

**ORDINANCE 2025-02**  
**ORDINANCE PROVIDING FOR BUDGET AND APPROPRIATION OF THE**  
**NORTH PALOS FIRE PROTECTION DISTRICT**  
**COOK COUNTY, ILLINOIS FOR THE FISCAL YEAR**  
**BEGINNING JANUARY 1, 2026, AND ENDING DECEMBER 31, 2026**

**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 18th day of November, 2025, 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, 2026, and to end on December 31, 2026

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	\$ 5,189,251
AMBULANCE FUND	\$ 5,673,150
TORT LIABILITY FUND	\$ 408,450
FIREFIGHTER'S PENSION FUND	\$ 2,553,737
IMRF FUND	\$ 52,500
SOCIAL SECURITY FUND	\$ 141,750
AUDIT FUND	\$ 9,240
EMERGENCY RESCUE CREW FUND	\$ 343,350
CAPITAL FUND	\$ 1,325,100
OPEB/BUY BACK FUND	\$ 105,000
<b>GRAND TOTAL</b>	<u>\$ 15,801,528</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, 2026 and ending December 31, 2026, 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, 2026	\$	1,638,534
Property Taxes	\$	2,076,000
Interest Income	\$	150,000
Replacement Tax	\$	30,000
Fire Alarm Revenue	\$	20,000
Fire Reports/CPR Class	\$	100
Contracts	\$	2,549,544
Foreign Fire Tax	\$	45,000
Reimbursements	\$	24,000
Plan Review Fees	\$	5,000
Sale of Asset	\$	17,500
Tollway Revenue	\$	25,000
<b>TOTAL ESTIMATED AMOUNT AVAILABLE</b>	<b>\$</b>	<b>6,580,678</b>

Estimated Expenditures - Corporate Fund

	<b>BUDGET</b>	<b>APPROPRIATION</b>
Operational	\$ 577,197	\$ 606,057
Administration	\$ 91,663	\$ 96,246
Equipment	\$ 123,650	\$ 129,833
Buildings and Ground	\$ 76,425	\$ 80,246
Personnel	\$ 3,861,675	\$ 4,054,759
Transfer Out	\$ 96,434	\$ 101,256
Capital	\$ 70,100	\$ 73,605
Foreign Fire	\$ 45,000	\$ 47,250
<b>TOTAL ESTIMATED CORPORATE FUND</b>		
<b>EXPENDITURES/ APPROPRIATIONS:</b>	<b>\$ 4,942,144</b>	<b>\$ 5,189,251</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, 2026:	\$	1,638,534
--	----	-----------

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

Estimated Revenue Available - Ambulance Fund

Opening Cash on Hand Balance as of January 1, 2026	\$	3,033,017
Real Estate Tax Ambulance	\$	1,903,000
Ambulance Billing	\$	3,500,000
<b>TOTAL ESTIMATED AMOUNT AVAILABLE:</b>	<b>\$</b>	<b>8,436,017</b>

Estimated Expenditures - Ambulance Fund

	<b>BUDGET</b>	<b>APPROPRIATION</b>
Operational	\$ 577,197	\$ 606,057
Administration	\$ 91,663	\$ 96,246
Equipment	\$ 123,650	\$ 129,833
Buildings and Ground	\$ 76,425	\$ 80,246
Personnel	\$ 3,861,675	\$ 4,054,759
Capital	\$ 70,100	\$ 73,605
Transfer-Out	\$ 602,290	\$ 632,405
<b>TOTAL ESTIMATED AMBULANCE FUND EXPENDITURES/ APPROPRIATIONS</b>	<b>\$ 5,403,000</b>	<b>\$ 5,673,150</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, 2026:	\$	3,033,017
--	----	-----------

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

Estimated Revenue Available - Tort Liability Fund

Opening Cash on Hand Balance as of January 1, 2026	\$	91,769
Real Estate Tax Liability	\$	391,000
<b>TOTAL ESTIMATED AMOUNT AVAILABLE</b>	<b>\$</b>	<b>482,769</b>

Estimated Expenditures - Tort Liability Fund

	<b>BUDGET</b>	<b>APPROPRIATION</b>
Tort/Liability	\$ 389,000	\$ 408,450
<b>TOTAL ESTIMATED TORT LIABILITY FUND EXPENDITURES/ APPROPRIATION</b>	<b>\$ 389,000</b>	<b>\$ 408,450</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, 2026:	\$	93,769
--	----	--------

**Part IV**  
**FIREFIGHTER'S PENSION FUND**

Estimated Revenue Available - Pension Fund

Opening Cash on Hand Balance as of January 1, 2026	\$	-
Real Estate Taxes Pension	\$	2,068,000
<b>TOTAL ESTIMATED AMOUNT AVAILABLE:</b>	<b>\$</b>	<b>2,068,000</b>

