

**ANNUAL BUDGET AND APPROPRIATION ORDINANCE 2025-01
OF THE PALOS FIRE PROTECTION DISTRICT
IN THE COUNTY OF COOK, STATE OF ILLINOIS
FOR THE FISCAL YEAR
BEGINNING MAY 1, 2025, AND ENDING APRIL 30, 2026**

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 2nd day of June, 2025, 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, 2025, to April 30, 2026, 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, 2025	5,516,906
Estimated Investment Earnings fiscal year	165,000
Estimated Personal Property Replacement Taxes fiscal year	40,000
Estimated Ambulance Fees fiscal year	1,138,000
Estimated Property Taxes in Fiscal year	6,966,000
Estimated Miscellaneous Receipts	305,000
Estimated Transfer-In	602,599
Total Current Balance & Estimated Receipts	<u>\$ 14,733,505</u>

A. Fire Protection

Corporate Fund

10210 · Station Expenditures	
102100 · Repairs & Maintenance	55,000
102200 · Utilities	20,000
Total 10210 · Station Expenditures	75,000
10310 · Appar. & Equip	
103100 · Gas & Oil	30,000
103200 · Repairs & Maintenance	100,000
103225 · Tools & Equipment	15,000
103230 · SCBA	5,000
103232 · Turnout Gear	11,000
103235 · Hose, Nozzles & Appliances	5,000
103300 · Association & Team Dues	10,000
103400 · R & M Mobile Comm Equip	2,500
Total 10310 · Appar. & Equip	178,500
10500 · Emergency Communications	
105000 · Monitor & Disp Serv	87,500
105200 · Cellular Phones	6,250
105600 · R&M Weather Sirens	1,500
Total 10500 · Emergency Communications	95,250
10570 · Paid Personnel	
105710 · Uniform Allowance	12,500
105712 · Administrative Salaries	228,000
105714 · Administrative Overtime	-
105716 · BC Salaries	270,000
105718 · BC Overtime	55,000
105720 · Lieut. Salaries	413,500
105722 · Lieut. Overtime	66,000
105724 · FF Salaries	825,915
105726 · FF Overtime	149,600
105730 · Part-Time Wages	5,000
105750 · Medical & Health Ins.	443,936
105752 · Self Insured Health Ins.	90,000
105755 · Education Allowance	5,000
105756 · Training	5,000
105780 · Immun/Physical	17,500
105790 · Retirement Ins. Fund	25,000
105800 · Labor Attorney	6,000
Total 10570 · Paid Personnel	2,617,951
10600 · Administration	
106100 · Trustees' Compensation	12,500
106150 · Commissioner Compensation	5,000
106175 · Employee Recognition	2,500
106200 · Clerical Expenses	4,000
106250 · Education & Training	6,500
106300 · Fire Prev & PR Programs	2,500
106310 · Public Education	2,500
106350 · Payroll Services	4,500
106500 · Printing	1,200
106600 · Postage/Office Supplies	750
106650 · Full-Time Testing	2,500
106750 · Legal Notice Publish	750
106800 · Legal Retainer	18,000

106900 · Monthly Accounting	21,500
Total 10600 · Administration	104,700
10700 · General	
803500 · FFIB New Equipment	40,000
Total 10700 · General	40,000
Total 101 · Fire Fund - Expenditures	3,111,401
B. Ambulance Protection	
Ambulance Fund	
20210 · Station Expenditures	
202100 · Repairs & Maintenance	55,000
202200 · Utilities	20,000
202600 · Property Lease/Rent	-
Total 20210 · Station Expenditures	75,000
20310 · Appar. & Equip	
203100 · Gas & Oil	30,000
203200 · Repairs & Maintenance	100,000
203215 · EMS	55,000
203225 · Tools & Equipment	15,000
203230 · SCBA	5,000
203232 · Turnout Gear	11,000
203235 · Hose, Nozzles & Appliances	5,000
203300 · Association & Team Dues	10,000
203400 · R & M Mobile Comm Equip	2,500
Total 20310 · Appar. & Equip	233,500
20500 · Emergency Communications	
205000 · Monitor & Disp Serv	87,500
205200 · Cellular Phones	6,250
205600 · R&M Weather Sirens	1,500
Total 20500 · Emergency Communications	95,250
20570 · Paid Personnel	
205710 · Uniform Allowance	12,500
205712 · Administrative Salaries	228,000
205714 · Administrative Overtime	-
205716 · BC Salaries	270,000
205718 · BC Overtime	55,000
205720 · Lieut. Salaries	413,500
205722 · Lieut. Overtime	66,000
205724 · FF Salaries	825,915
205726 · FF Overtime	149,600
205730 · Part-Time Wages	5,000
205750 · Medical & Health Ins.	443,936
205752 · Self Insured Health Ins.	90,000
205755 · Education Allowance	5,000
205756 · Training	5,000
205780 · Immun/Physical	17,500
205790 · Retirement Ins. Fund	25,000
205800 · Labor Attorney	6,000
Total 20570 · Paid Personnel	2,617,951
20600 · Administration	
206100 · Trustees' Compensation	12,500
206150 · Commissioner Compensati	5,000
206175 · Employee Recognition	2,500

