

**ORDINANCE 2022- 04**  
**ORDINANCE PROVIDING FOR BUDGET AND APPROPRIATION OF THE**  
**NORTH PALOS FIRE PROTECTION DISTRICT**  
**COOK COUNTY, ILLINOIS FOR THE FISCAL YEAR**  
**BEGINNING JANUARY 1, 2023, AND ENDING DECEMBER 31, 2023**

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

WHEREAS, a public hearing was held as to such Budget on the 15th day of November, 2022, and Notice of said hearing was given at least thirty (30) days prior thereto as required by law.

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

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

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

	<u>APPROPRIATION</u>
CORPORATE FUND	\$ 4,010,758
AMBULANCE FUND	\$ 5,055,614
TORT LIABILITY FUND	\$ 1,058,269
FIREFIGHTER'S PENSION FUND	\$ 1,377,049
IMRF FUND	\$ 45,150
SOCIAL SECURITY FUND	\$ 116,550
AUDIT FUND	\$ 8,295
EMERGENCY RESCUE CREW FUND	\$ 426,830
CAPITAL FUND	\$ 1,354,793
OPEB/BUY BACK FUND	\$ 153,300
<b>GRAND TOTAL</b>	<u>\$ 13,606,607</u>

or as much thereof as may be authorized by law is hereby appropriated to defray the necessary expenses and liabilities of the North Palos Fire Protection District for the fiscal year of said District beginning January 1, 2023 and ending December 31, 2023, for the respective objects and purposes, as set forth namely:

**Part I**  
**CORPORATE FUND**

Estimate Revenue Available - Corporate Fund

Opening Cash on Hand Balance as of January 1, 2023	\$	1,174,468
Property Taxes	\$	1,663,125
Interest Income	\$	-
Replacement Tax	\$	60,000
Fire Billing	\$	5,000
Fire Sprinkler Revenue	\$	-
Fire Alarm Revenue	\$	22,000
Fire Reports/CPR Class	\$	500
Contracts	\$	2,470,096
Foreign Fire Tax	\$	38,000
Reimbursements	\$	9,500
Plan Review Fees	\$	5,000
Tollway Revenue	\$	5,000
<b>TOTAL ESTIMATED AMOUNT AVAILABLE</b>	<b>\$</b>	<b>5,483,688</b>

Estimated Expenditures - Corporate Fund

	<b>BUDGET</b>	<b>APPROPRIATION</b>
Operational	\$ 447,864	\$ 470,257
Administration	\$ 56,018	\$ 58,819
Equipment	\$ 116,552	\$ 122,379
Buildings and Ground	\$ 77,475	\$ 81,349
Personnel	\$ 2,635,890	\$ 2,767,685
Transfer Out	\$ 485,970	\$ 510,269
<b>TOTAL ESTIMATED CORPORATE FUND</b>		
<b>EXPENDITURES/ APPROPRIATIONS:</b>	<b>\$ 4,284,221</b>	<b>\$ 4,010,758</b>

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

Estimated Balance on Hand as of December 31, 2023:	\$	1,199,468
--	----	-----------

**Part II**  
**AMBULANCE FUND**

Estimated Revenue Available - Ambulance Fund

Opening Cash on Hand Balance as of January 1, 2023	\$	2,369,472
Real Estate Tax Ambulance	\$	1,529,880
Ambulance/Fire Billing Fees	\$	2,350,000
Tollway Revenue	\$	5,000
<b>TOTAL ESTIMATED AMOUNT AVAILABLE:</b>	<b>\$</b>	<b><u>6,263,852</u></b>

Estimated Expenditures - Ambulance Fund

	<b>BUDGET</b>	<b>APPROPRIATION</b>
Operational	\$ 447,864	\$ 470,257
Administration	\$ 56,018	\$ 58,819
Equipment	\$ 116,552	\$ 122,379
Buildings and Ground	\$ 77,475	\$ 81,349
Personnel	\$ 2,635,890	\$ 2,767,685
Transfer-Out	\$ 1,016,620	\$ 1,067,451
<b>TOTAL ESTIMATED AMBULANCE FUND</b>	<b>\$</b>	<b>\$</b>
<b>EXPENDITURES/ APPROPRIATIONS</b>	<b><u>4,814,870</u></b>	<b><u>5,055,614</u></b>

