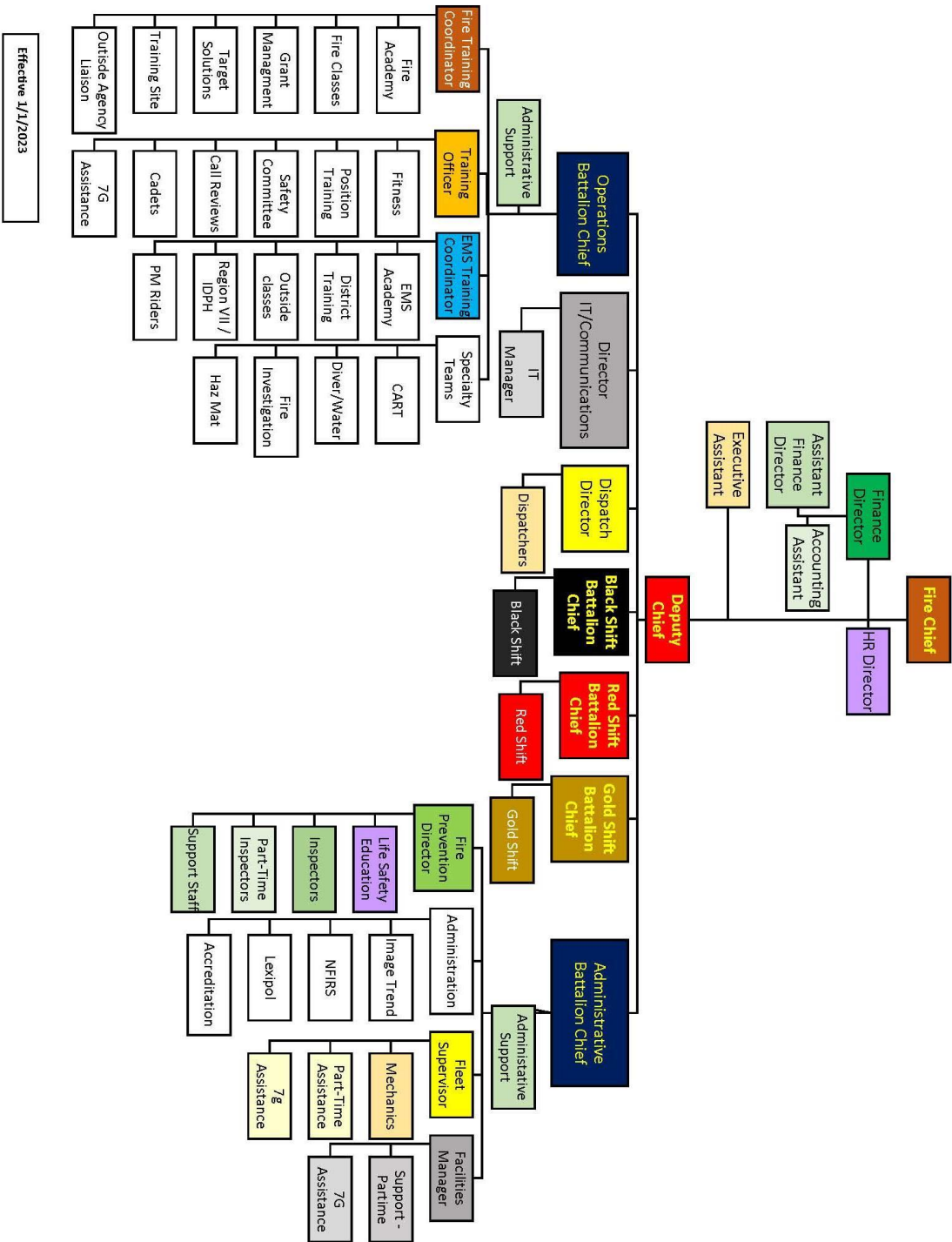
During the past three years, 26 sworn personnel have retired. The District has hired firefighters each year and has held a training academy. The 2023 budget and 2024 budget includes increases in the number of sworn personnel.

The count of non-sworn personnel for the 2024 budget is two higher than the 2023 budget. In 2023, a manager was hired to oversee fleet maintenance to fill an open position caused by a Lieutenant's promotion to Battalion Chief. A part-time mechanic was also promoted to full-time. The 2024 budget does not include an IT Director. This will be outsourced.

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



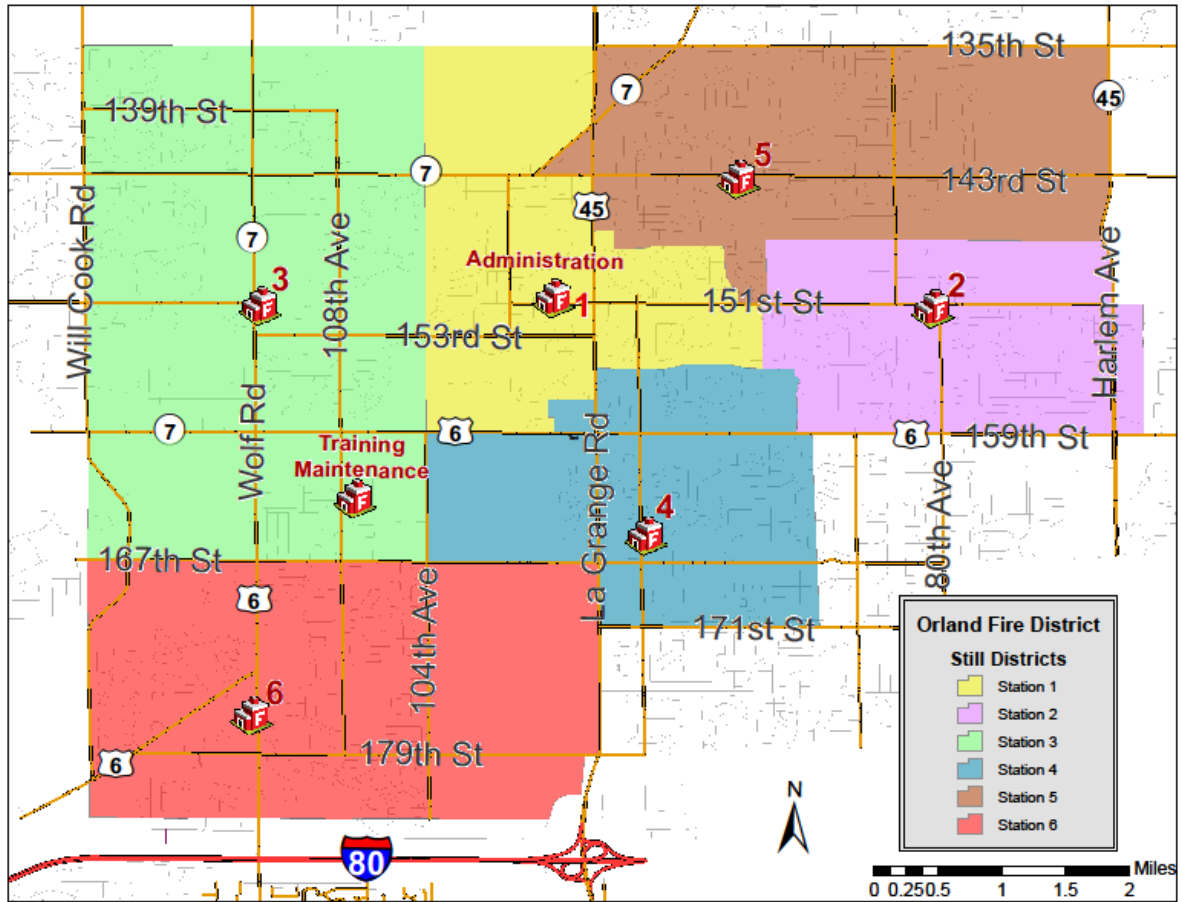
Organizational Chart



Effective 1/1/2023

District Map

A map of the District follows:



Budget Process

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

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

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

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

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

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

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

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

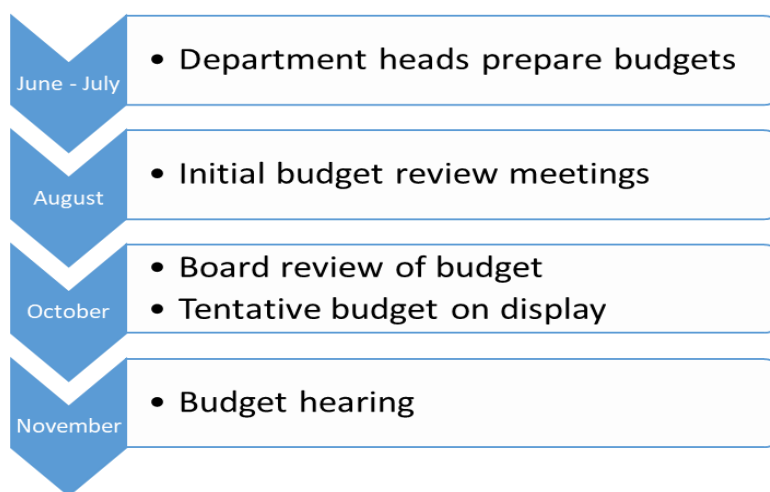
If circumstances occur such that the budget ordinance needs to be amended, the Finance Director and Chief propose an amended tentative budget ordinance to the Board, the tentative ordinance is displayed for 30 days, a public hearing is held, the Board considers adoption of the ordinance, and the approved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

Budget Calendar

The 2024 budget calendar is as follows:

District personnel prepare budget requests	June / July 2023
Initial budget review meetings are conducted with Department heads, Finance Director, Day Shift Battalion Chiefs, Deputy Chief, and Fire Chief	August 2023
Board of Trustees review proposed budget	October 2023
Publication of notice of display of tentative 2024 Budget and Appropriation Ordinance and Notice of the Public Hearing on the 2024 Budget and Appropriation Ordinance	October 2023
Display of tentative 2024 Budget and Appropriation Ordinance	October 2023
Adoption of a Finding regarding the estimated aggregate amount of taxes needed to be raised in the next year	November 2023
Execution of Certificate of Estimate of Revenue	November 2023
Public hearing on 2024 Budget and Appropriation Ordinance	November 28, 2023
Adoption of 2024 Budget and Appropriation Ordinance	November 28, 2023
Publication of 2024 Budget and Appropriation Ordinance	December 2023
Public hearing on proposed 2023 Tax Levy Ordinance	December 2023
Filing of certified and sealed copy of 2024 Budget and Appropriation Ordinance and the Estimate of Revenue with the Cook County Clerk	December 2023

The budget timeline is summarized as follows:



Basis for Budgeting

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

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

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

Strategic Plan

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

The District's mission statement is:

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

The District's vision statement is:

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

The District's values are:

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

The District's guiding principles are:

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

The District's master strategic goals are:

- Develop planning and staffing models to provide the highest level of service based on accurate statistical information and trending.
- Provide the highest level of service possible while maintaining fiscal responsibility.
- Sustainability through a long-term programmatic approach.

- Meeting industry standards and best practices.
- Maximize all stakeholder and service user satisfaction.

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

Overall Budget Summary

An overall summary of the District’s 2024 Approved Budget follows with comparisons to the 2023 Approved Budget and 2022 Actual results.

	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2024 Budget</u>
Total Revenue	\$ 46,860,737	\$ 43,269,321	\$ 47,431,758
Grants	(1,521,926)	(1,334,966)	(1,338,445)
Financing Proceeds	<u>(2,500,000)</u>	-	-
	<u>\$ 42,838,811</u>	<u>\$ 41,934,355</u>	<u>\$ 46,093,313</u>
Total Expenditures	\$ 41,271,842	\$ 43,249,490	\$ 47,318,810
Construction	(222,221)	-	-
Debt Funded Costs	(943,334)	-	-
Grant Funded Costs	<u>(1,134,827)</u>	<u>(1,213,605)</u>	<u>(1,138,445)</u>
	<u>\$ 38,971,460</u>	<u>\$ 42,035,885</u>	<u>\$ 46,180,365</u>

Total revenue for the 2024 budget is \$4,162,437 or 9.6% greater than the 2023 budget due to an assumed 5% increase in property taxes and a property tax collection rate supported by historical experience and a 23.8% increase in ambulance and rescue fees.

Total revenue for the 2024 budget is \$571,021 or 1.2% greater than 2022 actual results. In 2022, the District issued debt of \$2,500,000 for capital purchases. Excluding these financing proceeds, the 2024 budgeted revenue exceeds 2022 actual results by \$3,071,021 or 6.9% due to an 11.2% increase in property taxes over the two years, a 5.1% decrease in ambulance and rescue fees, and a 9.2% decrease in dispatch revenue.

Total operating expenditures for the 2024 Budget are \$4,069,320 or 9.4% higher than the 2023 budget due to a 9.2% increase in wages, a 9.8% increase in health insurance costs, a 7.3% increase in pension costs, a 38.2% increase in clothing, a 61.2% increase in continuing education, a 19.9% increase in supplies, a 25.9% increase in repairs/maintenance; offset by decreases in program budgets.

Total operating expenditures for the 2024 Budget are \$6,046,968 or 14.7% greater than actual 2022 expenditures. Areas where expenditures are expected to increase include – wages (10.8%), continuing education (174.8%), clothing (14.1%), benefits (30.4%), property, liability and workers comp insurance (30.1%), pension funding (11.7%), supplies (53.1%), equipment (168.5%) and utilities and fuel (4.7%). These increases are partially offset by savings in the following areas: professional services (3.7%) and repairs and maintenance (7.1%).

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

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

Budget Presentation by Major Types of Revenue and Expenditures

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

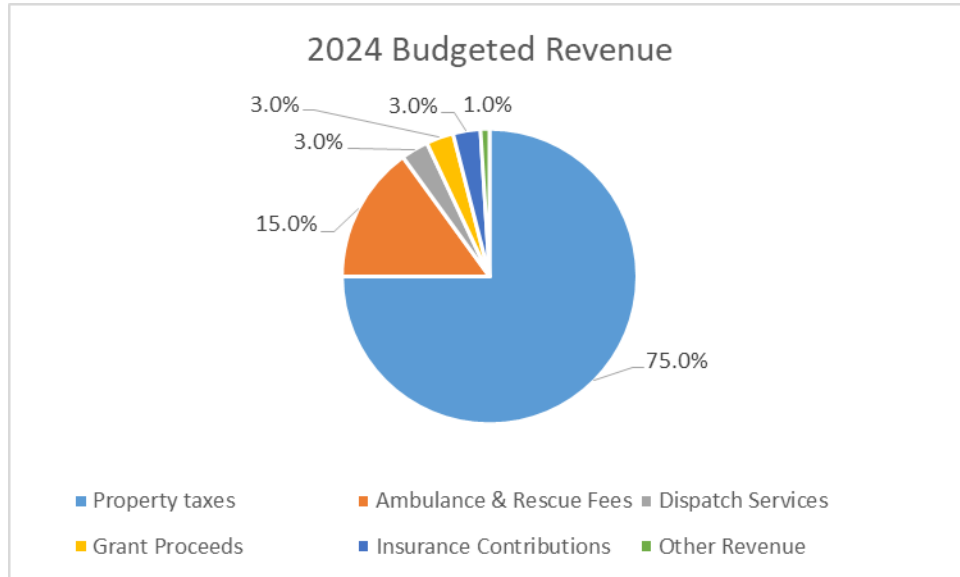
Revenue Financial Trends

Revenue for all funds combined for 2022 Actual, 2023 Budget and 2024 Budget is summarized below:

	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2024 Budget</u>
Property taxes	\$ 31,889,478	\$ 33,004,148	\$ 35,464,599
Other taxes	301,221	185,000	205,000
Ambulance and Rescue fees	7,222,922	5,539,000	6,855,072
Dispatch services	1,761,091	1,588,503	1,599,255
Communication fees	249,049	273,204	195,122
Fire Prevention fees	15,508	13,000	14,000
Grant proceeds	1,521,926	1,334,966	1,338,445
Insurance contributions	1,131,199	1,164,932	1,384,175
Interest	125,730	30,000	250,000
Financing Proceeds	2,500,000	-	-
Other Revenue	<u>142,613</u>	<u>136,568</u>	<u>126,090</u>
Total Revenue	<u>\$ 46,860,737</u>	<u>\$ 43,269,321</u>	<u>\$ 47,431,758</u>
Grants	<u>(1,521,926)</u>	<u>(1,334,966)</u>	<u>(1,338,445)</u>
Total Operating Revenue	<u>\$ 45,338,811</u>	<u>\$ 41,934,355</u>	<u>\$ 46,093,313</u>

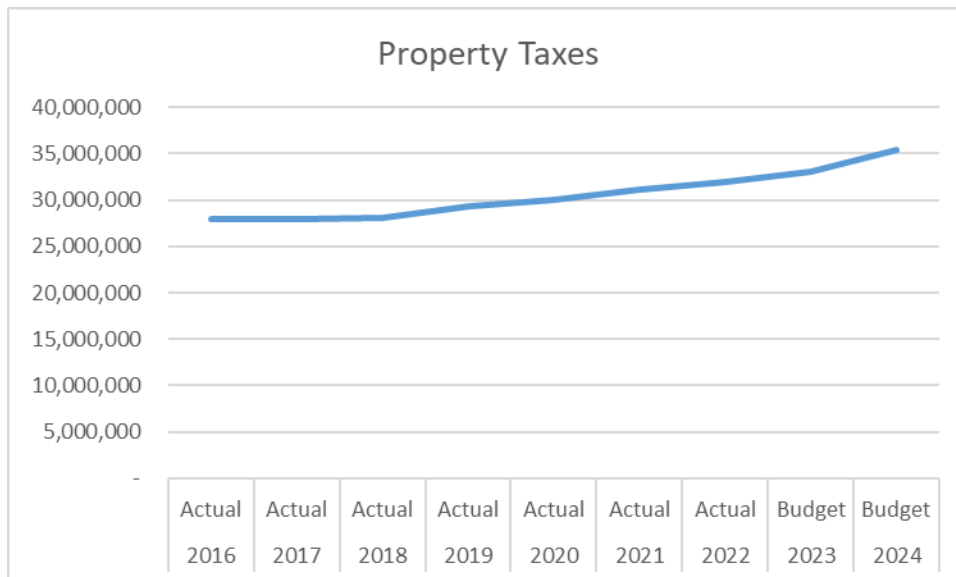
Budgeted Revenue By Major Category

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



Property Taxes

Property tax revenue for the 2023 and 2024 Budgets and for prior years is summarized in the following chart:



Property taxes increase moderately each year due to statutory caps.

Property taxes represent 74.8% of the 2024 budgeted revenue. The District levies property taxes for the purposes of the following funds – Corporate, Tort, Illinois Municipal Retirement Fund, Pension, Ambulance, Audit, Rescue, and Social Security. The property tax levies are filed with the Cook County Clerk.

The property tax system in Illinois is complex. Property within the District is assessed by the Cook County Assessor. Property within the District is reassessed every three years and was last reassessed in Tax Year 2020 (Calendar Year 2021) with the next reassessment being in Tax Year 2023 (Calendar Year 2024). To the market values developed by the Assessor, a 10% assessment value is applied to residential property and a 25% assessment value is applied to commercial and industrial property.

Property taxes are normally billed by Cook County in February and July, with due dates one month later. The first installment of tax bills was timely in 2022, but the second installment was sent out by Cook County in November rather than the usual July. In 2023, the first installment tax bills were sent out in March (rather than February) with the second installment bills anticipated to be sent out in November (rather than July). These delays are due to technology overhauls within the Cook County system.

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

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

<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>
2022	\$2,525,119,125	<0.9%>	2.9237	<2.6%>
2021	\$2,547,873,915	2.1%	3.0027	<6.8%>
2020*	\$2,495,354,959	<0.3%>	3.2234	10.54%
2019	\$2,488,805,080	< 0.1%>	2.9160	0.1%
2018	\$2,492,376,691	< 2.5%>	2.9109	<1.7%>
2017*	\$2,557,130,691	14.4%	2.9627	5.7%
2016	\$2,235,879,473	5.0%	2.8032	5.0%
2015	\$2,129,625,597	< 2.8%>	2.6685	<2.1%>
2014*	\$2,190,698,277	< 2.6%>	2.7253	2.4%
2013	\$2,248,218,201	< 5.5%>	2.6621	<5.4%>

*Reassessment year

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

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

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

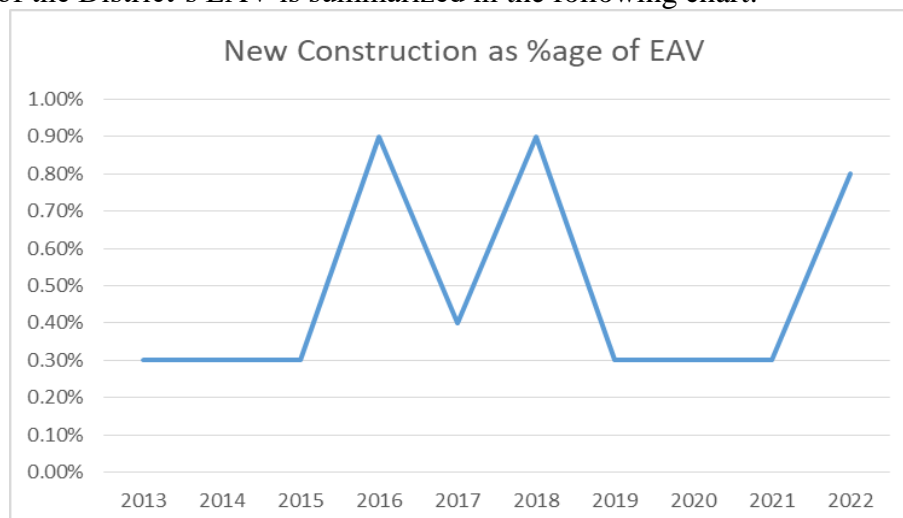
After tax rate ceilings are calculated, property tax caps are applied. All the District’s property tax levies except the portion of the Pension Fund levy associated with Public Act 93-0689 are subject to the Property Tax Extension Limitation Law (PTELL), commonly known as property tax caps. In general, the annual growth in property tax revenue permitted under PTELL is the lesser of 5% or the percentage increase in the Consumer Price Index (CPI) during the calendar year preceding the levy year.

The CPI for property taxes for Tax Year 2022, for taxes paid in Calendar Year 2023 is 7%; however, PTELL limits the CPI for property taxes to 5.0%. The CPI for property taxes for Tax Year 2025, for taxes paid in Calendar Year 2024 is 6.5%; however, PTELL limits the CPI for property taxes to 5.0%. The CPI used for PTELL for the past several years as determined by the Illinois Department of Revenue is summarized below.

