

ORDINANCE 2024-02
ORDINANCE PROVIDING FOR BUDGET AND APPROPRIATION OF THE
NORTH PALOS FIRE PROTECTION DISTRICT
COOK COUNTY, ILLINOIS FOR THE FISCAL YEAR
BEGINNING JANUARY 1, 2025, AND ENDING DECEMBER 31, 2025

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 19th day of November, 2024, 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, 2025, and to end on December 31, 2025

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	\$ 4,872,866
AMBULANCE FUND	\$ 4,981,586
TORT LIABILITY FUND	\$ 1,300,950
FIREFIGHTER'S PENSION FUND	\$ 2,127,017
IMRF FUND	\$ 51,975
SOCIAL SECURITY FUND	\$ 126,000
AUDIT FUND	\$ 10,815
EMERGENCY RESCUE CREW FUND	\$ 369,600
CAPITAL FUND	\$ 519,750
OPEB/BUY BACK FUND	\$ 115,500
GRAND TOTAL	<u>\$ 14,476,059</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, 2025 and ending December 31, 2025, 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, 2025	\$	1,638,380
Property Taxes	\$	1,899,400
Interest Income	\$	100,000
Replacement Tax	\$	45,000
Fire Alarm Revenue	\$	20,000
Fire Reports/CPR Class	\$	100
Contracts	\$	2,482,825
Foreign Fire Tax	\$	35,000
Reimbursements	\$	28,500
Plan Review Fees	\$	5,000
Tollway Revenue	\$	25,000
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	6,279,205

Estimated Expenditures - Corporate Fund

	BUDGET	APPROPRIATION
Operational	\$ 486,013	\$ 510,313
Administration	\$ 85,175	\$ 89,434
Equipment	\$ 123,450	\$ 129,623
Buildings and Ground	\$ 70,425	\$ 73,946
Personnel	\$ 3,162,550	\$ 3,320,678
Transfer Out	\$ 626,463	\$ 657,786
Capital	\$ 51,750	\$ 54,338
Foreign Fire	\$ 35,000	\$ 36,750
TOTAL ESTIMATED CORPORATE FUND		
EXPENDITURES/ APPROPRIATIONS:	\$ 4,640,825	\$ 4,872,866

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, 2025:	\$	1,638,380
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Part II
AMBULANCE FUND

Estimated Revenue Available - Ambulance Fund

Opening Cash on Hand Balance as of January 1, 2025	\$	2,321,899
Real Estate Tax Ambulance	\$	1,679,000
Ambulance Billing	\$	3,065,368
TOTAL ESTIMATED AMOUNT AVAILABLE:	\$	7,066,267

Estimated Expenditures - Ambulance Fund

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Operational	\$ 486,013	\$ 510,313
Administration	\$ 85,175	\$ 89,434
Equipment	\$ 123,450	\$ 129,623
Buildings and Ground	\$ 70,425	\$ 73,946
Personnel	\$ 3,162,550	\$ 3,320,678
Capital	\$ 51,750	\$ 54,338
Transfer-Out	\$ 765,006	\$ 803,256
TOTAL ESTIMATED AMBULANCE FUND		
EXPENDITURES/ APPROPRIATIONS	\$ 4,744,368	\$ 4,981,586

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, 2025:	\$	2,321,899
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Part III
TORT LIABILITY FUND

Estimated Revenue Available - Tort Liability Fund

Opening Cash on Hand Balance as of January 1, 2025	\$	140,601
Real Estate Tax Liability	\$	841,000
Transfer In	\$	300,000
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	1,281,601

Estimated Expenditures - Tort Liability Fund

	BUDGET		APPROPRIATION
Tort/Liability	\$	359,000	\$ 376,950
Personnel	\$	880,000	\$ 924,000
TOTAL ESTIMATED TORT LIABILITY FUND			
EXPENDITURES/APPROPRIATION	\$	1,239,000	\$ 1,300,950

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, 2025:	\$	42,601
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Part IV
FIREFIGHTER'S PENSION FUND

Estimated Revenue Available - Pension Fund

Opening Cash on Hand Balance as of January 1, 2025	\$	-
Real Estate Taxes Pension	\$	1,872,000
TOTAL ESTIMATED AMOUNT AVAILABLE:	\$	<u>1,872,000</u>

Estimated Expenditures - Pension Fund

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Pension	\$ 2,025,730	\$ 2,127,017
TOTAL ESTIMATED PENSION FUND		
EXPENDITURES/ APPROPRIATIONS:	\$ 2,025,730	\$ 2,127,017

