

Orland Fire Protection District



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

2022 Budget



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Transmittal Letter

November, 2021

President Evoy and Board of Trustees:

It is our pleasure to present the 2021 Tentative Budget for your review. This budget has been compiled with consideration of the District's Strategic Plan adopted by the Board of Trustees May, 2018, which defined direction for the District. The Strategic Plan reaffirmed the mission statement stating that:

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

The District's vision statement was developed during the strategic planning process which states that the District's vision is:

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

The five Master Strategic Goals that were set forth in the Strategic Plan were:

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

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

This budget document has been developed to serve as the financial plan for the upcoming year based on the Strategic Plan. Under direction from the Board of Trustees, we worked to produce this 2022 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 recognizing the economic hardships caused by the COVID-19 pandemic.

The COVID-19 pandemic has had an impact on most every aspect of our country and has impacted the District in both operational and financial respects. Operationally, new procedures have been put in place regarding patient care, employee self-monitoring, employee quarantining, and facility / fleet maintenance.

Financially, revenue sources were impacted. In both 2020 and 2021, property taxes normally due August 1st could be paid by October 1st without penalty. The pandemic's impact on the collection of property taxes was unknown so the 2021 budget reflected a 91.5% collection rate. Fortunately, the collection rate in 2020 was strong at 95.9%. During 2020 and the beginning of 2021, ambulance transports declined resulting in less revenue. Since April, 2021, ambulance transports have returned to or exceeded historical transports.

The 2022 Tentative Budget represents the efforts of District staff in reviewing their operations, streamlining them when possible and investing in improvements to daily operations to benefit the safety of District residents and employees.

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

Budget Overview

As an overview, total revenue and expenditures for all funds combined for 2020 Actual, 2021 Budget and 2022 Budget are presented below.

In 2020, the District issued debt certificates to fund the construction of a replacement maintenance facility and the purchase of an aerial truck. The maintenance facility will soon be occupied and the new truck has been received and will be in service by the end of 2021.

In 2022, the District is assumed to benefit from the continuation of the Cook County Training Grant for regional training.

	2020 <u>Actual</u>		2021 <u>Budget</u>		2022 <u>Budget</u>
Total Revenue	\$ 38,607,838	\$	38,261,838	\$	38,663,186
DCEO Grant	-		(750,000)		-
Cook County Grant	<u>(1,502,898)</u>		<u>(1,200,000)</u>		<u>(806,000)</u>
Total Operating Revenue	<u>\$ 37,104,940</u>	\$	<u>36,311,838</u>	\$	<u>37,857,186</u>
Total Expenditures	\$ 39,061,658	\$	38,112,340	\$	38,536,077
Training Facility Improvements	-		(750,000)		-
Regional Training Costs	<u>(1,603,507)</u>		<u>(1,200,000)</u>		<u>(806,000)</u>
Total Operating Expenditures	<u>\$ 37,413,151</u>	\$	<u>36,162,340</u>	\$	<u>37,730,077</u>

Total operating revenue for the 2022 budget is 4.3% greater than the 2021 budget and 2.0% greater than 2020 actual results. Property taxes were budgeted at a 91.5% collection rate in 2021 due to the unknown financial impact of the pandemic. The assumed collection rate for the 2022 budget is 95%, supported by historical results.

Total operating expenditures for the 2022 budget are 4.3% greater than the 2021 budget. This increase is due to a 2.5% increase in wages, a 5.0% increase in health insurance, a 6.8% increase in pension costs, and a 10.0% increase in workers comp costs; offset by significant decrease in program budgets.

Significant Budget Factors

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

Property tax revenue represents approximately 80% 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 CPI (1.4%), and the collection rate is assumed to be 95%.

During 2018, two anchor stores (Carsons and Sears) closed in Orland Square Mall. The redevelopment of these stores is a priority within the community to maintain the strong tax base. The Carsons store has undergone a complete renovation by Von Maur and the new Von Maur store opened in November, 2019. Local taxing bodies, including the District, agreed to abate a portion of property taxes to incent Von Maur to redevelop the site. Plans for development of the Sears store are being finalized. In the past several years, there were quite a few newly-constructed businesses in the District including – University of Chicago Medicine Center for Advanced Care, Palos Health South Campus and Surgical Center, four strip malls, three office parks, six restaurants and three car dealerships.

Ambulance and rescue transports are also assumed to be at 2019 levels based on historical trend at the end of 2021.

Wages and benefits represent 87.3% of the District's operating expenditures. The District's labor agreements with its firefighters and dispatchers are effective through December 31, 2023. These labor agreements, along with the compensation and benefit policies for non-bargaining unit personnel, were considered during the budget process.

During 2021 and during the beginning of 2022, it is anticipated that a number of sworn personnel will retire. The 2022 Budget assumes that 12 new firefighters are hired in February, 2022, to fill vacancies and to reduce overtime costs. Staffing of shift Lieutenants, Engineers, and Firefighters is budgeted to remain at current negotiated level of 28.

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 2022 budget are:

- A replacement ambulance
- Fleet maintenance software
- Converting IT infrastructure to fiber optic

The District's capital plan for the next five years has been reviewed and updated. A transfer to the Capital Projects Fund from the General Fund of \$500,000 is budgeted in 2022.

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 2022.

Recognition and Awards

In 2018, the District has 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 288 fire agencies internationally Accredited and one of only 112 fire agencies in the country to be both Accredited and have an ISO 1 ranking. These are the highest recognitions in the fire service and are possible only because of the commitment to excellence at every level of the organization. Accreditation helps us to plan for the future, to mentor the next generation of leaders, and to evaluate what we say we are doing. It also forces us to continue to improve and to report each year on our status. Each year, the District needs to complete an Annual Compliance Report for accreditation; the results from the District's annual report for accreditation were very positive this year. Recommendations set forth from the accreditation process were considered during priority setting of the 2022 budget process.

Over the past several years, Emergency Medical Services has improved and enhanced training, programs and models of care, especially focused on cardiac arrest treatment. The District's paramedics use a high performance CPR model in treating patients and community CPR training has been expanded. In 2020, the save rate for surviving cardiac arrest for District patients was 41%, compared to a national save rate of 16%. Factors that improve the District's save rate are early 9-1-1 access, early CPR, early defibrillation, early advanced care and early post-resuscitative care. District paramedics perform high-performance CPR and are trained in a state-of-the-art simulation lab. Friends and family CPR classes are taught each month to District residents at no cost. District dispatchers receive specialized training as emergency medical dispatchers. All of

these factors supported by the care and compassion of the District's paramedics and dispatchers are the driving force behind the District's amazing cardiac arrest save rate.

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

The District's budgets 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 2022 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 2022 Tentative Budget for your review and consideration.

Respectfully Submitted,



Michael Schofield, Fire Chief



Kerry Sullivan, Finance Director

District Profile

Area Served

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

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

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

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

In the past several years, there were quite a few newly-constructed businesses within the District, including University of Chicago Medicine Center for Advanced Care, Palos Health South Campus and Surgical Center, four strip malls, three office parks, six restaurants and three car dealerships. In 2018, two anchor stores (Carson Pirie Scott and Sears) in Orland Square Mall closed. The Carsons store has undergone a complete renovation by Van Maur and the new Von Maur store opened in November, 2019. Plans for redevelopment of the Sears store were impacted by the pandemic.

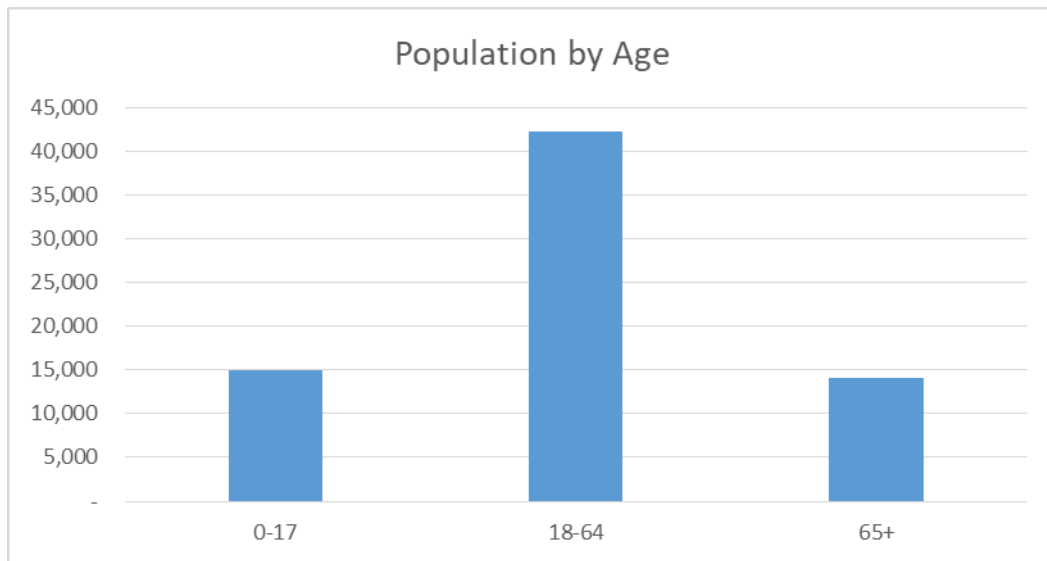
The District is home to two specialty hospitals, 28 schools, one college, 57 big box and large retailers, and many government offices. Along with telecommunications switching stations, internet and cyber facilities, there are numerous high-tension power lines and many underground pipelines in the District.

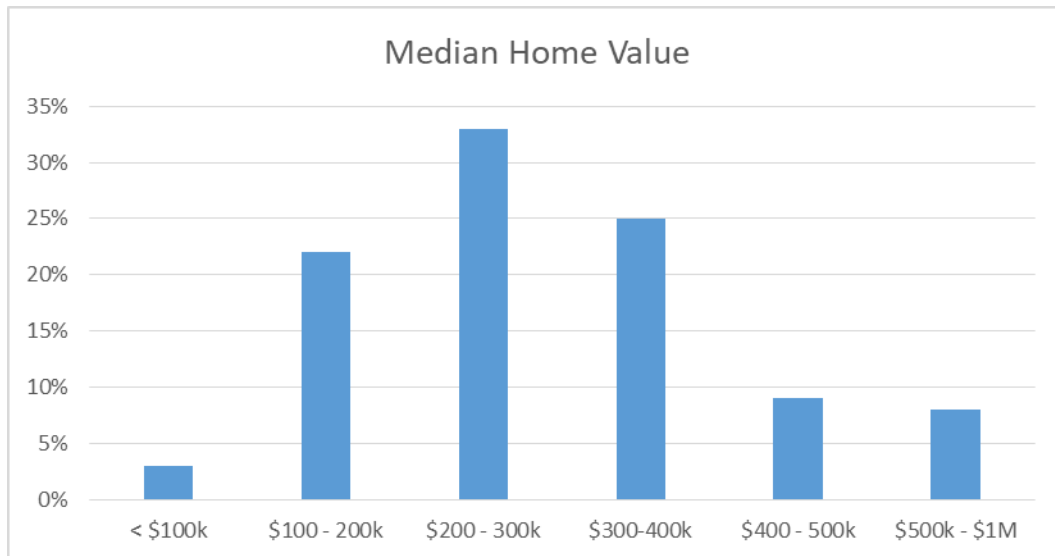
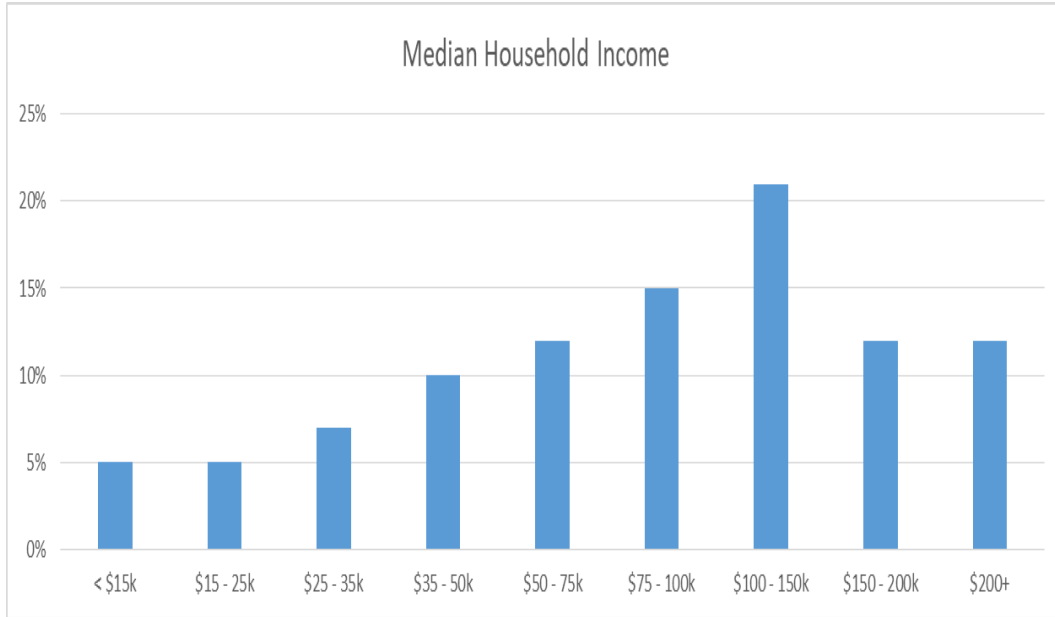
The LaGrange Road corridor is the main traffic thoroughfare in the District moving more than 70,000 vehicles per day. Interstate 80 defines the District's southern border and major state highways run through the District. The area is easily accessible by O'Hare and Midway Airports, several interstate highways and Metra's commuter rail system. Approximately 72,000 cars travel through the intersection of 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 71,320, and the general population can swell to well over 150,000 during the day. Between 2010 and 2020, the population grew 3.7% and is expected to stay fairly flat through 2024. The median age in the District is 44.7 with a median household income of \$88,440 and a median housing value of \$278,054. The unemployment rate in the District was 6.0% in July 2021. In December, 2019, the unemployment rate was 2.2%. The COVID-19 pandemic has had an impact on the unemployment rate; however, the rate is much improved from a high of 16.1% in April 2020, at the height of pandemic induced unemployment. 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 58.7% of the District's patients are age 60 and older. The percentage of the District's population age 65 and older is 21.9%. Over the next 15 years, it is estimated that the over 65 population will make up over 30% of the District's population.

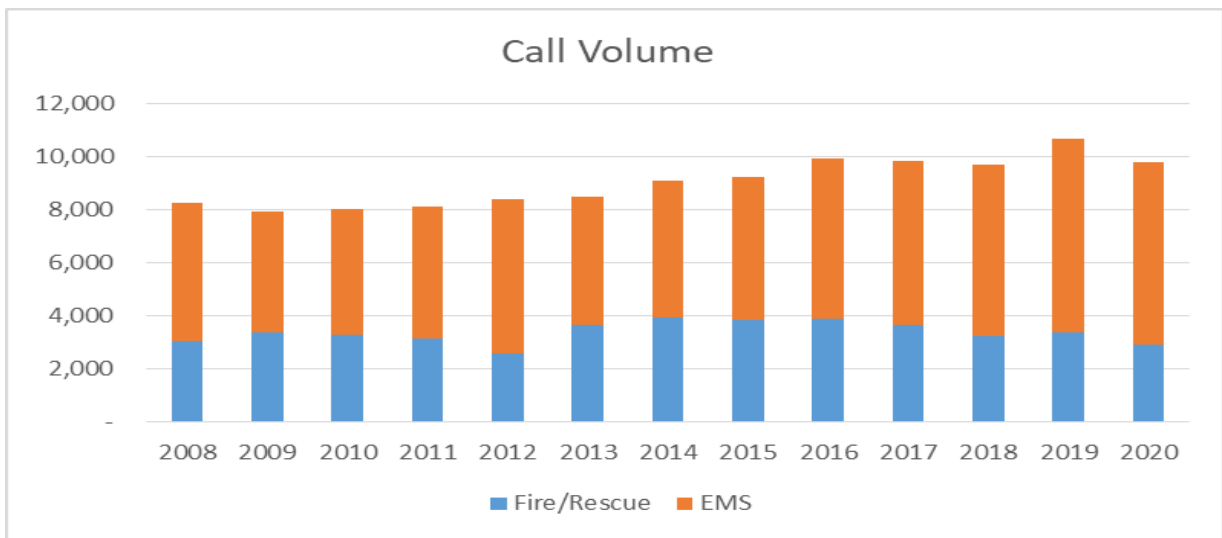
District Services

The District answers calls for emergency medical services, structure and other type fires, auto accidents/extrication, hazardous materials, water rescue, high angle rescue, trench rescue and structural collapse. In 2020, call volume was 9,816, which was an 8.0% decrease from 2019 due

mostly to a 5.8% decrease in EMS calls, and a 12.5% decrease in fire/rescue calls. Call volume was impacted by the COVID-19 pandemic. Call volume in January and February 2021 was still impacted by the pandemic; however, beginning in March, 2021, call volume has exceeded 2019 record levels each month. For the first nine months of 2021, call volume was 3.3% higher than the same period in 2019. If January and February are excluded, call volume from March through September of 2021 exceeded 2019 by 6.9%.

The District has maintained an average median response time of 6 minutes and 25 seconds and responds to 94.8% 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 favorable compared to the national standard.

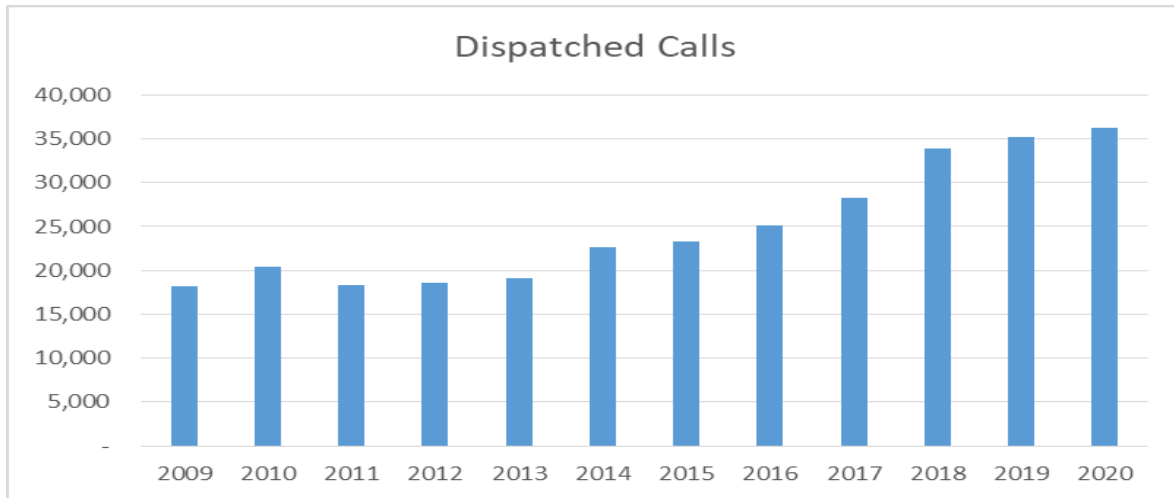
The following chart summarizes historical call volume:



The number of District calls per capita (calls per year per resident) increased from 8 calls per 100 residents in 1990 to 13.76 calls per 100 residents in 2020. This rate was increasing at a rate much greater than population increases and increasing the community’s demand for service until the pandemic in 2020. The following chart describes historical calls per capita.

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

The District operates a fire service only communication/dispatch center (Orland Central) providing dispatching services for the District as well as eight departments who contract for dispatch services. In November, 2021, Orland Central will begin dispatching calls for Chicago Heights. Orland Central dispatched 36,212 emergency calls in 2020, a 2.7% increase since over 2019. 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.

In 2020, debt certificates were issued to construct a new fleet maintenance facility and to purchase a new aerial truck. The new replacement fleet maintenance facility will be occupied in the fourth quarter of 2021. The new aerial truck has been received and will be in service in the fourth quarter of 2021.

District Personnel

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

At a minimum, the District staffs four engine companies, two truck companies, and five ambulance crews daily. To accomplish this response capability, the District employs full-time personnel, including Chief Officers, Lieutenants, Engineers and Firefighter/Paramedics. These personnel provide a variety of services to the residents of the District including fire suppression, emergency medical services and rescue services. These personnel are referred to as sworn personnel because

they take an oath to support and defend the constitutions of the United States and the State of Illinois and to obey the rules and orders of the District to the best of the firefighter’s knowledge and ability. In addition to these core services, the District has personnel who have been specially trained to respond to hazardous materials incidents, water rescue incidents and technical rescue incidents.

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

A personnel count of employees follows:

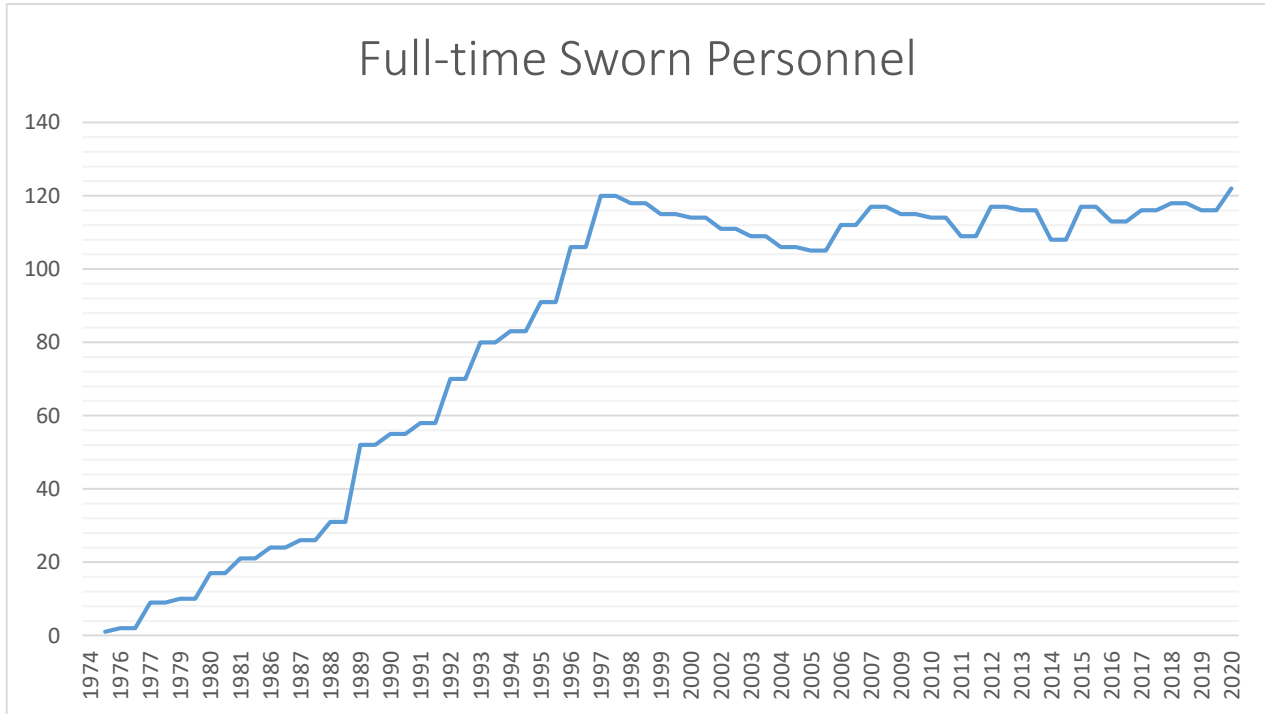
	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2022</u> <u>Budget</u>
Sworn Personnel:			
Fire Chief	1	1	1
Deputy Chief	1	1	1
Battalion Chiefs	3	3	3
Administrative B/C	2	1	1
Lieutenants – Days	3	3	3
Lieutenants – Shift	24	24	24
Engineers	24	24	24
Firefighter/Paramedics	<u>67</u>	<u>68</u>	<u>69</u>
Total Sworn Personnel	<u>125</u>	<u>125</u>	<u>126</u>
Non-Sworn Personnel:			
Human Resources	1	2	1
Administration	2	2	2
Finance	3	3	3
Information Technology	1	1	1
Fire Prevention and Public Education	2	3	3
Dispatch	14	14	14
Maintenance	<u>3</u>	<u>3</u>	<u>3</u>
Total Non-Sworn Personnel	<u>26</u>	<u>28</u>	<u>27</u>
Total Sworn and Non-Sworn Staff	<u>151</u>	<u>153</u>	<u>153</u>

The 2022 budget reflects additional sworn personnel to reduce overtime and to fill anticipated open positions due to retirements. The 2021 budget equaled 2020 experience.