<u>Tax Year</u>	<u>CPI</u>
2023	5.0%
2022	5.0%
2021	1.4%
2020	2.3%
2019	1.9%
2018	2.1%
2017	2.1%
2016	0.7%
2015	0.8%
2014	1.5%

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

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



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

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

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

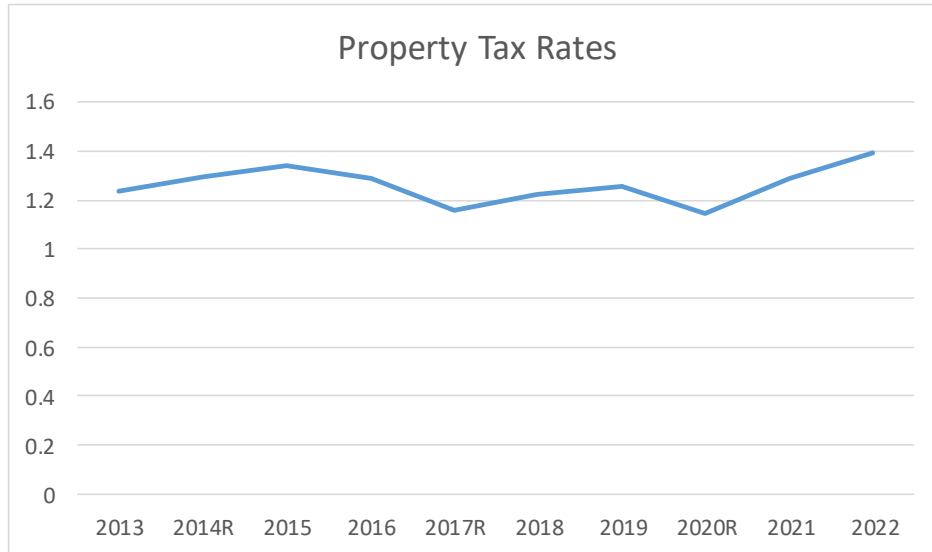
Historical tax extensions and collection rates are summarized below:

<u>Tax Year</u>	<u>Tax Extension</u>	<u>Collection Rate</u>
2022	\$35,149,658	TBD
2021	32,918,530	96.6%
2020	31,966,195	97.0%
2019	31,234,504	95.9%
2018	30,556,538	95.7%
2017*	29,662,716	94.6%
2016	28,887,562	96.1%
2015	28,600,871	96.9%
2014	28,391,450	99.4%
2013	27,832,941	97.4%
2012	26,806,734	98.2%

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

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

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

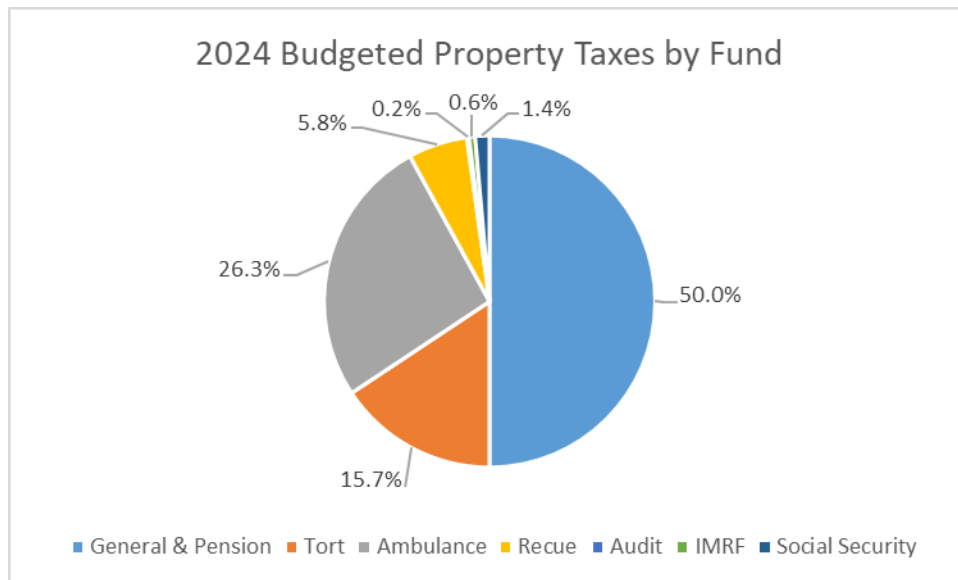


R = Reassessment

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

An Agency Tax Rate Report is projected to budget 2024 property tax revenue. For the 2024 budget, it is assumed that the District’s EAV will remain flat as it is not a reassessment year. CPI is 5% in accordance with the PTELL and the assumed collection rate is estimated at 96%, based on historical trends.

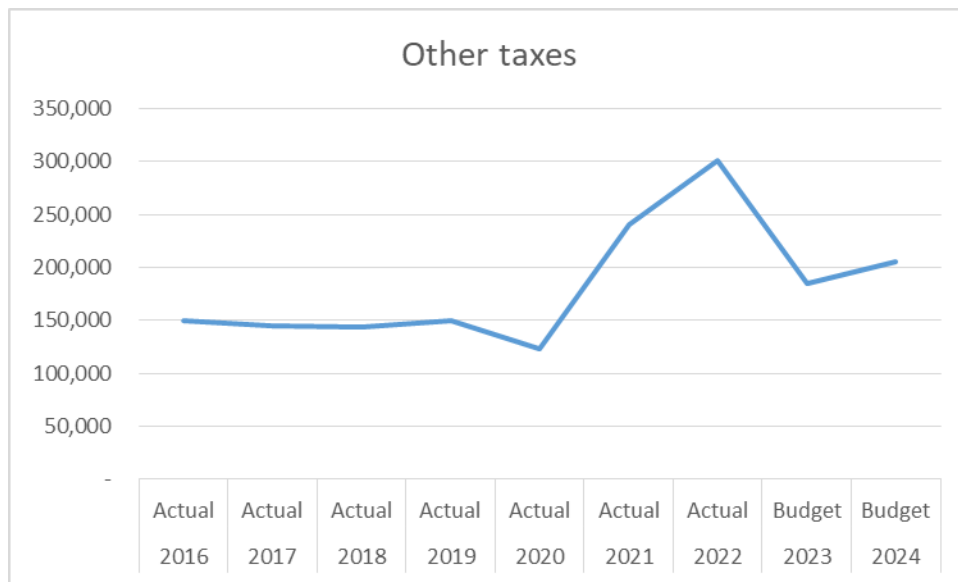
The following chart summarizes 2024 budgeted property taxes, by fund:



Other Taxes

Other taxes include personal property replacement taxes and foreign fire insurance. Replacement taxes are paid by businesses to replace revenue that was lost by local governments when they lost their power to impose personal property taxes on businesses in the 1970's. Foreign fire insurance payments are made by every out-of-state insurance corporation for insurance premiums paid within the District. The foreign fire insurance fund is managed by an independent Board of Trustees, but is included in the District's overall budget. Both personal property replacement taxes and foreign fire insurance were estimated for the 2024 budget using trend analysis.

Other taxes for the 2024 Budget, the 2023 Budget and prior years are summarized in the following chart:



Other taxes remained relatively flat since 2016 until 2022. The District has been notified that personal property replacement taxes were distributed incorrectly in 2022 and adjustments will be made in future years. Foreign fire insurance collection was delayed by the pandemic which caused revenue to be low in 2020 and high in 2021.

Ambulance and Rescue Fees

Ambulance and Rescue fees represent 14.5% of the 2024 budgeted revenue. The District bills non-residents and the insurance companies of residents for ambulance and rescue services.

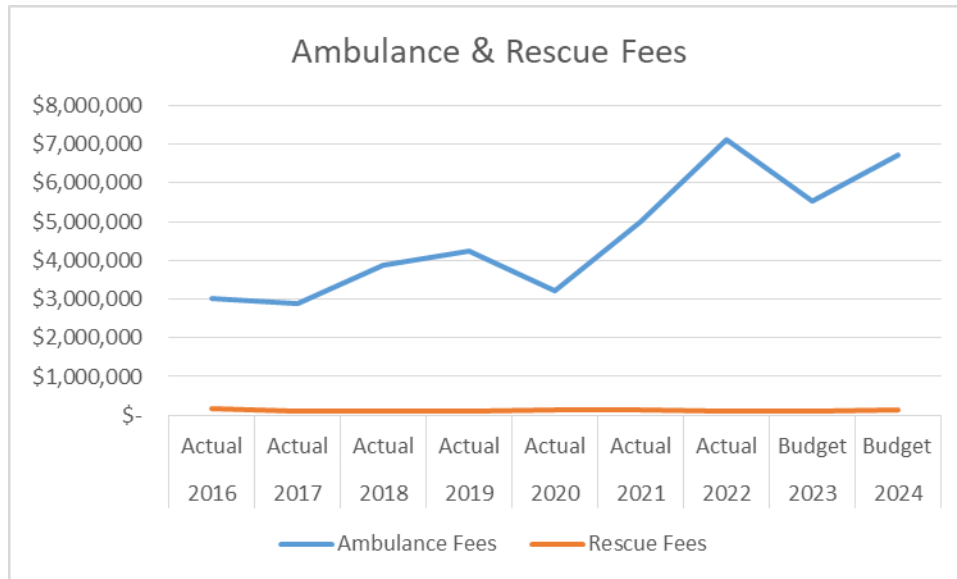
Charges for ambulance transport are estimated to be \$3,359 in 2024, which is a 3% increase over 2023. The District accepts Medicare and Medicaid allowances. Charges for rescue services are based on statutory rates for non-residents. Payer mix (Private pay, Medicare, Medicaid, etc.) is assumed to remain stable.

For the 2024 Budget, the number of transports are expected to be 3% higher than 2023.

The District receives funding from the Federal Ground Emergency Medical Transportation (GEMT) program and is assumed to continue to receive GEMT revenue in 2024.

Rescue fees are budgeted based on 2023 forecasted revenue.

Ambulance and Rescue fees for the 2024 Budget, the 2023 Budget and prior years are summarized in the following chart:



Ambulance and Rescue fees have increased since 2016 except in 2020 due to the pandemic. At the beginning of the pandemic, the number of transports declined, but have increased to record levels now. In 2022, revenue was higher due to increased transports and re-evaluation of prior year contractual allowances. Ambulance and rescue fees were budgeted conservatively in 2023. Revenue in 2024 is budgeted at 2023 trend.

Dispatch & Communications Services Revenue

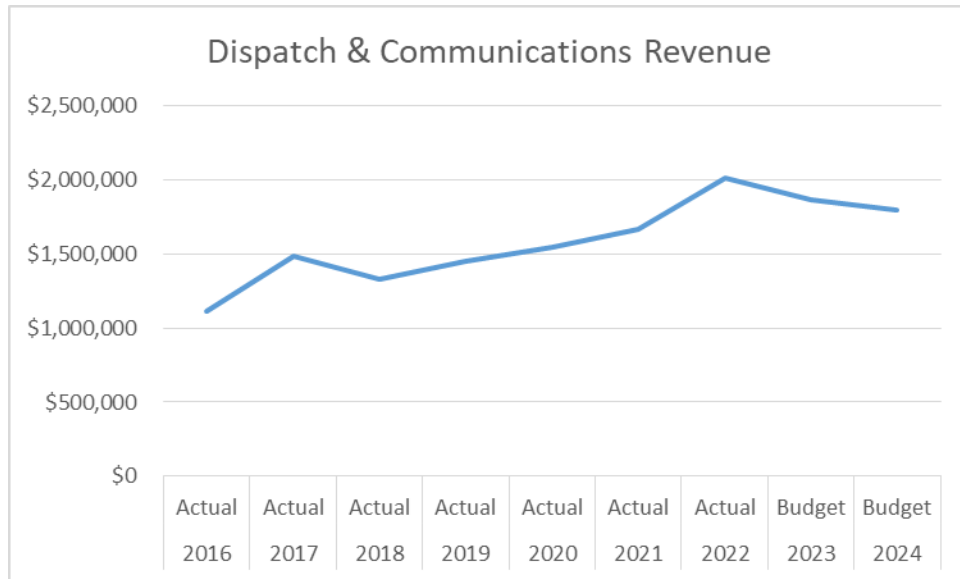
Dispatch revenue includes revenue from dispatch services and alarm services. The District provides dispatching services for nine fire departments / districts - Calumet City, Oak Forest, Lemont, Country Club Hills, Blue Island, Garden Homes, Merrionette Park, Palos and Chicago Heights. The contracts for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

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

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

Dispatch and Communications Services revenue represents approximately 3.8% of the 2024 budgeted operating revenue.

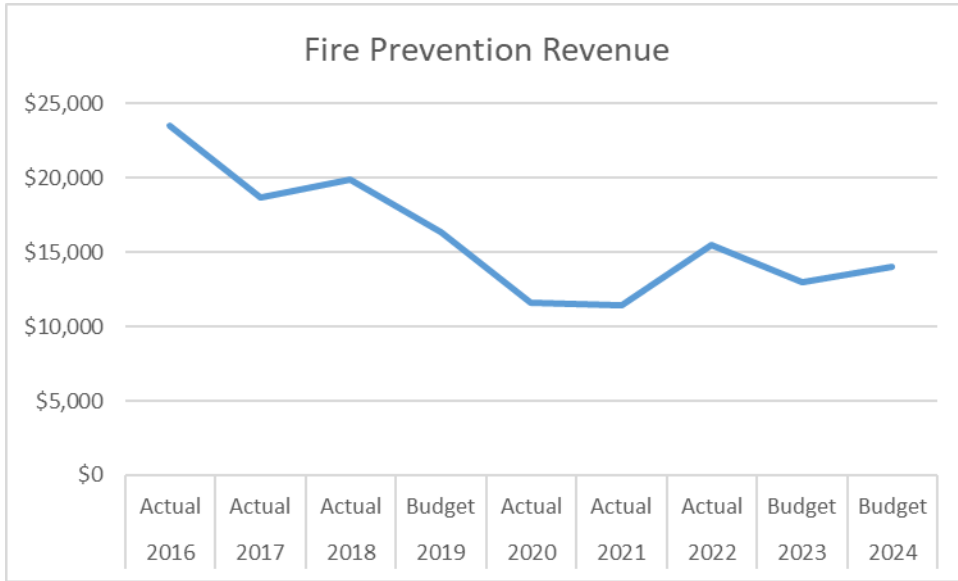
Dispatch and Communications services revenue for the 2024 Budget, the 2023 Budget and prior years are summarized in the following chart:



Dispatch revenue has been steadily increasing since 2016 due to dispatching for additional fire departments. Communications revenue has been relatively consistent since 2016 except for in 2017 when the District received a \$304,000 grant for communications equipment. The 2023 and 2024 budgets are conservative estimates.

Fire Prevention Fees

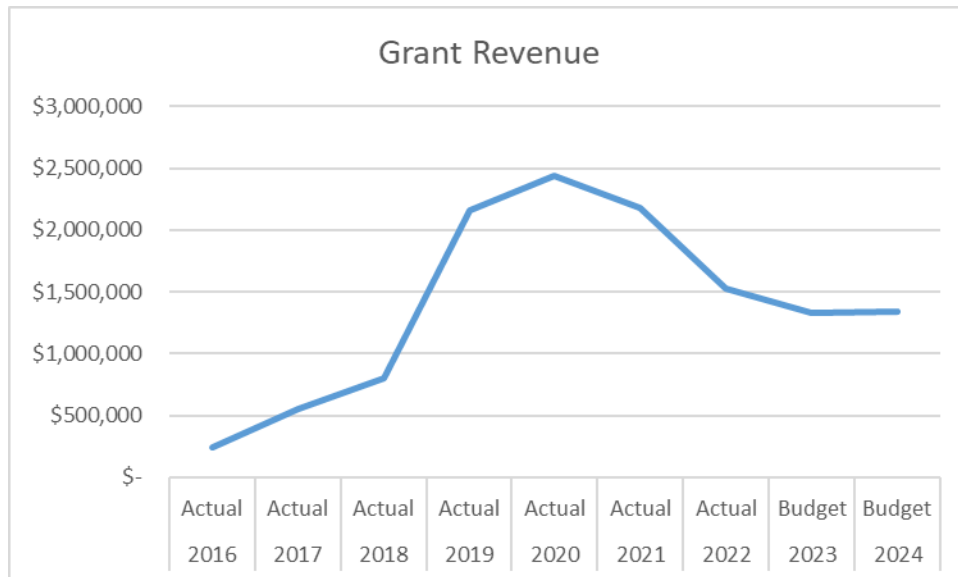
Fire Prevention fees for the 2024 Budget, the 2023 Budget and prior years are summarized in the following chart:



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

Grant Revenue

Grant revenue represents 2.8% of the 2024 budgeted revenue. Grant revenue for the 2024 Budget, the 2023 Budget and prior years are summarized in the following chart:



Sub-Award Grants for Training from Cook County

The District entered into its initial Sub-grant Agreement with Cook County, Illinois to offer training programs that address high priority preparedness gaps across all core capabilities where a nexus to terrorism exists in August, 2017. Sub-grant agreements are re-entered into each year. Cook County receives the grant funding through the Illinois Emergency Management Agency (IEMA) with funding originating from the United States Department of Homeland Security/Office of Domestic Preparedness (DHS). It is anticipated that grant revenue from this source will approximate \$1,338,445 in 2024.

Grants for Capital Expenditures

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

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

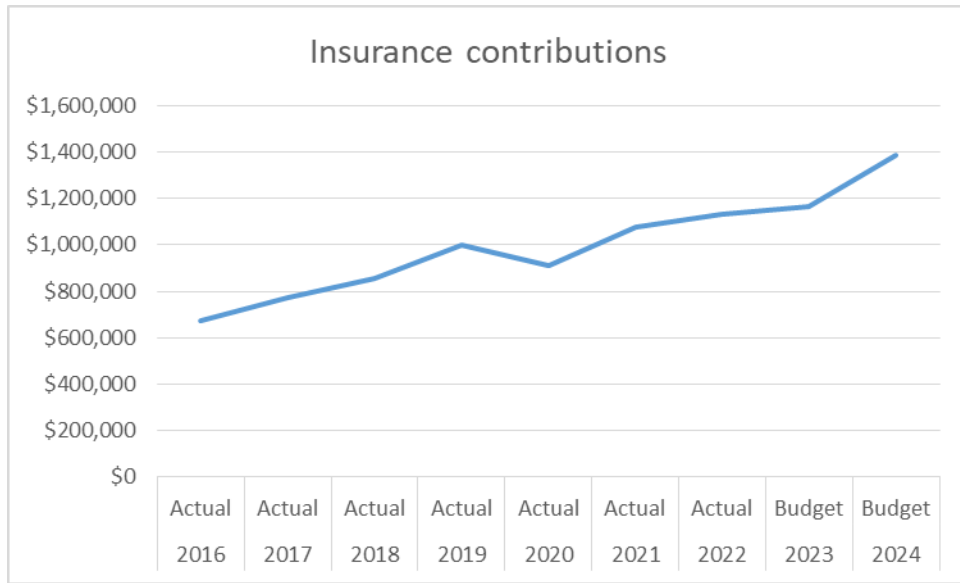
The District received a \$750,000 grant from the Illinois Department of Commerce and Economic Opportunity (DCEO) which was spent in 2021 for capital improvements at the Training Facility.

Grants received or budgeted are summarized as follows:

	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2024 Budget</u>
Cook County Sub-grant	<u>\$ 1,521,926</u>	<u>\$ 1,334,966</u>	<u>\$ 1,338,445</u>

Insurance Contributions

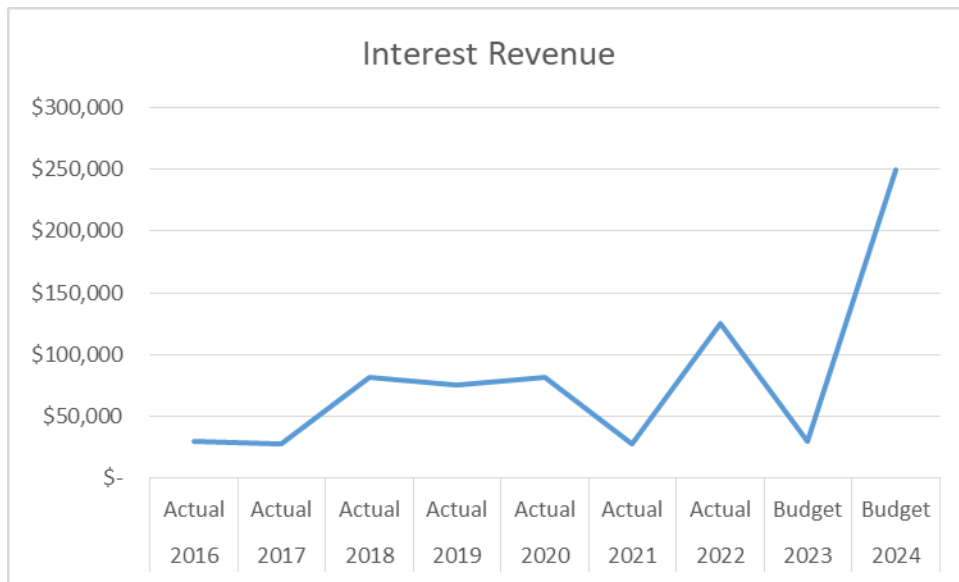
Insurance contributions represent 2.9% of the 2024 budgeted revenue. Insurance contributions for the 2024 Budget, the 2023 Budget and prior years are summarized in the following chart:



Insurance contributions are budgeted for estimated employee and retiree health insurance contributions, which are a percentage of premiums.

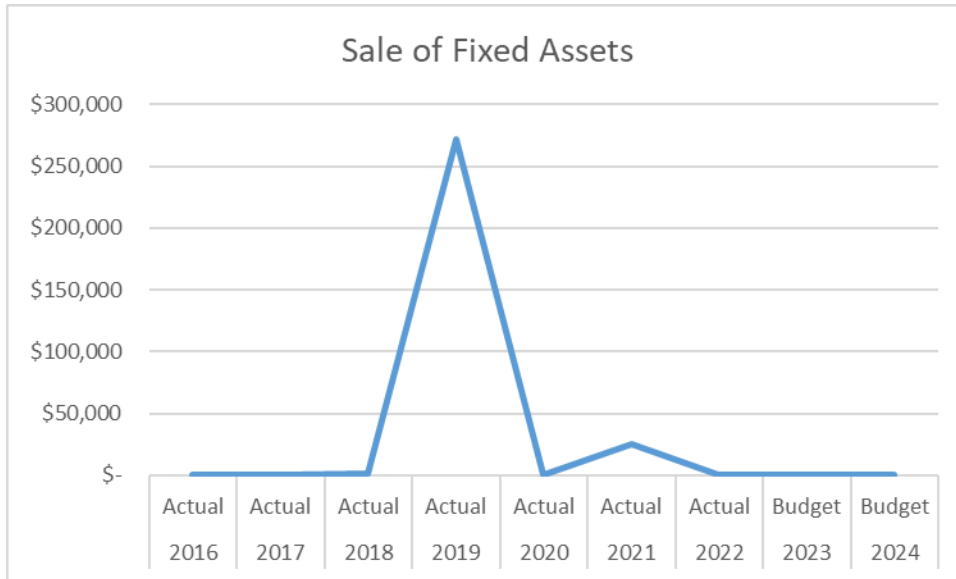
Interest

Interest revenue for the 2024 Budget, the 2023 Budget and prior years are summarized in the following chart. Interest is budgeted for 2024 based on trend analysis.