206200 · Clerical Expenses	4,000
206250 · Education & Training	6,500
206300 · Fire Prev & PR Programs	2,500
206310 · Public Education	2,500
206350 · Payroll Services	4,500
206500 · Printing	1,200
206600 · Postage/Office Supplies	750
206650 · Full-Time Testing	2,500
206750 · Legal Notice Publish	750
206800 · Legal Retainer	18,000
206900 · Monthly Accounting	21,500
Total 20600 · Administration	104,700
20700 · General	
205790 · Retirement Ins Expense	-
209000 · Transfer-Out	602,599
Total 20700 · General	602,599
Total 201 · Ambulance Fund - Expenditures	3,729,000
C. Rescue Protection	
Rescue Fund	
90570 · Paid Personnel	
905724 · FF Salaries	625,169
905726 · FF Overtime	58,802
905730 · Part-Time Wages	-
Total 90570 · Paid Personnel	683,971
Total 901 · Rescue Fund - Expenditures	683,971

RECAPITULATION

Total Fire Protection Corporate Fund	3,111,401
Total Ambulance Corporate Fund	3,729,000
Total Rescue Corporate Fund	683,971
Total Corporate Budget	7,524,372
Total Pension Budget	1,215,000
Total Uncapped Pension Budget	220,000
Total Audit Budget	8,500
Total Social Security Budget	75,000
Total Tort Liability Budget	1,190,000
Total Debt Service Budget	10,000
Total Capital Budget	408,000

TOTAL BUDGETED EXPENDITURES**10,650,872**

TOTAL CURRENT BALANCE AND ESTIMATED RECEIPTS	14,733,505
LESS TOTAL BUDGETED FUNDS	9,215,872
ESTIMATED NET BALANCE AT END OF FISCAL YEAR	5,517,633

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	8,276,809
From the Pension Fund, a grand total of	1,336,500
From the Audit Fund, a grand total of	9,350
From the Social Security Fund, a grand total of	82,500
From the Tort Liability Fund, a grand total of	1,309,000
From the Debt Service Fund, a grand total of	11,000
From the Capital Fund, a grand total of	448,800


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, 2025, to April 30, 2026, 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 2nd day of June, 2025, 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	<u>5</u>
NAYS	<u>0</u>
ABSTAIN	<u>0</u>
ABSENT	<u>0</u>

BY 
Kevin McCurrie, President
PALOS FIRE PROTECTION DISTRICT
Cook County, Illinois

ATTEST 
Todd Thielmann, 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, 2026, are as follows:

Estimated Beginning Balance on May 1, 2025	\$ 5,516,906
Estimated Investment Earnings fiscal year	165,000
Estimated Personal Property Replacement Taxes fiscal year	40,000
Estimated Ambulance Fees fiscal year	1,138,000
Property Taxes to be levied in 2025 collected FY26	6,966,000
Estimated Miscellaneous Receipts	305,000
Estimated Transfer-In	602,599
Total Current Balance & Estimated Receipts	<u>\$ 14,733,505</u>

Dated

6-3-2025

BY



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

STATE OF ILLINOIS)
)SS.
COOK COUNTY)

CERTIFICATION OF BUDGET

THE UNDERSIGNED, Todd Thielmann , 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, 2025 to APRIL 30, 2026 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, 2025 TO APRIL 30, 2026 PALOS FIRE PROTECTION DISTRICT adopted by the BOARD OF PALOS FIRE PROTECTION DISTRICT on June 2, 2025.

BY 

Todd Thielmann
PALOS FIRE PROTECTION DISTRICT
Cook County, Illinois