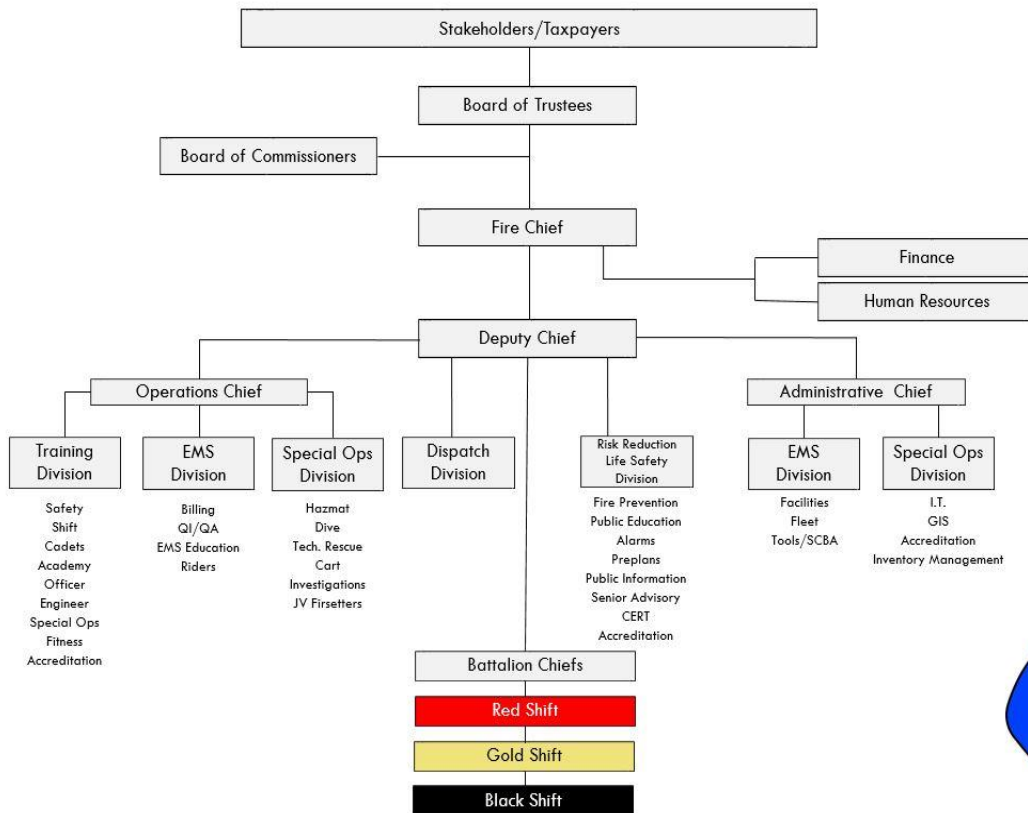
The count of non-sworn personnel for the 2022 budget is one less than the 2021 budget because a Human Resources position was not filled. The 2021 budget count of non-sworn personnel is two higher than the actual count for 2020 due to a budgeted Human Resources position and a budgeted

Fire Inspector position. The Human Resources position was not filled; a Fire Inspector was hired in 2021.

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

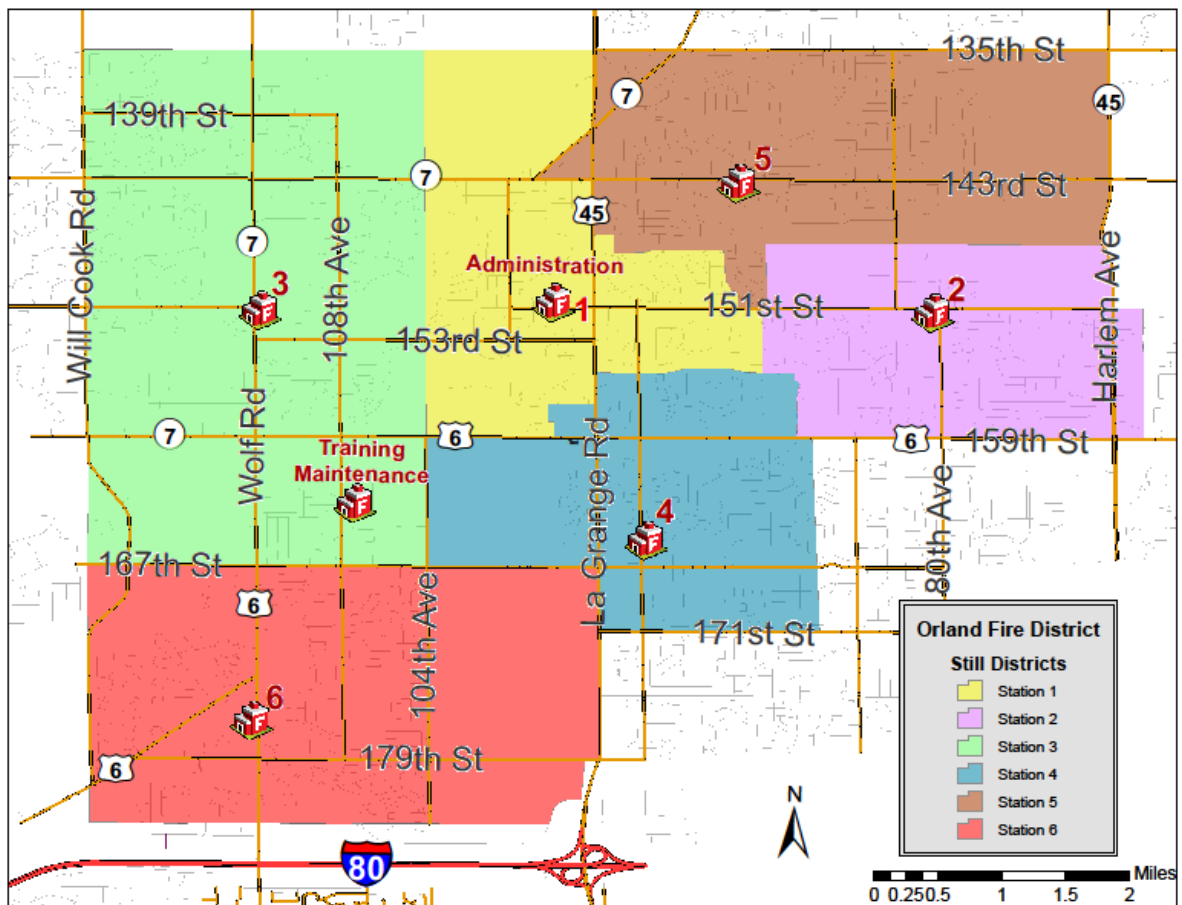


Organizational Chart



District Map

A map of the District follows:



Budget Process

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

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

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

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

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

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

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

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

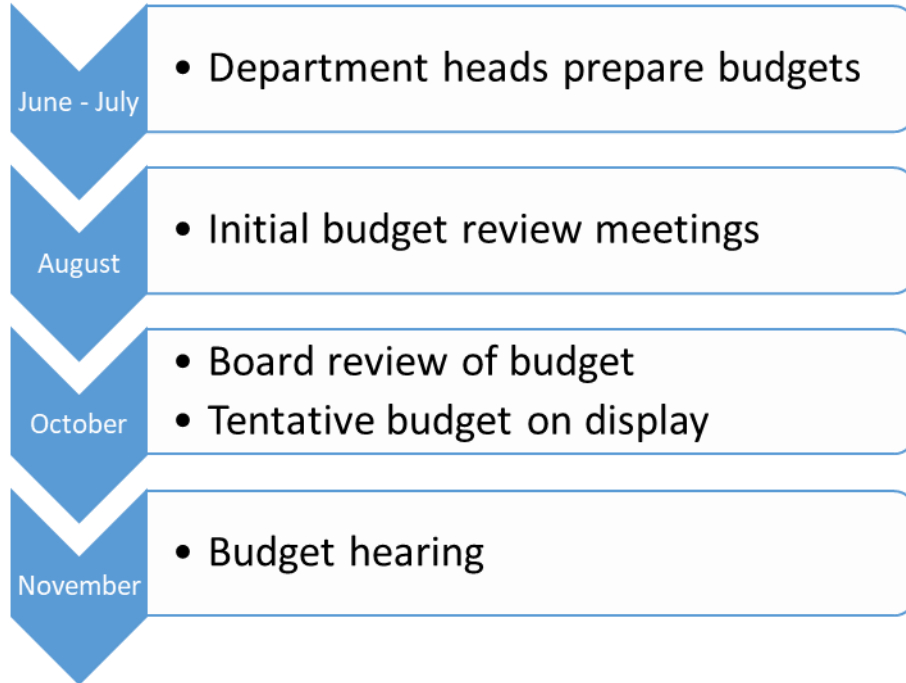
If circumstances occur such that the budget ordinance needs to be amended, the Finance Director and Chief propose an amended tentative budget ordinance to the Board, the tentative ordinance is displayed for 30 days, a public hearing is held, the Board considers adoption of the ordinance, and the approved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

Budget Calendar

The 2022 budget calendar is as follows:

District personnel prepare budget requests	June / July 2021
Initial budget review meetings are conducted with Department heads, Finance Director, Day Shift Battalion Chiefs, Deputy Chief, and Fire Chief	August 2021
Board of Trustees review proposed budget	October 2021
Publication of notice of display of tentative 2022 Budget and Appropriation Ordinance and Notice of the Public Hearing on the 2022 Budget and Appropriation Ordinance	October 2021
Display of tentative 2022 Budget and Appropriation Ordinance	October 2021
Adoption of a Finding regarding the estimated aggregate amount of taxes needed to be raised in the next year	November 2021
Execution of Certificate of Estimate of Revenue	November 2021
Public hearing on 2022 Budget and Appropriation Ordinance	November 16, 2021
Adoption of 2022 Budget and Appropriation Ordinance	November 16, 2021
Publication of 2022 Budget and Appropriation Ordinance	December 2021
Public hearing on proposed 2021 Tax Levy Ordinance	December 2021
Filing of certified and sealed copy of 2022 Budget and Appropriation Ordinance and the Estimate of Revenue with the Cook County Clerk	December 2021

The budget timeline is summarized as follows:



Basis for Budgeting

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

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

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

Strategic Plan

The District's Strategic Plan was developed through a collaboration of efforts and approved by the Board of Trustees in May, 2018 by affirmative vote. The planning process challenged the District to look critically at paradigms, values, philosophies, beliefs and inspire individuals to work together in the best interest of the organization. The Strategic Plan was developed based on SWOT analysis meetings with all employees and with further meetings with department heads, Chief Officers, and Board Members. Developed in the Strategic Plan were the District's mission statement, vision statements, values, guiding principles, master strategic goals and division goals.

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

The District's mission statement is:

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

The District's vision statement is:

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

The District's values are:

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

The District's guiding principles are:

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

- Maintain a customer-based focus in the delivery of all services.

The District's master strategic goals are:

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

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

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

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

Overall Budget Summary

An overall summary of the District’s 2022 Approved Budget follows with comparisons to the 2021 Approved Budget and 2020 Actual results. In 2020, the District issued debt certificates to fund the construction of a replacement maintenance facility and the purchase of an aerial truck. Construction of the maintenance facility will be completed and the truck will be in service in the fourth quarter of 2021.

In 2022, the District is assumed to continue to benefit from the Cook County Training Grant for regional training. The DCEO Training Grant was received in 2020 for improvements to the District’s training campus.

	2020 <u>Actual</u>	2021 <u>Budget</u>	2022 <u>Budget</u>
Total Revenue	\$ 38,607,838	\$ 38,261,838	\$ 38,663,186
DCEO Grant	-	(750,000)	-
Cook County Grant	<u>(1,502,898)</u>	<u>(1,200,000)</u>	<u>(806,000)</u>
Total Operating Revenue	<u>\$ 37,104,940</u>	<u>\$ 36,311,838</u>	<u>\$ 37,857,186</u>
Total Expenditures	\$ 39,061,658	\$ 38,112,340	\$ 38,536,077
Training Facility Improvements	-	(750,000)	-
Regional Training Costs	<u>(1,603,507)</u>	<u>(1,200,000)</u>	<u>(806,000)</u>
Total Operating Expenditures	<u>\$ 37,458,151</u>	<u>\$ 36,162,340</u>	<u>\$ 37,730,077</u>

Total operating revenue for the 2022 budget is \$1,545,348, or 4.3% greater than the 2021 budget due to an assumed 5.3% increase in property taxes, a 4.9% decrease in ambulance and rescue fees, offset by 59.8% decrease in grant funding.

Total operating revenue for the 2022 budget is \$752,246 or 2.0% greater than 2020 actual results due to a 2.4% increase in property taxes over the two years, a 17.9% increase in ambulance and rescue fees, a 11.4% increase in dispatch revenue, and 66.9% decrease in grant proceeds.

Total operating expenditures for the 2022 budget are \$1,567,737, or 4.3% higher than the 2021 budget due to a 2.5% increase in wages, a 5.0% increase in health insurance costs, a 6.8% increase in pension costs, and a 10.0% increase in workers comp cost; offset by significant decrease in program budgets.

Total operating expenditures for the 2022 Budget are \$271,926 or 0.7% greater than actual 2020 expenditures. Areas where expenditures are expected to increase include – wages (3.4%), continuing education (51.3%), clothing (43.0%), benefits (15.8%), property, liability and workers comp insurance (62.1%). These increases are partially offset by savings in the following areas – training grant (49.7%), supplies (31.1%), repairs and maintenance (43.5%) and professional services (27.8%).

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

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

Budget Presentation by Major Types of Revenue and Expenditures

Budget Presentation by Major Types of Revenue and Expenditures

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

Revenue Financial Trends

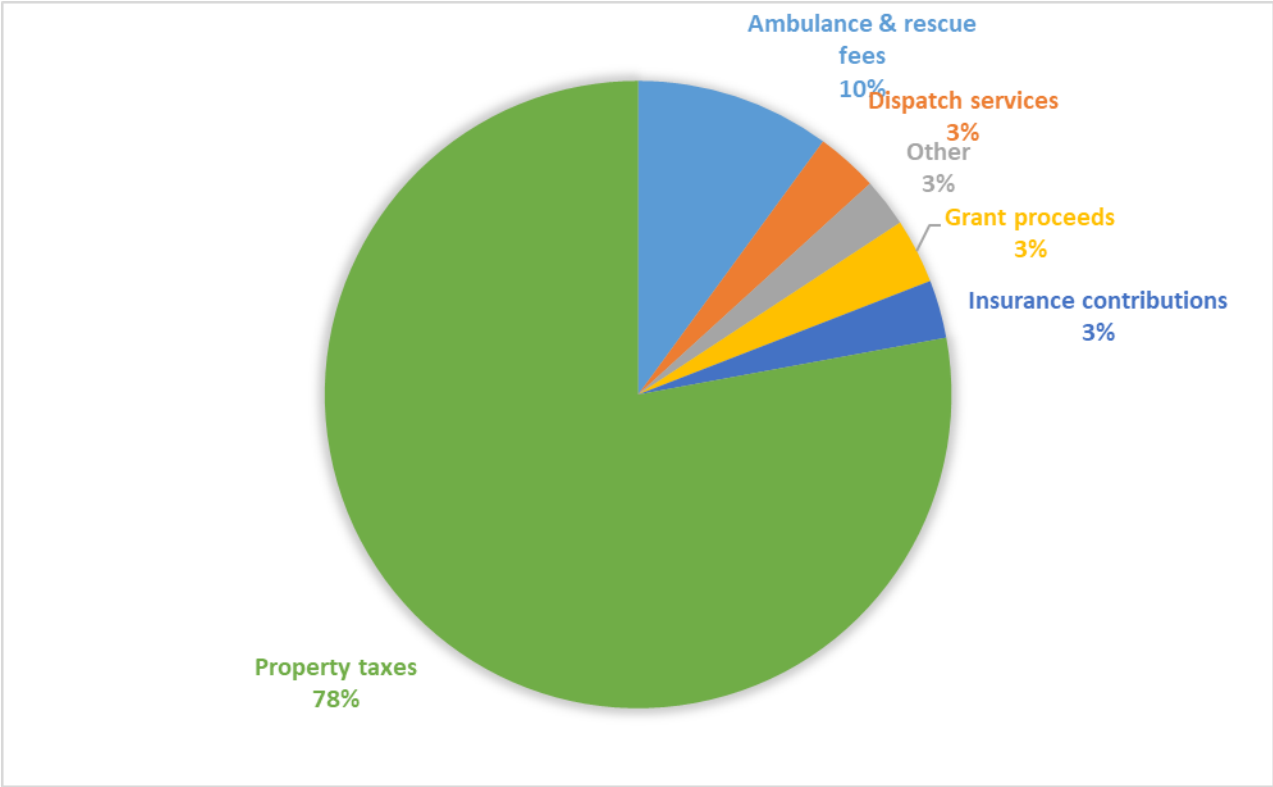
Revenue for all funds combined for 2020 Actual, 2021 Budget and 2022 Budget is summarized below:

	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
Property taxes	\$ 30,072,908	\$ 29,236,901	\$ 30,793,035
Other taxes	122,692	150,000	157,000
Ambulance and rescue fees	3,354,304	3,770,000	3,953,055
Dispatch services	1,283,846	1,204,502	1,394,768
Communication fees	257,192	254,550	321,828
Fire Prevention fees	11,579	15,000	12,000
Grant proceeds	2,436,763	2,004,000	806,000
Insurance contributions	915,746	1,122,535	1,060,500
Interest	81,461	80,000	80,000
Sale of Fixed Assets	-	325,000	25,000
Other revenue	<u>71,347</u>	<u>99,350</u>	<u>60,000</u>
Total Revenue	<u>\$ 38,607,838</u>	<u>\$ 38,261,838</u>	<u>\$ 38,663,186</u>
DCEO Grant	-	(750,000)	-
Other Grants	(933,865)	-	-
Cook County Grant	<u>(1,502,898)</u>	<u>(1,200,000)</u>	<u>(806,000)</u>
Total Operating Revenue	<u>\$ 36,171,075</u>	<u>\$ 36,311,838</u>	<u>\$ 37,857,186</u>

Budget Presentation by Major Types of Revenue and Expenditures

Budgeted Revenue By Major Category

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



Property Taxes

Property tax revenue for the 2021 and 2022 Budgets and prior years is summarized in the following chart:



Budget Presentation by Major Types of Revenue and Expenditures

Property taxes increase moderately each year due to statutory caps. For the 2021 budget, a very conservative collection rate was assumed due to the unknown financial impact of the pandemic.

Property taxes represent 79.7% of the 2022 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 reassessed in Tax Year 2020 (Calendar Year 2021). To the market values developed by the Assessor, a 10% assessment value is applied to residential property and a 25% assessment value is applied to commercial and industrial property.

To these proposed assessed valuations, an equalization factor is applied which results in the District’s equalized assessed valuation (EAV). The equalization factor is calculated by the Illinois Department of Revenue to achieve uniformity in property assessment throughout the state. The equalization factor for Cook County was 3.2234 for Tax Year 2020 (Calendar Year 2021).

The District’s Tax Year 2020 (Calendar Year 2021) EAV was \$2,495,354,959, a 0.3% decrease from the District’s Tax Year 2019 EAV due to the reassessment offset by the change in Cook County’s equalization factor.

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>
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

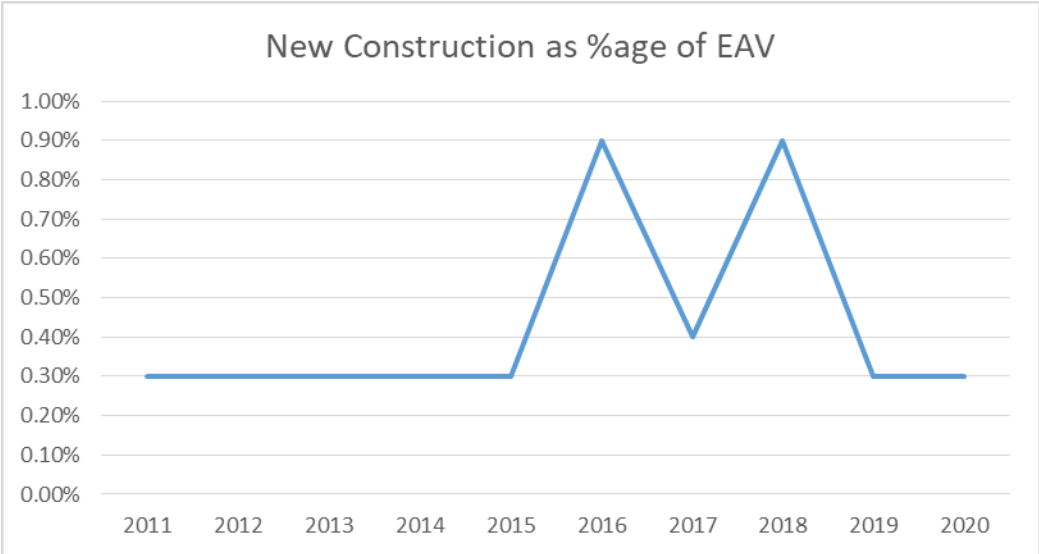
Budget Presentation by Major Types of Revenue and Expenditures

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. In Tax Year 2020 (taxes paid in 2021), the District’s levies did not hit tax rate ceilings in any of the funds.

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 2021, for taxes paid in Calendar Year 2022 is 1.4%. 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>
2021	1.4%
2020	2.3%
2019	1.9%
2018	2.1%
2017	2.1%
2016	0.7%
2015	0.8%
2014	1.5%

Property taxes can also increase due to new construction within the District. The EAV of new construction for Tax Year 2020 was \$6,549,879 or 0.3% of the District’s EAV. 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.

Budget Presentation by Major Types of Revenue and Expenditures

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

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

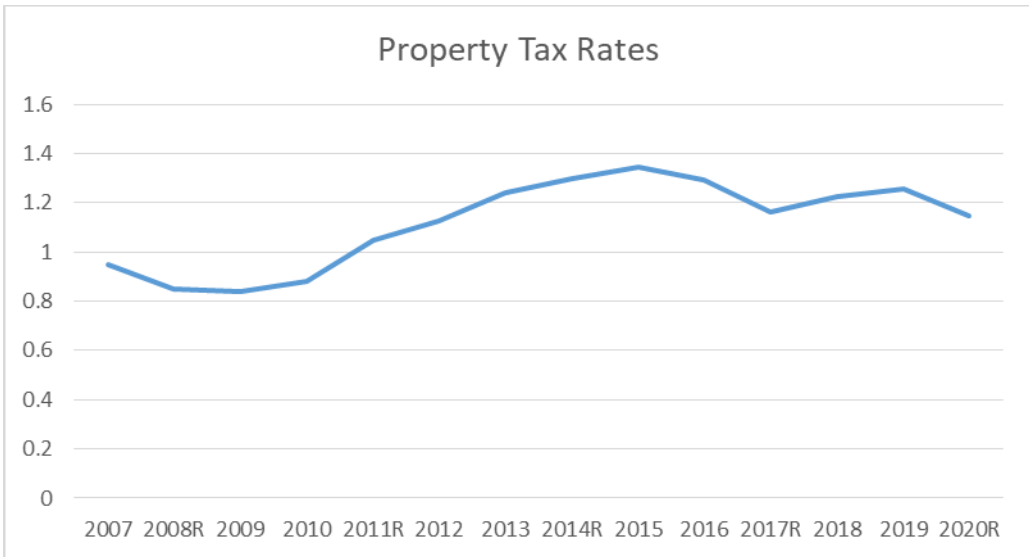
Historical tax extensions and collection rates are summarized below:

<u>Tax Year</u>	<u>Tax Extension</u>	<u>Collection Rate</u>
2020	\$31,966,195	TBD
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

*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 below:



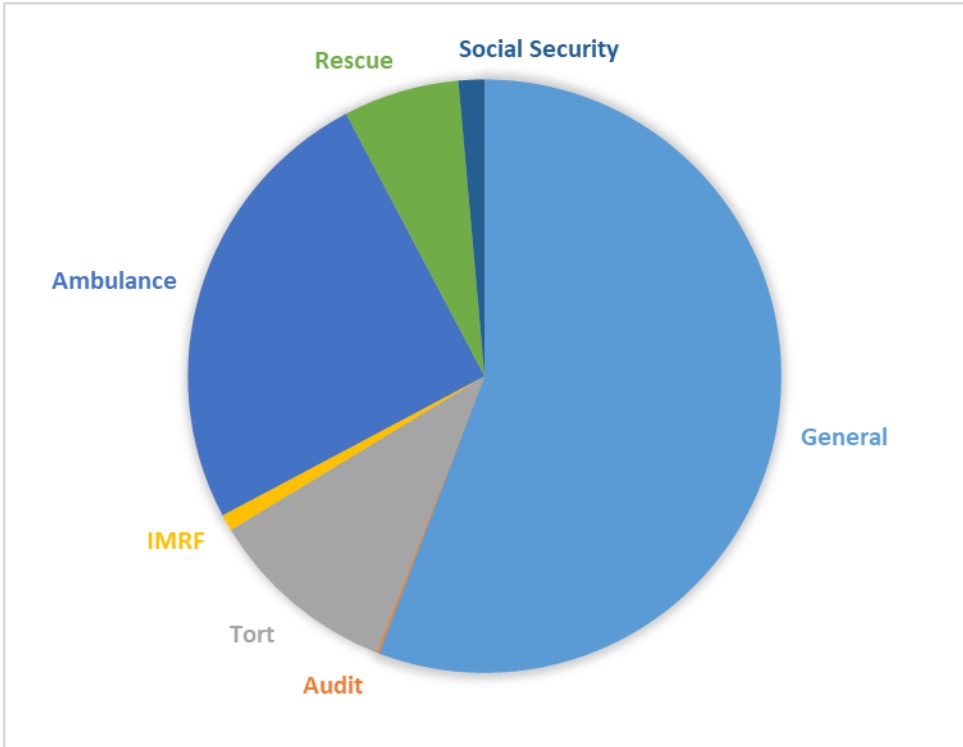
Budget Presentation by Major Types of Revenue and Expenditures

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 2022 property tax revenue. For the 2022 budget, it is assumed that the District’s EAV will remain flat as it is not a reassessment year. CPI is 1.4% in accordance with PTELL and the assumed collection rate is conservatively estimated at 95%, based on historical trends. Property tax deadlines were extended for the second installment in 2021 so that no late fees were assessed if tax bill were paid by October 1, 2021. As of October 11, 2021, the property tax collection rate for the year is 93.2%.