Sale of Fixed Assets

Sale of Fixed Assets for the 2024 Budget, the 2023 Budget and prior years are summarized in the following chart.



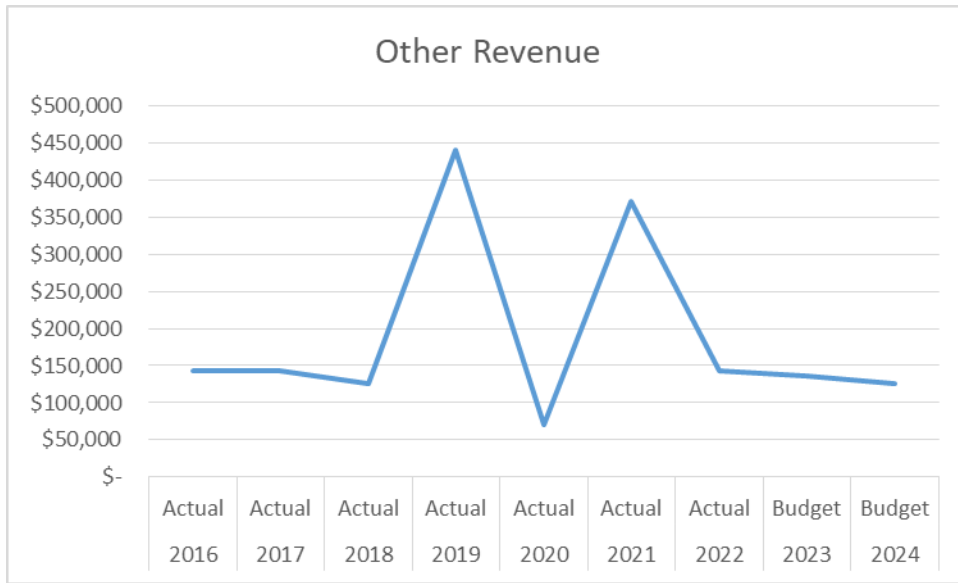
In 2019, the District sold a fire truck. There are no assets expected to be sold in 2024.

Financing Proceeds

In 2022, the District issued \$2,500,000 debt to fund IT infrastructure and other capital projects.

Other Revenue

Other Revenue for the 2024 Budget, the 2023 Budget and prior years are summarized in the following chart:



Other revenue includes salary reimbursement, CPR Class fees, training facility fees and other miscellaneous sources of revenue. Other revenue is budgeted in 2024 based on trend analysis.

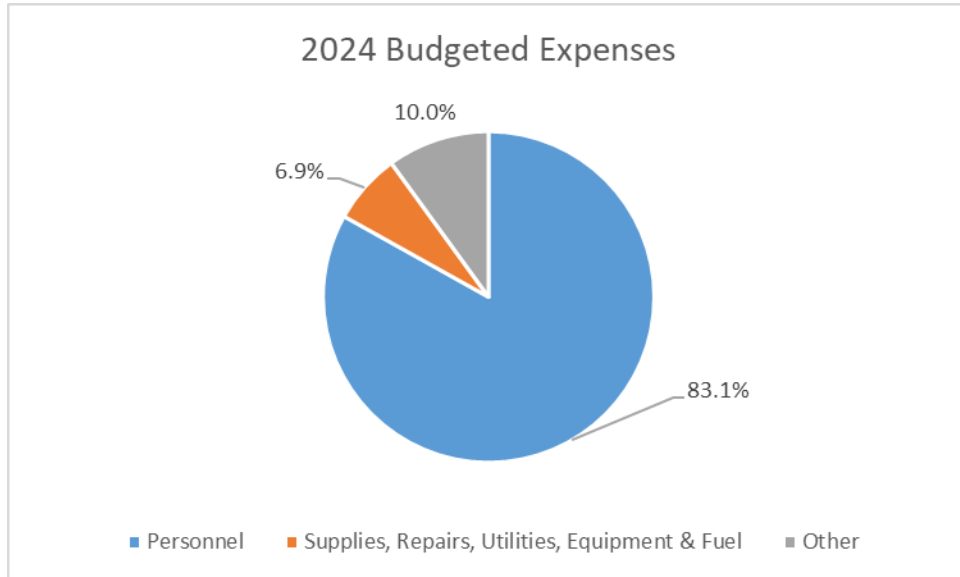
Expenditures

Expenditures for all funds combined for 2022 Actual, 2023 Budget, and 2024 Budget are summarized below

	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2024 Budget</u>
Wages	\$20,966,841	\$21,269,743	\$23,233,194
Clothing	269,747	222,771	307,790
Benefits	5,951,412	7,063,720	7,758,977
Pension Funding	5,608,559	5,838,927	6,263,650
Continuing Education	73,609	125,491	202,295
Training – Cook County Grant	1,134,827	1,213,605	1,138,445
Supplies	509,460	650,344	779,811
Repairs and Maintenance	1,270,607	1,080,555	1,360,756
Utilities and Fuel	367,269	366,000	350,000
Professional Services	1,127,463	884,810	1,086,025
Property, Liability & Workers Comp Insurance	1,580,882	2,098,390	2,057,357
Bad Debt	480,346	500,000	600,000
Debt	585,272	1,167,624	1,167,210
Equipment	296,659	592,000	796,500
Other	<u>1,048,889</u>	<u>175,510</u>	<u>216,800</u>
Total Expenditures	<u>\$41,271,842</u>	<u>\$43,249,490</u>	<u>\$47,318,810</u>
Grant Funded Costs	<u>(1,134,827)</u>	<u>(1,213,605)</u>	<u>(1,138,445)</u>
	<u>\$40,137,015</u>	<u>\$42,035,885</u>	<u>\$46,180,365</u>

Budgeted Expenditures Descriptions

Budgeted 2024 operating expenditures by major category are summarized as follows:



Personnel expenditures, including compensation, clothing, health and life insurance, payroll taxes, pension contributions, and workers compensation premiums represent 83.8% of the District’s 2024 budgeted expenditures. Personnel expenditures by major category are described in the following chart.

Wages

Wage expenses for the 2024 Budget, the 2023 Budget and prior years are summarized in the following chart:



Wages are based on current staffing levels for non-sworn personnel. For sworn personnel, the 2024 Budget assumes 120 shift Lieutenants, Engineers and Firefighters. To achieve this staffing level, 13 new firefighters are assumed to be hired in the Spring of 2024.

The Labor Agreement between the District and Orland Professional Firefighters Local 2754 (Local 2754) will expire December 31, 2023 and is currently being renegotiated. For the 2024 Budget, it is assumed that wages for sworn personnel and non-bargaining unit, non-sworn personnel will increase 3.5% in 2024 and by any other stipulations in the current Labor Agreements.

The District’s dispatchers and fire inspectors are members of the International Brotherhood of Electrical Workers, Local 134 (Local 134). The labor agreement between the District and Local 134 will expire December 31, 2023 and is currently being renegotiated. Wage increases are assumed at 3.5% effective January 1, 2024.

Clothing

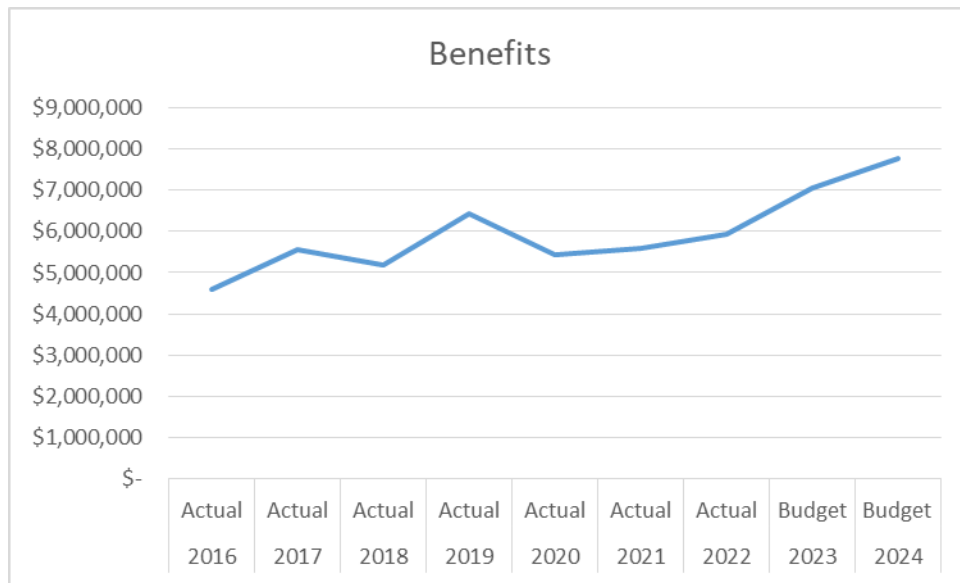
Clothing expenses for the 2024 Budget, the 2023 Budget and prior years are summarized in the following chart:



Clothing includes the purchase and replacement of firefighters’ turnout gear, station uniforms and dress uniforms. In 2024, the District intends to continue to accelerate the turnout gear replacement program and gear cleaning program as part of cancer prevention efforts.

Benefits

Benefits expense for the 2024 Budget, the 2023 Budget and prior years is summarized in the following chart:



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

Health and life insurance premiums are based on renewal data from the District’s insurance broker. Health insurance renewal rates for 2024 are assumed to increase 10% over 2023 premiums.

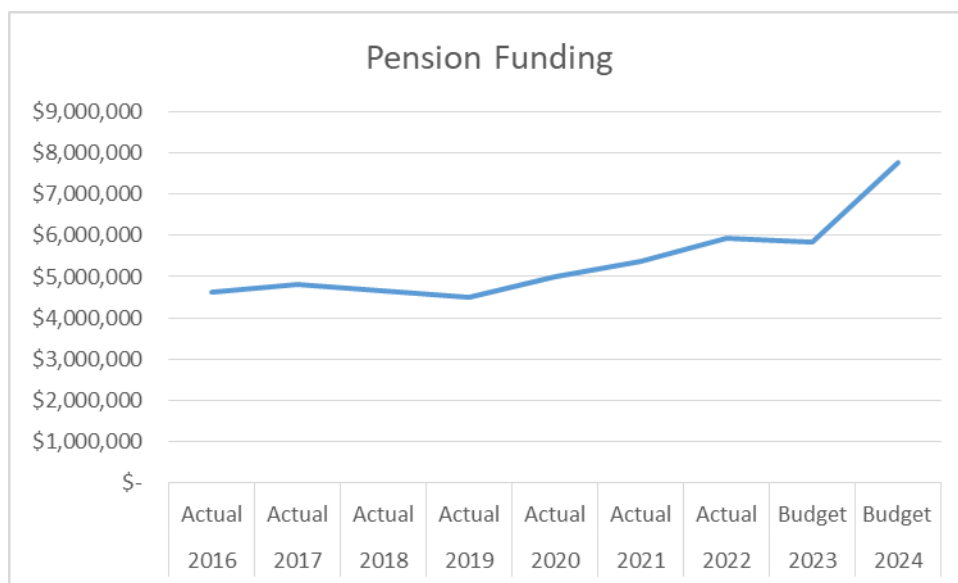
The Retiree Health Trust Fund is used to offset the District’s obligation for retiree health costs. An actuarial analysis is being done to aid in developing a funding policy. The District contributes to the fund as financial resources allow. There was a \$600,000 contribution budgeted in 2023. An additional \$600,000 transfer was made in 2023 based on financial results in 2022 accordance with the District’s fund balance policy. The 2024 budgeted contribution is also \$600,000.

The District requires sworn personnel to have annual medical exams; the 2024 budgeted expense for medical exams is based on historical experience.

The 2024 budget for the employers’ match of FICA and Medicare taxes is based off budgeted payroll.

Pension Funding

Pension expense for the 2024 Budget, the 2023 Budget and prior years is summarized in the following chart:



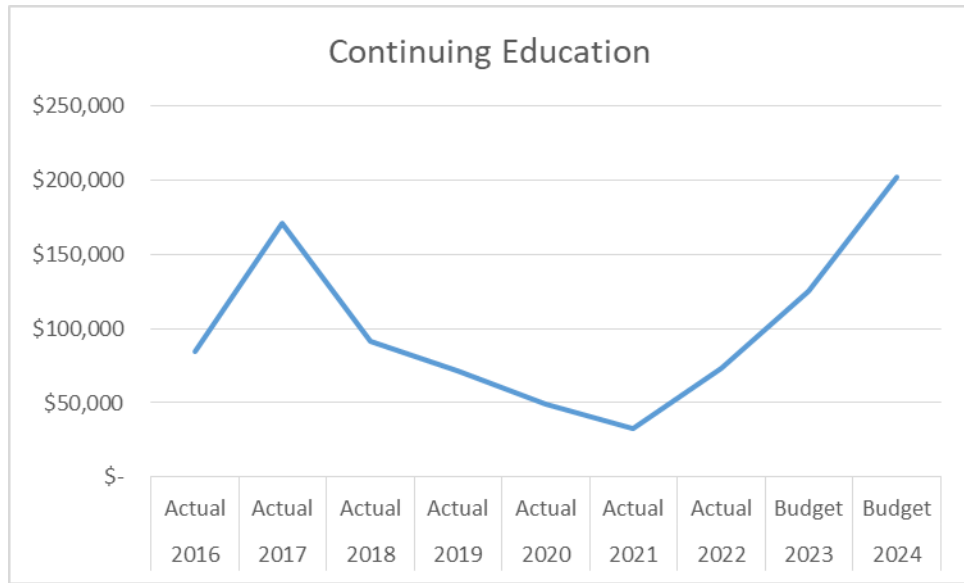
Pension funding includes debt certificate payments used to fund the unfunded liabilities of the District’s pension funds and the actuarial annual costs of the firefighters’ pension plan and Illinois Municipal Retirement Fund (IMRF). Pension contributions for members of the Orland Firefighters’ Pension Fund are based on an actuarial analysis prepared at the direction of the Pension Fund’s Board of Trustees. The actuarial request for the 2024 budget is \$3,900,000 which is 10.3% higher than the actuarial request for the 2023 budget. The Pension Board is considering this lower actuarial based amount to transition the 2022 losses into the levy request. The transition plan is used for the 2024 budget.

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

In 2012, the District issued taxable debt certificates to pay its actuarial unfunded liability to the pension funds. The annual levy included the amortization of the unfunded liability at a 7% interest rate. That liability was refinanced with debt certificates to a rate of 4.3%. In 2020, the debt certificates were advance refunded to a rate of 2.30%. Principal & interest payments are budgeted for the debt certificates in 2024.

Continuing Education

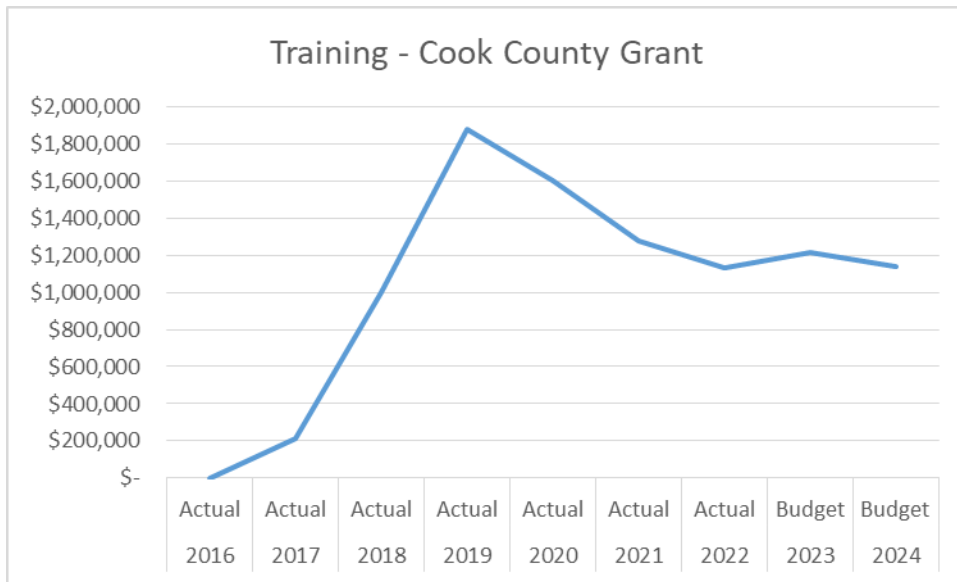
Continuing education expense for the 2024 Budget, the 2023 Budget and prior years is summarized in the following chart:



Continuing education includes courses, seminars, and classes that employees attend to maintain and/or further their professional credentials. The 2024 budgeted expense is based on requested education as well as historical information. Approximately 38% of the District’s current Lieutenants, Engineers and Firefighters were hired in the past five years, and they need certifications that the retiring firefighters had earned many years before.

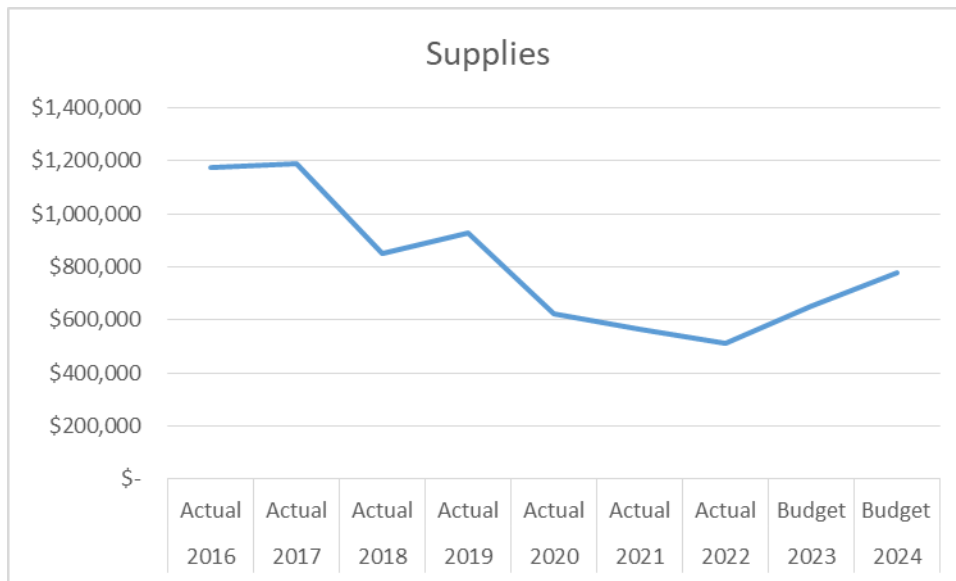
Training – Cook County Grant

The District’s expenses for regional training are reimbursed by a grant from Cook County and are summarized in the following chart for the 2024 budget, the 2023 budget, and prior years:



Supplies

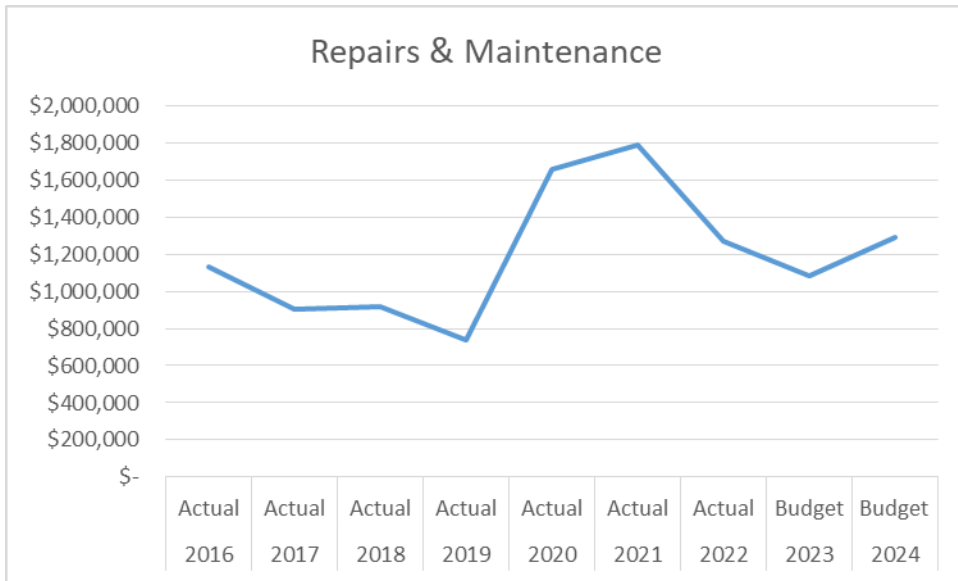
Supply expenses for the 2024 budget, the 2023 Budget, and prior years are summarized in the following chart:



Supplies include expendable items as well as small equipment. Expendable supplies include non-exchangeable patient care supplies, public education supplies, station supplies, vehicle maintenance parts, and office supplies. Small equipment purchases include non-exchangeable patient care supplies, replacement cots, emergency medical equipment, replacement specialty team equipment, computer equipment, opticom equipment, and safety equipment. The 2024 budget for supplies were based on needs requested by department heads and historical experience.

Repairs and Maintenance

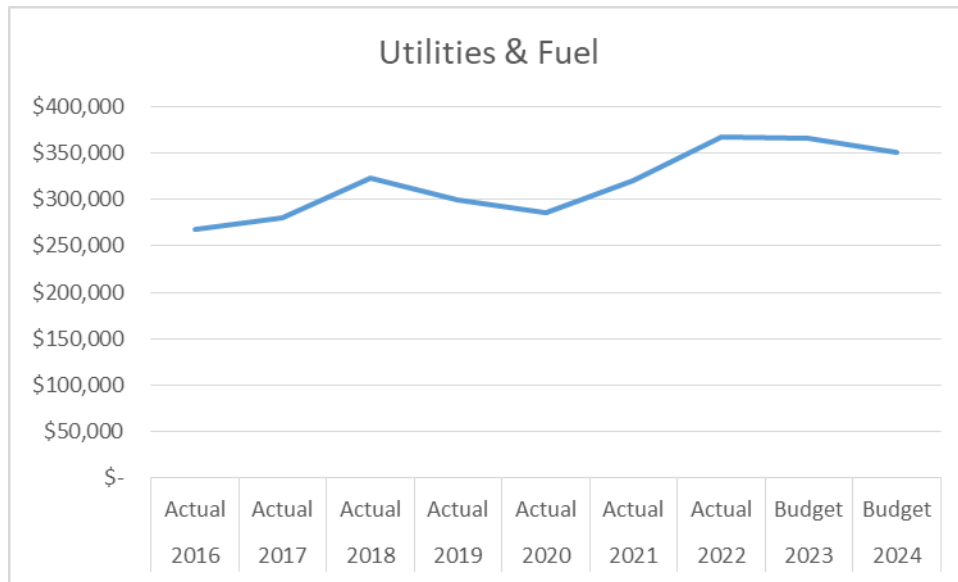
Repairs and maintenance expense for the 2024 Budget, the 2023 Budget, and prior years are summarized in the following chart:



Repairs and maintenance includes maintenance and improvements to District buildings and facilities, repairs and maintenance of fleet, maintenance agreements for EMS equipment, maintenance agreements for information technology, maintenance and repairs of communication equipment, and maintenance and repair of fire equipment. In 2021, there were significant building and fleet repairs needed. The 2024 budget is based on requests by department heads and historical experience.

