ANNUAL BUDGET AND APPROPRIATION ORDINANCE 2026-03
OF THE PALOS FIRE PROTECTION DISTRICT
IN THE COUNTY OF COOK, STATE OF ILLINOIS
FOR THE FISCAL YEAR
BEGINNING MAY 1, 2026, AND ENDING APRIL 30, 2027

WHEREAS, there has been prepared a Budget and Appropriation Ordinance for the PALOS FIRE PROTECTION DISTRICT, and the Board of Trustees of said District has made the tentative Budget and Appropriation Ordinance 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 and Appropriation Ordinance on the 16th day of June, 2026, notice of which hearing was given at least thirty (30) days prior thereto, and all other legal requirements having been complied with:

NOW THEREFORE, BE IT ORDAINED by the Board of Trustees of the PALOS FIRE PROTECTION DISTRICT in the County of Cook and State of Illinois, that:

SECTION 1: The fiscal year of this District is hereby fixed and declared to be from May 1, 2026, to April 30, 2027, inclusive.

SECTION 2: The following budget, containing an estimate of receipts and expenditures of this District for the fiscal year is hereby adopted as the budget for this District for said fiscal year and shall be in full force and effect from and after this date.

PART I CURRENT BALANCES AND ESTIMATED RECEIPTS

Estimated Beginning Balance on May 1, 2026	6,815,746
Estimated Investment Earnings fiscal year	205,300
Estimated Personal Property Replacement Taxes fiscal year	30,000
Estimated Ambulance Fees fiscal year	1,150,000
Estimated Property Taxes in Fiscal year	7,215,900
Estimated Miscellaneous Receipts	130,000
Estimated Transfer-In	644,200
Total Current Balance & Estimated Receipts	$ 16,191,146

A. Fire Protection

Corporate Fund

10210 · Station Expenditures	
102100 · Repairs	35,000
102110 · Cleaning Supplies	5,000
102120 · Exterior Maintenance	5,000
102130 · Interior Maintenance	5,000
102200 · Utilities	25,000
Total 10210 · Station Expenditures	75,000
10310 · Apparat. & Equip	
103100 · Gas & Oil	30,000
103200 · Repairs & Maintenance	90,000
103225 · Tools & Equipment	7,500
103230 · SCBA / Air Compressor	5,000
103232 · Turnout Gear	7,500
103235 · Hose, Nozzles & Appliances	7,500
103300 · Association & Team Dues	5,500
103400 · R & M Mobile Comm Equip	500
Total 10310 · Apparat. & Equip	153,500
10500 · Emergency Communications	
105000 · Monitor & Disp Serv	80,000
105200 · Cellular Phones	6,500
105600 · R&M Weather Sirens	1,000
Total 10500 · Emergency Communications	87,500
10570 · Paid Personnel	
105710 · Uniform Allowance	12,500
105712 · Administrative Salaries	295,000
105716 · BC Salaries	280,000
105718 · BC Overtime	60,000
105720 · Lieut. Salaries	470,000
105722 · Lieut. Overtime	66,000
105724 · FF Salaries	825,000
105726 · FF Overtime	225,000
105730 · Part-Time Wages	10,000
105750 · Medical & Health Ins.	533,000
105752 · Self Insured Health Ins.	5,000
105755 · Education Allowance	2,500
105756 · Training	5,000
105780 · Immun/Physical	7,500
105790 · Retirement Ins. Fund	15,000
105800 · Labor Attorney	5,000
Total 10570 · Paid Personnel	2,816,500
10600 · Administration	
106100 · Trustees' Compensation	9,000
106150 · Commissioner Compensation	4,500
106175 · Employee Recognition	500
106200 · Clerical Expenses	3,000
106250 · Education & Training	4,500
106300 · Fire Prev & PR Programs	1,000
106310 · Public Education	1,000
106350 · Payroll Services	4,500
106500 · Printing	1,800
106600 · Postage/Office Supplies	2,500
106650 · Full-Time Testing	5,000
106660 · Promotional Testing	5,000
106710 · IT Services	20,000