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

Estimated Balance on Hand as of December 31, 2023:	\$	1,448,982
--	----	-----------

**Part III**  
**TORT LIABILITY FUND**

Estimated Revenue Available - Tort Liability Fund

Opening Cash on Hand Balance as of January 1, 2023	\$	264,090
Real Estate Tax Liability	\$	1,018,875
<b>TOTAL ESTIMATED AMOUNT AVAILABLE</b>	<b>\$</b>	<b><u>1,282,965</u></b>

Estimated Expenditures - Tort Liability Fund

	<b>BUDGET</b>	<b>APPROPRIATION</b>
Tort/Liability	\$ 306,000	\$ 321,300
Personnel	\$ 701,875	\$ 736,969
<b>TOTAL ESTIMATED TORT LIABILITY FUND</b>		
<b>EXPENDITURES/ APPROPRIATION</b>	<b>\$ 1,007,875</b>	<b>\$ 1,058,269</b>

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

Estimated Balance on Hand as of December 31, 2023:	\$	275,090
--	----	---------

**Part IV  
FIREFIGHTER'S PENSION FUND**

Estimated Revenue Available - Pension Fund

Opening Cash on Hand Balance as of January 1, 2023	\$	-
Real Estate Taxes Pension	\$	1,311,475
<b>TOTAL ESTIMATED AMOUNT AVAILABLE:</b>	<b>\$</b>	<b><u>1,311,475</u></b>

Estimated Expenditures - Pension Fund

	<b><u>BUDGET</u></b>	<b><u>APPROPRIATION</u></b>
Pension	\$ 1,311,475	\$ 1,377,049
<b>TOTAL ESTIMATED PENSION FUND</b>	<b><u>1,311,475</u></b>	<b><u>1,377,049</u></b>
<b>EXPENDITURES/ APPROPRIATIONS:</b>	<b><u>1,311,475</u></b>	<b><u>1,377,049</u></b>

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

Estimated Balance on Hand as of December 31, 2023:	\$	-
--	----	---

**Part V**  
**IMRF FUND**

Estimated Revenue Available - IMRF Fund

Opening Cash on Hand Balance as of January 1, 2023	\$	69,060
Real Estate Tax IMRF	\$	10,137
Transfer-In	\$	-
<b>TOTAL ESTIMATED AMOUNT AVAILABLE</b>	<b>\$</b>	<b><u>79,197</u></b>

Estimated Expenditures - IMRF Fund

	<b>BUDGET</b>	<b>APPROPRIATION</b>
IMRF	\$ 43,000	\$ 45,150
<b>TOTAL ESTIMATED IMRF FUND</b>	<b>\$ 43,000</b>	<b>\$ 45,150</b>
<b>EXPENDITURES/ APPROPRIATIONS</b>	<b>\$ 43,000</b>	<b>\$ 45,150</b>

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

Estimated Balance on Hand as of December 31, 2023:      \$                      36,197

**Part VI**  
**SOCIAL SECURITY FUND**

Estimated Revenue Available - Social Security Fund

Opening Cash on Hand Balance as of January 1, 2023	\$	(13,130)
Real Estate Tax Social Security	\$	129,050
Transfer-In	\$	-
<b>TOTAL ESTIMATED AMOUNT AVAILABLE</b>	<b>\$</b>	<b>115,920</b>

Estimated Expenditures - Social Security Fund

	<b>BUDGET</b>	<b>APPROPRIATION</b>
Social Security	\$ 111,000	\$ 116,550
<b>TOTAL ESTIMATED SOCIAL SECURITY EXPENDITURES/ APPROPRIATIONS</b>	<b>\$ 111,000</b>	<b>\$ 116,550</b>

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

Estimated Balance on Hand as of December 31, 2023:      \$                      4,920

**Part VII  
AUDIT FUND**

Estimated Revenue Available - Audit Fund

Opening Cash on Hand Balance as of January 1, 2023	\$	6,389
Real Estate Tax Audit	\$	2,613
Reimbursements	\$	2,250
<b>TOTAL ESTIMATED AMOUNT AVAILABLE</b>	<b>\$</b>	<b><u>11,252</u></b>