Utilities and Fuel

Utilities and fuel expense for the 2024 Budget, the 2023 Budget, and prior years are summarized in the following chart:



Utilities and fuel includes electricity, natural gas and water, plus fuel for vehicles. The 2024 budget is based on historical experience.

Professional Services

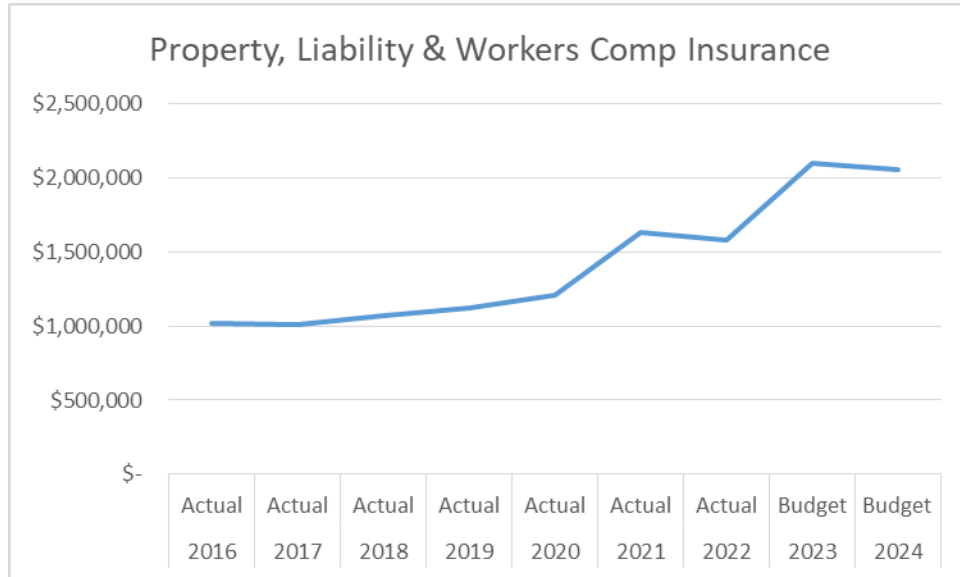
Professional services expense for the 2024 Budget, the 2023 Budget and prior years are summarized in the following chart:



Professional Services includes legal services, public information consultants, audit services, ambulance billing collection services and lobbyist fees. The 2024 budget is estimated based on historical experience.

Property, Liability and Workers Comp Insurance

Property, Liability and Workers Comp Insurance expense for the 2024 Budget, the 2023 Budget and prior years are summarized in the following chart:

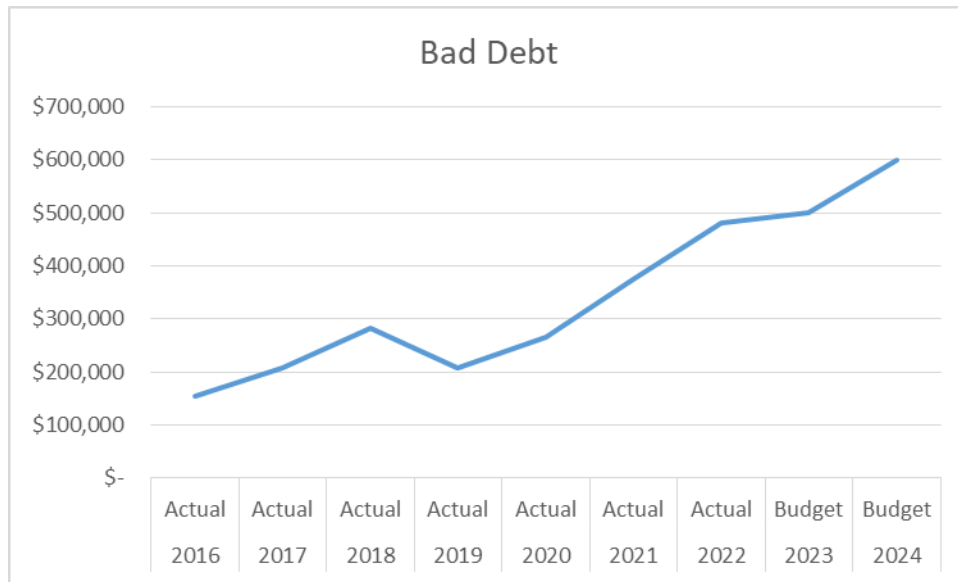


Property and liability insurance is budgeted based on historical experience. Workers comp insurance is budgeted based on payroll and estimated rates.

The District’s workers comp claims experience is causing the increase in premiums. The District is focused on reducing workers comp costs and has implemented an injury recovery program so injured employees receive immediate treatment and continued support to help them heal faster. The District now also offers a Transitional Work Program (light-duty program) for injured employees. In 2023, the District changed from a fully insured workers’ compensation program to a deductible program to reduce premiums and to more effectively manage costs.

Bad Debt

Bad debt expense for the 2024 Budget, the 2023 Budget and prior years are 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.

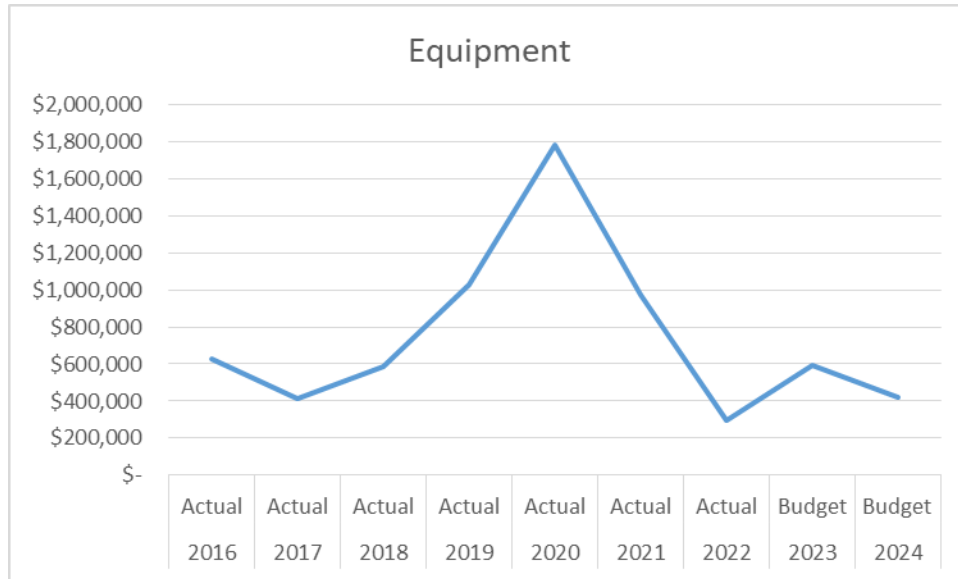
Debt – Capital Purchases

Debt has been issued for capital improvements of the District and to take advantage of the favorable interest rates. In 2020, debt was issued for the purchase of an aerial truck and the construction of a replacement maintenance facility. The final balloon debt payment for two engines was paid in the beginning of 2021. In 2022, debt was issued for capital projects which are mostly Information Technology projects. The Information Technology projects include a CAD upgrade, infrastructure replacement, station alerting equipment replacement and 9-1-1 upgrades. Debt expense for capital purchases for the 2024 budget, the 2023 budget and prior years are summarized in the following chart:



Equipment

Equipment expense for the 2024 Budget, the 2023 Budget and prior years are summarized in the following chart:



The 2024 budget includes the purchase of a replacement ambulance. In 2020, the District purchased a fire truck.

Budget by Organizational Units

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

Organizational Units	Budget Department	Funds
Sworn Personnel	Sworn Personnel Wages Benefits Testing	Corporate, Tort, Ambulance, Rescue Corporate, Ambulance, Rescue Corporate
Training	Training Training Facility Cook County Grant Accreditation Domestic Preparedness	Corporate, Tort Capital Corporate Corporate Tort
Emergency Medical Services	Emergency Medical Services	Ambulance
Dispatch & Communications	Dispatch Communications	Corporate, Ambulance, Rescue Corporate, Ambulance, Rescue
Fleet & Fleet Maintenance	Fleet Maintenance Maintenance for Other Depts. Apparatus	Corporate, Tort, Ambulance, Rescue Corporate Capital Projects
Facility Maintenance	Facilities Station Supplies Building Projects	Corporate, Ambulance, Rescue Corporate Capital Projects
Fire Prevention & Public Education	Fire Prevention Life Safety & Education	Corporate, Tort Corporate, Ambulance
Information Technology	Information Technology Geographic Information System	Corporate, Ambulance, Rescue Corporate, Ambulance, Rescue
Fitness & Safety	Fitness Safety	Tort Tort
Fire Equipment	Clothing Tools & Equipment Hose Self-Contained Breathing Apparatus Opticom	Corporate, Tort, Ambulance, Rescue Corporate Corporate Corporate, Ambulance, Rescue Corporate, Tort, Ambulance
Specialty Teams	Hazardous Material Water Rescue & Recovery Technical Rescue Fire Investigation Honor Guard	Rescue Rescue Rescue Corporate Corporate
Administration	Administration Insurance Public Information Foreign Fire Insurance Debt	Corporate, Tort, Ambulance, Rescue Tort Corporate, Tort, Ambulance Corporate Corporate, Capital Projects

FINANCIAL SUMMARY BY ORGANIZATIONAL UNIT

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2024</u> <u>Budget</u>
Revenue:			
Sworn Personnel	\$1,191,202	\$1,241,124	\$1,460,534
Training	1,563,135	1,381,684	1,387,206
EMS	7,122,761	5,425,000	6,730,072
Dispatch & Communications	2,024,205	1,877,175	1,812,342
Fleet	61,753	86,453	76,598
Facilities	1,509	1,718	1,881
Fire Prevention & Pub Ed	23,586	18,698	23,184
Information Technology	2,500,000	-	-
Administration	<u>32,372,586</u>	<u>33,237,469</u>	<u>35,939,941</u>
Total Revenue	<u>\$46,860,737</u>	<u>\$43,269,321</u>	<u>\$47,431,758</u>
Expenditures:			
Sworn Personnel	\$22,263,063	\$23,466,984	\$25,494,457
Training	1,794,152	1,872,325	2,032,068
EMS	409,192	577,417	706,714
Dispatch & Communications	2,016,777	1,928,501	2,317,383
Fleet	1,487,235	1,667,544	1,973,120
Facilities	801,570	674,508	739,182
Fire Prevention & Pub Ed	469,542	530,558	657,635
Information Technology	1,581,314	815,492	844,814
Fitness & Safety	27,316	72,834	90,414
Fire Equipment	339,684	301,449	388,775
Specialty Teams	76,643	112,399	135,616
Administration	<u>10,005,354</u>	<u>11,229,479</u>	<u>11,938,633</u>
Total Expenditures	<u>\$41,271,842</u>	<u>\$43,249,490</u>	<u>\$47,318,811</u>

Organizational Unit:
SWORN PERSONNEL



Description and Financial Trends of Organizational Units (OU)

Sworn Personnel Organizational Unit

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

Sworn Personnel Wages

The District employs a Fire Chief, a Deputy Chief, Battalion Chiefs, Lieutenants, Engineers and Firefighter/Paramedics to meet the service needs of its residents. Each day, there are at least 28 Lieutenants, Engineers and Firefighter/Paramedics working 24 hour shifts to respond to emergency calls. In 2024, the District plans to have a roster of 120 Lieutenants, Engineers and Firefighters.

In 2022, sworn personnel responded to 12,569 incidents; in 2023 call volume is forecasted to approximate 13,000 incidents. Lieutenants, Engineers and Firefighters belong to Orland Professional Firefighters Local 2754 (Local 2754). A Labor Agreement with Local 2754 expires on December 31, 2023 and is currently being renegotiated.

Sworn Personnel Benefits

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

Testing

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

Status of 2022-2023 Sworn Personnel Organizational Unit Goals	Status	Note
Through data analysis, ensure efficiency and effectiveness of service delivery are consistent with jurisdictional expectation and industry standards. Performance measures based on National Fire Prevention Association (NFPA) 1710	Achieved and continual	Performance measures analyzed. Call to arrival time benchmark met 94.4% of time
Monitor area development, census and demographic information for the District	Achieved and continual	Reviewed in preparation of annual report & annual compliance for accreditation
Assess hiring needs based on attrition	Achieved and continual	12 firefighters/paramedics hired in April 2023

Status of 2022-2023 Sworn Personnel Organizational Unit Goals	Status	Note
Continue risk assessment methods to assess community demographics and mitigation efforts in order to target resources and programs	Achieved and continual	Reviewed in conjunction with annual report & annual compliance report for accreditation
Explore and research new developing processes	Continual	
Operate an appropriate, effective and efficient fire service program	Achieved and continual	Verified by achieving response time benchmarks
Develop a systematic continuous improvement plan to identify performance gaps and negative trends in fire service delivery	Continual	
Develop sufficient staff and expertise to meet program goals and objectives	Achieved and continual	Training academy completed in June 2023.
Provide career development opportunities to personnel to reach their fullest professional potential	Achieved and continual	In 2022, employees earned 50 certifications from the State Fire Marshal & completed 47,330 hours of training
Provide fair promotional opportunities within the District	Achieved and continual	Lieutenants' Promotional exam completed in December 2022. Engineers' Promotional exam completed in August 2023. Battalion Chief Promotional exam completed in June 2023.

2024 Goals – Sworn Personnel OU

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

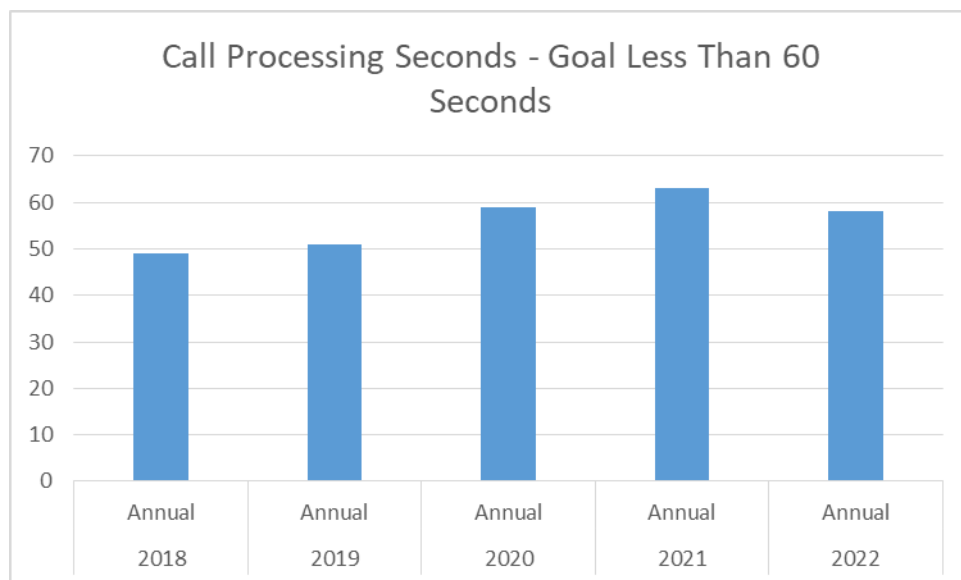
Performance Measures – Sworn Personnel

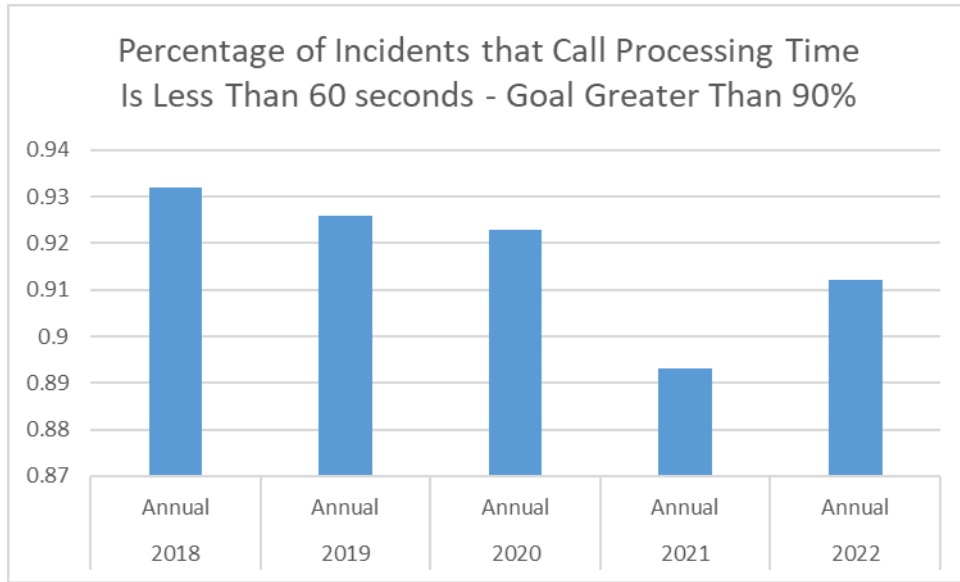
Our goal is to be on the scene of an ambulance call in under 6 minutes and a fire call in under 6 minutes and 20 seconds for 90% of all incidents. The goals are further broken down by call processing time, turnout time and travel time.

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

Call Processing Time

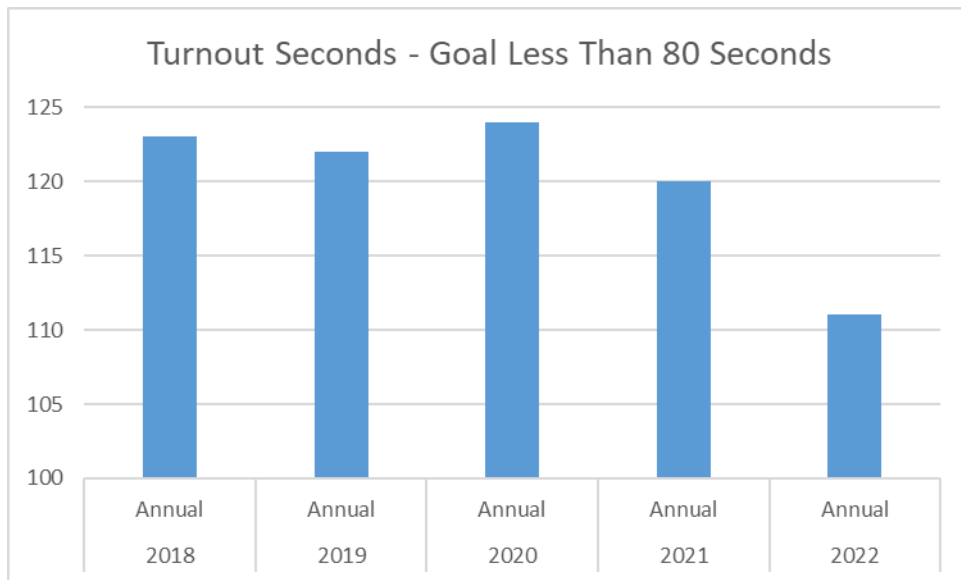
Call Processing Time Performance Measure reflects the time it takes to dispatch and the 911 call to unit notification. The goal is for call processing time to be less than 60 seconds, 90% of the time. Call processing times and the percentage of the incidents that the goal was achieved are summarized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



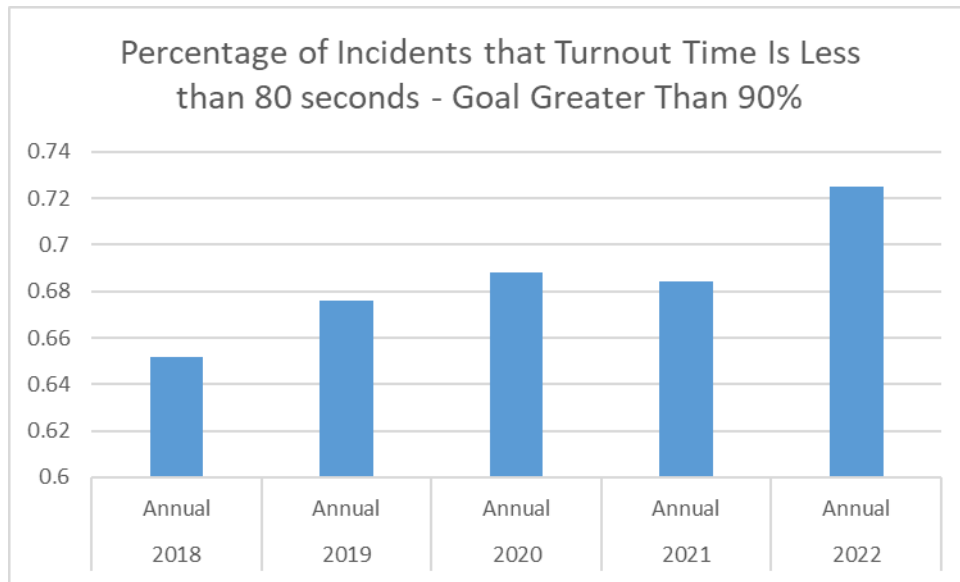


Turnout Time

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

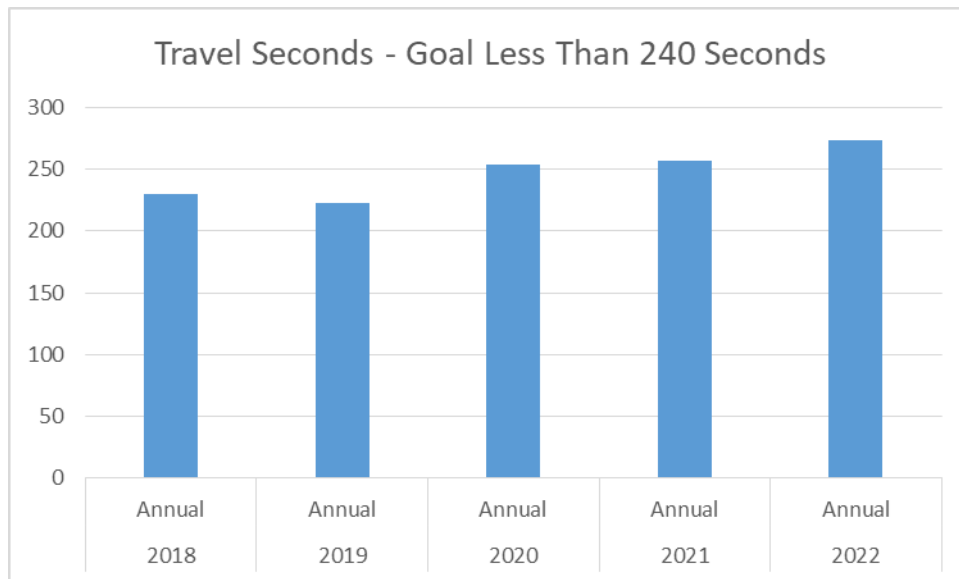


This goal has not been achieved yet and is a difficult goal to achieve. The turnout time reflects both emergency and non-emergency calls (line troubles, alarms, citizen assists, etc.). We are working on being able to identify turnout times for emergency calls only. This has been an area of focus. In 2022, turnout times have improved.