106750 · Legal Notice Publish	500
106800 · Legal Retainer	18,000
106900 · Monthly Accounting	21,000
Total 10600 · Administration	101,800
10700 · General	
803500 · FFIB New Equipment	45,000
Total 10700 · General	45,000
Total 101 · Fire Fund - Expenditures	**3,279,300**

B. Ambulance Protection

Ambulance Fund

20210 · Station Expenditures	
202100 · Repairs	35,000
202110 · Cleaning Supplies	5,000
202120 · Exterior Maintenance	5,000
202130 · Interior Maintenance	5,000
202200 · Utilities	25,000
Total 20210 · Station Expenditures	75,000
20310 · Apparat. & Equip	
203100 · Gas & Oil	30,000
203200 · Repairs & Maintenance	80,000
203215 · EMS	30,000
203225 · Tools & Equipment	7,500
203230 · SCBA	5,000
203232 · Turnout Gear	7,500
203235 · Hose, Nozzles & Appliances	7,500
203300 · Association & Team Dues	5,500
203400 · R & M Mobile Comm Equip	500
Total 20310 · Apparat. & Equip	173,500
20500 · Emergency Communications	
205000 · Monitor & Disp Serv	80,000
205200 · Cellular Phones	6,500
205600 · R&M Weather Sirens	1,000
Total 20500 · Emergency Communications	87,500
20570 · Paid Personnel	
205710 · Uniform Allowance	12,500
205712 ·Administrative Salaries	295,000
205716 ·BC Salaries	280,000
205718 ·BC Overtime	60,000
205720 · Lieut. Salaries	470,000
205722 · Lieut. Overtime	66,000
205724 · FF Salaries	825,000
205726 · FF Overtime	225,000
205730 · Part-Time Wages	10,000
205750 · Medical & Health Ins.	533,000
205752 · Self Insured Health Ins.	5,000
205755 · Education Allowance	2,500
205756 · Training	5,000
205780 · Immun/Physical	5,000
205790 · Retirement Ins. Fund	15,000
205800 · Labor Attorney	5,000
Total 20570 · Paid Personnel	2,814,000

20600 · Administration	
206100 · Trustees' Compensation	9,000
206150 · Commissioner Compensati	4,500
206175 · Employee Recognition	500
206200 · Clerical Expenses	3,000
206250 · Education & Training	4,500
206300 · Fire Prev & PR Programs	1,000
206310 · Public Education	1,000
206350 · Payroll Services	4,500
206500 · Printing	1,800
206600 · Postage/Office Supplies	2,500
206650 · Full-Time Testing	5,000
206660 · Promotional Testing	5,000
206710 · IT Services	20,000
206750 · Legal Notice Publish	500
206800 · Legal Retainer	18,000
206900 · Monthly Accounting	21,000
Total 20600 · Administration	101,800
20700 · General	
209000 · Transfer-Out	644,200
Total 20700 · General	644,200
Total 201 · Ambulance Fund - Expenditures	**3,896,000**

C. Rescue Protection

Rescue Fund

90570 · Paid Personnel	
905724 · FF Salaries	605,000
905726 · FF Overtime	90,000
905730 · Part-Time Wages	10,000
Total 90570 · Paid Personnel	705,000
Total 901 · Rescue Fund - Expenditures	**705,000**

RECAPITULATION

Total Fire Protection Corporate Fund	3,279,300
Total Ambulance Corporate Fund	3,896,000
Total Rescue Corporate Fund	705,000
Total Corporate Budget	**7,880,300**
Total Pension Budget	1,215,000
Total Uncapped Pension Budget	220,000
Total Audit Budget	9,900
Total Social Security Budget	88,000
Total Tort Liability Budget	940,000
Total Debt Service Budget	10,000
Total Capital Budget	447,200

TOTAL BUDGETED EXPENDITURES	**10,810,400**

TOTAL CURRENT BALANCE AND ESTIMATED RECEIPTS	16,191,146
LESS TOTAL BUDGETED FUNDS	9,375,400
ESTIMATED NET BALANCE AT END OF FISCAL YEAR	**6,815,746**