The following chart summarizes 2022 budgeted property taxes, by fund:

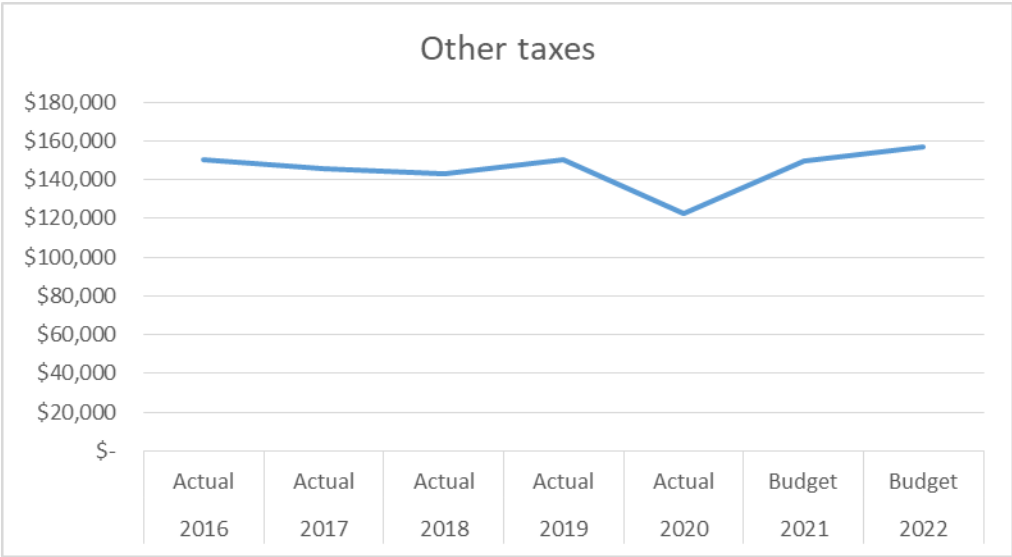


Budget Presentation by Major Types of Revenue and Expenditures

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 2022 budget using trend analysis.

Other taxes for the 2022 Budget, the 2021 Budget and prior years are summarized in the following chart:



Other taxes have remained relatively flat since 2016.

Budget Presentation by Major Types of Revenue and Expenditures

Ambulance and Rescue Fees

Ambulance and Rescue fees represent 10.2% of the 2022 budgeted operating revenue. The District bills non-residents and the insurance companies of residents for ambulance and rescue services.

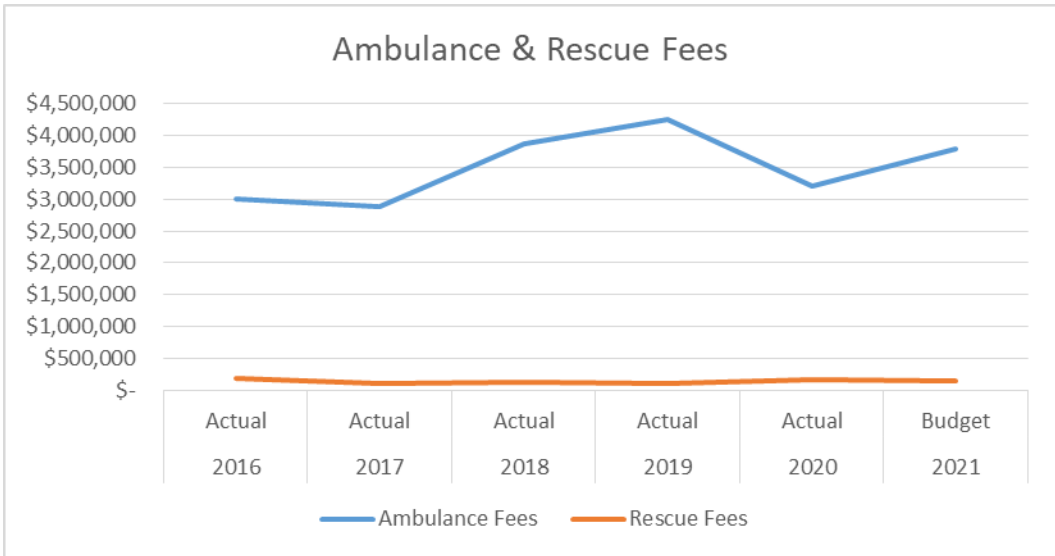
Charges for ambulance transport are estimated to be \$2,138.47 in 2022, which is a 3% increase over 2021. The District accepts Medicare and Medicaid allowances. Charges for rescue services are based on statutory rates for non-residents. Payer mix (Private pay, Medicare, Medicaid, etc.) is assumed to remain stable.

The number of transports are budgeted in 2022 to be similar to 2019. Transports decreased in 2020 due to the COVID-19 pandemic and were 11.6% lower than in 2019. Since April 2021, transports have exceeded 2019 record levels. For the nine months ended September 30, 2021, transports were 4.1% higher than for the same period in 2019. EMS transports were low at the beginning of 2021, but by April, 2021, monthly transport counts have been consistently higher than 2019.

The District receives funding from the Federal Ground Emergency Medical Transportation (GEMT) program and is assumed to continue to receive GEMT revenue in 2022.

Rescue fees are not assumed to increase in 2022.

Ambulance and Rescue fees for the 2022 Budget, the 2021 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.

Budget Presentation by Major Types of Revenue and Expenditures

Dispatch & Communications Services Revenue

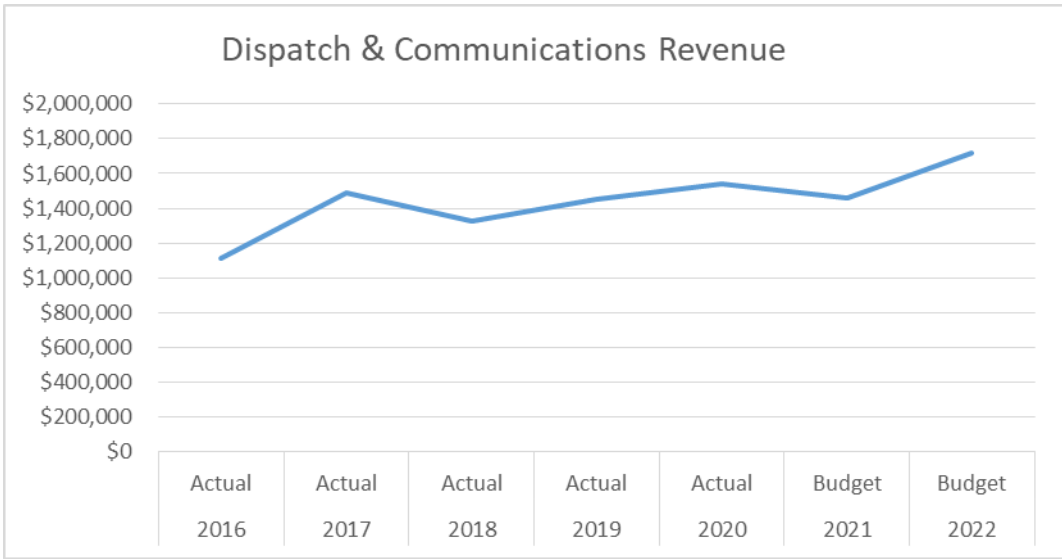
Dispatch revenue includes revenue from dispatch services and alarm services. The District provides dispatching services for nine fire departments / districts - Calumet City, Oak Forest, Lemont, Country Club Hills, Blue Island, Garden Homes, Merrionette Park, Palos and Chicago Heights. The contracts for 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 4.4% of the 2022 budgeted operating revenue.

Dispatch and Communications services revenue for the 2022 Budget, the 2021 Budget and prior years are summarized in the following chart:

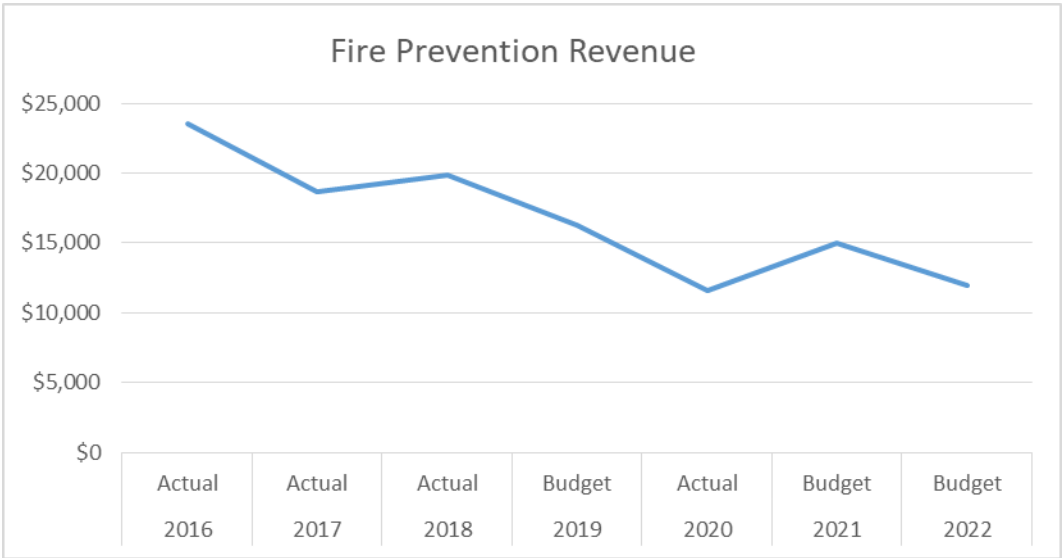


Dispatch revenue has been steadily increasing since 2016 due to dispatching for additional fire departments. Communications revenue has been relatively consistent since 2016 except for in 2017 when the District received a \$304,000 grant for communications equipment.

Budget Presentation by Major Types of Revenue and Expenditures

Fire Prevention Fees

Fire Prevention fees for the 2022 Budget, the 2021 Budget and prior years are summarized in the following chart:

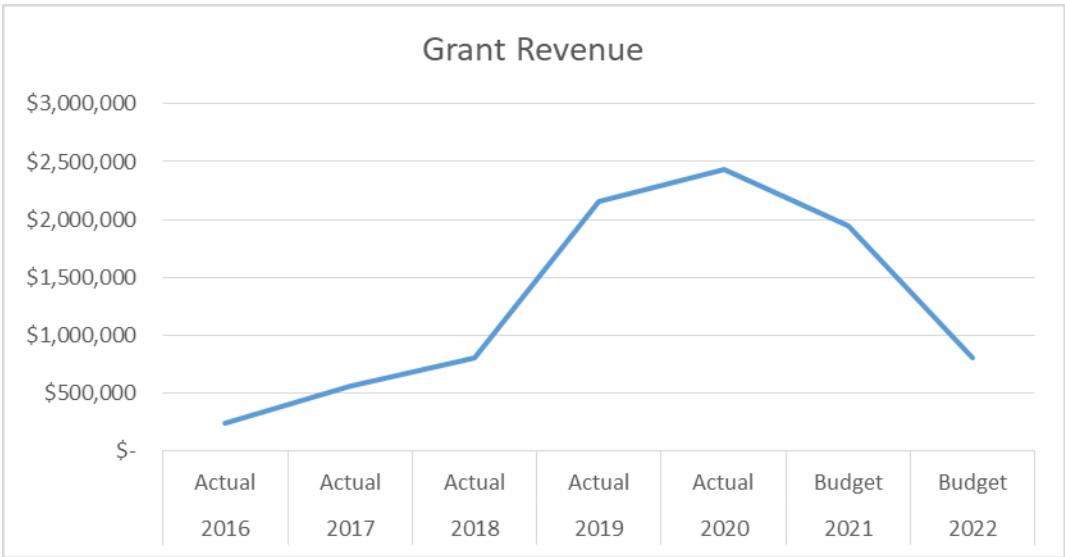


Fire Prevention fees include inspection, re-inspection and false alarm fees. Fees are expected to decrease from the 2021 budget due to the COVID-19 pandemic.

Budget Presentation by Major Types of Revenue and Expenditures

Grant Revenue

Grant revenue for the 2022 Budget, the 2021 Budget and prior years are summarized in the following chart:



The District entered into its initial Sub-grant Agreement with Cook County, Illinois to offer training programs that address high priority preparedness gaps across all core capabilities where a nexus to terrorism exists in August, 2017. Sub-grant agreements are re-entered into each year. Cook County receives the grant funding through the Illinois Emergency Management Agency (IEMA) with funding originating from the United States Department of Homeland Security/Office of Domestic Preparedness (DHS). It is anticipated that grant revenue from this source will approximate \$806,000 in 2022.

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

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

In 2020, the District also received federal funding to offset pandemic costs.

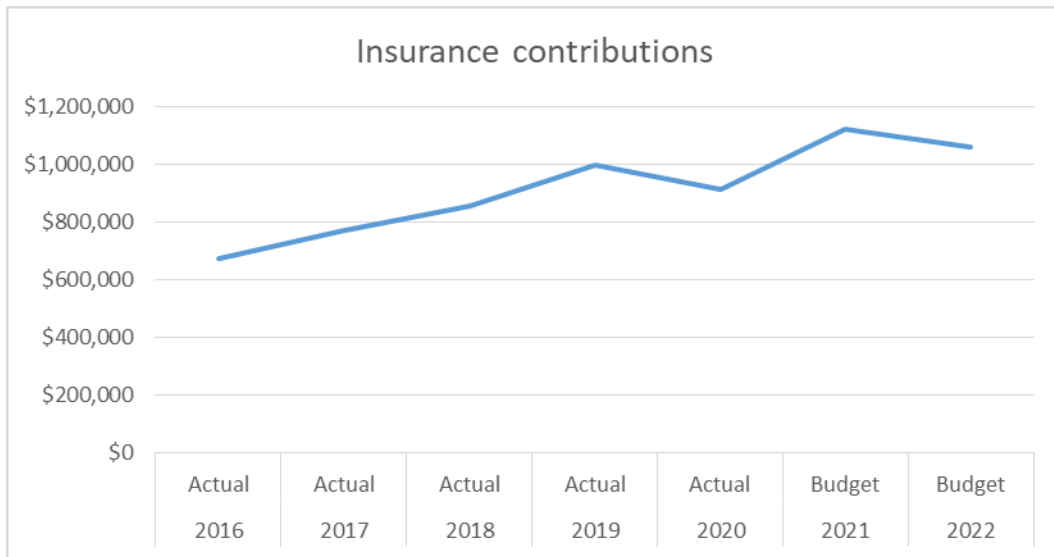
Grants received or budgeted are summarized as follows:

Budget Presentation by Major Types of Revenue and Expenditures

	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
Illinois Public Risk Fund (safety)	\$ -	\$ 54,000	\$ -
Cook County Sub-grant	1,502,898	1,200,000	806,000
DCEO	-	750,000	-
Assistance to Firefighters	517,341	-	-
COVID Public Assistance	414,024	-	-
Other	2,500	-	-
	<u>\$ 2,436,763</u>	<u>\$ 2,004,000</u>	<u>\$ 806,000</u>

Insurance Contributions

Insurance contributions represent 2.7% of the 2022 budgeted operating revenue. Insurance contributions for the 2022 Budget, the 2021 Budget and prior years are summarized in the following chart:

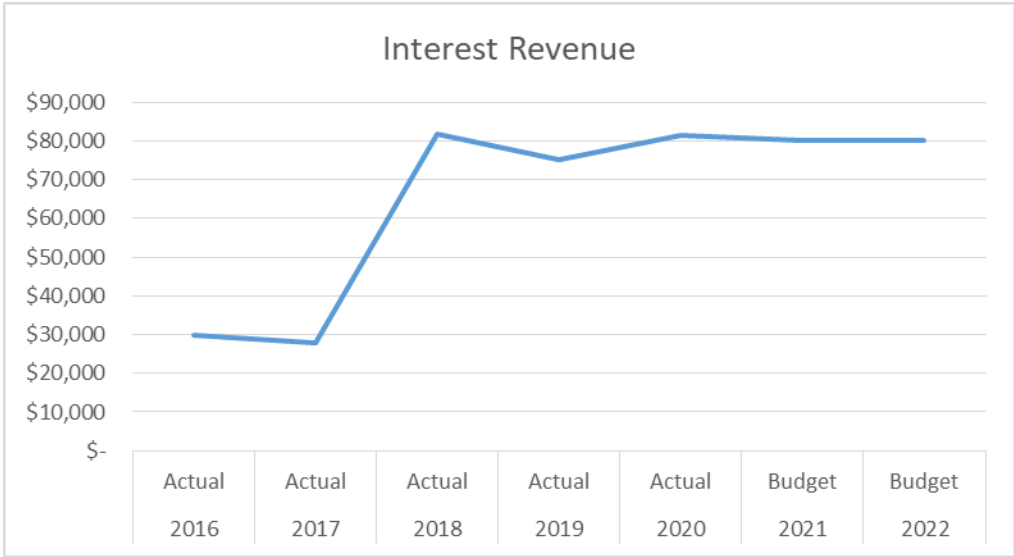


Insurance contributions are budgeted for estimated employee and retiree health insurance contributions.

Interest

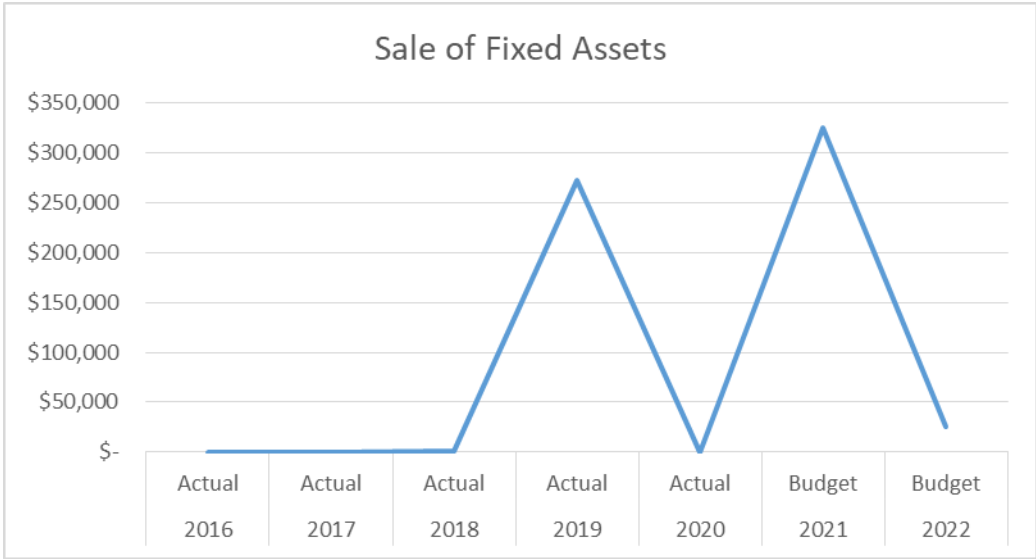
Interest revenue for the 2022 Budget, the 2021 Budget and prior years are summarized in the following chart. Interest is budgeted for 2022 based on trend analysis.

Budget Presentation by Major Types of Revenue and Expenditures



Sale of Fixed Assets

Sale of Fixed Assets for the 2022 Budget, the 2021 Budget and prior years are summarized in the following chart.

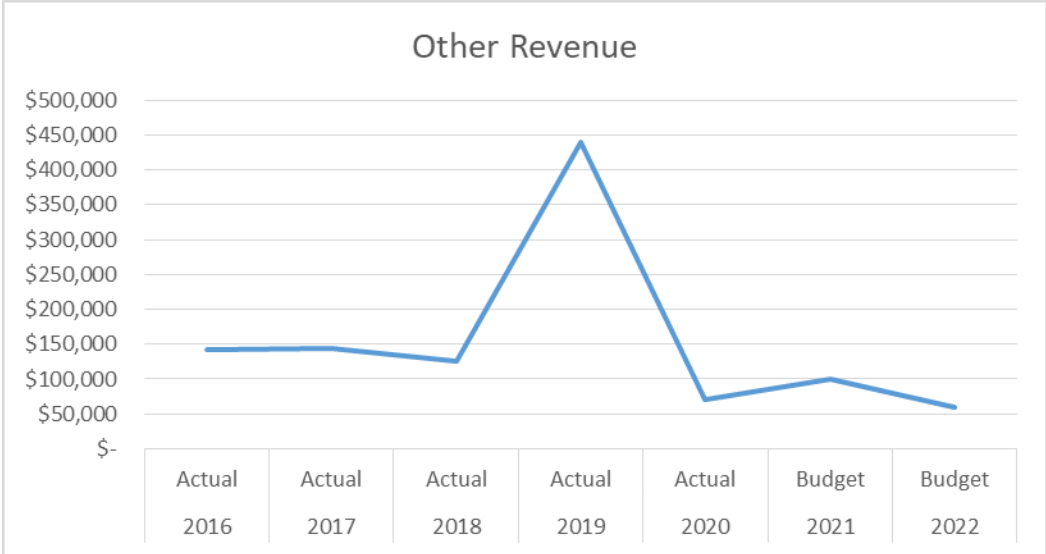


In 2020, the District sold a fire truck.

Budget Presentation by Major Types of Revenue and Expenditures

Other Revenue

Other Revenue for the 2022 Budget, the 2021 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 2022 based on trend analysis.

In 2019, the District received a \$350,000 loan from the State of Illinois to partially offset the costs of a new fire engine.

Expenditures

Expenditures for all funds combined for 2020 Actual, 2021 Budget, and 2022 Budget are summarized below.

Budget Presentation by Major Types of Revenue and Expenditures

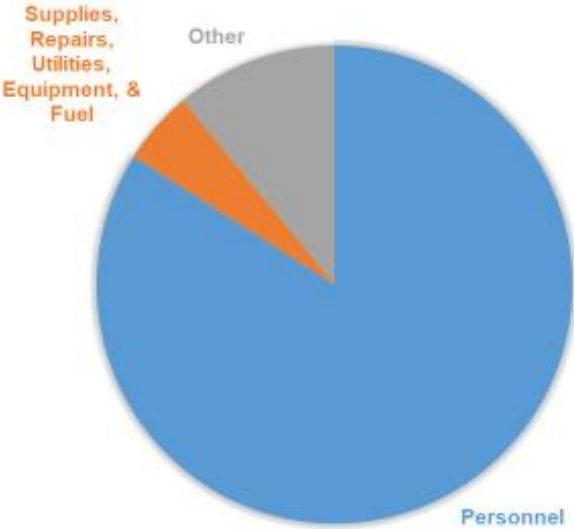
In addition to total expenditures, a calculation is also shown excluding capital projects, grant-funded expenditures and retiree health expenditures.