Estimated Expenditures - Audit Fund

	<b>BUDGET</b>	<b>APPROPRIATION</b>
Transfer Out	\$ 7,900	\$ 8,295
<b>TOTAL ESTIMATED AUDIT FUND</b>	<b>\$ 7,900</b>	<b>\$ 8,295</b>
<b>EXPENDITURES/ APPROPRIATIONS</b>	<b>\$ 7,900</b>	<b>\$ 8,295</b>

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

Estimated Balance on Hand as of December 31, 2023:      \$                      3,352

**Part VIII  
EMERGENCY RESCUE CREW FUND**

Estimated Revenue Available - Emergency Rescue Crew Fund

Opening Cash on Hand Balance as of January 1, 2023	\$	12,509
Real Estate Tax Emergency Rescue Crew	\$	406,505
<b>TOTAL ESTIMATED AMOUNT AVAILABLE</b>	<b>\$</b>	<b>419,014</b>

Estimated Expenditures - Emergency Rescue Crew Fund

	<b>BUDGET</b>	<b>APPROPRIATION</b>
Equipment	\$ -	\$ -
Personnel	\$ 406,505	\$ 426,830
<b>TOTAL ESTIMATED EMERGENCY RESCUE CREW FUND EXPENDITURES/ APPROPRIATIONS:</b>	<b>\$ 406,505</b>	<b>\$ 426,830</b>

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

Estimated Balance on Hand as of December 31, 2023:	\$	12,509
--	----	--------

**Part IX  
CAPITAL FUND**

Estimated Revenue Available - Capital Fund

Opening Cash on Hand Balance as of January 1, 2023	\$	1,128,603
Interest Income	\$	20,000
Loan Proceeds	\$	-
Grants/Donations	\$	308,790
Transfer-In	\$	1,295,470
<b>TOTAL ESTIMATED AMOUNT AVAILABLE</b>	<b>\$</b>	<b>2,752,863</b>

Estimated Expenditures - Capital Fund

	<b>BUDGET</b>	<b>APPROPRIATION</b>
IL State Finance Auth	\$ 6,200	\$ 6,510
Loan Payments	\$ 196,503	\$ 206,329
Capital	\$ 1,087,576	\$ 1,141,954
<b>TOTAL ESTIMATED CAPITAL FUND EXPENDITURES/ APPROPRIATIONS:</b>	<b>\$ 1,290,279</b>	<b>\$ 1,354,793</b>

The foregoing expenditures are appropriated for capital projects fund purposes

Estimated Balance on Hand as of December 31, 2023:	\$	1,462,584
--	----	-----------

**Part X**  
**OPEB/BUY BACK FUND**

Estimated Revenue Available - OPEB/Buy Back Fund

Opening Cash on Hand Balance as of January 1, 2023	\$	308,000
Transfer-In	\$	207,120
<b>TOTAL ESTIMATED AMOUNT AVAILABLE</b>	<b>\$</b>	<b>515,120</b>

Estimated Expenditures - OPEB/Buy Back Fund

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Personnel	\$ 146,000	\$ 153,300
<b>TOTAL ESTIMATED OPEB/BUY BACK FUND</b>		
<b>EXPENDITURES/ APPROPRIATIONS:</b>	<b>\$ 146,000</b>	<b>\$ 153,300</b>

The foregoing expenditures are appropriated for OPEB/Buy Back purposes

Estimated Balance on Hand as of December 31, 2023:	\$	369,120
--	----	---------

**Summary**

TOTAL APPROPRIATION FOR CORPORATE FUND	\$	4,010,758
TOTAL APPROPRIATION FOR AMBULANCE FUND	\$	5,055,614
TOTAL APPROPRIATION FOR TORT LIABILITY FUND	\$	1,058,269
TOTAL APPROPRIATION FOR PENSION FUND	\$	1,377,049
TOTAL APPROPRIATION FOR IMRF FUND	\$	45,150
TOTAL APPROPRIATION FOR SOCIAL SECURITY FUND	\$	116,550
TOTAL APPROPRIATION FOR AUDIT FUND	\$	8,295
TOTAL APPROPRIATION FOR EMERGENCY RESCUE CREW FUND	\$	426,830
TOTAL APPROPRIATION FOR CAPITAL FUND	\$	1,354,793
TOTAL APPROPRIATION FOR OPEB/BUY BACK FUND	\$	153,300
Grand Total	\$	<u>13,606,607</u>

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

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

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

ADOPTED this 15th day of November, 2022, pursuant to a roll call vote as follows:

AYES: \_\_\_\_\_

NAYS: \_\_\_\_\_

ABSENT: \_\_\_\_\_

APPROVED by me this 15th day of November, 2022.