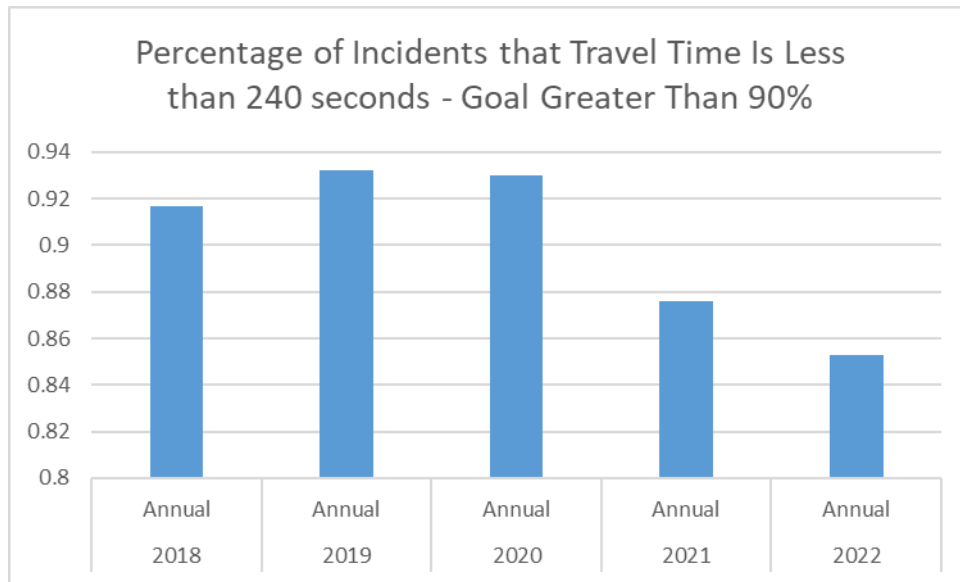


Travel Time

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



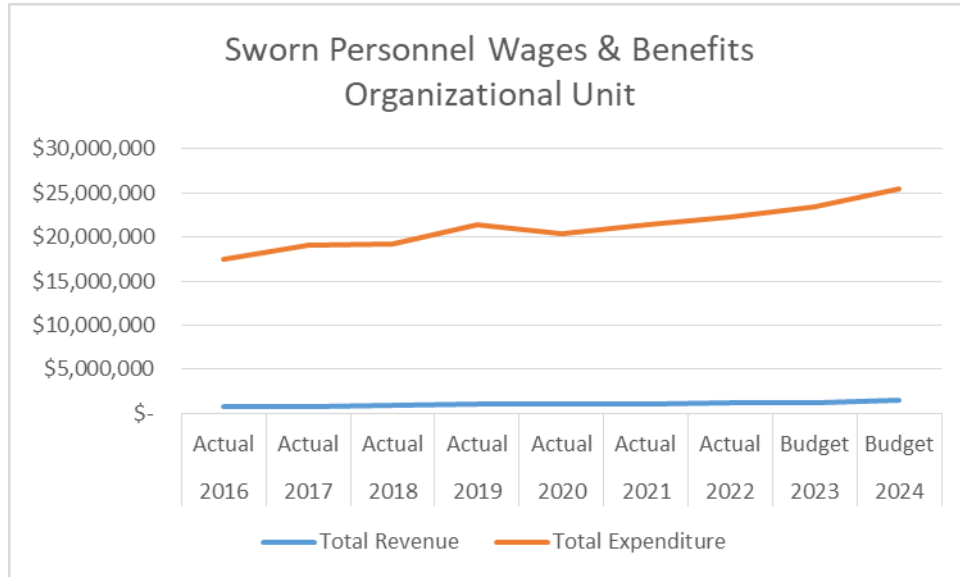
The goal of travel time being less than 240 seconds was achieved in 2018 and 2019, but not since 2019 due to road construction; the goal that at least 90% of incidents have a travel time of less than 240 seconds was achieved in 2018 – 2020, but has not been achieved since 2020.



Financial Trends – Sworn Personnel OU

	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2024 Budget</u>
Revenue:			
Rescue Fees	\$ 100,161	\$ 114,000	\$ 125,000
Insurance Contributions	<u>1,091,041</u>	<u>1,127,124</u>	<u>1,335,534</u>
Total Revenue	<u>\$ 1,191,202</u>	<u>\$ 1,241,124</u>	<u>\$ 1,460,534</u>
Expenditures:			
Wages	\$17,124,471	\$17,275,739	\$18,753,452
Health Insurance	4,158,422	5,176,785	5,692,780
Retiree Health Funding	600,000	600,000	600,000
Medicare	246,791	235,360	275,000
Testing	60,137	90,000	66,025
Medical Exams	66,200	82,000	100,000
Other	<u>7,042</u>	<u>7,100</u>	<u>7,200</u>
Total Expenditures	<u>\$22,263,063</u>	<u>\$23,466,984</u>	<u>\$25,494,457</u>

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



Organizational Unit:
TRAINING



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, a strip mall prop and a special rescue prop.

Cook County Training Grant

Since August, 2017, the District has been awarded sub-grant agreements with Cook County to provide first responder training. This grant funding from Cook County allows the District to provide the region's first responders with the opportunity to train for any critical incident that may be encountered. For the 2024 budget, grant revenue of \$1,338,445 is estimated.

Accreditation

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

Domestic Preparedness

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

Strategic Plan Initiatives

For Training & Competency, the Strategic Plan initiatives are:

- Develop and maintain the training facility props to accommodate delivering 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
- Develop sufficient staff and expertise to meet program goals and objectives

Status of 2022 and 2023 Goals

Status of 2022-2023 Training Organizational Unit Goals	Status	Notes
Develop and maintain the training facility props to accommodate delivery of a training program that meets the overall mission	Achieved and continual	Three-story burn prop complete
Develop a comprehensive training program that includes all facets of our profession	Achieved and continual	Comprehensive training program with over 47,000 training hours in 2022
Develop a systematic continuous improvement plan to identify performance gaps and trends in the training program and the comprehensive emergency management plan	Continual	
Complete the District's Comprehensive emergency plan	In process	Disaster responses and Orland Police EDC plans reviewed
Develop relationships with relevant local, regional, state and federal agencies	Achieved and continual	Continued relationships with Illinois Fire Service Institute, Cook County and MABAS 19 Regular meetings held with Orland Park Police
Define and document processes and policies reflective of industry best practices	Achieved and continual	Task books are completed for many processes. Policies have been updated in Lexipol
Ensure continuation of the strategic planning process, including additional personnel involvement and holding bi-annual strategic planning meetings	Achieved and continual	Annual report for accreditation completed and accredited status maintained. Personnel added to Strategic Plan Team.
Develop instructor training program	Continual	Continue to evaluate and develop new instructor pool
Consider alternative Academy delivery options	In process	EMS section of Academy restructured in 2022
Continue offering grant funded training classes	Continual	In 2022, 1,048 regional firefighters were trained through 61 funded classes. Similar training continues through 2023
Maintain/enhance training facilities	Continued	Construction of a three-story burn prop complete

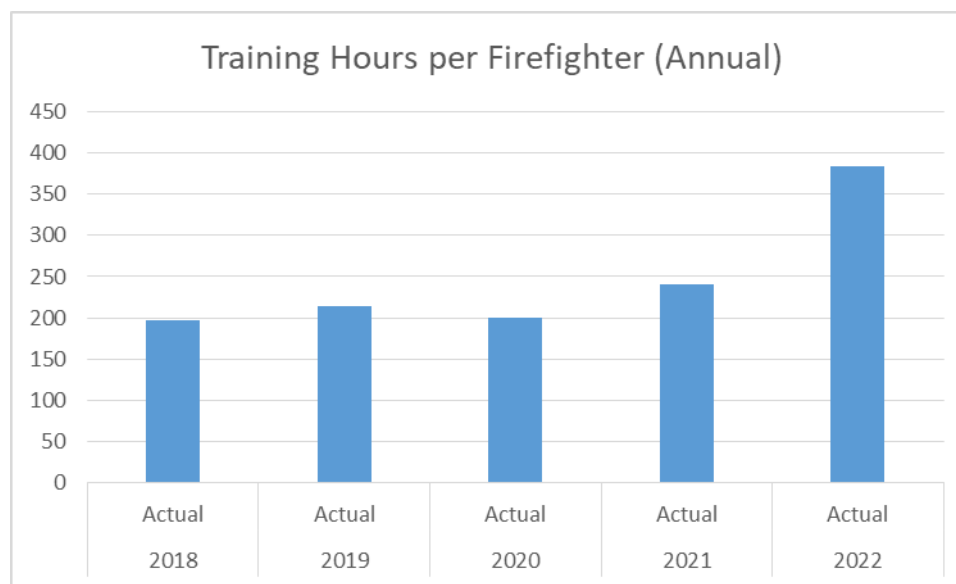
Status of 2022-2023 Training Organizational Unit Goals	Status	Notes
Prepare for reassessment of accreditation and maintain accredited status	Complete	District re-accredited in August 2023
Participate in NIMS 300/400 Classes, HSEEP & IEMA classes and all Hazards classes	In process	
Increase training staffing levels	In process	
Develop mentorship program	In process	

2024 Goals – Training OU

- Evaluate delivery methods for shift training
- Increase training staff
- Offer Company Fire Officer class
- Send personnel to National Fire Academy courses
- Place a Training and Safety Officer on each shift
- Provide education for new accreditation team
- Develop standardized data system
- Identify funding for facilities development
- Continue partnership with outside agencies
- Develop/enhance training facility
- Facility repairs and improvements

Performance Measure – Training

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



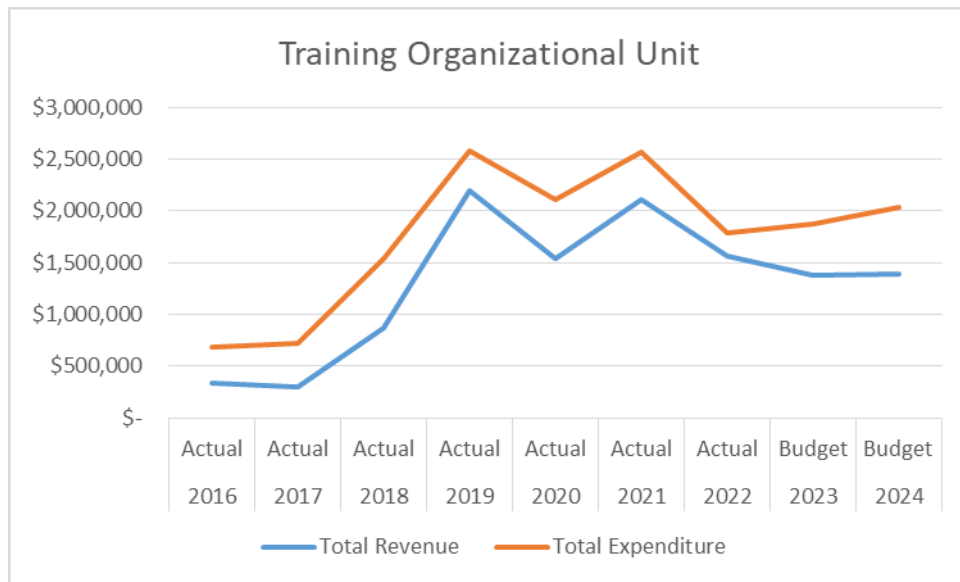
The goal has been achieved since 2019. Training hours in 2020 were lower than in 2019 due to the pandemic, but have increased since 2020.

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

Financial Trends – Training OU

	2022 <u>Actual</u>	2023 <u>Budget</u>	2024 <u>Budget</u>
Revenue:			
Training Facility	\$ 39,700	\$ 45,000	\$ 45,000
Grant – Cook County	1,521,926	1,334,966	1,338,445
Other	<u>1,509</u>	<u>1,718</u>	<u>3,761</u>
Total Revenue	<u>\$ 1,563,135</u>	<u>\$ 1,381,684</u>	<u>\$1,387,206</u>
Expenditures:			
Wages & Benefits	\$ 439,636	\$ 480,350	\$ 565,038
Continuing Education	919,394	1,156,605	1,222,230
Facility Charges	10,870	-	-
Supplies	153,413	87,200	109,500
Repairs	107,551	53,000	100,500
Equipment	55,750	-	-
Other	<u>107,538</u>	<u>95,170</u>	<u>34,800</u>
Total Expenditures	<u>\$ 1,794,152</u>	<u>\$ 1,872,325</u>	<u>\$2,032,068</u>

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



Organizational Unit:
EMERGENCY MEDICAL SERVICES



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.

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

Strategic Initiatives

For the EMS OU, the strategic plan initiatives are:

- Develop plan for additional EMS staff that can be adapted to other areas
- Identify technology and simulation to enhance training delivery
- Enhance CARES and community CPR program
- Enhance EMS programs and service delivery

Status of 2022 and 2023 Goals

Status of 2022-2023 EMS Organizational Unit Goals	Status	Notes
Develop a succession plan for the EMS Coordinator Position and EMS staff that can be adapted to other areas with the District	Achieved	EMS Coordinator retired in January 2023; new EMS Coordinator began transitioning to position in November 2022.
Pursue accreditation through the Commission on Accreditation of Ambulance Services	In Process	Researching process
Enhance EMS programs and service delivery	Achieved and continual	Modified training program in 2023 to double EMS training opportunities
Build a capable cadre of EMS instructors to	Achieved and	Several instructors

Status of 2022-2023 EMS Organizational Unit Goals	Status	Notes
deliver training and feedback to paramedics	continual	participating in or have completed Lead Instructor training through NAEMT
Identify technology and simulation to enhance training delivery	Achieved and continual	Hosted Pediatric Emergency Instructor class

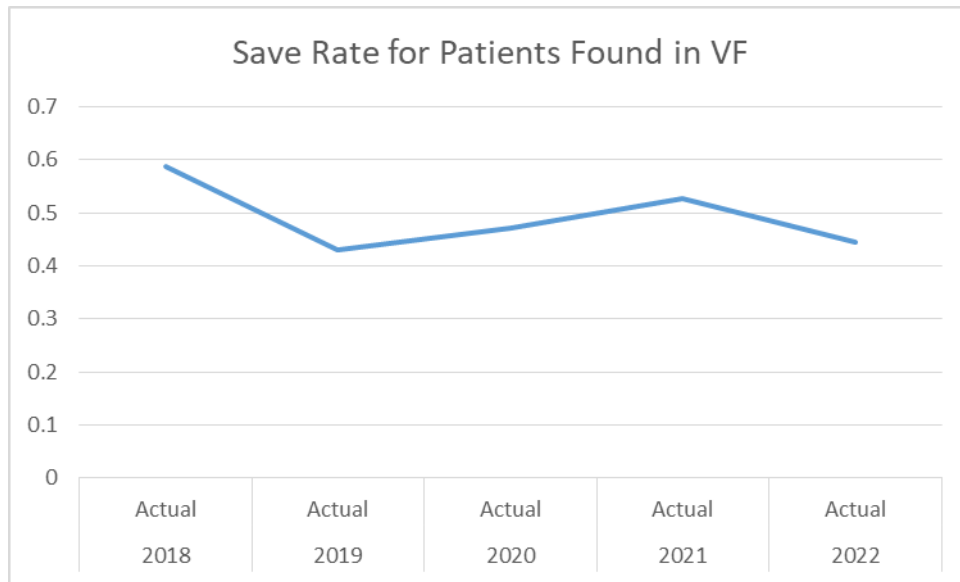
2024 Goals – EMS OU

- Bring in outside instructors/classes to enhance the training/knowledge of Orland EMS Instructors, Personnel and offer them to outside agencies
- Send Orland EMS Instructors to Resuscitation Academy to identify new trends/advancements in EMS and utilize it to provide better patient care
- Identify and invest in training and equipment that will increase the neurological status of cardiac arrest patients who are found in VF/VT
- Train with mutual aid agencies in order to provide a continuity of care to patients within the community
- Increase PulsePoint utilization in the community to enhance community-based CPR and AED use

Performance Measures - EMS

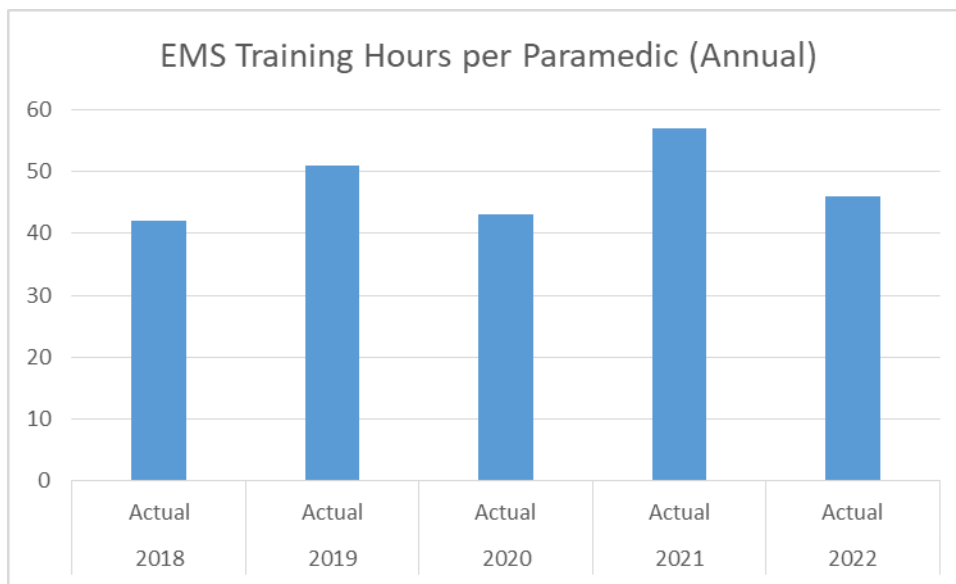
Successful treatment of cardiac arrest and particularly Ventricular Fibrillation (VF) is associated with quick delivery of care. The chain of survival with its five links of early 9-1-1 access, early CPR, early defibrillation, early advanced care and early post resuscitative care illustrates the most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

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



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

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

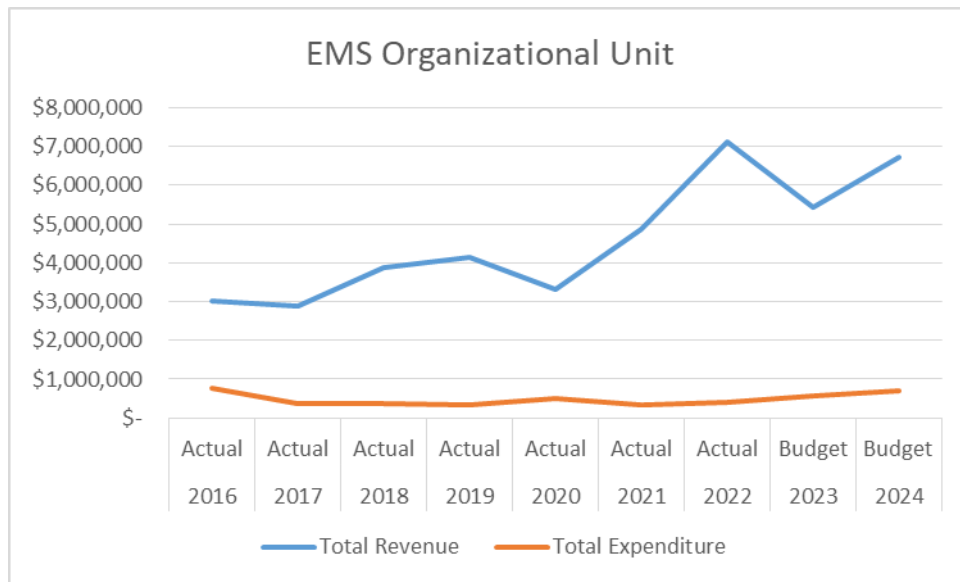


The District has exceeded the EMS training hours goal each year since 2018.

Financial Trends – EMS OU

	2022 <u>Actual</u>	2023 <u>Budget</u>	2024 <u>Budget</u>
Revenue:			
Ambulance Fees	\$7,115,320	\$5,412,500	\$6,717,391
Public Education	3,950	12,500	10,800
Other	<u>3,491</u>	<u>-</u>	<u>1,881</u>
Total Revenue	<u>\$7,122,761</u>	<u>\$5,425,000</u>	<u>\$6,730,072</u>
Expenditures:			
Wages & Benefits	\$ 259,086	\$ 299,617	\$ 425,542
Continuing Education	20,358	12,500	7,150
Supplies	126,295	265,300	269,022
Other	<u>3,453</u>	<u>-</u>	<u>5,000</u>
Total Expenditures	<u>\$ 409,192</u>	<u>\$ 577,417</u>	<u>\$ 706,714</u>

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



Revenue in 2020 decreased due to decreased transports caused by the pandemic. Revenue in 2021 and 2022 has increased due to the increase in transports, the GEMT revenue source, and re-evaluation of contractual allowances. Revenue was budgeted conservatively in 2023.

New cardiac monitors were acquired through a new lease program to ensure that the equipment and technology is the most up to date.

Organizational Unit:
DISPATCH & COMMUNICATIONS



Dispatch and Communications Organizational Unit

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

Dispatch

The Dispatch Department operates a fire service only dispatch center which provides EMS, fire and rescue dispatching services for the District, as well as communities who have contracted these services with the District. The District employs the Director of Dispatch Operations, 13 full-time dispatchers and five part-time dispatchers. Dispatchers provide Emergency Medical Dispatch services and participate in continuing education through Silver Cross and the Association of Public Safety Communications Officials.