	2020 <u>Actual</u>	2021 <u>Budget</u>	2022 <u>Budget</u>
Wages	\$19,178,682	\$19,600,868	\$19,839,936
Clothing	166,203	171,000	237,742
Benefits	5,428,399	4,909,320	6,287,282
Pension Funding	4,995,145	5,349,417	5,633,975
Continuing Education	48,704	95,217	73,689
Training – Cook County Grant	1,603,507	1,200,000	806,000
Supplies	621,144	709,514	428,274
Training Facility Improvements	-	750,000	-
Repairs and Maintenance	1,659,516	654,592	937,800
Utilities and Fuel	285,839	267,500	267,500
Professional Services	1,121,952	834,200	810,320
Property, Liability & Workers Comp Insurance	1,210,775	1,784,245	1,962,670
Bad Debt	265,734	300,000	300,000
Debt	256,249	892,714	543,889
Equipment	1,778,206	262,500	262,000
Other	<u>441,603</u>	<u>331,253</u>	<u>145,000</u>
Total Expenditures	<u>\$39,061,658</u>	<u>\$38,112,340</u>	<u>\$38,536,077</u>
Training Facility Improvements	-	(750,000)	-
Regional Training Costs	<u>(1,603,507)</u>	<u>(1,200,000)</u>	<u>(806,000)</u>
Total Operating Expenses	<u>\$37,458,151</u>	<u>\$36,162,340</u>	<u>\$37,730,077</u>

Budget Presentation by Major Types of Revenue and Expenditures

Budgeted Expenditures Descriptions

Budgeted 2022 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 87.3% of the District’s 2022 budgeted expenditures.

Wages

Wage expenses for the 2022 Budget, the 2021 Budget and prior years are summarized in the following chart:

Budget Presentation by Major Types of Revenue and Expenditures



Wages are based on current staffing levels. It is assumed that there will be a number of sworn personnel retiring in 2021 and 2022. Hiring 12 new firefighters is assumed in February 2022 to fill open positions and to reduce overtime costs.

The Labor Agreement between the District and Orland Professional Firefighters Local 2754 (Local 2754) is in effect through December 31, 2023. For the 2022 Budget, it is assumed that wages for sworn personnel and non-bargaining unit, non-sworn personnel will increase 2.5% in 2022 and by any other stipulations in the current Labor Agreements.

The District’s dispatchers and fire inspectors are members of the International Brotherhood of Electrical Workers, Local 134 (Local 134). The labor agreement between the District and Local 134 is in effect through December 31, 2023. Wage increases are assumed at 2.25% effective January 1, 2022.

Clothing

Clothing expenses for the 2022 Budget, the 2021 Budget and prior years are summarized in the following chart:

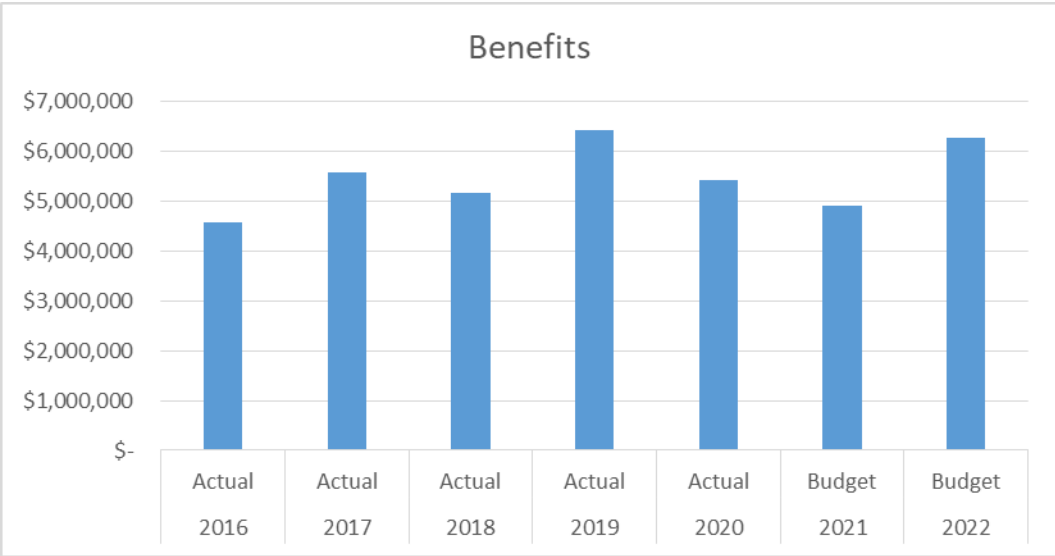
Budget Presentation by Major Types of Revenue and Expenditures



Clothing includes the purchase and replacement of firefighters’ turnout gear, station uniforms and dress uniforms. In 2022, 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 2022 Budget, the 2021 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.

Budget Presentation by Major Types of Revenue and Expenditures

Health and life insurance premiums are based on renewal data from the District’s insurance broker. For budget purposes, the renewal rates for 2022 are assumed to increase 5% over 2021 premiums.

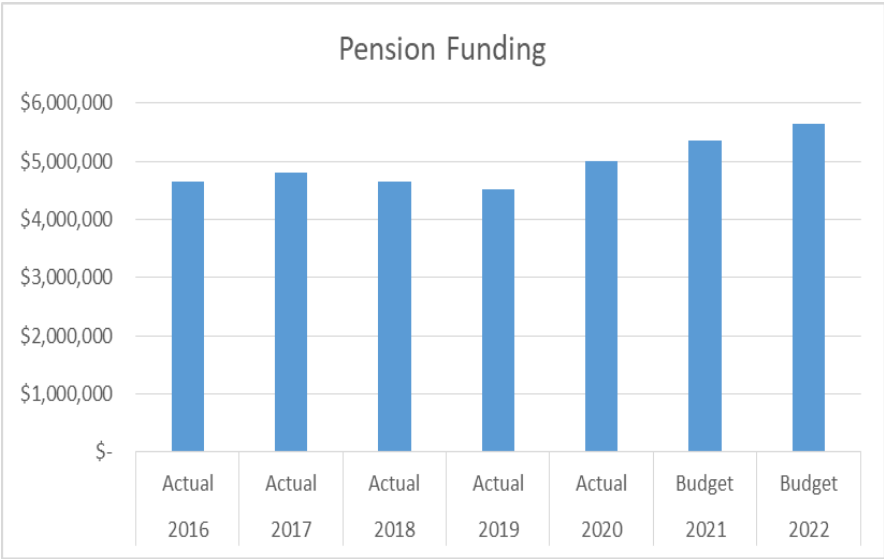
The Retiree Health Trust Fund is used to offset the District’s obligation for retiree health costs. An actuarial analysis is being done to aid in developing a funding policy. The District contributes to the fund as financial resources allow. There was no contribution budgeted in 2021. The 2022 budgeted contribution is \$600,000.

The District requires sworn personnel to have annual medical exams; the 2022 budgeted expense for medical exams is based on historical experience.

The 2022 budget for the employers’ match of FICA and Medicare taxes is based off budgeted payroll.

Pension Funding

Pension expense for the 2022 Budget, the 2021 Budget and prior years is summarized in the following chart:



Pension funding includes debt certificate payments and the actuarial annual cost 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 2022 budget is \$3,399,000 which is 6.8% higher than the actuarial request for the 2021 budget.

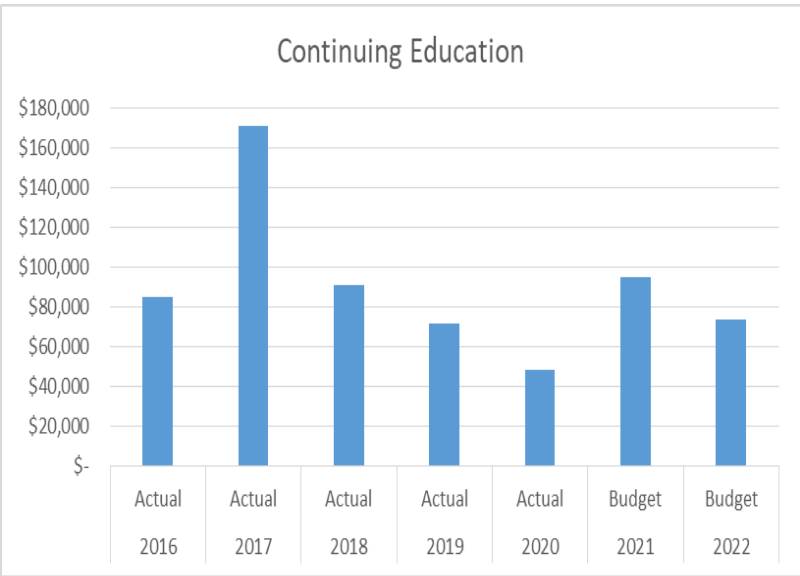
Pension contributions for full-time, non-sworn employees are based on requirements calculated by IMRF.

Budget Presentation by Major Types of Revenue and Expenditures

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 2022.

Continuing Education

Continuing education expense for the 2022 Budget, the 2021 Budget and prior years is summarized in the following chart:

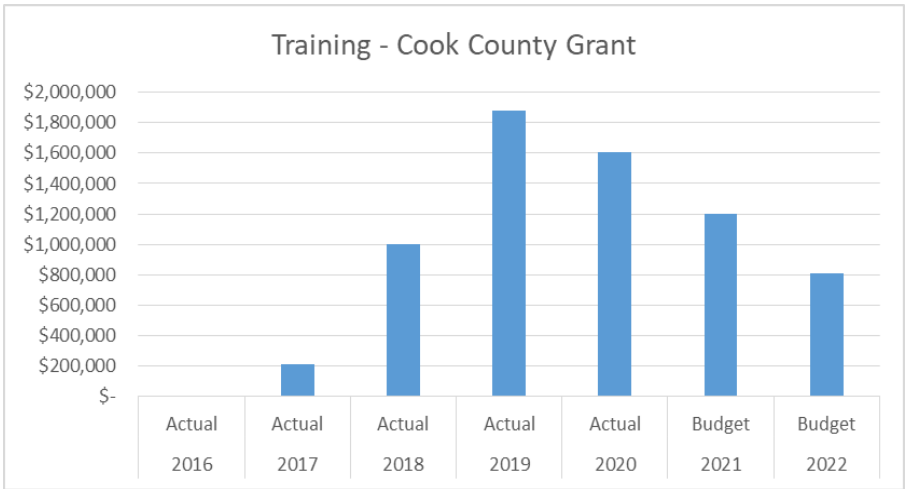


Continuing education includes courses, seminars, and classes that employees attend to maintain and/or further their professional credentials. The 2022 budgeted expense is based on requested education as well as historical information.

Training – Cook County Grant

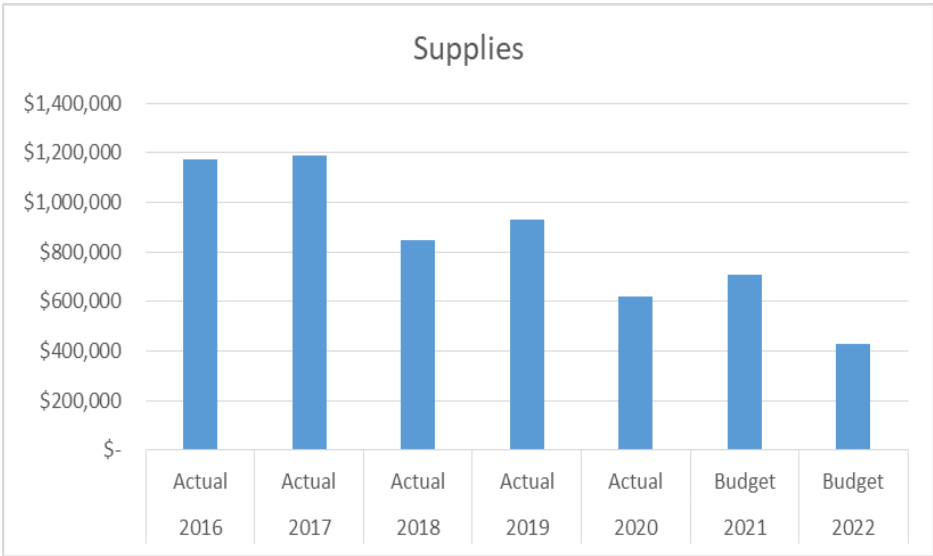
The District’s expenses for regional training are reimbursed by a grant from Cook County and are summarized in the following chart for the 2022 budget, the 2021 budget, and prior years:

Budget Presentation by Major Types of Revenue and Expenditures



Supplies

Supply expenses for the 2022 budget, the 2021 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 2022 budget for supplies were based on needs requested by department heads and historical experience.

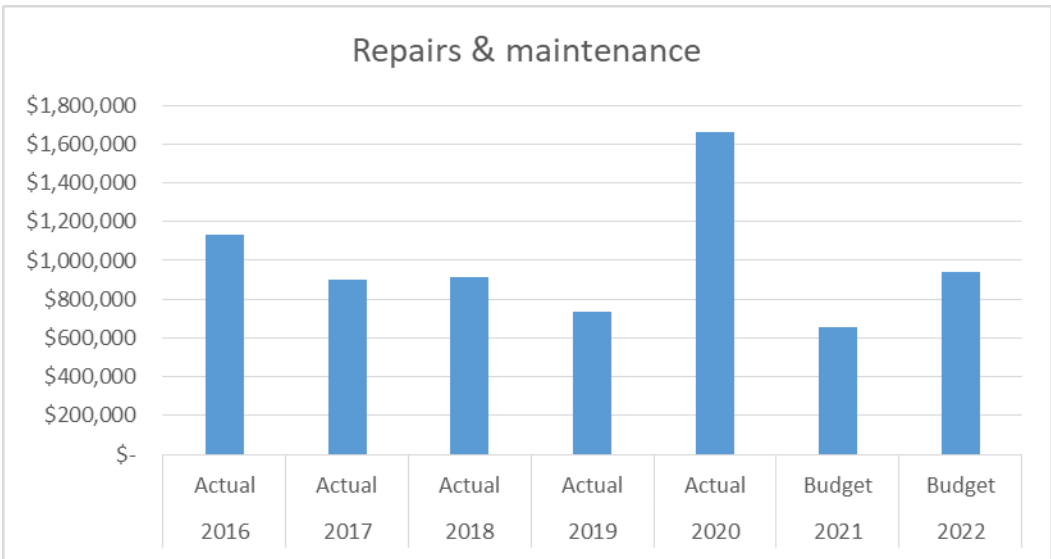
Budget Presentation by Major Types of Revenue and Expenditures

Training Facility Improvements

In 2021, the District completed significant improvements to the training campus funded by a DCEO grant. During 2022, improvements to the training campus will be for repairs and maintenance and are budgeted in that category.

Repairs and Maintenance

Repairs and maintenance expense for the 2022 Budget, the 2021 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. The 2022 budget is based on requests by department heads and historical experience.

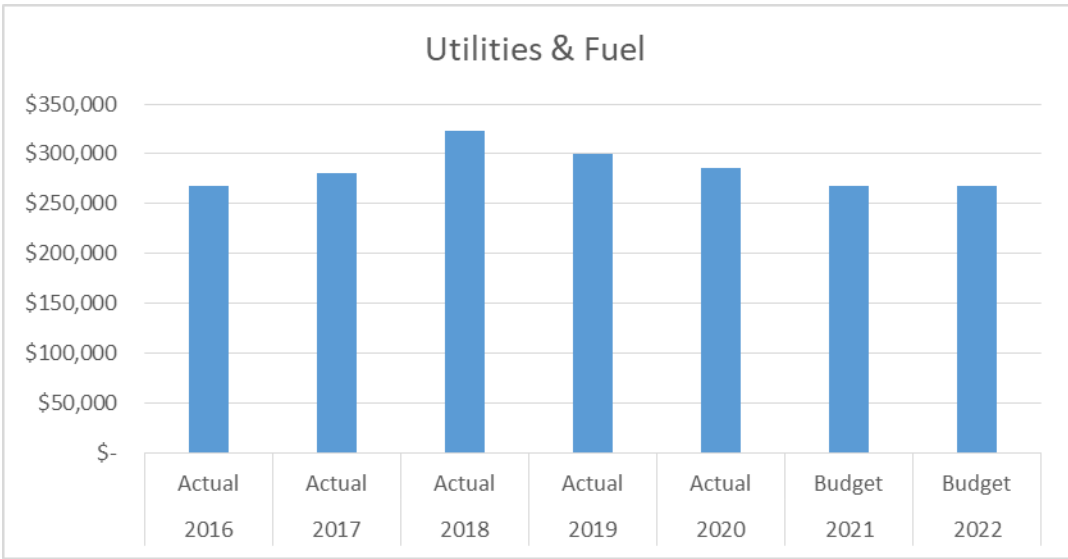
Construction – Maintenance Facility

During 2021, a replacement maintenance facility was constructed and will be occupied in the fourth quarter of 2021. No significant construction projects are budgeted in 2022.

Utilities and Fuel

Utilities and fuel expense for the 2022 Budget, the 2021 Budget and prior years are summarized in the following chart:

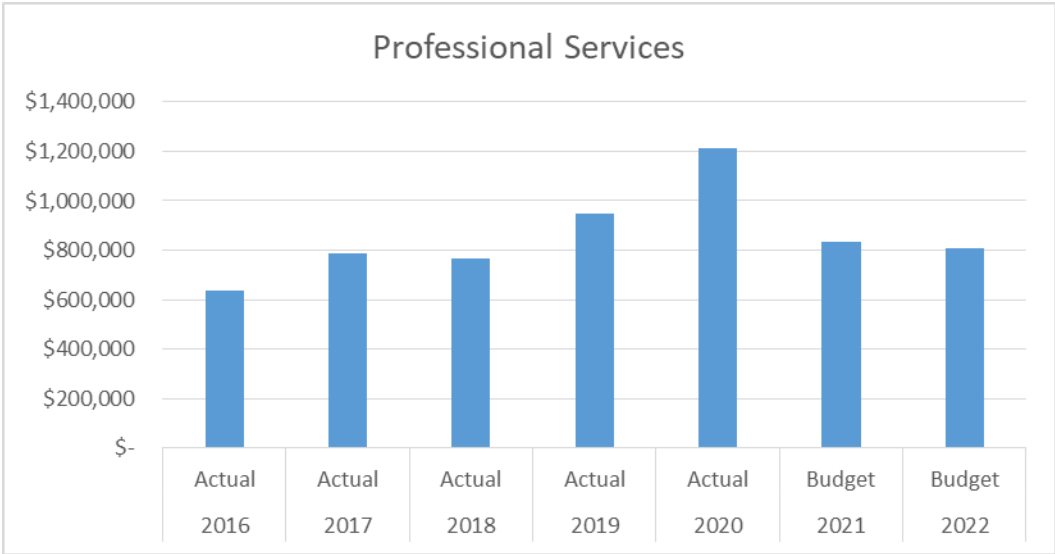
Budget Presentation by Major Types of Revenue and Expenditures



Utilities and fuel includes electricity, natural gas and water, plus fuel for vehicles. The 2022 budget is based on historical experience.

Professional Services

Professional services expense for the 2022 Budget, the 2021 Budget and prior years are summarized in the following chart:

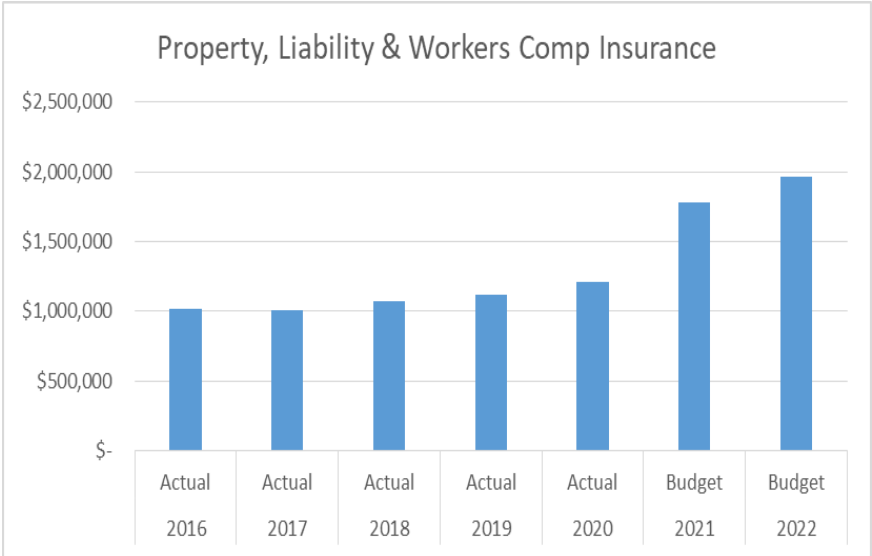


Professional Services includes legal services, public information consultants, audit services, ambulance billing collection services and lobbyist fees. The 2022 budget is estimated based on historical experience.

Budget Presentation by Major Types of Revenue and Expenditures

Property, Liability and Workers Comp Insurance

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



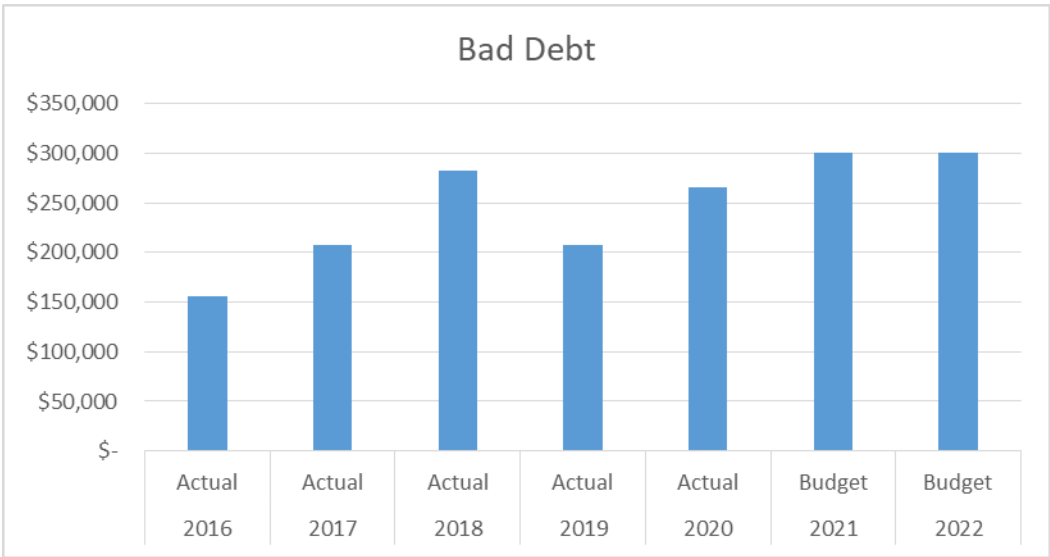
Property and liability insurance is budgeted based on historical experience. Workers comp insurance is budgeted based on payroll and estimated rates.

During 2019 - 2021, the District’s workers comp claims experience significantly increased causing the increase in premiums. The District is focused on reducing workers comp costs and has implemented an injury recovery program so injured employees receive immediate treatment and continued support to help them heal faster. The District now also offers a Transitional Work Program (light-duty program) for injured employees.