SECTION 3: Pursuant to ILCS, Ch. 50 Sec. 330/3 and other provisions of the Illinois Compiled Statutes, there is hereby appropriated for the said fiscal year the following amounts:

From the Corporate Fund, a grand total of	8,668,330
From the Pension Fund, a grand total of	1,336,500
From the Audit Fund, a grand total of	10,890
From the Social Security Fund, a grand total of	96,800
From the Tort Liability Fund, a grand total of	1,034,000
From the Debt Service Fund, a grand total of	11,000
From the Capital Fund, a grand total of	491,920

The Budget provides for Estimated Expenditures for the calendar year in particular and each sum total being divided among several objects and purposes specified and enumerated and in the particular amounts stated for each fund respectively, in Part II of Section 2 above. The estimated Expenditures (constituting appropriations for the fiscal year May 1, 2026, to April 30, 2027, inclusive) are hereby incorporated by reference as part of this Section 3 with the same effect as if said statement were repeated in its entirety; and this Section 3 shall be and is the Annual Appropriation Ordinance of this District and shall be in full force and effect from and after its adoption and publication according to law.

SECTION 4: The unexpended balance of any item of appropriation within any fund hereinbefore mentioned in Section 2 of this Ordinance may be used and applied toward any deficiency in any other item of appropriation within such fund.

SECTION 5: An invalidity of any item of appropriation or provision of this Ordinance shall not affect nor impair the validity of any other item of appropriation or provision of this Ordinance which may be given effect without such invalid part.

ADOPTED this 16th day of June, 2026, by the Board of Trustees of the PALOS FIRE PROTECTION DISTRICT in the County of Cook, State of Illinois, by the following vote of its members:

AYES 4

NAYS 0

ABSTAIN 0

ABSENT 0

BY Richard J. Nogal

Richard Nogal, President
PALOS FIRE PROTECTION DISTRICT
Cook County, Illinois

ATTEST

Edward Verdino, Secretary
PALOS FIRE PROTECTION DISTRICT
Cook County, Illinois

CERTIFICATE OF REVENUES

I, Gene Adams, hereby certify that I am the Chief Fiscal Officer of Palos Fire Protection District, and as such Chief Fiscal Officer, I hereby certify that the Estimate of Revenues by source to be received by Palos Fire Protection District for the fiscal year ending April 30, 2027, are as follows:

Estimated Beginning Balance on May 1, 2026	$ 6,815,746
Estimated Investment Earnings fiscal year	205,300
Estimated Personal Property Replacement Taxes fiscal year	30,000
Estimated Ambulance Fees fiscal year	1,150,000
Property Taxes to be levied in 2026 collected FY27	7,215,900
Estimated Miscellaneous Receipts	130,000
Estimated Transfer-In	644,200
Total Current Balance & Estimated Receipts	$ 16,191,146

Dated June 16, 2026

BY Gene Adams.

Gene Adams, Treasurer
PALOS FIRE PROTECTION DISTRICT
Cook County, Illinois

STATE OF ILLINOIS)
)SS.
COOK COUNTY)

CERTIFICATION OF BUDGET

THE UNDERSIGNED, Edward Verdino , as Secretary of the Board of PALOS FIRE PROTECTION DISTRICT, hereby certifies that the Annual Budget and Appropriation was adopted by Ordinance for MAY 1, 2026 to APRIL 30, 2027 PALOS FIRE PROTECTION DISTRICT to which this certification is attached is a true and exact copy of the original Annual Budget and Appropriation Ordinance for MAY 1, 2026 TO APRIL 30, 2027 PALOS FIRE PROTECTION DISTRICT adopted by the BOARD OF PALOS FIRE PROTECTION DISTRICT on June 16, 2026.

BY ______________________________
Edward Verdino
PALOS FIRE PROTECTION DISTRICT
Cook County, Illinois