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, 2025:	\$	(153,730)
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Part V
IMRF FUND

Estimated Revenue Available - IMRF Fund

Opening Cash on Hand Balance as of January 1, 2025	\$	6,265
Real Estate Tax IMRF	\$	25,000
Transfer-In	\$	20,000
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	51,265

Estimated Expenditures - IMRF Fund

	<u>BUDGET</u>		<u>APPROPRIATION</u>
IMRF	\$	49,500	\$ 51,975
TOTAL ESTIMATED IMRF FUND			
EXPENDITURES/ APPROPRIATIONS	\$	49,500	\$ 51,975

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, 2025: \$ 1,765

Part VI
SOCIAL SECURITY FUND

Estimated Revenue Available - Social Security Fund

Opening Cash on Hand Balance as of January 1, 2025	\$	(6,097)
Real Estate Tax Social Security	\$	133,000
Transfer-In	\$	5,000
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	131,903

Estimated Expenditures - Social Security Fund

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Social Security	\$ 120,000	\$ 126,000
TOTAL ESTIMATED SOCIAL SECURITY EXPENDITURES/ APPROPRIATIONS	\$ 120,000	\$ 126,000

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, 2025: \$ 11,903

Part VII
AUDIT FUND

Estimated Revenue Available - Audit Fund

Opening Cash on Hand Balance as of January 1, 2025	\$	5,392
Real Estate Tax Audit	\$	9,600
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	14,992

Estimated Expenditures - Audit Fund

	BUDGET		APPROPRIATION
Audit	\$	10,300	\$ 10,815
TOTAL ESTIMATED AUDIT FUND			
EXPENDITURES/ APPROPRIATIONS	\$	10,300	\$ 10,815

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, 2025:	\$	4,692
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**Part VIII
EMERGENCY RESCUE CREW FUND**

Estimated Revenue Available - Emergency Rescue Crew Fund

Opening Cash on Hand Balance as of January 1, 2025	\$	71,446
Real Estate Tax Emergency Rescue Crew	\$	321,000
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	392,446

Estimated Expenditures - Emergency Rescue Crew Fund

	BUDGET	APPROPRIATION
Personnel	\$ 352,000	\$ 369,600
TOTAL ESTIMATED EMERGENCY RESCUE CREW FUND EXPENDITURES/ APPROPRIATIONS:	\$ 352,000	\$ 369,600

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, 2025: \$ 40,446

**Part IX
CAPITAL FUND**

Estimated Revenue Available - Capital Fund

Opening Cash on Hand Balance as of January 1, 2025	\$	2,823,448
Grants/Donations	\$	65,000
Transfer-In	\$	916,468
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	3,804,916

Estimated Expenditures - Capital Fund

	BUDGET	APPROPRIATION
Capital	\$ 495,000	\$ 519,750
TOTAL ESTIMATED CAPITAL FUND EXPENDITURES/ APPROPRIATIONS:	\$ 495,000	\$ 519,750

The foregoing expenditures are appropriated for capital projects fund purposes

Estimated Balance on Hand as of December 31, 2025: \$ 3,309,916

Part X
OPEB/BUY BACK FUND

Estimated Revenue Available - OPEB/Buy Back Fund

Opening Cash on Hand Balance as of January 1, 2025	\$	318,005
Transfer-In	\$	150,000
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	468,005

Estimated Expenditures - OPEB/Buy Back Fund

	BUDGET	APPROPRIATION
Personnel	\$ 110,000	\$ 115,500
TOTAL ESTIMATED OPEB/BUY BACK FUND EXPENDITURES/APPROPRIATIONS:	\$ 110,000	\$ 115,500

The foregoing expenditures are appropriated for OPEB/Buy Back purposes

Estimated Balance on Hand as of December 31, 2025:	\$	358,005
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Summary

TOTAL APPROPRIATION FOR CORPORATE FUND	\$	4,872,866
TOTAL APPROPRIATION FOR AMBULANCE FUND	\$	4,981,586
TOTAL APPROPRIATION FOR TORT LIABILITY FUND	\$	1,300,950
TOTAL APPROPRIATION FOR PENSION FUND	\$	2,127,017
TOTAL APPROPRIATION FOR IMRF FUND	\$	51,975
TOTAL APPROPRIATION FOR SOCIAL SECURITY FUND	\$	126,000
TOTAL APPROPRIATION FOR AUDIT FUND	\$	10,815
TOTAL APPROPRIATION FOR EMERGENCY RESCUE CREW FUND	\$	369,600
TOTAL APPROPRIATION FOR CAPITAL FUND	\$	519,750
TOTAL APPROPRIATION FOR OPEB/BUY BACK FUND	\$	115,500
Grand Total	\$	<u>14,476,059</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.