Bad Debt

Bad debt expense for the 2022 Budget, the 2021 Budget and prior years are summarized in the following chart:

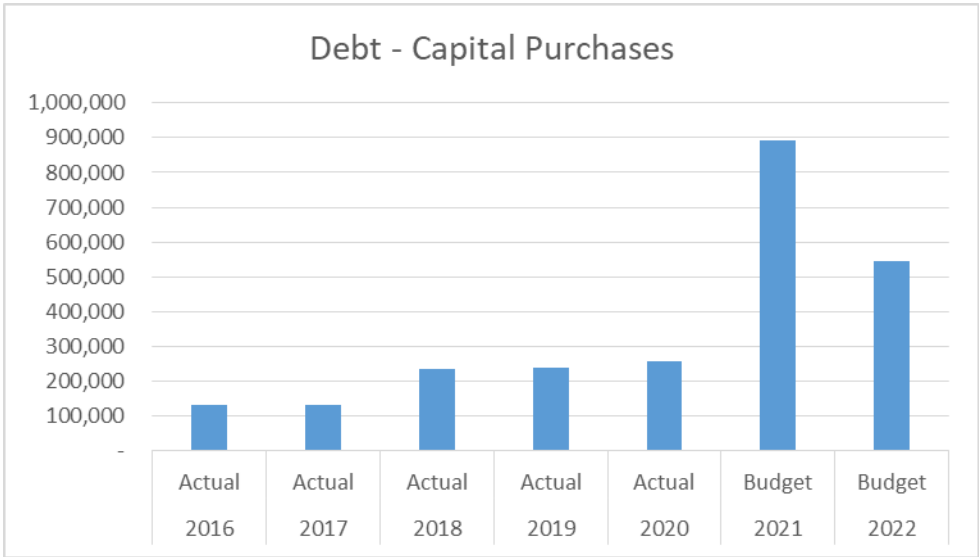
Budget Presentation by Major Types of Revenue and Expenditures



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

Debt – Capital Purchases

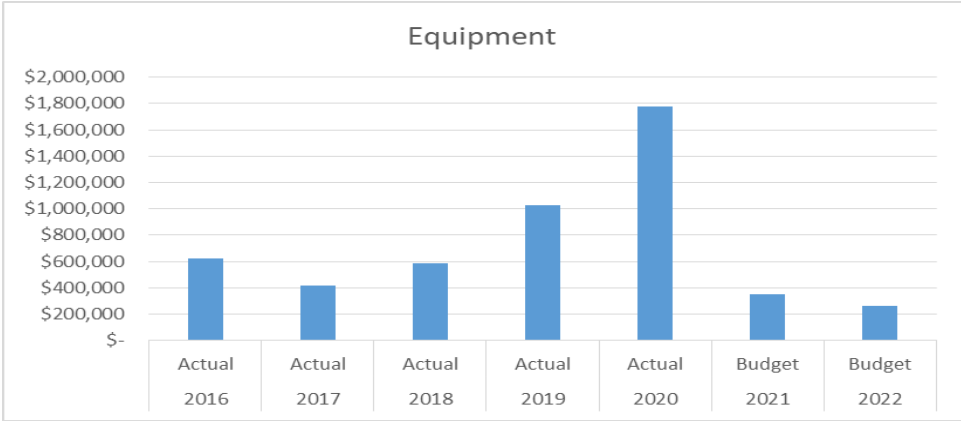
Debt has been issued for the purchase of apparatus. In 2020, debt was issued for the purchase of an aerial truck and the construction of a replacement maintenance facility. The final balloon debt payment for two engines was paid in the beginning of 2021. Debt expense for the 2022 budget, the 2021 budget and prior years are summarized in the following chart:



Budget Presentation by Major Types of Revenue and Expenditures

Equipment

Equipment expense for the 2022 Budget, the 2021 Budget and prior years are summarized in the following chart:



The 2022 budget includes the purchase of a new ambulance.

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	Vehicle Maintenance Apparatus	Corporate, Tort, Ambulance, Rescue Capital Projects
Facility Maintenance	Building & Grounds Station Supplies Building Projects	Corporate, Ambulance, Rescue Corporate Capital Projects
Fire Prevention & Public Education	Fire Prevention Life Safety & Education	Corporate, Tort Corporate, Ambulance
Information Technology	Information Technology Geographic Information System	Corporate, Ambulance, Rescue Corporate, Ambulance, Rescue
Fitness & Safety	Fitness Safety	Tort Tort
Fire Equipment	Clothing Tools & Equipment Hose Self-Contained Breathing Apparatus Opticom	Corporate, Tort, Ambulance, Rescue Corporate Corporate Corporate, Ambulance, Rescue Corporate, Tort, Ambulance
Specialty Teams	Hazardous Material Water Rescue & Recovery Technical Rescue Fire Investigation Honor Guard	Rescue Rescue Rescue Corporate Corporate
Administration	Administration Insurance Public Information Foreign Fire Insurance Debt	Corporate, Tort, Ambulance, Rescue Tort Corporate, Tort, Ambulance Corporate Corporate, Capital Projects

Budget by Organizational Units

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

The following summarizes revenue and expenditures for the organizational units for 2020 actual results, the 2021 Budget and the 2022 Budget:

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2022</u> <u>Budget</u>
Revenue:			
Sworn Personnel	\$ 1,033,280	\$ 1,201,427	\$ 1,172,599
Training	1,538,678	2,025,000	857,674
EMS	3,313,428	3,664,350	3,803,055
Dispatch & Communications	1,556,967	1,479,149	1,732,496
Fleet	4,932	331,300	27,267
Facilities	1,450	-	1,674
Fire Prevention & Pub Ed	16,912	20,400	20,870
Fitness & Safety	-	54,000	-
Specialty Teams	2,500	-	-
Administration	30,622,350	29,486,212	31,047,551
Fire Equipment	<u>517,341</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>\$38,607,838</u>	<u>\$38,261,838</u>	<u>\$ 38,663,186</u>
DCEO Grant	-	(750,000)	-
Cook County Grant	<u>(1,502,898)</u>	<u>(1,200,000)</u>	<u>(806,000)</u>
Total Operating Revenue	<u>\$ 37,104,940</u>	<u>\$ 36,311,838</u>	<u>\$ 37,857,186</u>
Expenditures:			
Sworn Personnel	\$ 20,434,283	\$ 20,237,314	\$ 21,690,014
Training	2,113,112	2,484,245	1,303,923
EMS	506,687	385,589	363,022
Dispatch & Communications	1,744,704	1,760,615	1,835,204
Fleet	2,616,071	1,216,471	1,138,852
Facilities	1,514,847	549,647	507,631
Fire Prevention & Pub Ed	381,057	406,957	487,876
Information Technology	545,972	586,489	653,248
Fitness & Safety	42,524	67,075	54,975
Fire Equipment	257,467	247,300	312,342
Specialty Teams	105,706	114,283	118,539
Administration	<u>8,799,228</u>	<u>10,056,355</u>	<u>10,070,451</u>
Total Expenditures	<u>\$ 39,061,658</u>	<u>\$ 38,112,340</u>	<u>\$ 38,536,077</u>
Training Facility Improvements	-	(750,000)	-
Regional training costs	<u>(1,603,507)</u>	<u>(1,200,000)</u>	<u>(806,000)</u>
Total Operating Expenses	<u>\$ 37,458,151</u>	<u>\$ 36,162,340</u>	<u>\$ 37,730,077</u>

Description and Financial Trends of Organizational Units (OU)

Sworn Personnel Organizational Unit

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

Sworn Personnel Wages

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

In 2020, sworn personnel responded to 9,816 incidents. Lieutenants, Engineers and Firefighters belong to Orland Professional Firefighters Local 2754 (Local 2754). A Labor Agreement with Local 2754 is in effect and continues through December 31, 2023.

Sworn Personnel Benefits

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

Testing

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

Status of 2020-2021 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	Achieved and continual	Performance measures analyzed. Call to arrival time benchmark met 94.8% 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	8 firefighters/paramedics hired in February, 2021; 12 more budgeted to be hired in February 2022
Continue risk assessment methods to assess community demographics and mitigation efforts in order to target resources and programs	Achieved and continual	Reviewed in conjunction with annual report & annual compliance report for

Status of 2020-2021 Sworn Personnel Organizational Unit Goals	Status	Note
		accreditation
Explore and research new developing processes	Continual	
Operate an appropriate, effective and efficient fire service program	Achieved and continual	Verified by achieving response time benchmarks
Develop a systematic continuous improvement plan to identify performance gaps and negative trends in fire service delivery	Continual	
Develop sufficient staff and expertise to meet program goals and objectives	Achieved and continual	Training academy completed in May 2021. Employees earned 70 certifications from the State Fire Marshal & completed 26,405 hours of training in 2020
Provide career development opportunities to personnel to reach their fullest professional potential	Achieved and continual	
Digitize all benefit systems to foster and create channels of communication and their selected benefits to easily access information	Achieved and continual	Open enrollment and family status changes for health insurance are now done electronically
Provide fair promotional opportunities within the District	Achieved and continual	Promotional exam for Battalion Chief was offered in 2020; an Engineer exam is being offered in November, 2021; new Firefighter testing in October, 2021

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

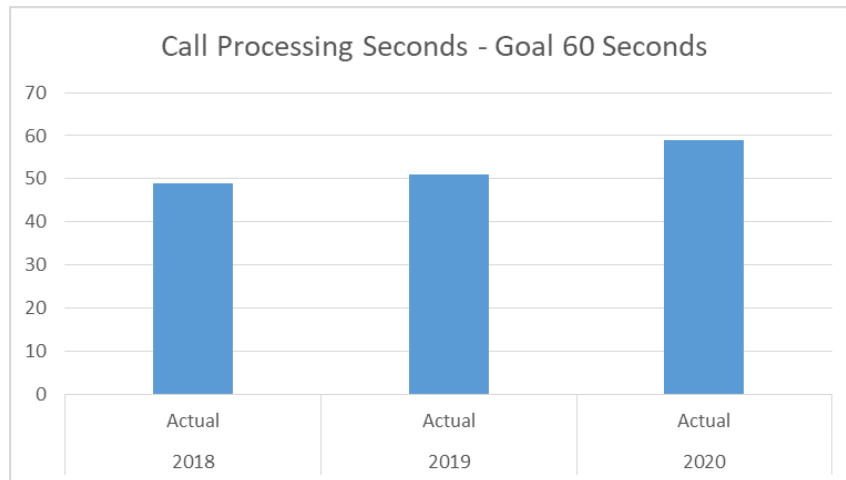
Performance Measures – Sworn Personnel

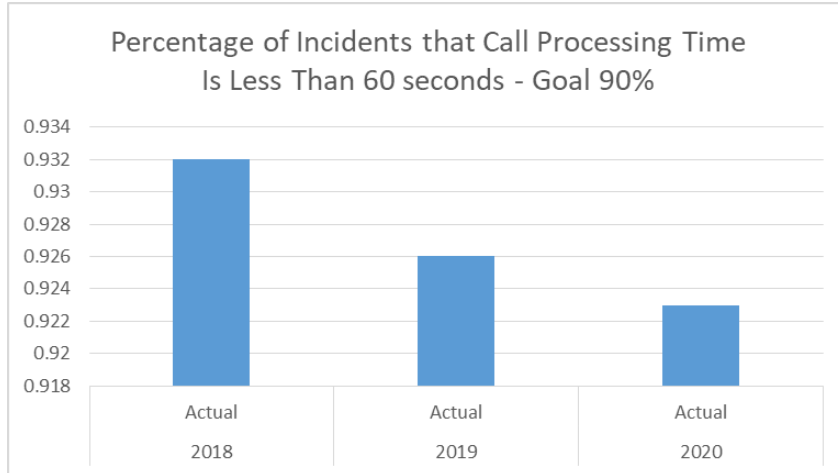
Our goal is to be on the scene of an ambulance call in under 6 minutes and a fire call in under 6 minutes and 20 seconds for 90% of all incidents. The goals are further broken down by call processing time, turnout time and travel time.

- 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

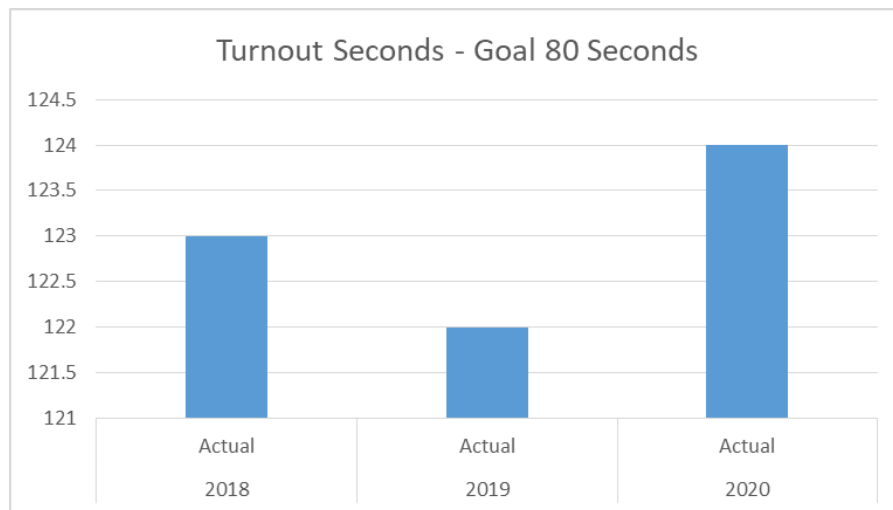
Call Processing Time Performance Measure reflects the time it takes to dispatch and the 911 call to unit notification. The goal is for call processing time to be less than 60 seconds, 90% of the time. Call processing times and the percentage of the incidents that the goal was achieved are summarized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

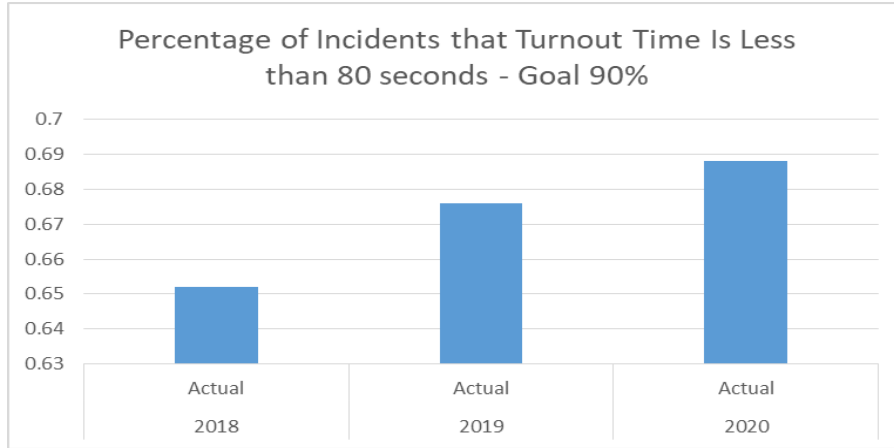




Turnout Time

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

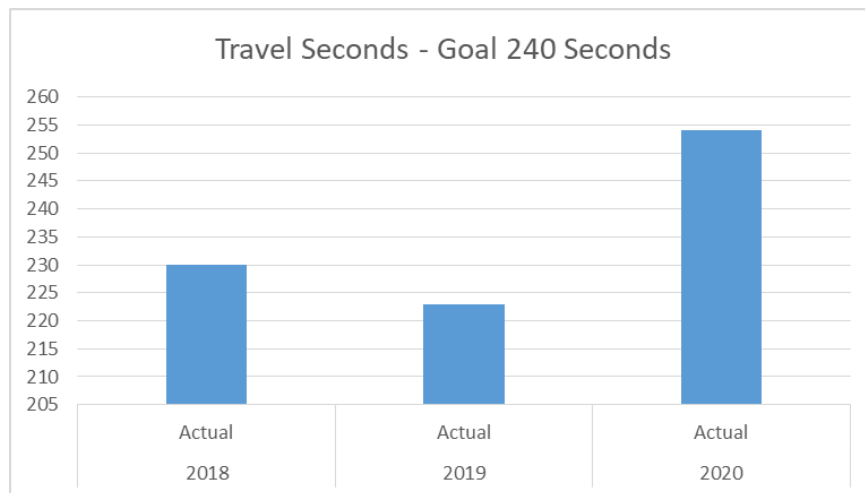


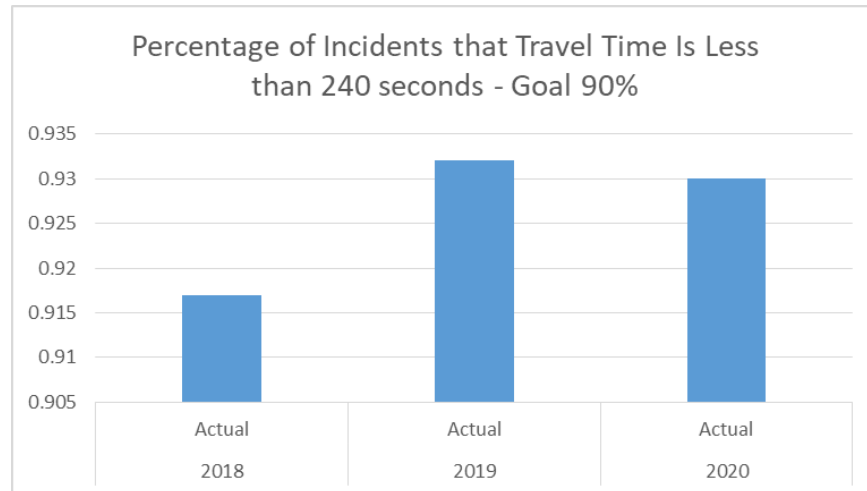


This goal has not been achieved yet and is a difficult goal to achieve. The turnout time reflects both emergency and non-emergency calls (line troubles, alarms, citizen assists, etc.). We are working on being able to identify turnout times for emergency calls only. This has been an area of focus in 2021 and will continue to be in 2022.

Travel Time

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



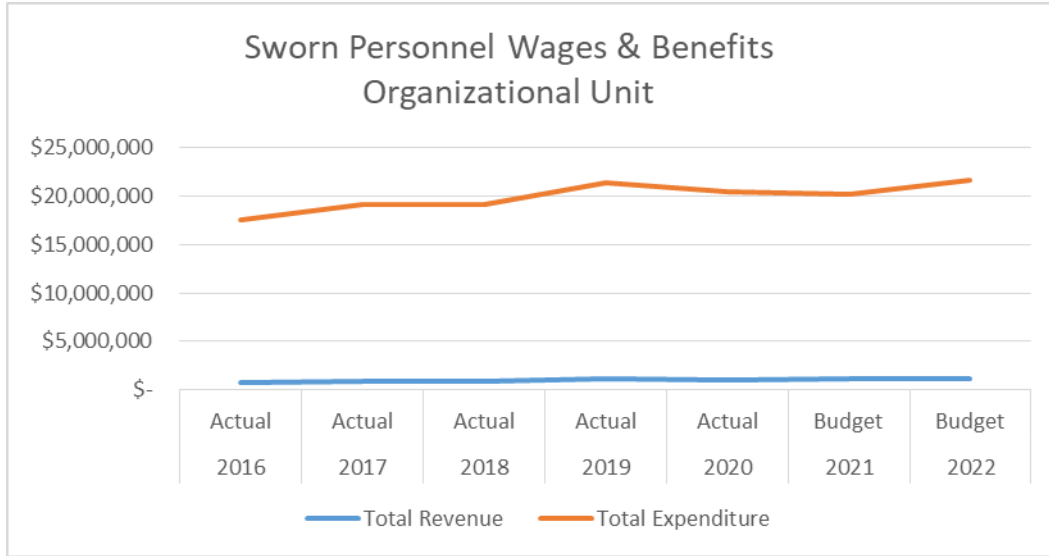


The goal of travel time being less than 240 seconds was achieved in 2018 and 2019, but not in 2020 due to road construction; however, the goal that at least 90% of incidents have a travel time of less than 240 seconds has been achieved since 2018.

Financial Trends – Sworn Personnel OU

	2020 <u>Actual</u>	2021 <u>Budget</u>	2022 <u>Budget</u>
Revenue:			
Rescue Fees	\$ 151,715	\$ 120,000	\$ 150,000
Insurance Contributions	<u>881,565</u>	<u>1,081,427</u>	<u>1,022,599</u>
Total Revenue	<u>\$ 1,033,280</u>	<u>\$ 1,201,427</u>	<u>\$ 1,172,599</u>
Expenditures:			
Wages	\$15,741,570	\$16,031,808	\$16,231,726
Health Insurance	3,714,771	3,840,354	4,472,328
Retiree Health Funding	600,000	-	600,000
Medicare	231,238	210,000	235,360
Testing	74,278	70,253	62,000
Medical Exams	65,872	81,000	82,000
Other	<u>6,554</u>	<u>3,900</u>	<u>6,600</u>
Total Expenditures	<u>\$20,434,283</u>	<u>\$20,237,315</u>	<u>\$21,690,014</u>

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



Training Organization Unit

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

Training Department

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

Training Facility

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

Cook County Training Grant

Beginning in August, 2017, the District has been awarded sub-grant agreements with Cook County to provide first responder training. This grant funding from Cook County allows the District to provide the region’s first responders with the opportunity to train for any critical incident that may be encountered. For the 2022 budget, grant revenue as well as related expenditures are estimated at \$806,000.

Accreditation

The Accreditation Department is responsible for the District’s efforts toward continued accreditation by the Center for Public Safety Excellence, Commission on Fire Accreditation. In August, 2018, the District was awarded Accredited status. There are costs to continue accreditation status and to compile the Annual Compliance Report. In addition, there are many benefits to the data analysis generated during the accreditation process and there is a need for those processes to continue.

Domestic Preparedness

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

Status of 2020-2021 Training Organizational Unit Goals	Status	Notes
Develop and maintain the training facility props to accommodate delivery of a training program that meets the overall mission	Achieved and continual	
Develop a comprehensive training program that includes all facets of our profession	Achieved and continual	Comprehensive training program with over 26,000 training hours per year
Develop a systematic continuous improvement plan to identify performance gaps and trends in the training program and the comprehensive emergency management plan	Continual	
Develop the processes to record information, provide data and resources in the event of all hazards large scale event	In process	Use of Image Trend to track companies has begun
Complete the District’s Comprehensive emergency plan	In process	Reviewing standards & developing working group delayed by COVID
Develop relationships with relevant local, regional, state and federal agencies	Achieved and continual	Continued relationships with Illinois Fire Service Institute, Cook County and MABAS 19. Regular meetings held with Orland Park Police
Define and document processes and policies reflective of industry best practices	Achieved and continual	Task books are completed for many processes. Policies being updated in Lexipol
Ensure continuation of the strategic planning process for future accreditation requirements	Achieved and continual	Annual report for accreditation completed. Planned committee meetings to update strategic

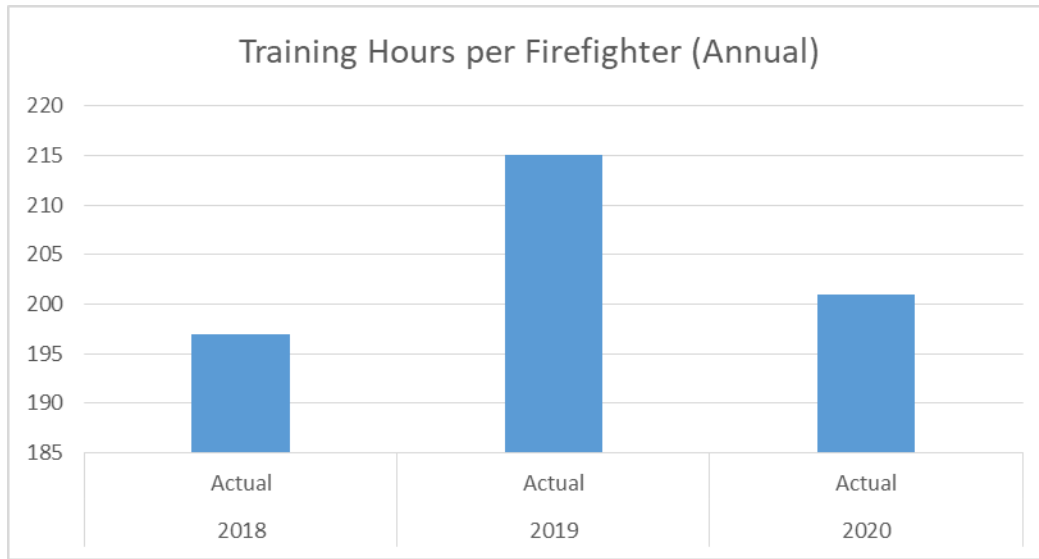
Status of 2020-2021 Training Organizational Unit Goals	Status	Notes
		plan
Develop instructor training program	Continual	Continue to evaluate and develop new instructor pool
Maintain accredited status	Achieved	Annual report completed and successful
Identify new accreditation manager	In process	

Goals – Training OU

- Develop and maintain the training facility props to accommodate delivery of a training program that meets the overall mission
- Develop a comprehensive training program that includes all facets of our profession
- Develop a systematic continuous improvement plan to identify performance gaps and trends in the training program and the comprehensive emergency management plan
- Develop the processes to record information, provide data and resources in the event of all hazards large scale event
- Complete the District’s Comprehensive emergency plan
- Develop relationships with relevant local, regional, state and federal agencies
- Define and document processes and policies reflective of industry best practices
- Ensure continuation of the strategic planning process for future accreditation requirements
- Develop instructor training program
- Maintain accredited status
- Identify new accreditation manager
- Consider alternative Academy delivery options
- Continue offering grant funded training classes
- Maintain/enhance training facilities

Performance Measure – Training

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



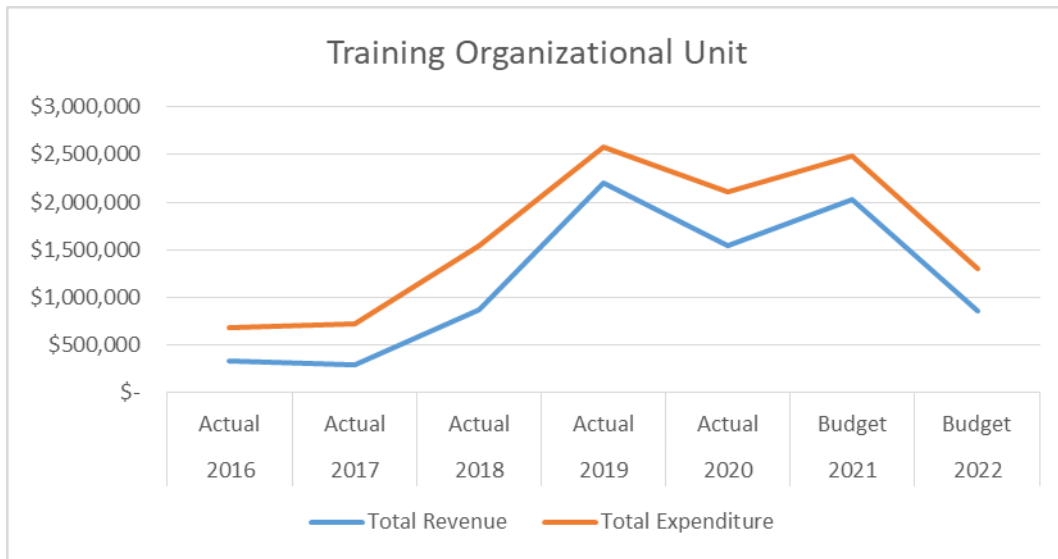
The goal was achieved in 2019 and 2020. Training hours in 2020 were lower than in 2019 due to the pandemic.