Communications

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

Strategic Initiatives

For the Communications OU, the strategic initiatives are:

- Develop staff's knowledge, skills and abilities to meet the established core competencies, goals and objectives
- Evaluate performance to improve service and operational efficiency
- Support and ensure organizational resilience and interoperability
- Evaluate the dispatch center's layout, systems and technology to improve service and operational efficiency

Status of 2022 and 2023 Goals

Status of 2022-2023 Dispatch and Communications Organizational Unit Goals	Status	Notes
Develop a standard training and professional development model for communications personnel	Achieved and continual	Updated training manual
Identify gaps in performance standards and develop improvement plan	In Process	Identified need for contingency plan, backup center and professional development plans
Association of Public Safety Communications Officials (APCO), EMD and Training Program certifications	In Process	Updated training manual, created job descriptions and proficiency exams. All staff have attended EMD training
Promote/Hire shift supervisors	Achieved	Two shift supervisors promoted December 2022
Develop targeted training curriculum	In process	Updated training manual

Status of 2022-2023 Dispatch and Communications Organizational Unit Goals	Status	Notes
CAD upgrade and implement Rapid SOS CAD integration	Substantially Complete	CAD upgrade substantially complete. Rapid SOS complete.
CAD2CAD interoperability with MABAS 19 and 24	In Process	DCEO grant funding approved. Vendor contracts in process

2024 Goals – Dispatch and Communications OU

- Association of Public Safety Communications Officials (APCO) EMD Certification
- APCO Agency Training Program Certification
- CAD2CAD interoperability with MABAS 19 and 24

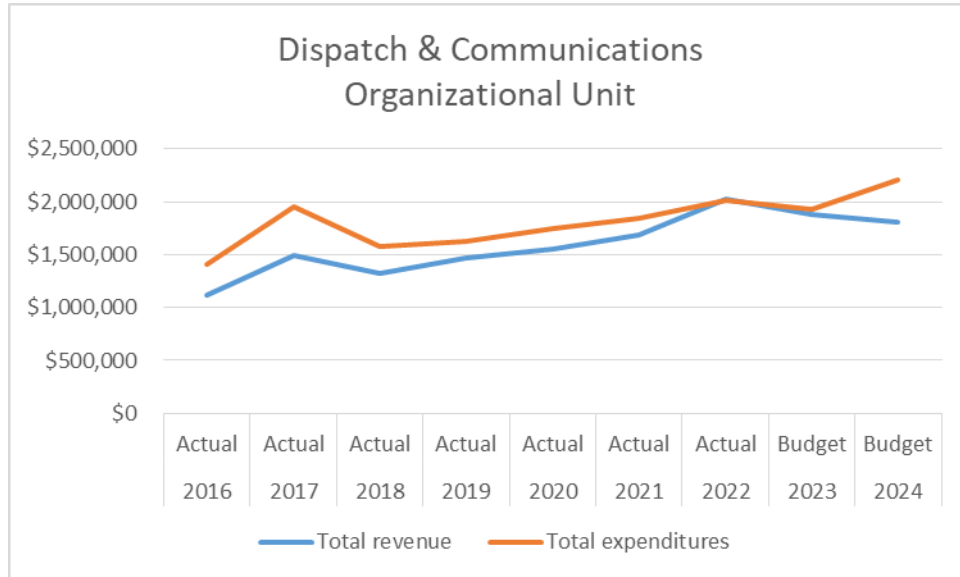
Performance Measure – Dispatch

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

Financial Trends – Dispatch and Communications OU

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2024</u> <u>Budget</u>
Revenue:			
Dispatch-Other Agencies	\$1,537,506	\$1,364,503	\$1,374,255
Tower Leases	249,049	273,204	195,122
Johnson Controls	223,585	224,000	225,000
Other	<u>14,065</u>	<u>15,468</u>	<u>17,965</u>
Total Revenue	<u>\$2,024,205</u>	<u>\$1,877,175</u>	<u>\$1,812,342</u>
Expenditures:			
Wages & Benefits	\$1,908,518	\$1,884,226	\$2,220,483
Continuing Education	18,035	13,775	25,400
Supplies	25,824	500	51,500
Phones	52,569	-	-
Maintenance	<u>11,831</u>	<u>30,000</u>	<u>20,000</u>
Total Expenditures	<u>\$2,016,777</u>	<u>\$1,928,501</u>	<u>\$2,317,383</u>

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



Organizational Unit:
FLEET & FLEET MAINTENANCE



Fleet and Fleet Maintenance Organizational Unit

The District’s Fleet and Fleet Maintenance OU is responsible for the general repair and maintenance of approximately 55 pieces of equipment including fire apparatus, ambulances and support vehicles. To this end, the District employs a Fleet Supervisor with the Emergency Vehicle Technician certification, two mechanics and a full-time apprentice.

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

Strategic Initiatives

For the Fleet & Fleet Maintenance OU, the strategic initiatives are:

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

Status of 2022 and 2023 Goals

Status of 2022-2023 Fleet & Fleet Maintenance Organizational Unit Goals	Status	Notes
Develop sufficient staff and expertise to meet program goals and objectives	Achieved and continual	Emergency Vehicle Technician training in 2023
Further implementation of new software	In Process	Software implementation in process
Utilize new maintenance facility	Achieved and continual	Occupied and operational
Continue implementing revenue generating repair operations	Achieved and continual	Currently doing fleet maintenance for 4 other fire departments

2024 Goals – Fleet and Fleet Maintenance OU

- Develop sufficient staff and expertise to meet program goals and objectives for mechanic to be EVT certified
- Further implementation of new software

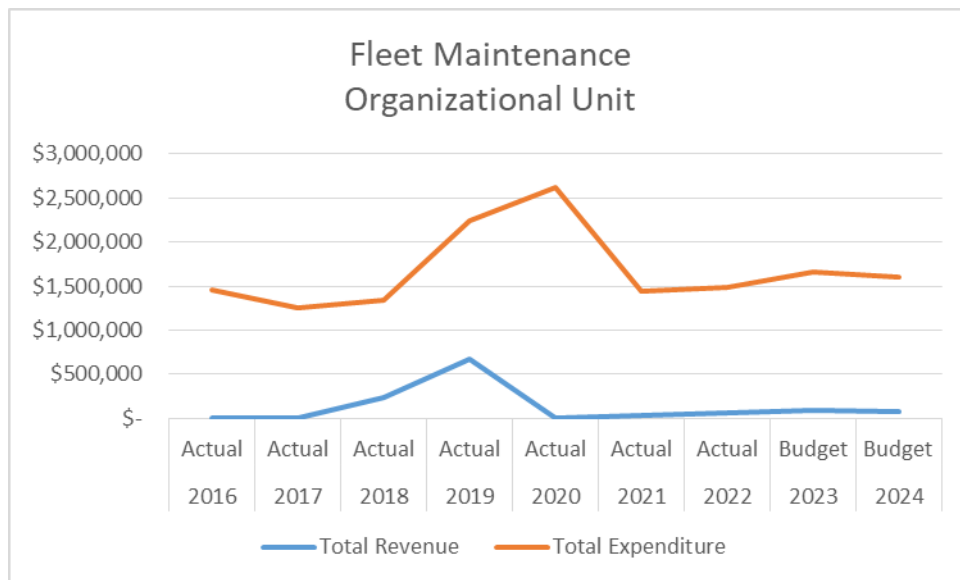
Financial Trends – Fleet and Fleet Maintenance OU

	2022 <u>Actual</u>	2023 <u>Budget</u>	2024 <u>Budget</u>
Revenue:			
Sale of Fixed Assets	\$ -	\$ -	\$ -
Outside Billing	54,666	81,568	71,090
Other	<u>7,087</u>	<u>4,885</u>	<u>5,508</u>
Total Revenue	<u>\$ 61,753</u>	<u>\$ 86,453</u>	<u>\$ 76,598</u>
Expenditures:			
Wages & Benefits	\$ 606,636	\$ 568,544	\$ 570,210
Continuing Education	2,338	5,000	8,000
Supplies & Parts	249,534	200,000	225,706
Outside Services	106,993	83,000	131,000
Fuel	194,880	200,000	210,000
Vehicles	296,659	590,000	795,000
Other	<u>30,195</u>	<u>21,000</u>	<u>33,204</u>
Total Expenditures	<u>\$ 1,487,235</u>	<u>\$ 1,667,544</u>	<u>\$ 1,973,120</u>

Performance Measure – Fleet Maintenance

A performance measure has been developed for 2024 for fleet maintenance. Each type of vehicle has a prescribed amount of time between preventative maintenance visits. In 2024, it will be tracked by vehicle whether this time frame was achieved.

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



Organizational Unit:
FACILITY MAINTENANCE



Facility Maintenance Organizational Unit

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

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

Strategic Initiatives

For the Facility Maintenance OU, the strategic initiatives are:

- Develop sufficient staff and expertise to meet program goals and objectives
- Develop comprehensive facilities plan that evaluates space and functionality needs for current and future growth
- Develop a plan that evaluates the functionality of facilities presently and in the future, also providing maintenance/upkeep

Status of 2022 and 2023 Goals

Status of 2022-2023 Facility Maintenance Organizational Unit Goals	Status	Notes
Develop sufficient staff and expertise to meet program goals and objectives	Achieved and continual	In addition to the full-time employee, the district employs firefighters on a part time basis for projects
Develop a comprehensive facilities plan that evaluates space and functionality needs for current needs and future growth	Achieved and continual	Included in Capital Plan
Develop a systematic continuous improvement plan to identify performance gaps and negative trends for facilities rescue service delivery	Achieved and continual	
Develop a plan that evaluates functionality of facilities presently and in the future also providing maintenance/upkeep	Achieved and continual	
Analyze current facilities to determine if stations meet current needs for incident response	Achieved and continual	Included in Capital Plan
Develop facility team to develop long-range plan for facility improvements or new construction	In process	Capital planning
Implement maintenance software	In process	Software being implemented

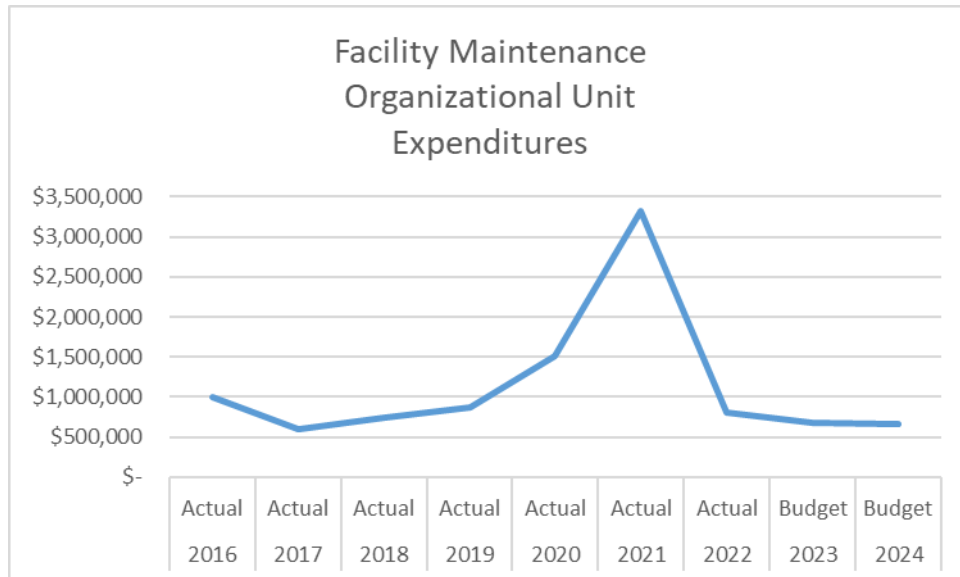
2024 Goals – Facility Maintenance OU

- Develop sufficient staff and expertise to meet program goals and objectives
- Resurface bay floors
- Replace station windows

Financial Trends – Facility Maintenance OU

	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2024 Budget</u>
Revenue:			
Other	\$ 1,509	\$ 1,718	\$ 1,881
Total Revenue	<u>\$ 1,509</u>	<u>\$ 1,718</u>	<u>\$ 1,881</u>
Expenditures:			
Wages & Benefits	\$ 200,440	\$ 201,008	\$ 217,938
Continuing Education	50	2,000	2,000
Supplies	27,407	17,000	27,744
Repairs	231,632	288,500	351,500
Utilities	119,820	166,000	140,000
Construction	<u>222,221</u>	-	-
Total Expenditures	<u>\$ 801,570</u>	<u>\$ 674,508</u>	<u>\$ 739,182</u>

A chart describing expenditures for the Facility Maintenance OU follows:



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

Organizational Unit:
**FIRE PREVENTION &
PUBLIC EDUCATION**



Fire Prevention and Public Education Organizational Unit

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

Fire Prevention

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

Public Education

The Public Education Department delivers and manages public events for the District, develops and presents fire and life safety programs in the schools, gives station tours, installs car seats, and assists with business evacuation and emergency preparedness. The District employs a Fire and Life Safety Educator and augments the District's public education needs with part-time employees.

Strategic Initiatives

For the Fire Prevention & Public Education OU, the strategic initiatives are:

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

Status of 2022 and 2023 Goals

Status of 2022-2023 Fire Prevention & Public Education Organizational Unit Goals	Status	Notes
Develop and deliver babysitter classes, Hunt for Home hazards, and Before the Fire prevention programs	In Process	Classes to begin fall 2023
Review impacts of community risk reduction program	Continual	Completed February 2023
Ensure common codes and laws between authorities having jurisdiction	Continual	
Develop and add sufficient staff to meet program goals and objectives	Continual	Recruited 8 Firefighters to work part-time in Fire Prevention

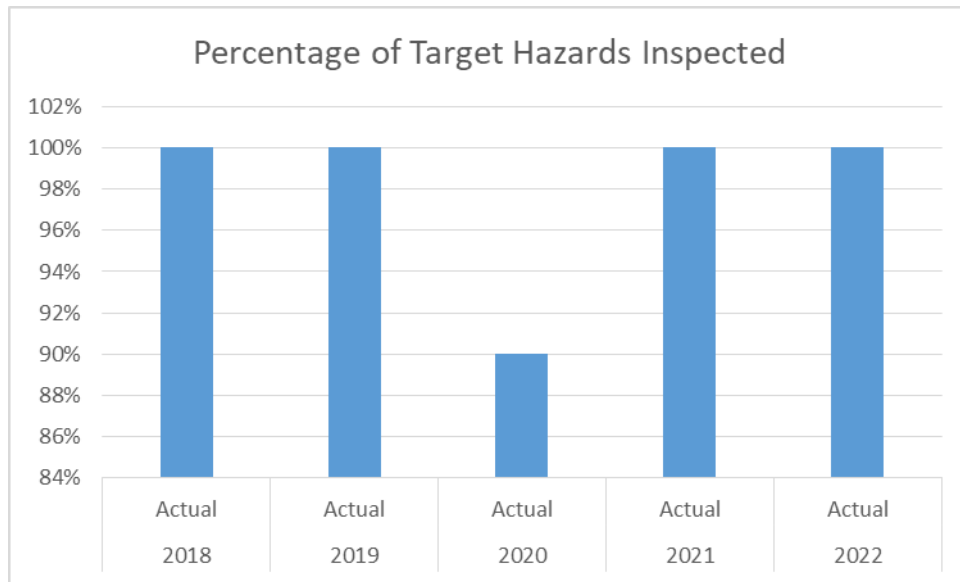
Status of 2022-2023 Fire Prevention & Public Education Organizational Unit Goals	Status	Notes
Inspect commercial, multi-family, educational and target hazard occupancies to ensure compliance with current codes and standards	Continual	Orland Hills inspections complete. Target hazards to be completed by end of 2023
Utilize technology to make inspection programs more effective	In Process	Researching systems
Utilize technology to ensure consistent data can be collected and analyzed	In Process	Researching systems
Conduct a staffing needs analysis to meet Fire Prevention Program goals	In Process	
Develop personnel interested in being involved in fire prevention programs	Continual	Recruited 8 Firefighters to work part-time in Fire Prevention
Train staff members to meet specific program requirements	Continual	Fire Inspector I and II, Public Life Safety Educator classes attended
Develop ongoing training program to maintain proficiency and certification requirements	In Process	

2024 Goals – Fire Prevention and Public Education OU

- Develop and deliver Hunt for Home Hazards class for middle school children
- Develop and deliver Before the Fire, Prevention First class for junior high children
- Develop program to log community outreach programs
- Inspect commercial, multi-family, educational, and target Hazard occupancies within the District and ensure compliance with current codes and standards
- Review impacts of community risk reduction program
- Develop and add sufficient staff to meet program goals and objectives

Performance Measure – Fire Prevention

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

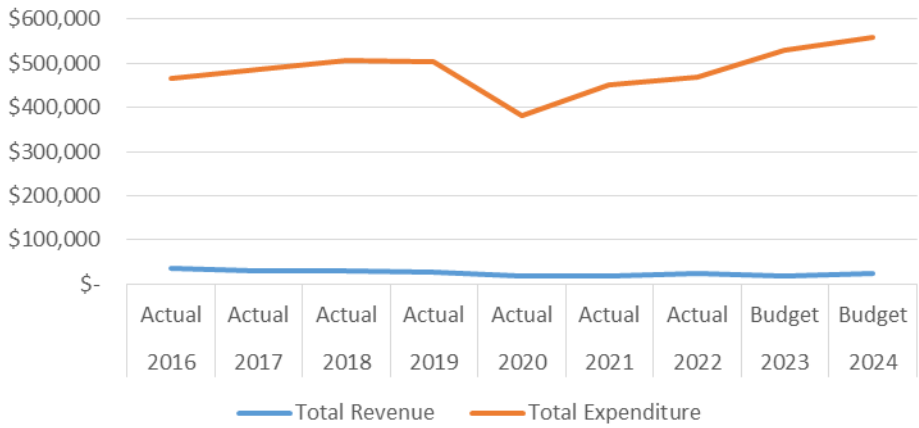


Financial Trends – Fire Prevention and Public Education OU

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2024</u> <u>Budget</u>
Revenue:			
Fees	\$ 15,508	\$ 13,000	\$ 14,000
Other	<u>8,078</u>	<u>5,698</u>	<u>9,184</u>
Total Revenue	<u>\$ 23,586</u>	<u>\$ 18,698</u>	<u>\$ 23,184</u>
Expenditures:			
Wages & Benefits	\$465,446	\$503,958	\$628,385
Continuing Education	700	2,000	3,600
Supplies	1,138	24,600	25,650
Other	<u>2,258</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$469,542</u>	<u>\$530,558</u>	<u>\$657,635</u>

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

Fire Prevention & Public Education Organizational Unit



Organizational Unit:
INFORMATION TECHNOLOGY



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 District’s IT Director retired early in 2023 and the District has been using consultants since then. An overall IT assessment has begun and will be completed by year end. There is one full-time IT Technician in the IT Department.

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

GIS

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

Strategic Initiatives

For the Information Technology OU, the strategic initiatives are:

- Provide effective technology support for computer and web based applications and services
- Promote and facilitate the effective integration of technology into the District
- Develop sufficient staff and expertise to meet program goals and objectives
- Provide practical GIS technology support
- Promote and facilitate the effective integration of GIS technology

Status of 2022 and 2023 Goals

Status of 2022-2023 IT Organizational Unit Goals	Status	Notes
Provide effective technology and GIS support for computer and web-based applications and services to all aspects of the District	Achieved and continual	
Promote and facilitate the effective integration of technology into the District	Achieved and continual	
Develop a systematic continuous improvement plan to identify performance gaps and negative trends in information technology	Continual	

Status of 2022-2023 IT Organizational Unit Goals	Status	Notes
Develop sufficient staff and expertise to meet program goals and objectives	Achieved and continual	
Promote and facilitate the effective integration of GIS technology into the District	Achieved and continual	
Maintain service contracts to keep systems operational	Achieved & continual	
Upgrade video surveillance cameras for security	In process	Vendors proposals in process
Upgrade CAD to the latest windows operating system & latest system version	Complete	
Identify weakness in network and end-of-life equipment	In process	IT assessment to be complete by end of 2023
Maintain station communications and connectivity by replacing older system infrastructure	Complete	Station alerting system replaced
Upgrade phone system	In process	Vendor proposals estimated for the end of 2023
Upgrade 911 system to meet state requirements	Complete	ESI net migration complete

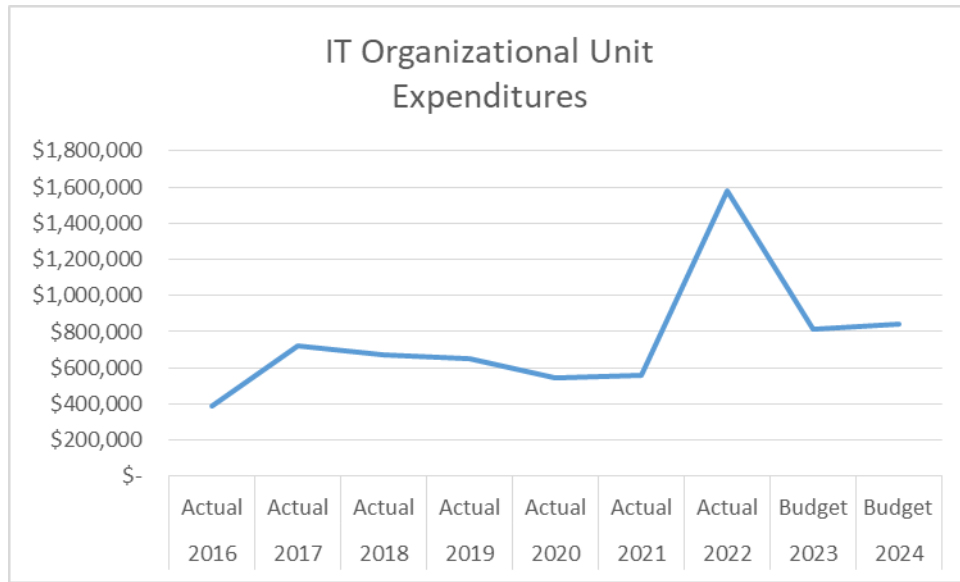
2024 Goals – Information Technology OU

- Provide effective technology and GIS support for computer and web-based applications and services to all aspects of the District
- Promote and facilitate the effective integration of technology into the District
- Develop a systematic continuous improvement plan to identify performance gaps and negative trends in information technology
- Develop sufficient staff and/or expertise to meet program goals and objectives
- Promote and facilitate the effective integration of GIS technology into the District
- Maintain service contracts to keep systems operational
- Upgrade video surveillance cameras for security
- Identify and improve weakness in network and end-of-life equipment
- Replace phone system

Financial Trends – Information Technology OU

	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2024 Budget</u>
Revenue:			
Financing Proceeds	\$2,500,000	\$ -	\$ -
	<u>\$2,500,000</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:			
Wages & Benefits	\$ 152,713	\$ 331,892	\$ 169,186
Continuing Education	25	10,000	4,500
Supplies	70,727	10,000	10,600
Maintenance	267,590	353,600	442,528
Consultants	189,699	110,000	218,000
Other	<u>900,560</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 1,581,314</u>	<u>\$ 815,492</u>	<u>\$ 844,814</u>

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



Organizational Unit:
FITNESS & SAFETY



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.