Estimated Expenditures - Pension Fund

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Pension	\$ 2,432,130	\$ 2,553,737
<b>TOTAL ESTIMATED PENSION FUND</b>	<b>\$ 2,432,130</b>	<b>\$ 2,553,737</b>
<b>EXPENDITURES/ APPROPRIATIONS:</b>	<b>\$ 2,432,130</b>	<b>\$ 2,553,737</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, 2026:	\$	(364,130)
--	----	-----------

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

Estimated Revenue Available - IMRF Fund

Opening Cash on Hand Balance as of January 1, 2026	\$	(25,269)
Real Estate Tax IMRF	\$	83,000
<b>TOTAL ESTIMATED AMOUNT AVAILABLE</b>	<b>\$</b>	<b>57,731</b>

Estimated Expenditures - IMRF Fund

	<b>BUDGET</b>	<b>APPROPRIATION</b>
IMRF	\$ 50,000	\$ 52,500
<b>TOTAL ESTIMATED IMRF FUND</b>	<b>\$ 50,000</b>	<b>\$ 52,500</b>
<b>EXPENDITURES/ APPROPRIATIONS</b>	<b>\$ 50,000</b>	<b>\$ 52,500</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, 2026:      \$                      7,731

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

Estimated Revenue Available - Social Security Fund

Opening Cash on Hand Balance as of January 1, 2026	\$	(12,969)
Real Estate Tax Social Security	\$	151,000
<b>TOTAL ESTIMATED AMOUNT AVAILABLE</b>	<b>\$</b>	<b>138,031</b>

Estimated Expenditures - Social Security Fund

	<b>BUDGET</b>	<b>APPROPRIATION</b>
Social Security	\$ 135,000	\$ 141,750
<b>TOTAL ESTIMATED SOCIAL SECURITY EXPENDITURES/ APPROPRIATIONS</b>	<b>\$ 135,000</b>	<b>\$ 141,750</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, 2026:      \$                      3,031

**Part VII  
AUDIT FUND**

Estimated Revenue Available - Audit Fund

Opening Cash on Hand Balance as of January 1, 2026	\$	6,732
Real Estate Tax Audit	\$	9,500
<b>TOTAL ESTIMATED AMOUNT AVAILABLE</b>	<b>\$</b>	<b>16,232</b>

Estimated Expenditures - Audit Fund

	<b>BUDGET</b>	<b>APPROPRIATION</b>
Audit	\$ 8,800	\$ 9,240
<b>TOTAL ESTIMATED AUDIT FUND EXPENDITURES/ APPROPRIATIONS</b>	<b>\$ 8,800</b>	<b>\$ 9,240</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, 2026:	\$	7,432
--	----	-------

**Part VIII  
EMERGENCY RESCUE CREW FUND**

Estimated Revenue Available - Emergency Rescue Crew Fund

Opening Cash on Hand Balance as of January 1, 2026	\$	13,107
Real Estate Tax Emergency Rescue Crew	\$	327,000
<b>TOTAL ESTIMATED AMOUNT AVAILABLE</b>	<b>\$</b>	<b>340,107</b>

Estimated Expenditures - Emergency Rescue Crew Fund

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Personnel	\$ 327,000	\$ 343,350
<b>TOTAL ESTIMATED EMERGENCY RESCUE CREW FUND EXPENDITURES/ APPROPRIATIONS:</b>	<b>\$ 327,000</b>	<b>\$ 343,350</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, 2026:	\$	13,107
--	----	--------

**Part IX  
CAPITAL FUND**

Estimated Revenue Available - Capital Fund

Opening Cash on Hand Balance as of January 1, 2026	\$	3,391,697
Grants/Donations	\$	35,000
Transfer-In	\$	598,725
<b>TOTAL ESTIMATED AMOUNT AVAILABLE</b>	<b>\$</b>	<b>4,025,421</b>

Estimated Expenditures - Capital Fund

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Capital	\$ 1,262,000	\$ 1,325,100
<b>TOTAL ESTIMATED CAPITAL FUND EXPENDITURES/ APPROPRIATIONS:</b>	<b>\$ 1,262,000</b>	<b>\$ 1,325,100</b>

The foregoing expenditures are appropriated for capital projects fund purposes

Estimated Balance on Hand as of December 31, 2026:	\$	2,763,421
--	----	-----------

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

Estimated Revenue Available - OPEB/Buy Back Fund

Opening Cash on Hand Balance as of January 1, 2026	\$	337,102
Transfer-In	\$	100,000
<b>TOTAL ESTIMATED AMOUNT AVAILABLE</b>	<b>\$</b>	<b>437,102</b>