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

Financial Trends – Training OU

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2022</u> <u>Budget</u>
Revenue:			
Training Facility	\$ 34,330	\$ 75,000	\$ 50,000
Grant – Cook County	1,502,898	1,200,000	806,000
Grant –DCEO	-	750,000	-
Other	<u>1,450</u>	<u>-</u>	<u>1,674</u>
Total Revenue	<u>\$ 1,538,678</u>	<u>\$2,025,000</u>	<u>857,674</u>
Expenditures:			
Wages & Benefits	\$ 406,329	\$ 389,520	\$ 423,578
Continuing Education	803,172	1,232,000	747,000
Facility Charges	85,250	-	-
Supplies	336,003	66,725	87,125
Repairs	55,951	34,400	21,900
Equipment	309,631	-	-
Facility Improvements	-	750,000	-
Other	<u>116,776</u>	<u>11,600</u>	<u>24,320</u>
Total Expenditures	<u>\$ 2,113,112</u>	<u>\$2,484,245</u>	<u>\$ 1,303,923</u>

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



Emergency Medical Services (EMS) Organizational Unit

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

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

Status of 2020-2021 EMS Organizational Unit Goals	Status	Notes
Develop a succession plan for the EMS Coordinator Position and EMS staff that can be adapted to other areas with the District	In Process	
Identify technology and simulation to enhance training delivery	Achieved and continual	ALS & trauma manikins used for initial & refresher classes
Enhance CARES and community CPR program	Achieved and	Programs well attended.

Status of 2020-2021 EMS Organizational Unit Goals	Status	Notes
	continual	CARES module integration in process
Enhance EMS Programs and Service Delivery	Achieved and continual	Post COVID training focusing on needs identified through QA process
Analyze cardiac arrest data & identify trends for improvement	Achieved and continual	Ongoing program using CARES data
Develop structured QA program to facilitate improved service delivery	Achieved and continual	QI committee established, Monthly reports sent to Silver Cross EMS
Build a capable cadre of EMS instructors to deliver training and feedback to paramedics	In process	Several participating in Lead Instructor training through NAEMT

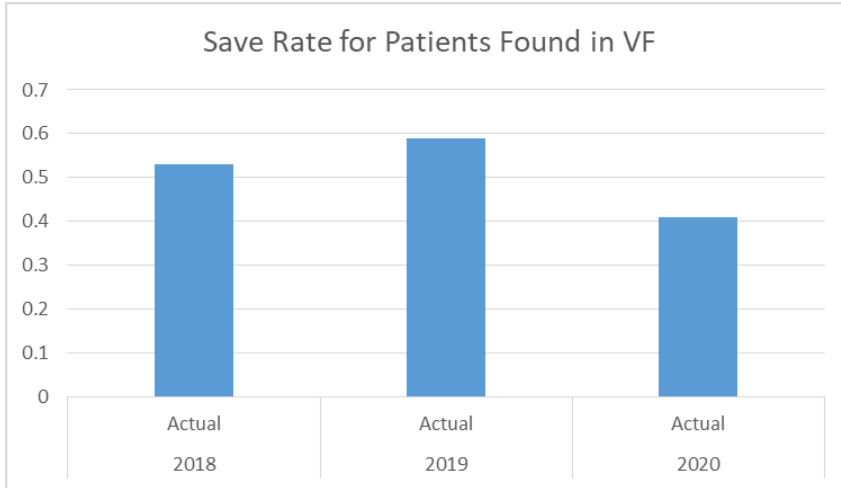
Goals – EMS OU

- Develop a succession plan for the EMS Coordinator Position and EMS staff that can be adapted to other areas with the District
- Identify technology and simulation to enhance training delivery
- Enhance CARES and community CPR program
- Identify technology and simulation to enhance training delivery
- Build a capable cadre of EMS instructors to deliver training & feedback to paramedics
- Continued emphasis on high performance CPR

Performance Measures - EMS

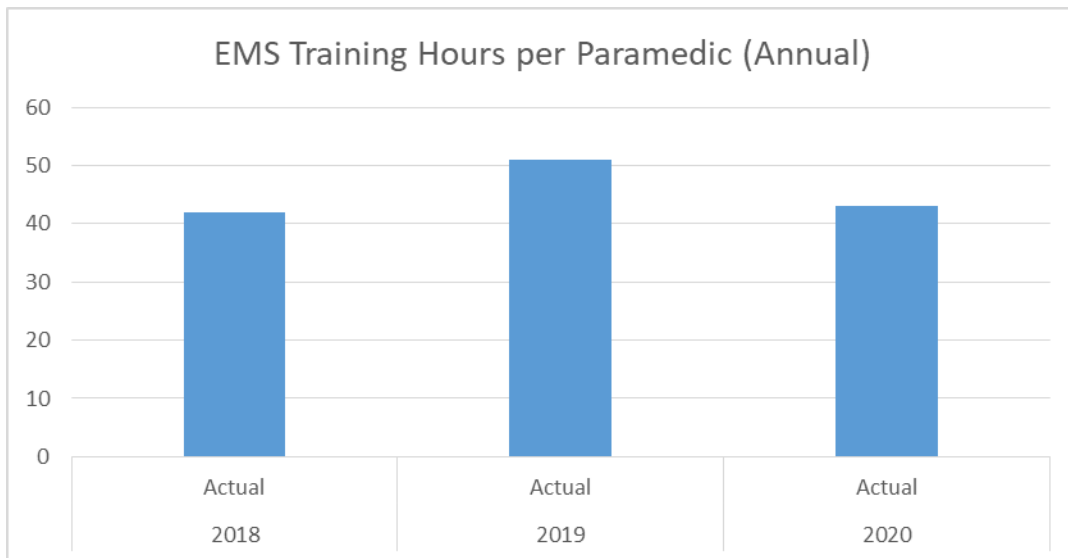
Successful treatment of cardiac arrest and particularly VF is associated with quick delivery of care. The chain of survival with its 5 links of early 9-1-1 access, early CPR, early defibrillation, early advanced care and early post resuscitative care illustrates the most critical elements of addressing 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 is well over the national average consistently.

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

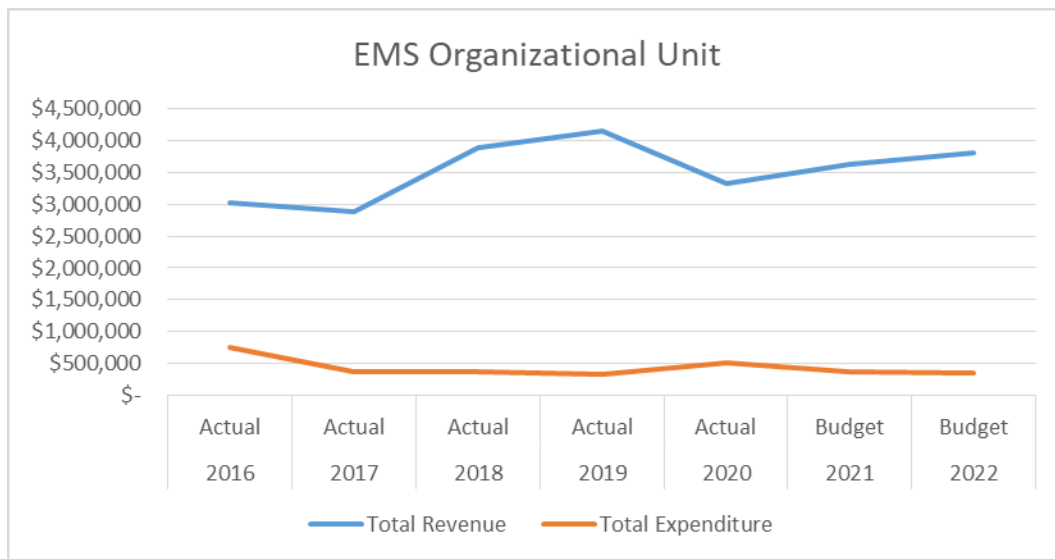


The District has exceeded the EMS training hours goal each year since 2018.

Financial Trends – EMS OU

	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
Revenue:			
Ambulance Fees	\$3,195,244	\$3,650,000	\$3,800,000
Grant Proceeds	110,839	-	-
Public Education	<u>7,345</u>	<u>14,350</u>	<u>3,055</u>
Total Revenue	<u>\$3,313,428</u>	<u>\$3,664,350</u>	<u>\$3,803,055</u>
Expenditures:			
Wages & Benefits	\$ 296,518	\$ 257,384	\$ 260,520
Continuing Education	12,646	1,000	1,002
Supplies	195,173	120,205	91,500
Other	<u>2,350</u>	<u>7,000</u>	<u>10,000</u>
Total Expenditures	<u>\$ 506,687</u>	<u>\$ 385,589</u>	<u>\$ 363,022</u>

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



Revenue in 2020 decreased due to decreased transports caused by the pandemic.

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 a Director of Information Technology/Dispatch,

an Assistant Director of Communications and 12 full-time dispatchers. The dispatchers provide Emergency Medical Dispatch services and participate in continuing education through the Association of Public Safety Communications Officials.

Communications

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

Status of 2020-2021 Dispatch and Communications Organizational Unit Goals	Status	Notes
Support a regionalization communications model	Achieved and continual	Dispatch services provided for 9 fire departments, MABAS 19. Backup center for statewide deployments.
Develop a systematic continuous improvement plan to identify performance gaps and trends in the dispatch and communications	Achieved and continual	
Continually evaluate technology improvements to improve service efficiency, reliability and interoperability	Achieved and continual	Preparing for CAD upgrade. Uninterrupted Power Supply replaced in 2020.
Review dispatch staffing	Achieved and continual	Staffing analysis completed; implementation schedule being reviewed
Develop shift lead position	Achieved and continual	
Develop and enhance training program	In progress	
Plan for remodel of Dispatch space		Delayed remodel due to COVID
Ensure functionality of system backups		Plan being re-evaluated and timetable being established
Upgrade CAD to latest version	On hold	

Goals – Dispatch and Communications OU

- Support a regionalization communications model
- Develop a systematic continuous improvement plan to identify performance gaps and trends in the dispatch and communications
- Continually evaluate technology improvements to improve service efficiency, reliability and interoperability
- Review dispatch staffing
- Promote/hire shift supervisors
- Develop targeted training program
- Plan for remodel of dispatch space
- Ensure functionality of system backups
- Upgrade CAD to latest version & implement rapid SOS with CAD
- APCO EMD certification

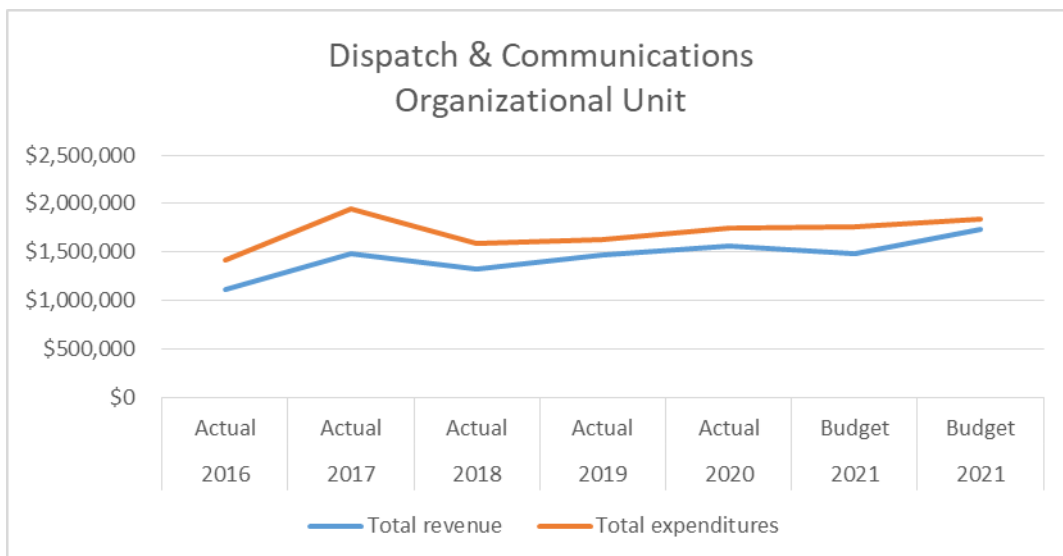
Performance Measure – Dispatch

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>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2022</u> <u>Budget</u>
Revenue:			
Dispatch-Other Agencies	\$1,061,668	\$1,004,502	\$1,194,768
Tower Leases	257,192	254,550	321,828
Johnson Controls	222,178	200,000	200,000
Other	<u>15,929</u>	<u>20,097</u>	<u>15,900</u>
Total Revenue	<u>\$1,556,967</u>	<u>\$1,479,149</u>	<u>\$1,732,496</u>
Expenditures:			
Wages & Benefits	\$1,641,167	\$1,673,215	\$1,751,904
Continuing Education	3,334	1,500	5,000
Supplies	17,962	11,000	3,000
Phones	53,739	45,000	45,000
Maintenance	<u>28,502</u>	<u>29,900</u>	<u>30,300</u>
Total Expenditures	<u>\$1,744,704</u>	<u>\$1,760,615</u>	<u>\$1,835,204</u>

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



Fleet and Fleet Maintenance Organizational Unit

The District’s Fleet and Fleet Maintenance OU is responsible for the general repair and maintenance of approximately 59 pieces of equipment including fire apparatus, ambulances and support vehicles. To this end, the District employs two Automotive Service Excellence certified mechanics and contracts outside vendors for specialized work. In addition to preventative maintenance and repairs to the District’s fleet, Fleet Maintenance also prepares specifications for new vehicles and assists with the disposal of vehicles no longer needed for District purposes.

Status of 2020-2021 Fleet & Fleet Maintenance Organizational Unit Goals	Status	Notes
Develop sufficient staff and expertise to meet program goals and objectives	Achieved and continual	New Technician hired in May, 2021
Develop comprehensive apparatus strategy that evaluates current and future needs	Achieved and continual	Included in Capital Plan
Develop a comprehensive plan for maintenance and repairs for apparatus utilizing detailed analysis of fleet service operations	Achieved and continual	Regimeted program in place
Move to newly constructed maintenance facility		Occupancy to be completed in 2021
Examine methods of documentation of repairs, maintenance & testing of all apparatus and implement new software		Software review has begun

Goals – Fleet and Fleet Maintenance OU

- Develop sufficient staff and expertise to meet program goals and objectives
- Develop comprehensive apparatus strategy that evaluates current and future needs
- Develop a comprehensive plan for maintenance and repairs for apparatus utilizing detailed analysis of fleet service operations
- Implement new software
- Utilize new maintenance facility
- Implement revenue generating repair operation

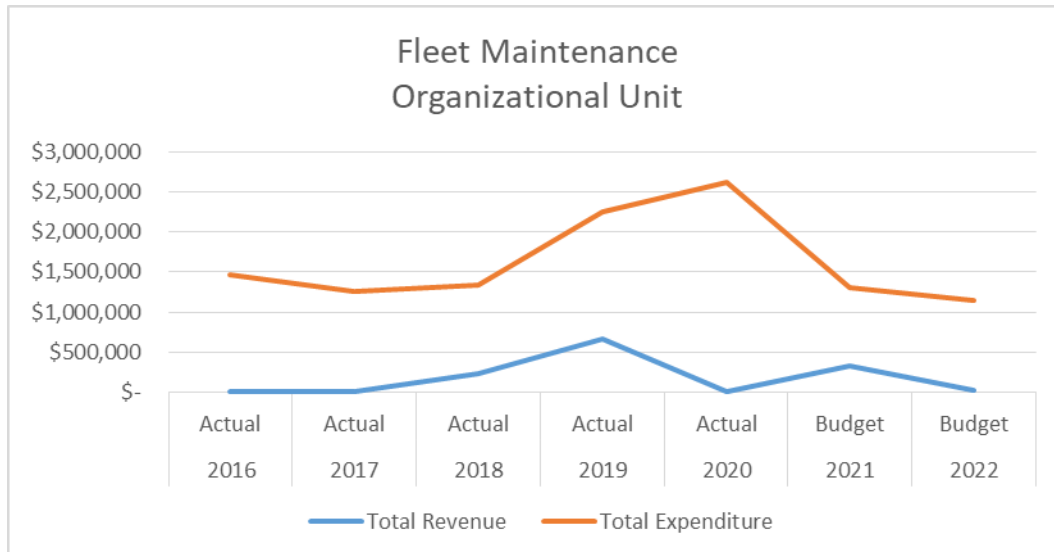
Financial Trends – Fleet and Fleet Maintenance OU

	2020 <u>Actual</u>	2021 <u>Budget</u>	2022 <u>Budget</u>
Revenue:			
Sale of Fixed Assets	\$ -	\$ 325,000	\$ 25,000
Other	<u>4,932</u>	<u>6,300</u>	<u>2,267</u>
Total Revenue	<u>\$ 4,932</u>	<u>\$ 331,300</u>	<u>\$ 27,267</u>
Expenditures:			
Wages & Benefits	\$ 517,839	\$ 550,371	\$ 522,652
Continuing Education	1,751	-	5,000
Supplies & Parts	127,268	175,000	175,000
Outside Services	76,289	107,600	70,000
Fuel	112,908	100,000	100,000
Vehicles	1,778,206	262,500	262,000
Other	<u>1,810</u>	<u>21,000</u>	<u>4,200</u>
Total Expenditures	<u>\$2,616,071</u>	<u>\$1,216,471</u>	<u>\$1,138,852</u>

Performance Measure – Fleet

Software implementation for fleet services is scheduled for 2022. Performance measures will be developed after software implementation.

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



Facility Maintenance Organizational Unit

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

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

Status of 2020-2021 Facility Maintenance Organizational Unit Goals	Status	Notes
Develop sufficient staff and expertise to meet program goals and objectives	Achieved and continual	In Addition to the full-time employee, the district employs firefighters on a part time basis for projects
Develop a comprehensive facilities plan that evaluates space and functionality needs for current needs and future growth	Achieved and continual	Included in Capital Plan
Develop a systematic continuous improvement plan to identify performance gaps and negative trends for facilities rescue service delivery	Achieved and continual	
Develop a plan that evaluates functionality of facilities presently and in the future also providing maintenance/upkeep	Achieved and continual	
Analyze current facilities to determine if stations meet current needs for incident response		Included in Capital Plan
Develop facility program for energy savings possibilities	In process	
Develop facility team to develop long-range plan for facility improvements or new construction	In process	Capital planning

Goals – Facility Maintenance OU

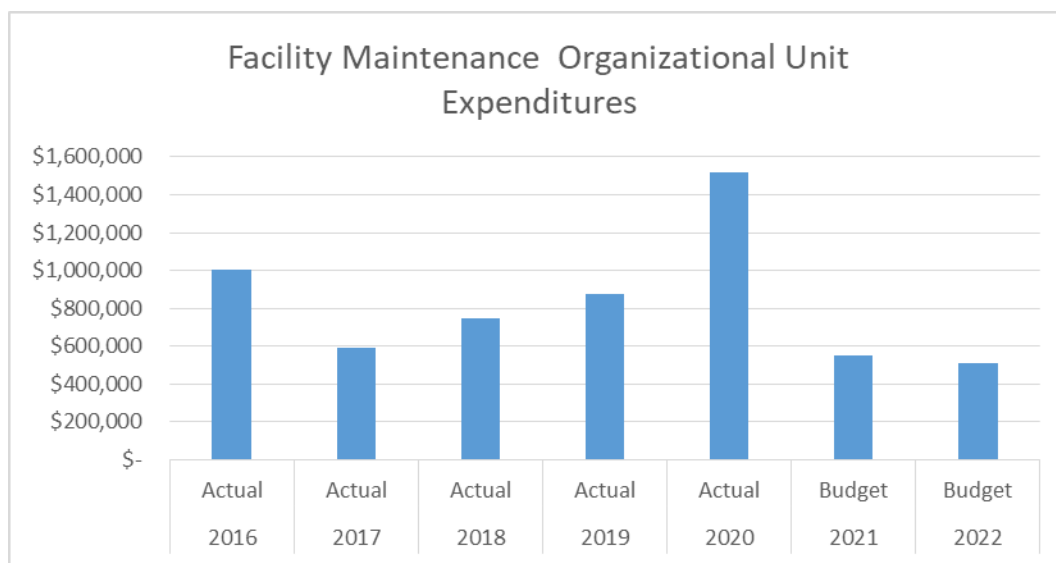
- Develop sufficient staff and expertise to meet program goals and objectives
- Develop a comprehensive facilities plan that evaluates space and functionality needs for current needs and future growth
- Develop a systematic continuous improvement plan to identify performance gaps and negative trends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

- Develop facility team to develop long-range plan for facility improvements or new construction
- Develop facility program for energy savings possibilities
- Address new maintenance building issues
- Relocate all support services to new building
- Purchase and implement maintenance software

Financial Trends – Facility Maintenance OU

	2020 <u>Actual</u>	2021 <u>Budget</u>	2022 <u>Budget</u>
Revenue:			
Other	\$ 1,450	-	\$ 1,674
Total Revenue	<u>\$ 1,450</u>		<u>\$ 1,674</u>
Expenditures:			
Wages & Benefits	\$ 215,771	\$184,147	\$ 191,131
Continuing Education	80	1,500	1,500
Supplies	24,242	16,500	16,500
Repairs	214,347	225,000	176,000
Utilities	89,558	122,500	122,500
Construction	970,849	-	-
Total Expenditures	<u>\$1,514,847</u>	<u>\$ 549,647</u>	<u>\$ 507,631</u>

A chart describing expenditures for the Facility Maintenance OU follows:



Expenditures were high in 2020 due to construction costs.