Strategic Initiatives

For the Fitness & Safety OU, the strategic initiatives are:

- Maintain TSAC-F certifications for fitness committee personnel
- Develop and implement a well-rounded health and wellness program
- Identify performance gaps and trends in the fitness programs with current research and trends in the fitness industry
- Provide quarterly fitness training for District personnel
- Develop a safety program that meets the needs of the District

Status of the 2022 and 2023 Goals

Status of 2022-2023 Fitness & Safety Organizational Unit Goals	Status	Notes
Develop safety equipment program that meets the needs of the District	Achieved and continual	Safety Committee meets every other month & recommends any necessary equipment
Develop a systematic continuous improvement plan to identify performance gaps and negative trends in safety equipment	Continual	
Regular Safety meetings & timely investigation of injuries	Achieved & continual	Safety committee meets every other month as well as after an injury or an accident
Maintain fitness equipment and weight room	Achieved & continual	Annual and scheduled maintenance completed
Establish and implement cancer prevention programs; evaluate cancer screenings during physicals	In process	Second sets of turnout gear being purchased. Gear washing policy. 2024 budget includes wipes for post fire on apparatus and blood tests to identify potential cancer

Status of 2022-2023 Fitness & Safety Organizational Unit Goals	Status	Notes
Research, develop and implement a mental health program	In process	Mental health programs being evaluated
Certify all committee members as Health Safety Officers & ISO	In process	
Continue to provide regular fitness training for sworn personnel	Continual	
Hold quarterly departmental training on various fitness topics	Achieved and continual	Nutrition and sleep training sessions held
Certify all TSAC-F's for the 2023 recertification year	Achieved	All TSAC-F's are up to date on their continuing education
Research foot health practices for improvements in lower limbs/back issues	In process	Researching
Purchase cancer wipes for all apparatus	Achieved and continual	
Conduct annual cancer tests for all members	In process	Researching options
Present safety topics from outside agencies	In process	

2024 Goals – Fitness and Safety OU

- Replace fitness equipment
- Research, develop and implement a mental health & wellness program
- Certify all committee members as Health Safety Officers and ISO
- Purchase new stoker turnout gear
- Research and implement safety related equipment at the training facility

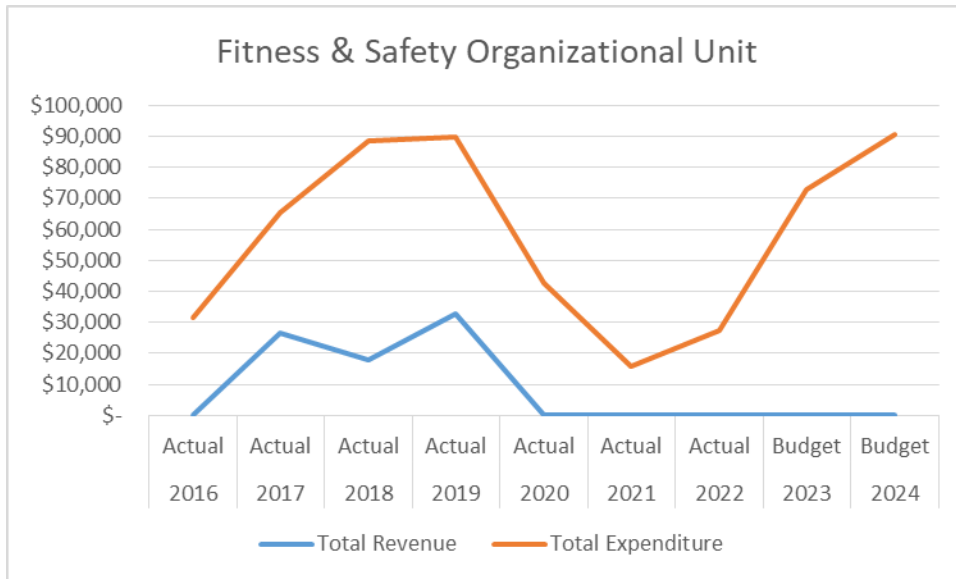
Performance Measures – Fitness and Safety

Performance measures for fitness and safety are in development.

Financial Trends – Fitness and Safety OU

	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2024 Budget</u>
Expenditures:			
Wages	\$ 1,170	\$ 16,200	\$ 16,700
Continuing Education	12,281	19,700	28,214
Supplies	9,972	32,784	36,500
Outside Services	-	-	5,000
Repairs	<u>3,893</u>	<u>4,150</u>	<u>4,000</u>
Total Expenditures	<u>\$ 27,316</u>	<u>\$ 72,834</u>	<u>\$ 90,414</u>

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



Organizational Unit:
FIRE EQUIPMENT



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.

Strategic Initiatives

For the Fire Equipment OU, the strategic initiatives are:

- Purchase turnout gear for new employees and continue the replacement program of turnout gear for current employees
- Conduct annual testing of equipment as required
- Establish a tools and small equipment program to issue, repair and improve accountability of tools, hose and equipment
- Develop sufficient staff and expertise to meet program goals and objectives

Status of 2022 and 2023 Goals

Status of 2022-2023 Fire Equipment Organizational Unit Goals	Status	Notes
Conduct annual testing of equipment as required	Achieved and continual	
Establish a tools and small equipment program to issue, repair, and improve accountability of small tools, hose and equipment	In Process	Standardization of all hose, hose loads and nozzles is in process
Develop a systematic continuous improvement plan to identify performance gaps and negative trends in tools and equipment	Continual	
Develop sufficient staff and expertise to meet program goals and objectives	Achieved and continual	Staff reorganization has occurred
Purchase turnout gear for new employees and expedite replacement program of turnout gear for current employees	Achieved	30 sets purchased in 2022 and 30 sets to be purchased in 2023

2024 Goals – Fire Equipment OU

- Implement inventory and testing software
- Conduct annual testing of equipment as required
- Standardize all hose, hose loads and nozzles
- Purchase turnout gear for new employees and expedite replacement program of turnout gear replacement for current employees

Financial Trends – Fire Equipment OU

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2024</u> <u>Budget</u>
Expenditures:			
Wages	\$ 13,428	\$ 8,890	\$ 12,749
Clothing	269,747	221,271	305,790
Supplies	18,860	26,500	35,100
Outside Services	37,649	42,788	33,636
Equipment	-	<u>2,000</u>	<u>1,500</u>
Total Expenditures	<u>\$ 339,684</u>	<u>\$301,449</u>	<u>\$388,775</u>

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

Fire Equipment Organizational Unit Expenditures



Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
2016	2017	2018	2019	2020	2021	2022	2023	2024

Organizational Unit:
SPECIALTY TEAMS



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 17 District Firefighters of whom 7 are also on to the Southwest Hazardous Materials Response 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 13 members who also belong to the MABAS 19 Water Rescue and Recovery team. Of the 13 members, 4 are divers, with the remaining 9 being sonar/boat/swift-water personnel. This team responds to all water-related incidents involving rescue and recovery in the District, as well as the MABAS 19/22 jurisdictions, provides operational level water rescue training to firefighters and maintains water rescue and recovery equipment for use in response and training.

Technical Rescue

The Technical Rescue Team, which is a member of the MABAS 19 rescue team, includes 18 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 nine certified fire investigators responsible for investigating all fires in the District to determine whether the fires were accidental or incendiary in nature. In addition to investigating fires, the team attends training to stay current on the latest techniques and conducts community outreach to prevent fires.

Honor Guard

The District's Honor Guard Unit consists of 15 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.

Strategic Initiatives

For the Specialty Teams OU, the strategic initiatives are:

- 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 in technical rescue
- Develop technical rescue training and response staff to meet goals and objectives
- Develop relationships with relevant local, regional, state and federal agencies
- Produce operating programs to meet outlined components and expectations
- Develop sufficient staff and expertise to meet program goals and objectives

Status of the 2022 and 2023 Goals

Status of 2022-2023 Specialty Teams Organizational Unit Goals	Status	Notes
<i>Water Rescue:</i>		
Analyze training done with all MABAS 19 to determine if additional multi-jurisdictional training is needed	In Process	
Examine needs/opportunity for personnel to attend outside classes for further training	Continual	
Develop standard format to collect Water Rescue data	Continual	Target Solutions is being used
Analyze Water Rescue training to identify gaps in training	Continual	Target Solutions is being used
Develop a plan to improve Water Rescue response and training gaps	Continual	Target Solutions is being used
Bring on 4 new divers	On hold	Due to budget constraints
Continue training members in FEMA flood/swiftwater rescue and FEMA boat operations	Continued	Two team members completed FEMA swift water class
Continue equipping team to meet FEMA Type II Swiftwater Team	Continual	Beginning to purchase equipment
<i>HazMat:</i>		
Send more members to Technician Class	Postponed	
Increase drill attendance	Continual	Formal training schedule given to members a year in advance
Develop training plan for duty crews	Continual	Gaging areas of interest
Produce operating programs to meet outlined components and expectations of the hazardous materials program	Continual	
Develop program to standardize equipment record keeping and equipment maintenance	In Process	Beginning to use PX Trax for equipment tracking

Status of 2022-2023 Specialty Teams Organizational Unit Goals	Status	Notes
Develop capital technical equipment program for purchase and replacement	In Process	Will implement in PS Trax
Evaluate MABAS Box Cards to determine if allocated resources are sufficient for Hazardous Materials	Completed	Equipment on Squad 3 is sufficient
Analyze training done with all of Southwest HazMat to determine if additional multi-jurisdictional training is needed	Continual	Southwest HazMat training beneficial
Establish Training Officer to facilitate training needs for team	Completed	Training Officer established
Examine needs for local training based on experience of team	In Process	A number of subject areas identified
Examine needs/opportunity for personnel to attend outside classes for further training	In Process	Local training seminars attended
Assess training by personnel on HazMat Team to determine if compliant with local/state standards	Achieved and continual	OSFM objectives to maintain certifications
Develop standard format to collect HazMat response data	Achieved and continued	Team Leader reviews NFIRS
Technical Rescue:		
Purchase Harkin accessories	Completed	In Service
Increase participation in Training	Achieved and continual	Recruited new members
Develop next team leader	Pending	
Evaluate MABAS box cards to determine if sufficient resources	Completed	
Analyze training to determine if more multi-jurisdictional training is needed	Achieved and continual	Train with other teams each month
Review plan for annual validation	Complete	
Evaluate record keeping for tools	Achieved and continual	Entering in PS Trax

2024 Goals – Specialty Teams OU

Water Rescue:

- Certify an additional diver
- Continue training in FEMA flood/swift water rescue and boat ops
- Equip Team to meet FEMA Type II swift water team

Haz Mat:

- Update specialty meters on squad
- Improve team participation
- Research and develop plan to replace squad

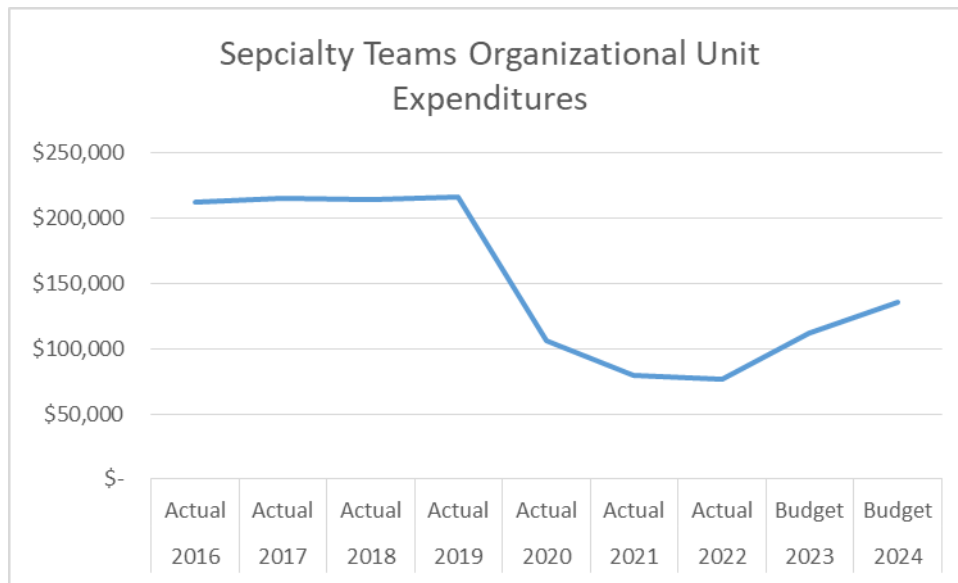
Technical Rescue:

- Continue to recruit new members
- Develop equipment go bags
- Evaluate and replace old equipment
- Develop response for on-duty and off-duty personnel
- Develop next leadership team

Financial Trends – Specialty Teams OU

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2024</u> <u>Budget</u>
Expenditures:			
Wages	\$ 57,154	\$ 73,923	\$ 79,479
Continuing Education	1,091	25,016	31,646
Supplies	18,398	11,960	22,991
Other	<u>-</u>	<u>1,500</u>	<u>1,500</u>
Total Expenditures	<u>\$ 76,643</u>	<u>\$ 112,399</u>	<u>\$135,616</u>

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



Organizational Unit:
ADMINISTRATION



Administration Organizational Unit

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

Administration

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

Foreign Fire Insurance

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

Insurance

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

Public Information

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

Debt

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

Strategic Initiatives

For the Administration OU, the strategic initiatives are:

- Maintain a balanced budget with the appropriate level fund balance
- Maintain the highest level of service at the most efficient cost
- Manage the efficient operation of administrative office
- Develop long-term financial plans
- Define and document processes and policies continually reflecting industry best practices
- Provide career development opportunities to personnel to reach their fullest professional potential

- Digitize all benefit systems to foster and create communication channels between employees and their selected benefits to access information quickly

Status of the 2022 and 2023 Goals

Status of 2022-2023 Administration Organizational Unit Goals	Status	Notes
Maintain balanced budget with appropriate level of fund balance	Achieved and continual	
Maintain highest level of service at most efficient cost	Achieved and continual	
Manage efficient operation of finance department	Achieved and continual	
Develop long-term financial plans	Achieved and continual	Five year operating and capital plans updated
Define and document processes and policies that are continually reflective of industry best practices	Achieved and continual	Policies reviewed annually with District auditors.
Provide career development opportunities to personnel to reach their fullest professional potential	Achieved and continual	
Develop a systematic continuous improvement plan to identify performance gaps and negative trends in human resources	Achieved and continual	

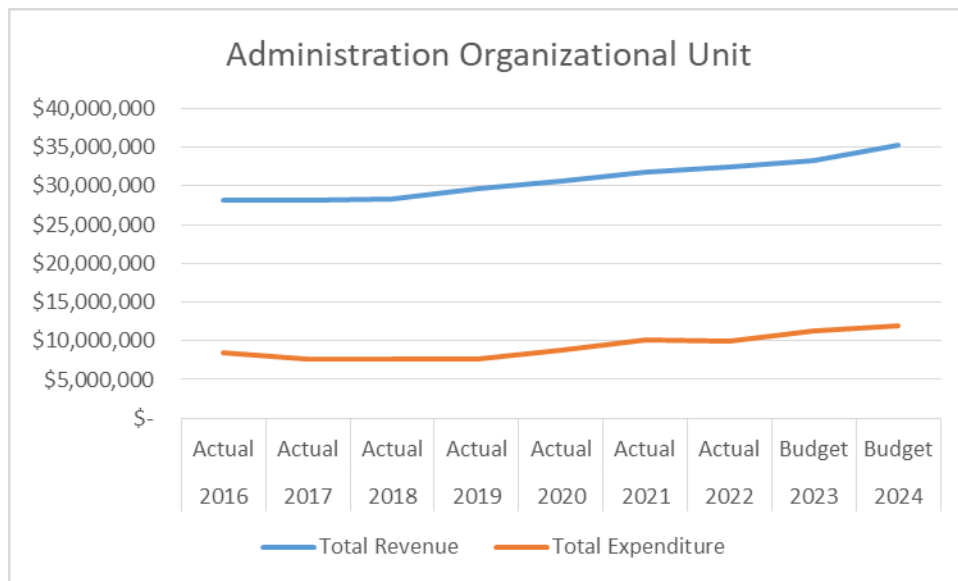
2024 Goals – Administration OU

- Maintain balanced budget with appropriate level of fund balance
- Maintain highest level of service at most efficient cost
- Manage efficient operation of finance department
- Develop long-term financial plans
- Review and revise job descriptions
- Review and revise non-sworn employee handbook
- Better engage insurance committee
- Implement new labor agreements

Financial Trends – Administration OU

	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2024 Budget</u>
Revenue:			
Property Taxes	\$ 31,889,478	\$ 33,004,148	\$ 35,464,599
Other Taxes	301,221	185,000	205,000
Other	<u>181,887</u>	<u>48,321</u>	<u>270,343</u>
Total Revenue	<u>\$ 32,372,586</u>	<u>\$ 33,237,469</u>	<u>\$ 35,939,942</u>
Expenditures:			
Wages & Benefits	\$ 879,947	\$ 932,378	\$ 914,546
Professional Services	823,287	621,000	796,000
Debt	2,566,818	3,226,484	3,304,730
Pension	3,399,000	3,536,227	3,900,000
Property & Liability	212,406	274,835	289,300
Workers Comp	1,368,476	1,823,555	1,768,057
Bad Debt	480,346	500,000	600,000
Other	<u>275,074</u>	<u>315,000</u>	<u>366,000</u>
Total Expenditures	<u>\$10,005,354</u>	<u>\$11,229,479</u>	<u>\$11,938,633</u>

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



Budget by Funds

Funds for Budgetary & Appropriation Purposes

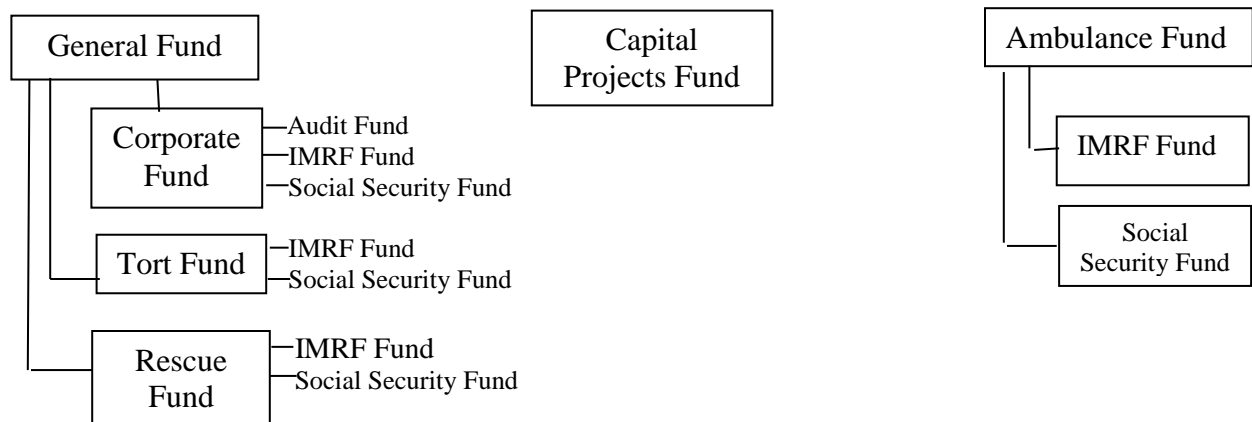
The District budgets and appropriates for the following funds:

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

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

Financial Reporting Purposes

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



Fund Descriptions

The Corporate Fund accounts for the direct costs of fire suppression, an allocation of administrative costs and other costs that are not attributable to a special revenue fund or the Capital Projects Fund. In addition, the employer's contribution to the Orland Firefighters Pension Fund is accounted for as an expenditure of the Corporate Fund.