Estimated Expenditures - OPEB/Buy Back Fund

	<b>BUDGET</b>	<b>APPROPRIATION</b>
Personnel	\$ 100,000	\$ 105,000
<b>TOTAL ESTIMATED OPEB/BUY BACK FUND</b>		
<b>EXPENDITURES/ APPROPRIATIONS:</b>	<b>\$ 100,000</b>	<b>\$ 105,000</b>

The foregoing expenditures are appropriated for OPEB/Buy Back purposes

Estimated Balance on Hand as of December 31, 2026:	\$	337,102
--	----	---------

**Summary**

TOTAL APPROPRIATION FOR CORPORATE FUND	\$	5,189,251
TOTAL APPROPRIATION FOR AMBULANCE FUND	\$	5,673,150
TOTAL APPROPRIATION FOR TORT LIABILITY FUND	\$	408,450
TOTAL APPROPRIATION FOR PENSION FUND	\$	2,553,737
TOTAL APPROPRIATION FOR IMRF FUND	\$	52,500
TOTAL APPROPRIATION FOR SOCIAL SECURITY FUND	\$	141,750
TOTAL APPROPRIATION FOR AUDIT FUND	\$	9,240
TOTAL APPROPRIATION FOR EMERGENCY RESCUE CREW FUND	\$	343,350
TOTAL APPROPRIATION FOR CAPITAL FUND	\$	1,325,100
TOTAL APPROPRIATION FOR OPEB/BUY BACK FUND	\$	105,000
Grand Total	\$	<u>15,801,528</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 18th day of November, 2025, pursuant to a roll call vote as follows:

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

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

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

APPROVED by me this 18th day of November, 2025.

\_\_\_\_\_  
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, UNDERSIGNED, 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, 2026  
AND ENDING DECEMBER 31, 2026"**

Which said Ordinance was passed by the Board of Trustees of the North Palos Fire Protection District at a meeting held on the 18th day of November 2025, 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 North Palos 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 18th day of November 2025.

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

(CORPORATE SEAL)

**NORTH PALOS FIRE PROTECTION DISTRICT**

*FY January 1, 2026 thru December 31, 2026*

*Certification of Estimated Revenues*

*In Accordance with Public Act 83-881*

Corporate Fund:

Estimated Beginning Balance \$ 1,638,534

Revenues:

Property Taxes	2,076,000
Interest Income	150,000
Replacement Tax	30,000
Fire Alarm Revenue	20,000
Fire Reports/CPR Class	100
Contracts	2,549,544
Foreign Fire Tax	45,000
Reimbursements	24,000
Plan Review Fees	5,000
Sale of Asset	17,500
Tollway Revenue	25,000
<b>TOTAL REVENUES:</b>	<u>4,942,144</u>

Ambulance Fund:

Estimated Beginning Balance 3,033,017

Revenues:

Real Estate Tax Ambulance	1,903,000
Ambulance Billing	3,500,000
<b>TOTAL REVENUES:</b>	<u>\$ 5,403,000</u>

Tort Liability Fund:

Estimated Beginning Balance 91,769

Revenues:

Real Estate Tax Liability	391,000
<b>TOTAL REVENUES:</b>	<u>\$ 391,000</u>

Pension Fund:

Estimated Beginning Balance -

Revenues:

Real Estate Taxes Pension	2,068,000
<b>TOTAL REVENUES:</b>	<u>\$ 2,068,000</u>

IMRF Fund:	
Estimated Beginning Balance	(25,269)
Revenues:	
Real Estate Tax IMRF	83,000
TOTAL REVENUES:	<u>\$ 83,000</u>
Social Security Fund:	
Estimated Beginning Balance	(12,969)
Revenues:	
Real Estate Tax Social Security	151,000
TOTAL REVENUES:	<u>\$ 151,000</u>
Audit Fund:	
Estimated Beginning Balance	6,732
Revenues:	
Real Estate Tax Audit	9,500
TOTAL REVENUES:	<u>\$ 9,500</u>
Emergency Rescue Crew Fund	
Estimated Beginning Balance	13,107
Revenues:	
Real Estate Tax Emergency Rescue Crew	327,000
TOTAL REVENUES:	<u>\$ 327,000</u>
Capital Fund	
Estimated Beginning Balance	3,391,697
Revenues:	
Grants/Donations	35,000
Transfer-In	598,725
TOTAL REVENUES:	<u>\$ 633,725</u>
OPEB/Buy Back Fund	
Estimated Beginning Balance	337,102
Revenues:	
Transfer-In	100,000
TOTAL REVENUES:	<u>\$ 100,000</u>

I, MICHAEL LEBARRE, 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, 2026.

Given under my hand, this 18th day of November, 2025.

---

Treasurer, Board of Trustees  
North Palos Fire Protection District