Fire Prevention and Public Education Organizational Unit

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

Fire Prevention

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

Public Education

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

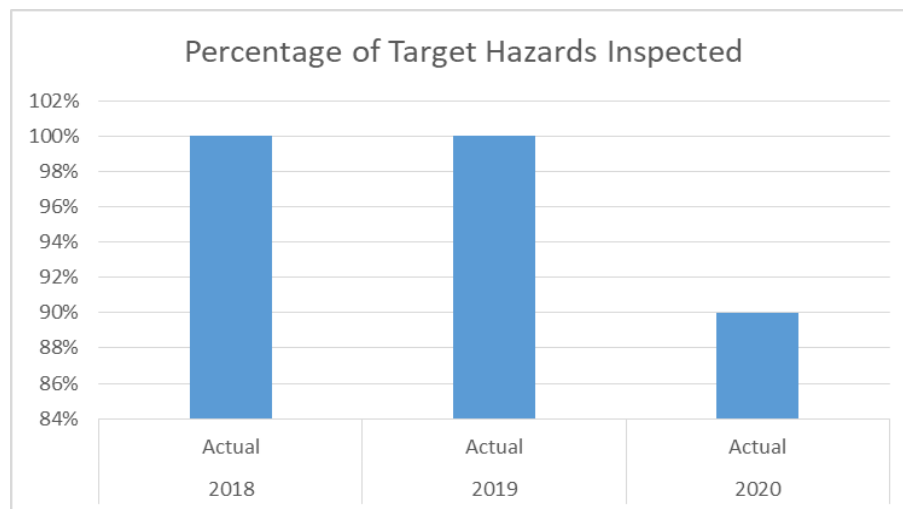
Status of 2020-2021 Fire Prevention & Public Education Organizational Unit Goals	Status	Notes
Improve efficiency and effectiveness of fire and life safety inspection program	Achieved and continual	Continue adapting Image Tend to meet needs
Ensure compliance with the most current fire protection codes and laws	Achieved and continual	Reviewing 2018 International Fire Code & will be submitting to Board for approval
Review impacts of community risk reduction program	Achieved and continual	Reviewed in January 2021 & adjusted programs to meet community needs
Evaluate the impact of the public education program	Achieved and continual	
Develop programs based on evaluation of data to target audiences, behaviors or demographics	Continual	
Develop sufficient staff and expertise to meet program goals and objectives	Achieved and continual	Utilize firefighters to help deliver the Adopt a firefighter program
Inspect commercial, multi-family & educational opportunities in the District		Completed inspections in Orland Hills, unincorporated areas and target hazards in Orland Park
Develop resources for dementia patients and caregivers		Developing care giver support groups

Goals – Fire Prevention and Public Education OU

- Improve efficiency and effectiveness of fire and life safety inspection program
- Ensure compliance with the most current fire protection codes and laws
- Review impacts of community risk reduction program
- Evaluate the impact of the public education program
- Develop programs based on evaluation of data to target audiences, behaviors or demographics
- Develop sufficient staff and expertise to meet program goals and objectives
- Inspect commercial, multi-family and educational occupancies in the District, especially target hazards.
- Develop resources for dementia patients & caregivers, including a support group

Performance Measure – Fire Prevention

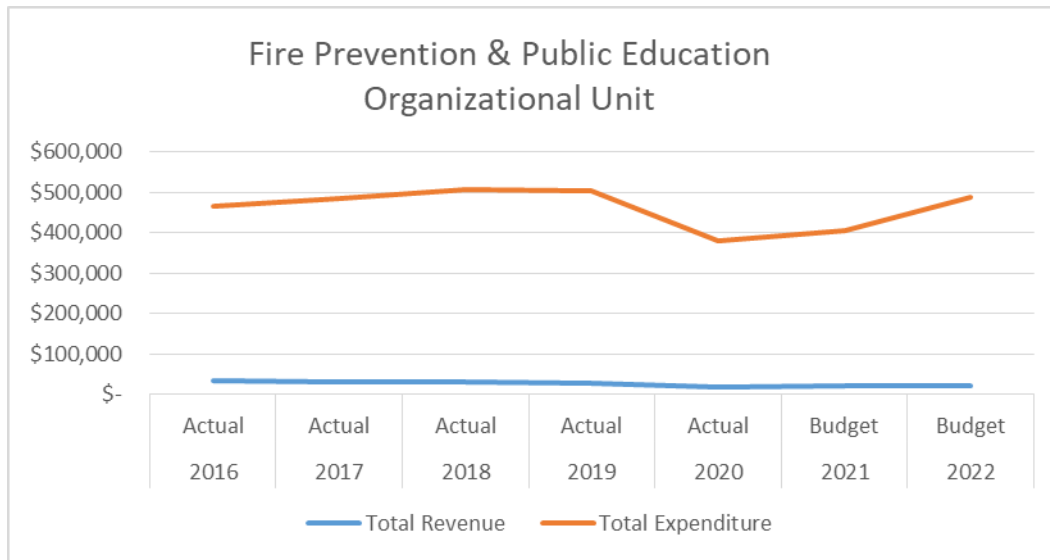
A Performance Measure for Fire Prevention is the inspection of target hazards. The goal is to inspect 100% of target hazards. In 2020 this was not possible because nursing homes did not allow inspections due to the COVID-19 pandemic. The following chart summarizes the percentage of target hazards that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



Financial Trends – Fire Prevention and Public Education OU

	2020 <u>Actual</u>	2021 <u>Budget</u>	2022 <u>Budget</u>
Revenue:			
Fees	\$ 11,579	\$ 15,000	\$ 12,000
Other	<u>5,333</u>	<u>5,400</u>	<u>8,870</u>
Total Revenue	<u>\$ 16,912</u>	<u>\$ 20,400</u>	<u>\$ 20,870</u>
Expenditures:			
Wages & Benefits	\$358,982	\$397,757	\$487,876
Continuing Education	725	2,600	-
Supplies	<u>21,350</u>	<u>6,600</u>	-
Total Expenditures	<u>\$381,057</u>	<u>\$406,957</u>	<u>\$487,876</u>

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



Information Technology (IT) Organizational Unit

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

Information Technology

The IT Department manages the IT infrastructure network, software programs, and computer hardware for the District. The IT Department employs one full-time employee. The IT/Dispatch Director’s wages and benefits are recognized in the Dispatch/Communications OU.

GIS

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

Status of 2020-2021 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	Evaluating Image Trend Continuum
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	
Develop sufficient staff and expertise to meet program goals and objectives	Achieved and continual	Reorganization complete. New IT consultant hired
Promote and facilitate the effective integration of GIS technology into the District	Achieved and continual	Moved environment to the cloud
Maintain service contracts to keep systems operational	Achieved & continual	
Maintain station communications & connectivity by replacing older system infrastructure	In process	Transitioning to Fiber Optic in 2021
Transition to Fiber Optic as primary connections for stations	In process	To be completed in 2021
Upgrade video surveillance cameras for security	In process	Installed at maintenance facility
Upgrade CAD to the latest windows operating system & version		Planning underway
Move Telestaff to cloud-based system to reduce on-site requirements	In process	To be completed in 2021

Goals – Information Technology OU

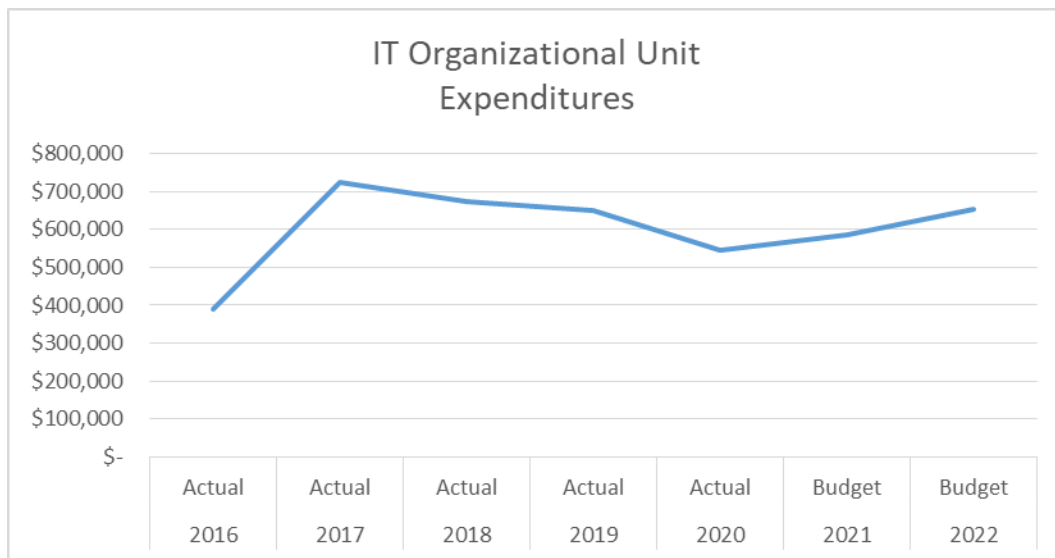
- Provide effective technology and GIS support for computer and web-based applications and services to all aspects of the District
- Promote and facilitate the effective integration of technology into the District
- Develop a systematic continuous improvement plan to identify performance gaps and negative trends in information technology

- Develop sufficient staff and expertise to meet program goals and objectives
- Promote and facilitate the effective integration of GIS technology into the District
- Maintain service contracts to keep systems operational
- Maintain station communications and connectivity by replacing older system infrastructure
- Upgrade video surveillance cameras for security
- Upgrade CAD to the latest windows operating system and latest system version
- Identify weakness in network and end-of-life equipment

Financial Trends – Information Technology OU

	<u>2020</u>	<u>2021</u>	<u>2022</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Expenditures:			
Wages & Benefits	\$ 173,119	\$ 176,797	\$ 153,748
Continuing Education	9	-	4,000
Supplies	126,438	109,000	15,000
Maintenance	173,971	235,692	400,500
Consultants	72,435	65,000	80,000
Other	-	-	-
Total Expenditures	<u>\$ 545,972</u>	<u>\$ 586,489</u>	<u>\$ 653,248</u>

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



Fitness and Safety Organizational Unit

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

Fitness

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

Safety

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

Status of 2020-2021 Fitness & Safety Organizational Unit Goals	Status	Notes
Develop safety equipment program that meets the needs of the District	Achieved and continual	Safety Committee meets every other month & recommends any necessary equipment
Develop a systematic continuous improvement plan to identify performance gaps and negative trends in safety equipment	Continual	
Develop sufficient staff and expertise to meet program goals and objectives including NSCA fitness and nutrition training	Achieved and continual	Safety & Fitness committees meet regularly NSCA course completed by Fitness Committee members Fitness training researched & proposed
Regular Safety meetings & timely investigation of injuries	Achieved & continual	Safety committee meets every other month and after an injury or an accident
Continue to provide daily fitness training for sworn personnel		Morning movement mobility training daily
Maintain fitness equipment	Achieved & continual	Annual and scheduled maintenance completed
Establish and implement cancer prevention programs; evaluate cancer screenings during physicals		

Goals – Fitness and Safety OU

- Develop safety equipment program that meets the needs of the District
- Develop a systematic continuous improvement plan to identify performance gaps and negative trends in safety equipment
- Develop sufficient staff and expertise to meet program goals and objectives including NSCA & nutrition training
- Regular meetings of Safety Committee and timely investigation of injuries
- Continue to provide daily fitness training for sworn personnel
- Maintain fitness equipment & weight room

- Establish & implement cancer prevention program & evaluate cancer screenings during physicals
- Research, develop and implement a mental health program
- Certify all committee members as Health Safety Officers and ISO
- Certify nutrition coaches
- Build social media platform for District fitness

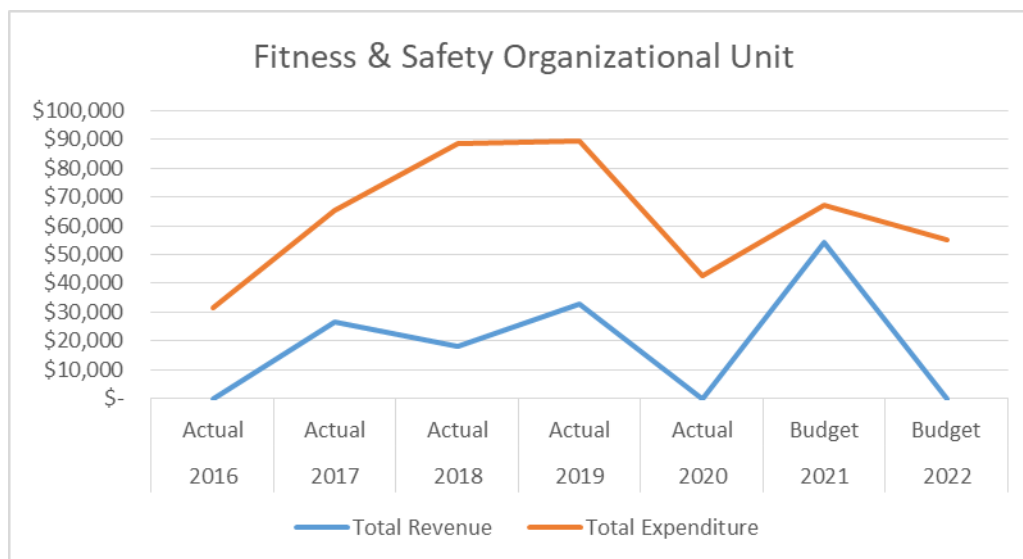
Performance Measures – Fitness and Safety

Performance measures for fitness and safety are in development.

Financial Trends – Fitness and Safety OU

	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
Revenue – Grant	\$ -	\$ 54,000	\$ -
Expenditures:			
Wages	\$ 1,824	\$ 24,375	\$ 23,200
Continuing Education	18,300	25,000	12,500
Supplies	1,014	13,700	13,675
Outside Services	18,000	-	-
Repairs	<u>3,886</u>	<u>4,000</u>	<u>5,600</u>
Total Expenditures	<u>\$ 42,524</u>	<u>\$ 67,075</u>	<u>\$ 54,975</u>

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



Fire Equipment Organizational Unit

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

Clothing

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

Tools and Equipment

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

Hose

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

SCBA

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

Opticom

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

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

Budget by Organizational Units

Status of 2020-2021 Fire Equipment Organizational Unit Goals	Status	Notes
for current employees		
Finalize turnout gear specifications	Completed	
Implement gear maintenance program in Image Trend	Completed	

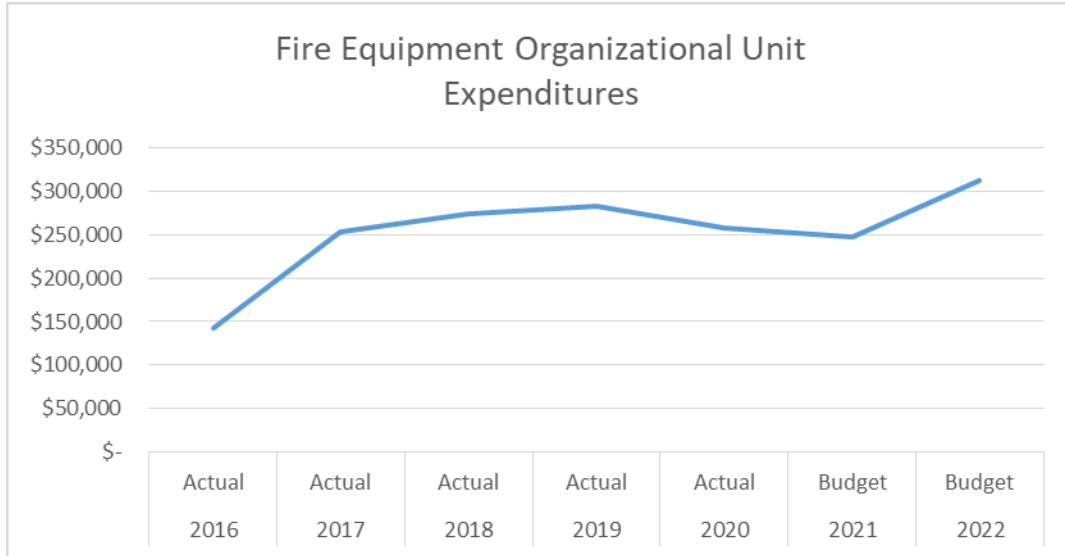
Goals – Fire Equipment OU

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

Financial Trends – Fire Equipment OU

	2020 <u>Actual</u>	2021 <u>Budget</u>	2022 <u>Budget</u>
Revenue:			
Grant Proceeds	\$ 517,341	\$ -	\$ -
Total Revenue	<u>\$ 517,341</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:			
Wages	\$ 8,269	\$ 5,900	5,000
Clothing	164,393	166,800	233,542
Supplies	38,688	30,900	25,300
Outside Services	46,117	43,700	47,500
Continuing Education	\$ -	\$ -	\$ 1,000
Total Expenditures	<u>\$ 257,467</u>	<u>\$247,300</u>	<u>\$ 312,342</u>

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



Specialty Teams Organizational Unit

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

Hazardous Materials

The District’s Hazardous Materials Team includes a team of 17 District firefighters of whom six are also on to the Southwest HazMat team. This team provide hazardous materials training to District firefighters to meet IDOL, NFPA and OSHA standards, maintain hazardous materials and atmospheric monitoring equipment, and maintain expertise to respond to hazardous materials and atmospheric monitoring calls in the District and surrounding areas.

Water Rescue and Recovery

The District’s Water Rescue and Recovery Team includes 12 members who also belong to the MABAS 19/22 Water Rescue and Recovery team. This team responds to all water-related incidents involving rescue and recovery in the District, as well as the MABAS 19/22 jurisdictions, provides operational level water rescue training to firefighters and maintains water rescue and recovery equipment for use in response and training.

Technical Rescue

The Technical Rescue Team includes 20 members who have extensive training in multiple disciplines, including building collapse, confined space rescue, high-angle rope rescue, and concrete breaching and breaking. This team responds to District rescue calls, provides operational

technical rescue training to District firefighters, and maintains a cache of equipment used for technical rescue responses and training.

Fire Investigations

The District’s Fire Investigations Team includes 11 certified fire investigators, one of whom is a certified Arson Investigator responsible for investigating all fires in the District to determine whether the fires were accidental or incendiary in nature. In addition to investigating fires, the team attends training to stay current on the latest techniques and conducts community outreach to prevent fires.

Honor Guard

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

Status of 2020-2021 Specialty Teams Organizational Unit Goals	Status	Notes
Participate in multi-agency training, exercises and incidents	Achieved and continual	Three divers attended FEMA boat class, sonar members participated in MABAS drill
Further develop technical rescue equipment and resources	Achieved and continual	
Develop a systematic continuous improvement plan to identify performance gaps and negative trends of specialty teams	Continual	
Develop relationships with relevant local, regional, state and federal agencies	Achieved and continual	
Produce Operating Programs to meet outlined components and expectations of specialty teams	Continual	

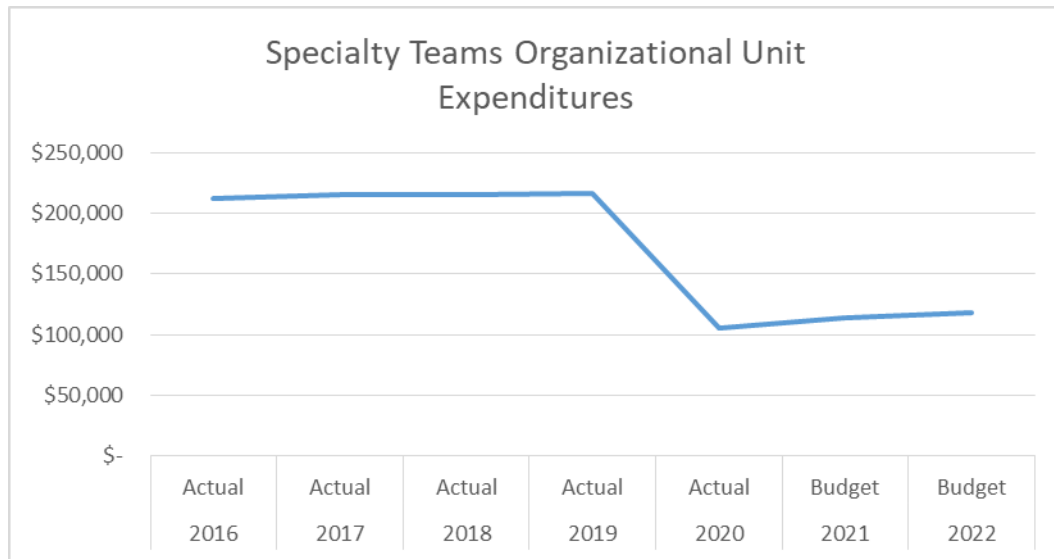
Goals – Specialty Teams OU

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

Financial Trends – Specialty Teams OU

	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
Revenue:			
Grant Proceeds	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:			
Wages	\$ 70,759	\$75,582	\$ 76,679
Continuing Education	4,458	24,617	24,687
Supplies	30,303	11,084	14,174
Other	<u>186</u>	<u>3,000</u>	<u>3,000</u>
Total Expenditures	<u>\$105,706</u>	<u>\$114,283</u>	<u>\$118,540</u>

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



Administration Organizational Unit

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

Administration

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

Foreign Fire Insurance

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

Insurance

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

Public Information

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

Debt

The District’s debt includes debt certificates to fund the actuarial unfunded liabilities of the pension funds, a lease for two fire engines, a loan for a fire truck, a loan to fund half of a fire engine, and debt certificates to fund the construction of maintenance facility and the purchase of an aerial truck. Principal and interest payments are made in accordance with amortization schedules.

Status of 2020-2021 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	Hired replacement Accounting Assistant in 2021
Develop long-term financial plans	Achieved and continual	Capital Plan updated in 2021. Five year operating plan created at end 2019 & will be updated at the end of 2020
Define and document processes and policies that are continually reflective of industry best	Achieved and continual	Policies reviewed annually with District auditors.

Budget by Organizational Units

Status of 2020-2021 Administration Organizational Unit Goals	Status	Notes
practices		
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	

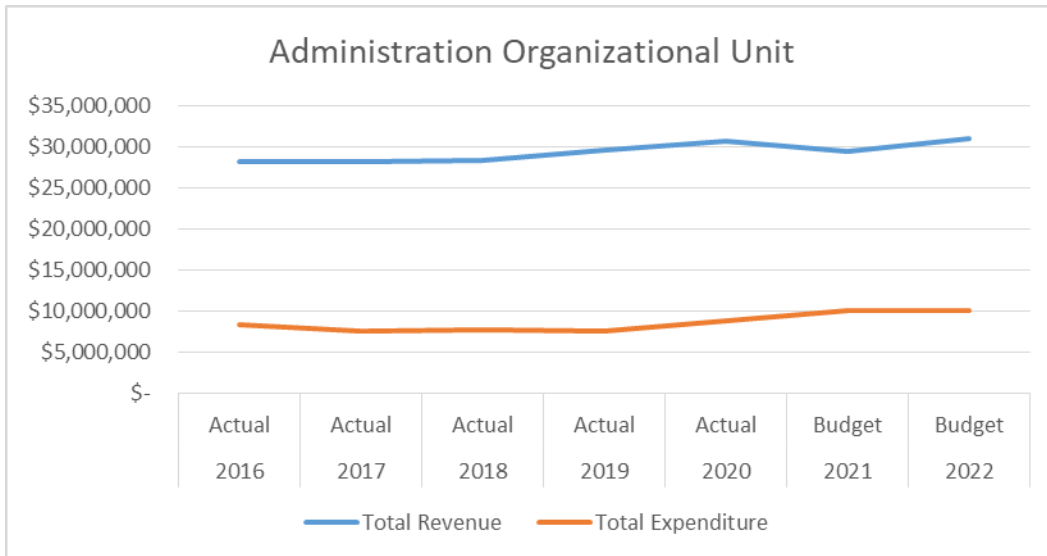
Goals – Administration OU

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

Financial Trends – Administration OU

	2020 <u>Actual</u>	2021 <u>Budget</u>	2022 <u>Budget</u>
Revenue:			
Property Taxes	\$30,072,908	\$29,236,901	\$30,793,035
Other Taxes	122,692	150,000	157,000
Grant Proceeds	303,185	-	-
Other	123,565	99,312	97,516
Total Revenue	<u>\$30,622,350</u>	<u>\$29,486,213</u>	<u>\$31,047,551</u>
Expenditures:			
Wages & Benefits	\$ 790,805	956,446	\$ 923,346
Professional Services	938,919	725,500	665,000
Debt	2,367,926	2,795,664	2,525,435
Pension	2,660,325	3,183,000	3,399,000
Property & Liability	272,740	297,675	327,443
Workers Comp	938,035	1,486,570	1,635,227
Bad Debt	265,734	300,000	300,000
Other	564,744	311,500	295,000
Total Expenditures	<u>\$ 8,799,228</u>	<u>\$10,056,355</u>	<u>\$10,070,451</u>

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



Budget by Funds

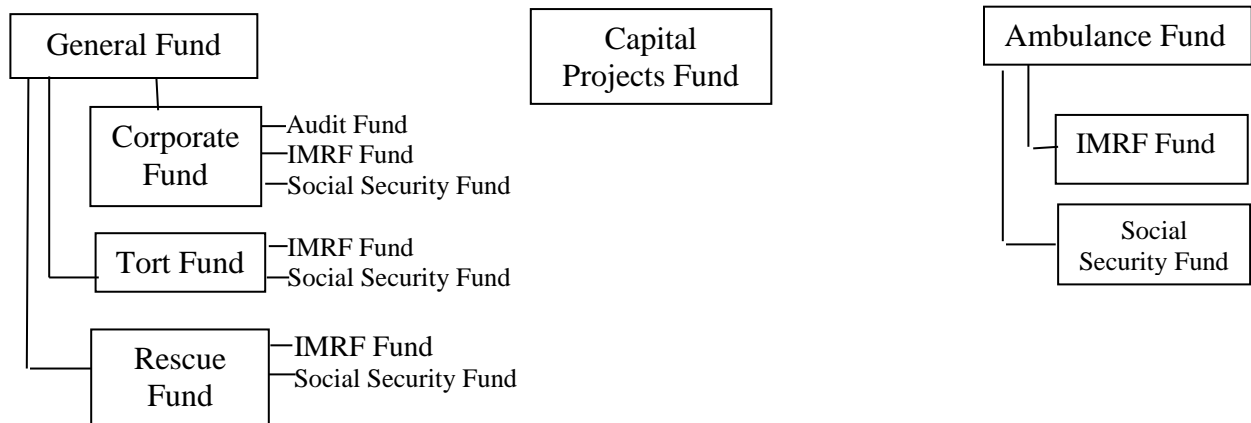
Funds for Budgetary & Appropriation Purposes

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

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.