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

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

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

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

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

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

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

Fiduciary Funds

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

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

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

Revenue & Expense Allocations

Financial Trends of Major Funds

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

	2022	2023	2024
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Revenue:			
Property Taxes	\$22,953,066	\$23,160,101	\$25,690,194
Other Taxes	159,040	136,547	140,397
Rescue Fees	100,161	114,000	125,000
Dispatch Services	338,935	305,718	307,787
Communication Fees	47,931	52,580	37,553
Fire Prevention Fees	15,508	13,000	14,000
Grant Proceeds	1,521,926	1,334,966	1,338,445
Insurance Contributions	633,008	652,884	775,480
Interest	72,672	5,774	48,114
Other Revenue	<u>99,798</u>	<u>128,492</u>	<u>118,014</u>
Total Revenue	<u>\$25,942,045</u>	<u>\$25,904,062</u>	<u>\$28,594,984</u>
Expenditures:			
Wages	\$11,290,597	\$11,429,750	12,531,953
Clothing	153,756	126,534	174,847
Benefits	3,162,871	3,682,645	4,140,379
Pension Funding	5,439,210	5,657,340	6,096,324
Continuing Education	937,974	83,293	157,433
Training - Grant	-	1,213,605	1,138,445
Supplies	460,713	390,767	364,902
Repairs and Maintenance	231,416	133,904	313,662
Utilities and Fuel	92,395	86,589	84,318
Professional Services	487,834	379,496	418,391
Property, Liability and Workers Comp Insurance	1,580,882	2,098,390	2,057,357
Equipment	55,825	2,000	1,500
Other	<u>42,569</u>	<u>193,654</u>	<u>54,485</u>
Total Expenditures	<u>\$23,936,042</u>	<u>\$25,477,967</u>	<u>\$27,533,996</u>
Revenue in Excess of Expenditures	\$2,006,003	\$426,095	\$1,060,988
Beginning Fund Balance	12,086,894	11,346,224	11,211,852
Transfer to Capital Projects Fund	<u>(2,900,000)</u>	<u>(400,000)</u>	<u>-</u>
Ending Fund Balance	<u>\$11,192,897</u>	<u>\$11,372,319</u>	<u>\$12,272,840</u>

Ambulance Fund

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2024</u> <u>Budget</u>
Revenue:			
Property Taxes	\$8,936,412	\$9,844,048	\$9,774,405
Other Taxes	142,180	48,453	64,603
Ambulance Fees	7,119,270	5,412,500	6,728,191
Dispatch Services	1,422,157	1,282,785	1,291,468
Communication Fees	201,120	220,624	157,570
Grant Proceeds	-	-	-
Insurance Contributions	501,682	512,048	610,576
Interest	36,336	24,226	201,886
Other Revenue	<u>22,812</u>	<u>20,575</u>	<u>8,075</u>
Total Revenue	<u>\$18,381,969</u>	<u>\$17,365,259</u>	<u>\$18,836,774</u>
Expenditures:			
Wages	\$9,713,720	\$9,932,883	\$10,720,538
Clothing	115,991	96,237	132,944
Benefits	2,791,340	3,223,532	3,625,416
Pension Fund	169,905	182,810	168,595
Continuing Education	37,732	42,197	44,863
Supplies	400,152	302,576	275,986
Repairs and Maintenance	509,136	562,695	919,211
Utilities and Fuel	274,874	279,410	265,682
Professional Services	613,691	468,104	667,636
Bad Debt	480,346	500,000	600,000
Other	<u>116,635</u>	<u>158,456</u>	<u>162,311</u>
Total Expenditures	<u>\$15,223,522</u>	<u>\$15,748,900</u>	<u>\$17,583,182</u>
Revenue in Excess of Expenditures	\$3,158,447	\$1,616,359	\$1,233,592
Beginning Fund Balance	6,383,642	6,454,237	7,431,619
Transfer to Capital Projects	<u>(800,000)</u>	<u>(800,000)</u>	<u>(1,750,000)</u>
Fund Ending Fund Balance	<u>\$8,742,089</u>	<u>\$7,270,596</u>	<u>\$6,915,211</u>

Capital Projects Fund

	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2024 Budget</u>
Revenue:			
Interest	16,723	-	-
Financing Proceeds	2,500,000	-	-
Other	<u>20,000</u>	-	<u>\$ -</u>
Total Revenue	<u>\$ 2,536,723</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:			
Building Repairs	\$329,772	\$108,000	\$100,500
EMS	-	157,000	138,922
Construction	-	-	-
Vehicles & Equipment	1,197,234	590,000	795,000
Debt Payments	<u>585,272</u>	<u>1,167,624</u>	<u>1,167,210</u>
Total Expenditures	<u>\$2,112,278</u>	<u>\$2,022,624</u>	<u>\$2,201,632</u>
Revenue in Excess of Expenditures	\$ 424,445	\$(2,022,624)	\$(2,201,632)
Beginning Fund Balance	2,931,968	2,129,179	3,808,789
Transfer from Other Funds	<u>3,700,000</u>	<u>1,200,000</u>	<u>1,750,000</u>
Ending Fund Balance	<u>\$7,056,413</u>	<u>\$1,306,555</u>	<u>\$3,357,157</u>

Capital Projects Fund Expenditures Descriptions

The following summarizes expenditures of the Capital Projects Fund in 2022, the 2023 Budget and the 2024 Budget.

In 2022, expenditures of the Capital Projects Fund included:

- IT Infrastructure equipment
- Construction of new maintenance facility
- Ambulance
- Training facility improvements

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

- Replacement ambulance
- Replacement Battalion Chief vehicle
- Replacement engine (financed)

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

The 2024 Budget includes the following expenditures in the Capital Projects Fund:

- Improvements to the training facility
- Cardiac monitor lease
- Replacement ambulance
- Loan payment for a truck
- Loan payment for an engine
- Loan payment for 2020 debt certificates financing new maintenance facility and fire truck
- Loan payment for 2022 debt certificates
- Replacement water rescue squad
- Replacement pick up truck

Non-recurring Capital Expenditures

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

Capital Projects Plan

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

	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
EMS Monitors	138,922	138,922	138,922	138,922	138,922
Facilities Improvements	-	1,200,000	640,000	-	-
Fleet Additions	795,000	1,255,000	1,925,000	450,000	3,500,000
Training facility improvements	100,500	200,000	100,000	100,000	100,000
Property for future uses	-	500,000	500,000	500,000	500,000
Protective Clothing	-	-	100,000	100,000	-
Debt - truck	131,256	131,349	-	-	-
Debt - engine	38,969	38,308	37,646	36,985	36,323
Debt - truck & fleet building	406,381	406,543	406,644	401,676	401,708
Debt - IT & other capital projects	<u>590,604</u>	<u>590,604</u>	<u>590,604</u>	<u>295,302</u>	-
	<u>2,201,632</u>	<u>4,460,726</u>	<u>4,438,816</u>	<u>2,022,885</u>	<u>4,676,953</u>

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

Long-Term Financial Policies

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

Balancing the Operating Budget Policy

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

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

Fund Balance Policy

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

The Board adopted a Fund Balance Policy to ensure the District maintains adequate fund balances and reserves to:

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

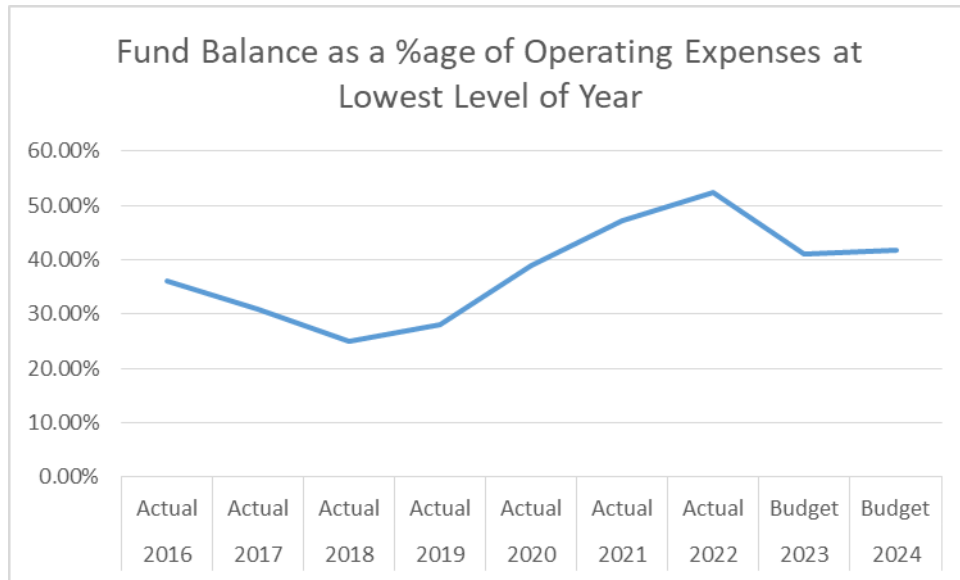
The policy also defines funds and defines categories of fund balance.

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

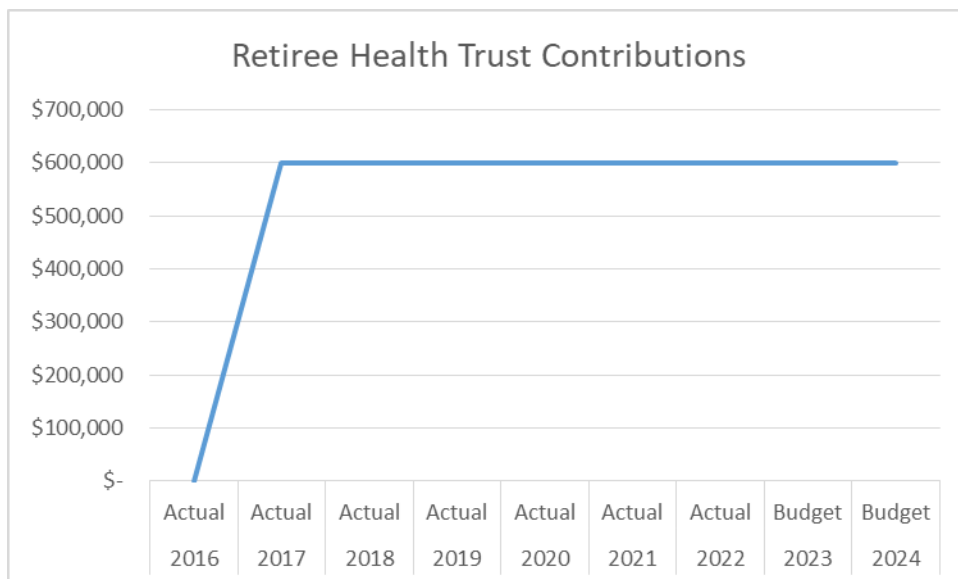
Should the aggregate fund balance of the General Fund and Special Revenue Funds exceed the maximum 30 percent range, the District will consider such fund balance surpluses for one-time expenditures or transfers that are nonrecurring in nature and which will not require additional future expense outlays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

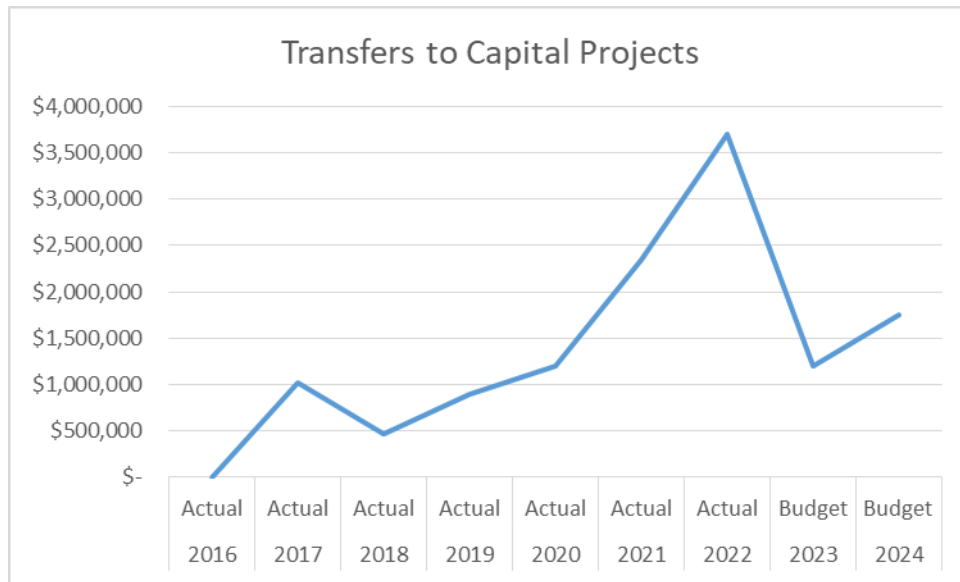
Changes in Fund Balance

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



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





Investment Policy

The Board adopted an Investment Policy which defines the primary objectives of investment activity as safety, liquidity, and yield. All District investments shall be guided by the Public Funds Investment Act. Standard of Care is addressed through delegation of authority, ethics, conflicts of interest and prudence. Internal controls are addressed as are collateralization requirements, diversification requirements, maximum maturities, and reporting requirements.

Debt Management Policy

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

Risk Management Policy

The District’s Risk Care Management Policy is two-fold; there is a loss control policy and a policy which defines the allocation of the costs of risk management.

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

The District’s Risk Care Management Policy supports and explains the allocation of expenditures to the District Tort Fund. The allocation of costs of risk management was determined based on review of job descriptions, analysis of Fire and EMS calls, analysis of activities while not on Fire and EMS calls, and other factors.

Capital Improvement Plan

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

Long-Term Planning and Forecasting Policy

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

Grant Policy

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

Debt

The District has six outstanding debt obligations:

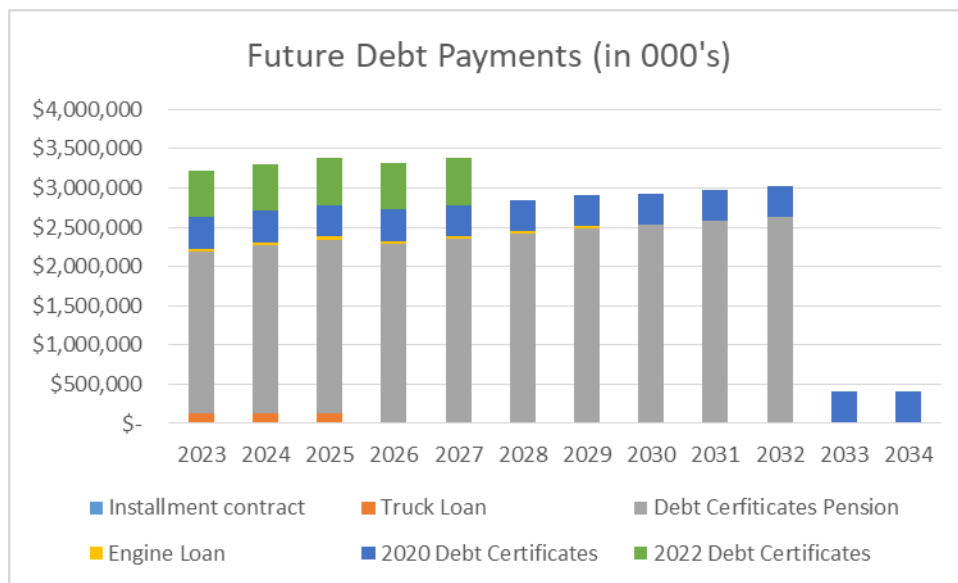
- General Obligation Debt Certificates used to pay the District’s actuarial unfunded liability to the pension funds in 2012 (refinanced in 2020)
- an Installment Contract for two pumpers
- a Truck Loan (refinanced in 2020)
- an Engine Loan
- debt certificates issued in 2020 to fund the construction of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

These debt obligations are described in the following table:

	Balance at 12/31/23	Interest Rate	Final Payment Date
Debt Certificates - Pension	\$19,240,000	2.30%	2032
Truck Loan	\$252,930	2.50%	2025
Engine Loan	\$210,000	1.89%	2029
Debt Certificates – Facility & Fleet	\$4,085,000	1.38%	2034
Debt Certificates – IT and other Capital	\$1,970,365	2.70%	2027

Future Debt Payments

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



Legal Debt Margin

The District is subject to a legal debt margin calculated in accordance to Illinois state statutes which states that indebtedness shall not exceed 5.75% of the valuation of taxable property. The most current valuation available, reflects the District's assessed valuation of \$2,547,873,915, applying the 5.75% limitation results in a statutory debt limitation of \$146,502,750. As of December 31, 2023, the District's outstanding debt balance will be \$25,758,295. The limitation exceeds outstanding balance (legal debt margin) by \$120,744,455. Accordingly, the District's outstanding indebtedness is well under the legal limit.

Effects of Existing Debt Levels on Operations

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

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

Long Range Financial Plans

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

Budget Ordinance

The proposed 2024 Budget and Appropriation Ordinance follows:

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

SECRETARY'S CERTIFICATE

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

ORDINANCE NO. 2023-___

BUDGET ORDINANCE AND ANNUAL APPROPRIATIONS OF ORLAND FIRE PROTECTION DISTRICT, COOK COUNTY, ILLINOIS FOR FISCAL YEAR BEGINNING JANUARY 1, 2024 AND ENDING DECEMBER 31, 2024

which said Ordinance was adopted by the Board of Trustees at a meeting held on the ____ day of November, 2023.

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

IN WITNESS WHEREOF, I have hereunto set my hand this ____ day of November, 2023.

Secretary, Board of Trustees
Orland Fire Protection District

ORDINANCE NUMBER 2023-_____

**BUDGET ORDINANCE AND ANNUAL
APPROPRIATIONS OF ORLAND FIRE PROTECTION DISTRICT,
COOK COUNTY, ILLINOIS, FOR FISCAL YEAR
BEGINNING JANUARY 1, 2024 AND ENDING DECEMBER 31, 2024**

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 _____, 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, 2024 and end December 31, 2024.

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

Corporate Fund

Estimated Fund Balance, Beginning of Year		\$7,962,509
Estimated Revenue:		
Rescue Fees	125,000	
Insurance Contributions	651,741	
Fire Prevention	14,334	
Public Education	832	
Dispatch Services	255,575	
Communications Services	30,836	
Facilities	297	
Fleet Maintenance	870	
Fleet Services	71,090	
Foreign Fire Insurance	125,000	
Training	29,257	
Grant – Cook County	1,338,445	
Property Taxes	17,737,850	
Replacement Taxes	12,643	
Interest	39,508	
Other	<u>3,215</u>	
Total	\$20,436,493	
Subtotal		\$28,399,002
Estimated Expenditures:		<u>Appropriation</u>
Sworn Personnel Wages	6,356,794	6,992,473
Clothing	103,969	114,366
Benefits	3,149,543	3,464,497
Tools & Equipment	16,000	17,600
Hose	26,409	29,050
Fire Investigation	25,610	28,171
Fire Prevention	342,139	376,353
Public Education	28,524	31,376
Information Technology	126,415	139,057
GIS	4,425	4,868
Dispatch	315,457	347,003
Communications	10,510	11,561
Opticom	3,744	4,118
Station Supplies	4,648	5,122
Facilities	109,610	120,571
Fleet Maintenance	233,050	256,355
Fleet Services	53,092	58,401
2% Fund	125,000	137,500
Training	406,482	447,130
Training Grant – Cook County	1,138,445	1,256,290
Accreditation	69,130	76,043
Pension	3,900,000	4,290,000
Administration	226,686	249,355
Public Information	10,430	11,473
Testing	69,025	75,928
Honor Guard	18,151	19,966
Debt	<u>2,137,520</u>	2,351,272
Total	\$ 19,010,808	
Estimated Fund Balance, End of Year		<u>\$9,388,194</u>

Audit Fund

Estimated Fund Balance, Beginning of Year		<u>\$ 8,725</u>
Estimated Revenue:		
Property Taxes	<u>55,000</u>	
Total	55,000	
Subtotal		63,725
Estimated Expenditures:		<u>Appropriation</u>
Administration	<u>55,000</u>	60,000
Total	55,000	
Estimated Fund Balance, End of Year		<u>\$8,725</u>

Tort Fund

Estimated Fund Balance, Beginning of Year		\$2,471,127
Estimated Revenue:		
Fire Prevention	3,583	
Training	19,504	
Property Taxes	<u>5,582,393</u>	
Total	5,605,480	
Subtotal		\$8,076,607
Estimated Expenditures:		<u>Appropriation</u>
Sworn Personnel	2,804,468	3,084,915
Clothing	45,869	50,456
SCBA	25,600	28,160
EMS	55,851	61,436
Fire Prevention	85,535	94,089
Opticom	7,488	8,237
Fleet Maintenance	130,528	143,581
Training	317,510	349,261
Fitness	37,714	41,485
Safety	52,700	57,970
Administration	150,000	165,000
Insurance	<u>2,057,357</u>	2,263,093
Total	\$5,770,620	
Estimated Fund Balance, End of Year		<u>\$2,305,987</u>

IMRF Fund

Estimated Fund Balance, Beginning of Year			\$79,744
Estimated Revenue:			
Property Taxes	<u>225,846</u>		
Total	225,846		
Subtotal			\$305,590
Estimated Expenditures:		<u>Appropriation</u>	
Administration	<u>225,846</u>	240,478	
Total	225,846		
Estimated Fund Balance, End of Year			<u>\$79,744</u>

Capital Reserve Fund

Estimated Fund Balance, Beginning of Year			\$3,808,789
Estimated Expenditures:		<u>Appropriation</u>	
EMS	138,922	172,700	
Debt	1,167,210	1,284,386	
Fleet	795,000	874,500	
Training Facility	<u>100,500</u>	58,300	
Total	2,201,632		
Transfer from Ambulance Fund		\$ 1,750,000	
Estimated Fund Balance, End of Year			<u>\$ 3,357,157</u>

Ambulance Service Fund

Estimated Fund Balance, Beginning of Year		\$7,431,619
Estimated Revenue:		
Insurance Contributions	575,615	
EMS	6,730,072	
Public Education	4,253	
Dispatch Services	1,305,976	
Communication Services	157,570	
Facilities	1,519	
Fleet Maintenance	4,448	
Property Taxes	9,308,880	
Replacement Taxes	64,603	
Interest	201,886	
Other	<u>16,427</u>	
Total	18,371,249	
Subtotal		\$25,802,868
Estimated Expenditures:		
		<u>Appropriation</u>
Sworn Personnel Wages	8,039,474	8,843,421
Clothing	131,490	144,639
Health Insurance	2,781,665	3,059,832
EMS	511,941	563,135
Public Education	145,759	160,335
Information Technology	645,975	710,573
GIS	22,608	24,869
Dispatch	1,611,970	1,773,167
Communications	53,702	59,072
Opticom	3,744	4,118
Facilities	560,102	616,112
Station Supplies	23,753	26,128
Fleet Maintenance	623,823	686,205
Administration	1,908,353	2,099,188
Public Information	<u>53,298</u>	58,628
Total	<u>17,117,657</u>	
Transfer to Capital Fund		\$ (1,750,000)
Estimated Fund Balance, End of Year		<u>\$ 6,935,211</u>

Social Security Fund

Estimated Fund Balance, Beginning of Year			\$36,949
Estimated Revenue:			
Property Taxes	<u>513,491</u>		
Total	513,491		550,440
Subtotal			
Estimated Expenditures:		<u>Appropriation</u>	
FICA & Medicare	<u>513,491</u>	564,840	
Total	513,491		
Estimated Fund Balance, End of Year			<u>\$36,949</u>

Emergency Rescue Fund

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

Estimated Revenue:

Insurance Contributions	108,178
Public Education	181
Dispatch	55,669
Communications	6,717
Facilities	65
Fleet Maintenance	190
Property Taxes	2,041,139
Replacement Taxes	2,754
Interest	8,606
Other	<u>700</u>
Total	2,224,199

Subtotal \$3,002,415

Estimated Expenditures:

	<u>Appropriation</u>
Sworn Personnel Wages	1,645,289
Clothing	26,909
Benefits	575,049
Hazardous Materials	31,116
Water Rescue	35,213
Technical Rescue	34,711
Public Education	7,476
Information Technology	30,307
GIS	1,061
Dispatch	75,857
Communications	2,518
Facilities	26,518
Station Supplies	1,114
Fleet Maintenance	116,177
Administration	54,317
Public Information	<u>2,499</u>
Total	2,423,756

Estimated Fund Balance, End of Year \$578,659

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

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

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

Adopted this ____ day of _____ 2023, by the following roll call vote:

AYES: _____

NAYS: _____

ABSENT: _____

President, Board of Trustees
Orland Fire Protection District

ATTEST:

Secretary, Board of Trustees
Orland Fire Protection District

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Expenditures – the action of spending funds.

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

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

Firefighter – a person whose job is to extinguish fires.

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

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

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

Fund balance - when liabilities are subtracted from assets.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Mission – an organization’s purpose.

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

NAEMT – National Association of Emergency Medical Technicians.

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

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

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

NSCA – National Strength & Conditioning Association.

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

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

Ordinance – an authoritative order.

Organizational unit – a subdivision of the District.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Shift – a work schedule.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Time studies – a structured process of measuring work.

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

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

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

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