\_\_\_\_\_  
President, Board of Trustees  
North Palos Fire Protection District

ATTEST:  
\_\_\_\_\_

Secretary, Board of Trustees

STATE OF ILLINOIS        )  
                                      )SS  
COUNTY OF COOK        )

**SECRETARY'S CERTIFICATE**

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

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

Which said Ordinance was passed by the Board of Trustees of the North Palos Fire Protection District at a meeting held on the 15th day of November 2022, at which a quorum was present.

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

**AYES:** \_\_\_\_\_  
**NAYS:** \_\_\_\_\_  
**ABSENT:** \_\_\_\_\_

I do further certify that the original Ordinance, of which the foregoing is a true and correct copy, is entrusted to my care for safekeeping, and that I am the lawful keeper of the same. IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the North Palos Fire Protection District this 15th day of November 2022.

\_\_\_\_\_  
SECRETARY, BOARD OF TRUSTEES  
NORTH PALOS FIRE PROTECTION DISTRICT

(CORPORATE SEAL)

**NORTH PALOS FIRE PROTECTION DISTRICT**

*FY January 1, 2023 thru December 31, 2023*

*Certification of Estimated Revenues*

*In Accordance with Public Act 83-881*

Corporate Fund:

Estimated Beginning Balance \$ 1,174,468

Revenues:

Property Taxes	1,663,125
Interest Income	-
Replacement Tax	60,000
Fire Billing	5,000
Fire Sprinkler Revenue	-
Fire Alarm Revenue	22,000
Fire Reports/CPR Class	500
Contracts	2,470,096
Foreign Fire Tax	38,000
Reimbursements	9,500
Plan Review Fees	5,000
Tollway Revenue	5,000
<b>TOTAL REVENUES:</b>	<b>4,309,221</b>

Ambulance Fund:

Estimated Beginning Balance 2,369,472

Revenues:

Real Estate Tax Ambulance	1,529,880
Ambulance/Fire Billing Fees	2,350,000
Reimbursements	9,500
Tollway Revenue	5,000
<b>TOTAL REVENUES:</b>	<b>\$ 3,894,380</b>

Tort Liability Fund:

Estimated Beginning Balance 264,090

Revenues:

Real Estate Tax Liability	1,018,875
<b>TOTAL REVENUES:</b>	<b>\$ 1,018,875</b>

Pension Fund:

Estimated Beginning Balance -

Revenues:

Real Estate Taxes Pension	1,311,475
<b>TOTAL REVENUES:</b>	<b>\$ 1,311,475</b>

IMRF Fund:	
Estimated Beginning Balance	69,060
Revenues:	
Real Estate Tax IMRF	10,137
Transfer-In	-
TOTAL REVENUES:	<u>\$ 10,137</u>
Social Security Fund:	
Estimated Beginning Balance	(13,130)
Revenues:	
Real Estate Tax Social Security	129,050
TOTAL REVENUES:	<u>\$ 129,050</u>
Audit Fund:	
Estimated Beginning Balance	6,389
Revenues:	
Real Estate Tax Audit	2,613
Reimbursements	2,250
TOTAL REVENUES:	<u>\$ 4,863</u>
Emergency Rescue Crew Fund	
Estimated Beginning Balance	12,509
Revenues:	
Real Estate Tax Emergency Rescue Crew	406,505
TOTAL REVENUES:	<u>\$ 406,505</u>
Capital Fund	
Estimated Beginning Balance	1,128,603
Revenues:	
Interest Income	20,000
Grants/Donations	308,790
Transfer-In	1,295,470
TOTAL REVENUES:	<u>\$ 1,624,260</u>
OPEB/Buy Back Fund	
Estimated Beginning Balance	308,000
Revenues:	
Transfer-In	207,120
TOTAL REVENUES:	<u>\$ 207,120</u>

I, STEVE GOOD, do hereby certify that I am the Treasurer of the North Palos Fire Protection District, County of Cook, State of Illinois, and do hereby certify the above is an estimate the revenues, and their sources, to be received by the District during the fiscal year ending December 31, 2023.

Given under my hand, this 15th day of November, 2022.

---

Treasurer, Board of Trustees  
North Palos Fire Protection District