Financial Trends of Major Funds

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

	<u>2020</u>	<u>2021</u>	<u>2022</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Revenue:			
Property Taxes	\$20,973,491	\$20,936,901	\$22,193,035
Other Taxes	87,994	109,623	116,623
Rescue Fees	151,715	120,000	150,000
Dispatch Services	385,154	231,815	268,431
Communication Fees	77,157	48,989	61,938
Fire Prevention Fees	11,579	15,000	12,000
Grant Proceeds	1,707,094	2,004,000	806,000
Insurance Contributions	514,314	626,395	594,088
Interest	20,565	15,397	15,397
Other Revenue	<u>70,635</u>	<u>76,924</u>	<u>51,924</u>
Total Revenue	<u>\$23,999,698</u>	<u>\$24,185,044</u>	<u>\$24,269,436</u>
Expenditures:			
Wages	\$10,680,070	\$10,535,573	\$10,676,845
Clothing	98,813	96,223	134,265
Benefits	4,706,451	2,539,482	3,277,697
Pension Funding	2,741,257	5,154,614	5,443,270
Continuing Education	30,521	85,658	56,536
Training – Grant	1,603,507	1,200,000	806,000
Supplies	307,254	306,510	305,901
Training Facility Improvements	-	750,000	-
Repairs and Maintenance	92,158	132,355	140,046
Construction	64,304	-	-
Utilities and Fuel	93,657	59,558	59,558
Professional Services	568,681	395,746	408,119
Property, Liability and Workers Comp Insurance	1,210,775	1,784,245	1,962,670
Equipment	-	-	-
Other	<u>417,172</u>	<u>161,067</u>	<u>139,182</u>
Total Expenditures	<u>\$22,614,620</u>	<u>\$ 23,201,031</u>	<u>\$23,410,089</u>
Revenue in Excess of Expenditures	\$ 1,385,078	\$ 984,013	\$ 859,347
Beginning Fund Balance	9,950,171	10,268,824	10,954,244
Transfer to Capital Projects Fund	<u>200,000</u>	<u>200,000</u>	<u>500,000</u>
Ending Fund Balance	<u>\$11,135,249</u>	<u>\$ 11,052,837</u>	<u>\$11,313,591</u>

Ambulance Fund

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2022</u> <u>Budget</u>
Revenue:			
Property Taxes	\$9,099,417	\$ 8,300,000	\$ 8,600,000
Other Taxes	34,698	40,377	40,377
Ambulance Fees	3,195,244	3,650,000	3,800,000
Dispatch Services	898,692	972,687	1,126,336
Communication Fees	180,035	205,560	259,890
Grant Proceeds	212,328	-	-
Insurance Contributions	401,432	496,142	466,413
Interest	47,988	64,603	64,603
Other Revenue	<u>8,057</u>	<u>22,425</u>	<u>11,130</u>
Total Revenue	<u>\$14,077,891</u>	<u>\$13,751,794</u>	<u>\$ 14,368,949</u>
Expenditures:			
Wages	\$8,541,612	\$ 9,065,294	\$ 9,163,096
Clothing	66,250	74,777	103,476
Benefits	2,468,843	2,369,839	2,922,986
Pension Funding	142,211	194,802	190,704
Continuing Education	19,023	9,560	17,153
Supplies	438,194	403,003	272,374
Repairs and Maintenance	361,147	487,837	557,352
Utilities and Fuel	192,182	207,942	207,942
Professional Services	517,193	438,454	408,702
Bad Debt	209,000	300,000	300,000
Other	<u>84,182</u>	<u>170,186</u>	<u>154,418</u>
Total Expenditures	<u>\$13,039,837</u>	<u>\$13,721,694</u>	<u>\$ 14,298,203</u>
Revenue in Excess of Expenditures	\$ 1,038,054	\$ 30,100	\$ 70,546
Beginning Fund Balance	7,281,245	6,956,448	5,932,690
Transfer to Capital Projects	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>
Fund Ending Fund Balance	<u>\$ 7,319,299</u>	<u>\$ 5,986,548</u>	<u>\$ 6,003,236</u>

Capital Projects Fund

	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
Revenue:			
Grant Proceeds	\$ 517,341	\$ -	\$ -
Sale of Fixed Assets	-	325,000	25,000
Interest	<u>12,908</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>\$ 530,249</u>	<u>\$ 325,000</u>	<u>\$ 25,000</u>
Expenditures:			
Building Repairs	\$ 981,706	\$ 34,400	\$ 21,900
Vehicles	1,778,206	262,500	262,000
Debt Payments	<u>647,289</u>	<u>892,714</u>	<u>543,889</u>
Total Expenditures	<u>\$ 3,407,201</u>	<u>\$ 1,189,604</u>	<u>\$ 827,789</u>
Revenue in Excess of Expenditures	\$ (2,876,952)	\$ (864,614)	\$ (802,789)
Beginning Fund Balance	3,644,267	1,660,706	1,996,092
Proceeds from Financing	5,321,219	-	-
Designated for Construction	3,139,785	-	-
Transfers from Other Funds	<u>1,200,000</u>	<u>1,200,000</u>	<u>500,000</u>
Ending Fund Balance	<u>\$ 2,948,749</u>	<u>\$ 1,996,092</u>	<u>\$ 1,693,303</u>

Capital Projects Fund Expenditures Descriptions

The following summarizes expenditures of the Capital Projects Fund in 2020, the 2021 Budget and the 2022 Budget.

In 2020, expenditures of the Capital Projects Fund included:

- Lease payment for two engines
- Loan payment for a truck
- Construction of new maintenance facility
- New aerial truck
- Three Chiefs' vehicles

The 2021 budget includes the following expenditures in the Capital Projects Fund:

- Final lease payment for two engines
- Loan payment for 2017 truck
- Loan payment for 2019 engine
- Replacement ambulance
- Construction of new maintenance facility
- Final payment on 2021 truck
- Improvements to the training facility

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

- Replacement ambulance
- Improvements to the training facility
- Loan payment for 2017 truck
- Loan payment for 2019 engine
- Debt certificate payment from 2020 for new maintenance facility and for a new aerial truck

Non-recurring Capital Expenditures

No non-recurring capital expenditures have been included in the capital projects fund of the 2021 budget.

Capital Projects Fund Plan

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

The five year Capital Projects Fund Plan is summarized as follows:

	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>	Projected <u>2025</u>	Projected <u>2026</u>
Expenditures:					
Lease – Truck	97,000	97,000	97,000	97,000	97,000
Ambulance	262,000	275,100	288,855	303,298	318,463
Engine	35,000	105,000	175,000	175,000	175,000
Staff Cars	-	-	100,000	-	-
Maintenance Facility & Aerial Truck	405,000	405,000	405,000	405,000	405,000
Command Van	-	100,000	-	-	-
Renovations:					
Stations	-	320,000	880,000	180,000	180,000
Training Facility	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
Total Expenditure	<u>\$ 874,000</u>	<u>\$1,377,100</u>	<u>\$2,020,855</u>	<u>\$ 1,235,298</u>	<u>\$1,250,463</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

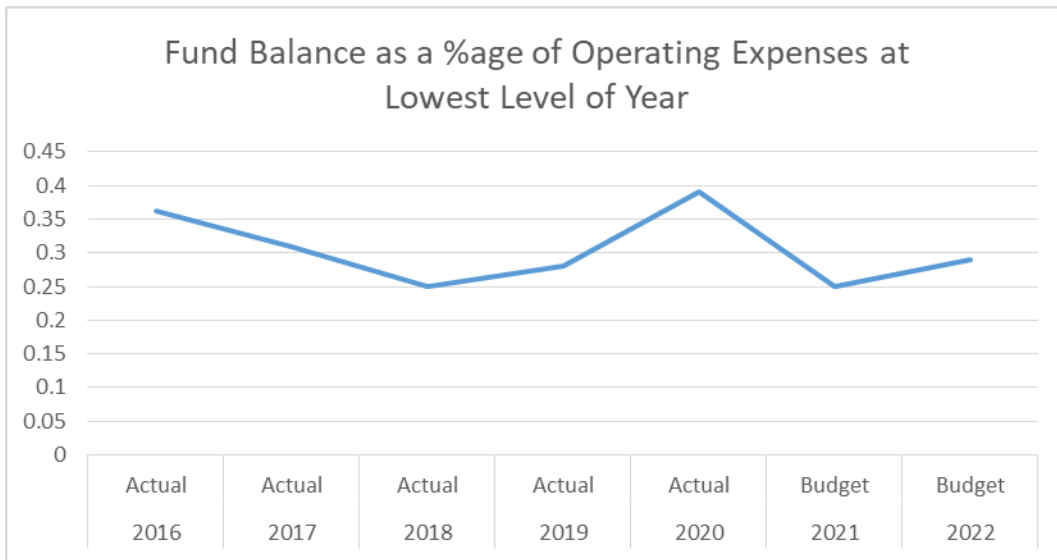
The policy also defines funds and defines categories of fund balance.

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.

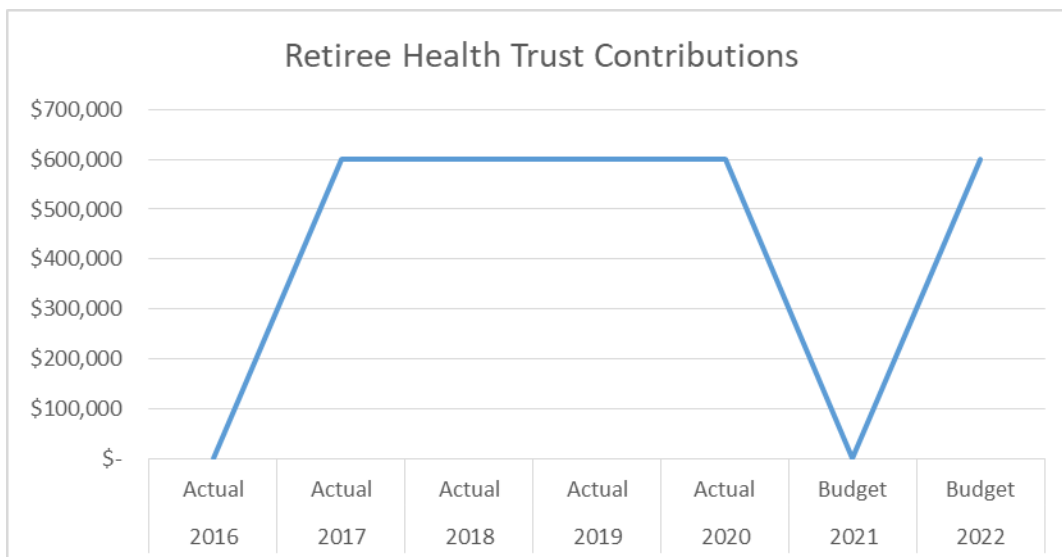
Should the aggregate fund balance of the General Fund and Special Revenue Funds exceed the maximum 30 percent range, the District will consider such fund balance surpluses for one-time expenditures or transfers that are nonrecurring in nature and which will not require additional future expense outlays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

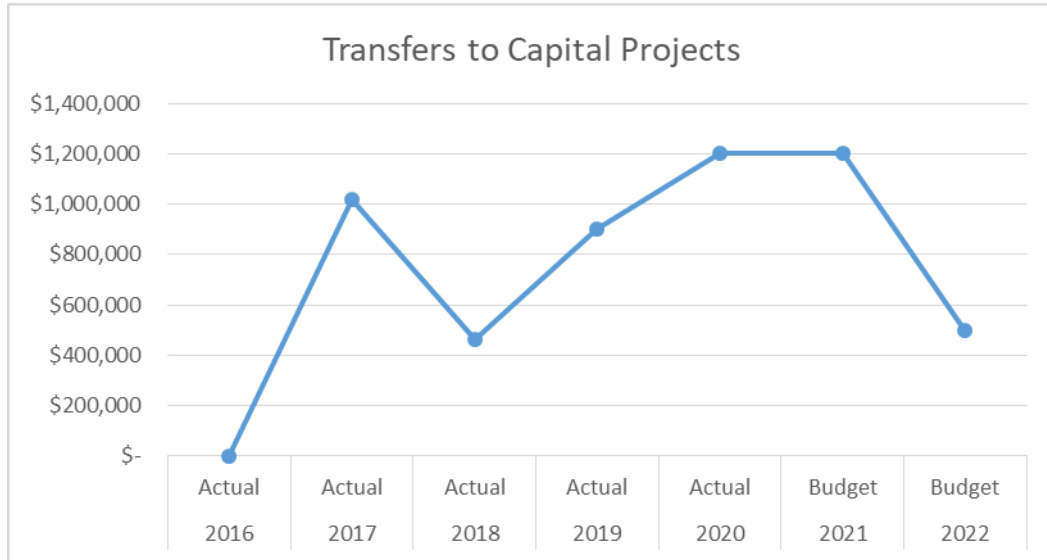
Changes in Fund Balance

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.

Other Policies

Other financial policies including a Cash Reserve Policy, a Capital Improvement Plan, a Risk Management Policy, and a Grant Funding Policy will be developed in 2021 and 2022.

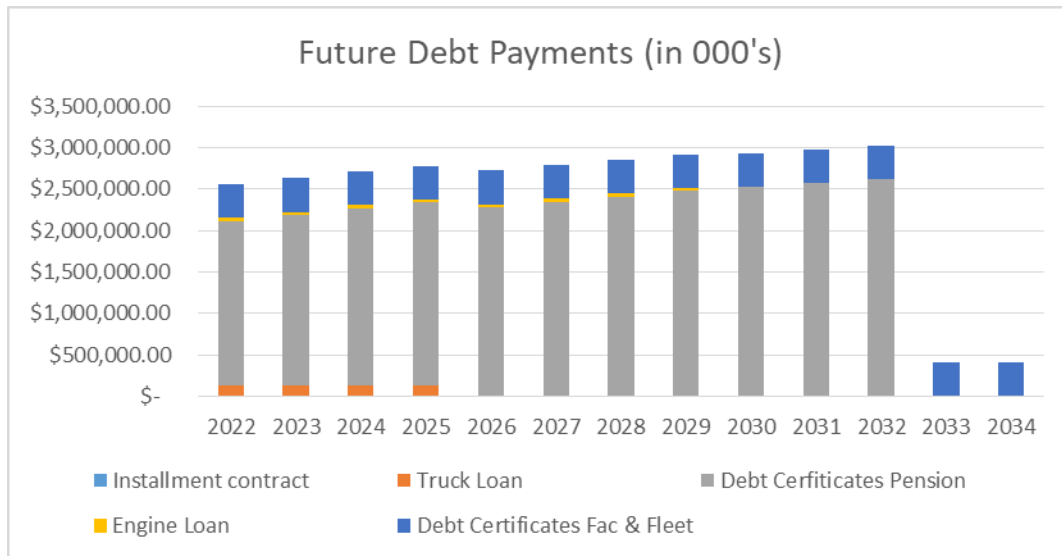
Debt

The District has five outstanding debt obligations – General Obligation Debt Certificates used to pay the District’s actuarial unfunded liability to the pension funds in 2012, an Installment Contract for two pumpers, a Truck Loan, an Engine Loan and debt certificates issued in 2020 to fund the construction of maintenance facility and the purchase of a new aerial truck. The Pension Debt certificates were advance funded in 2020 for interest savings. The Truck loan was refinanced to reduce its term and to provide interest savings. These debt obligations are described in the following table:

	Balance at 12/31/21	Interest Rate	Final Payment Date
Debt Certificates - Pension	\$21,355,000	2.30%	2032
Truck Loan	\$609,168	2.50%	2025
Engine Loan	\$315,000	1.89%	2029
Debt Certificates – Facility & Fleet	\$5,105,000	1.38%	2034

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 \$2,488,805,080.

Applying the 5.75% limitation results in a statutory debt limitation of \$143,106,292. As of December 31, 2020, the District's outstanding debt balance will be \$29,959,259. The limitation exceeds outstanding balance (legal debt margin) by \$113,147,033. 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 developed a five-year financial plan at the end of 2019 which will be updated in 2021. 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 2022 Budget and Appropriation Ordinance follows:

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

SECRETARY'S CERTIFICATE

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

ORDINANCE NO. _____

BUDGET ORDINANCE AND ANNUAL APPROPRIATIONS OF ORLAND FIRE PROTECTION DISTRICT, COOK COUNTY, ILLINOIS FOR FISCAL YEAR BEGINNING JANUARY 1, 2022 AND ENDING DECEMBER 31, 2022

which said Ordinance was adopted by the Board of Trustees at a meeting held on the 16th day of November, 2021.

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 16th day of November, 2021.

Secretary, Board of Trustees
Orland Fire Protection District

ORDINANCE NUMBER _____

**BUDGET ORDINANCE AND ANNUAL
APPROPRIATIONS OF ORLAND FIRE PROTECTION DISTRICT,
COOK COUNTY, ILLINOIS, FOR FISCAL YEAR
BEGINNING JANUARY 1, 2022 AND ENDING DECEMBER 31, 2022**

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

WHEREAS, a public hearing on the Budget and Appropriation Ordinance was held on November 16, 2021, 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, 2022 and end December 31, 2022.

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			\$7,786,599
Estimated Revenue:			
Rescue Fees	150,000		
Insurance Contributions	499,028		
Fire Prevention	13,148		
Public Education	701		
Dispatch Services	222,933		
Communications Services	50,859		
Facilities	265		
Fleet Maintenance	358		
Foreign Fire Insurance	107,000		
Training	31,004		
Grant – Cook County	806,000		
Property Taxes	14,740,943		
Replacement Taxes	7,902		
Interest	12,643		
Other	<u>2,768</u>		
Total	\$16,645,552		
Subtotal			\$24,432,151
Estimated Expenditures:		<u>Appropriation</u>	
Sworn Personnel Wages	5,518,787	6,070,666	
Clothing	79,404	87,344	
Benefits	2,517,557	2,769,313	
Tools & Equipment	24,500	26,950	
Hose	15,500	17,050	
Fire Investigation	20,400	22,440	
Fire Prevention	239,183	263,101	
Public Education	22,402	24,642	
Information Technology	98,218	108,040	
GIS	2,371	2,608	
Dispatch	242,740	267,014	
Communications	11,158	12,274	
Opticom	3,600	3,960	
Station Supplies	2,845	3,130	
Facilities	75,057	82,563	
Fleet Maintenance	195,915	215,507	
2% Fund	107,000	117,700	
Training	246,813	271,494	
Training Grant – Cook County	806,000	886,600	
Accreditation	30,320	33,352	
Pension	3,399,000	3,738,900	
Administration	226,407	249,048	
Public Information	10,430	11,473	
Testing	64,000	70,400	
Honor Guard	16,925	18,618	
Debt	<u>1,981,546</u>	2,179,701	
Total	\$ 15,958,078		
Transfer to Capital Fund			\$ 500,000
Estimated Fund Balance, End of Year			<u>\$7,974,073</u>

Audit Fund

Estimated Fund Balance, Beginning of Year		\$ 8,725
Estimated Revenue:		
Property Taxes	<u>46,000</u>	
Total	46,000	
Subtotal		54,725
Estimated Expenditures:		
Administration	<u>46,000</u>	<u>Appropriation</u> 50,000
Total	46,000	
Estimated Fund Balance, End of Year		<u>\$8,725</u>

Tort Fund

Estimated Fund Balance, Beginning of Year		\$2,358,252
Estimated Revenue:		
Fire Prevention	3,287	
Training	20,670	
Property Taxes	<u>5,190,586</u>	
Total	5,214,543	
Subtotal		\$7,572,795
Estimated Expenditures:		
Sworn Personnel	2,434,760	<u>Appropriation</u> 2,681,536
Clothing	35,031	38,534
SCBA	24,400	26,840
EMS	30,744	33,818
Domestic Preparedness	7,800	8,580
Fire Prevention	59,796	65,776
Opticom	7,200	8,280
Fleet Maintenance	105,152	115,667
Training	191,091	210,200
Fitness	38,600	42,460
Safety	16,375	18,013
Administration	180,000	198,000
Insurance	<u>1,962,670</u>	2,158,937
Total	\$5,093,619	
Estimated Fund Balance, End of Year		<u>\$2,479,176</u>

IMRF Fund

Estimated Fund Balance, Beginning of Year		\$79,744
Estimated Revenue:		
Property Taxes	<u>253,141</u>	
Total	253,141	
Subtotal		\$332,885
Estimated Expenditures:		<u>Appropriation</u>
Administration	<u>253,141</u>	278,455
Total	253,141	
Estimated Fund Balance, End of Year		<u>\$79,744</u>

Capital Reserve Fund

Estimated Fund Balance, Beginning of Year		\$1,693,303
Estimated Revenue:		
Sale of Apparatus	<u>25,000</u>	
Total	25,000	
Subtotal		1,718,303
Estimated Expenditures:		<u>Appropriation</u>
Debt	543,889	598,278
Fleet	262,000	288,200
Training Facility	<u>21,900</u>	24,090
Total	827,789	
Transfer from General Fund		500,000
Estimated Fund Balance, End of Year		<u>\$1,693,303</u>

Ambulance Service Fund

Estimated Fund Balance, Beginning of Year \$5,932,690

Estimated Revenue:

Insurance Contributions	440,740
EMS	3,803,055
Public Education	3,581
Dispatch Services	1,139,176
Communication Services	259,890
Facilities	1,352
Fleet Maintenance	1,831
Property Taxes	8,157,453
Replacement Taxes	40,377
Interest	64,603
Other	<u>14,144</u>
Total	13,926,202

Subtotal \$19,858,892

Estimated Expenditures:

		<u>Appropriation</u>
Sworn Personnel Wages	6,979,644	7,677,608
Clothing	100,423	110,465
Health Insurance	2,223,498	2,445,848
EMS	332,278	365,506
Public Education	114,469	125,916
Information Technology	501,893	552,082
GIS	12,113	13,324
Dispatch	1,240,391	1,364,430
Communications	57,012	62,713
Opticom	3,600	3,960
Facilities	383,535	421,889
Station Supplies	14,535	15,989
Fleet Maintenance	446,540	491,194
Administration	1,392,427	1,531,670
Public Information	<u>53,298</u>	58,628
Total	<u>13,855,656</u>	

Estimated Fund Balance, End of Year \$6,003,236

Social Security Fund

Estimated Fund Balance, Beginning of Year			\$36,949
Estimated Revenue:			
Property Taxes	<u>438,896</u>		
Total	438,896		475,845
Subtotal			
Estimated Expenditures:		<u>Appropriation</u>	
FICA & Medicare	<u>438,896</u>	482,785	
Total	438,896		
Estimated Fund Balance, End of Year			<u>\$36,949</u>

Emergency Rescue Fund

Estimated Fund Balance, Beginning of Year \$710,804

Estimated Revenue:

Insurance Contributions	82,831
Public Education	153
Dispatch	48,558
Communications	11,079
Facilities	58
Fleet Maintenance	78
Property Taxes	1,966,016
Replacement Taxes	1,721
Interest	2,754
Other	<u>603</u>
Total	2,113,851

Subtotal \$2,824,655

Estimated Expenditures:

		<u>Appropriation</u>
Sworn Personnel Wages	1,298,539	1,428,393
Clothing	18,683	20,551
Benefits	417,874	459,661
Hazardous Materials	26,537	29,191
Water Rescue	30,030	33,033
Technical Rescue	24,648	27,113
Public Education	5,449	5,994
Information Technology	21,380	23,518
GIS	516	568
Dispatch	51,747	56,922
Communications	2,430	2,673
Facilities	16,541	18,195
Station Supplies	620	682
Fleet Maintenance	96,320	105,952
Administration	49,316	54,248
Public Information	<u>2,272</u>	2,499
Total	2,062,902	

Estimated Fund Balance, End of Year \$761,753

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 16th day of November, 2021, by the following roll call vote:

AYES: _____

NAYS: _____

ABSENT: _____

President, Board of Trustees
Orland Fire Protection District

ATTEST:

Secretary, Board of Trustees
Orland Fire Protection District

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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 – the treatment and transport of people in crisis health situations that may be life threatening.

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

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

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

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

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

Equalized assessed valuation is the assessed valuation of each property multiplied by the equalization factor.

Expenditures – the action of spending funds.

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

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

Firefighter – a person whose job is to extinguish fires.

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

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

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

Fund balance - when liabilities are subtracted from assets.

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

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

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

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

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.

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.

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