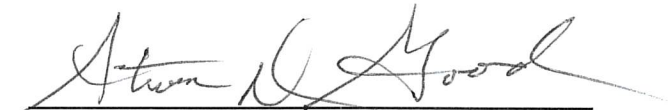
Section 3: That the invalidity of any item or Section of this Ordinance shall not effect the validity of the whole or part hereof.

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

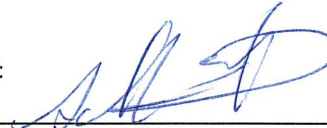
ADOPTED this 19th day of November, 2024, pursuant to a roll call vote as follows:

AYES: GOOD, KHALIL, LEBARRE
NAYS: Ø
ABSENT: Ø

APPROVED by me this 19th day of November, 2024.



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, 2025
AND ENDING DECEMBER 31, 2025"**


Which said Ordinance was passed by the Board of Trustees of the North Palos Fire Protection District at a meeting held on the 19th day of November 2024, 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:

GOOD, KHALIL, LEBARRE

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 19th day of November 2024.



SECRETARY, BOARD OF TRUSTEES
NORTH PALOS FIRE PROTECTION DISTRICT

(CORPORATE SEAL)

NORTH PALOS FIRE PROTECTION DISTRICT

FY January 1, 2025 thru December 31, 2025

Certification of Estimated Revenues

In Accordance with Public Act 83-881

Corporate Fund:

Estimated Beginning Balance \$ 1,638,380

Revenues:

Property Taxes	1,899,400
Interest Income	100,000
Replacement Tax	45,000
Fire Alarm Revenue	20,000
Fire Reports/CPR Class	100
Contracts	2,482,825
Foreign Fire Tax	35,000
Reimbursements	28,500
Plan Review Fees	5,000
Tollway Revenue	25,000
TOTAL REVENUES:	<u>4,640,825</u>

Ambulance Fund:

Estimated Beginning Balance 2,321,899

Revenues:

Real Estate Tax Ambulance	1,679,000
Ambulance Billing	3,065,368
TOTAL REVENUES:	<u>\$ 4,744,368</u>

Tort Liability Fund:

Estimated Beginning Balance 140,601

Revenues:

Real Estate Tax Liability	841,000
Transfer In	300,000
TOTAL REVENUES:	<u>\$ 1,141,000</u>

Pension Fund:

Estimated Beginning Balance -

Revenues:

Real Estate Taxes Pension	1,872,000
TOTAL REVENUES:	<u>\$ 1,872,000</u>

IMRF Fund:	
Estimated Beginning Balance	6,265
Revenues:	
Real Estate Tax IMRF	25,000
Transfer-In	20,000
TOTAL REVENUES:	<u>\$ 45,000</u>
Social Security Fund:	
Estimated Beginning Balance	(6,097)
Revenues:	
Real Estate Tax Social Security	133,000
Transfer-In	5,000
TOTAL REVENUES:	<u>\$ 138,000</u>
Audit Fund:	
Estimated Beginning Balance	5,392
Revenues:	
Real Estate Tax Audit	9,600
TOTAL REVENUES:	<u>\$ 9,600</u>
Emergency Rescue Crew Fund	
Estimated Beginning Balance	71,446
Revenues:	
Real Estate Tax Emergency Rescue Crew	321,000
TOTAL REVENUES:	<u>\$ 321,000</u>
Capital Fund	
Estimated Beginning Balance	2,823,448
Revenues:	
Grants/Donations	65,000
Transfer-In	916,468
TOTAL REVENUES:	<u>\$ 981,468</u>
OPEB/Buy Back Fund	
Estimated Beginning Balance	318,005
Revenues:	
Transfer-In	150,000
TOTAL REVENUES:	<u>\$ 150,000</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, 2025.

Given under my hand, this 19th day of November, 2024.

A handwritten signature in black ink, appearing to read 'Steve Good', is written over a solid black horizontal line.

Treasurer, Board of Trustees
North Palos Fire Protection District