

ORDINANCE #257
 AN ORDINANCE PROVIDING FOR BUDGET AND APPROPRIATION OF THE
 FRANKFORT FIRE PROTECTION DISTRICT
 WILL COUNTY, ILLINOIS, FOR THE FISCAL YEAR
 BEGINNING JUNE 1, 2023, AND ENDING MAY 31, 2024

WHEREAS, the Board of Trustees of the Frankfort Fire Protection District, Will 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 August, 2023, 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 Frankfort Fire Protection District, Will County, Illinois, as follows:

Section 1: That the fiscal year of this Fire Protection District is hereby fixed to begin on June 1, 2023 and to end on May 31, 2024

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, or as much thereof as may be authorized by law, are hereby appropriated to defray the necessary Expenses and Liabilities of the Frankfort Fire Protection District for the respective objects and purposes, as hereinafter set forth namely:

	<u>APPROPRIATION</u>
CORPORATE FUND	\$ 7,726,342
AMBULANCE FUND	\$ 8,465,414
PENSION FUND	\$ 1,454,732
IMRF FUND	\$ 1,759
TORT FUND	\$ 1,759
SOCIAL SECURITY FUND	\$ 29,909
MEDICARE FUND	\$ 147,049
AUDIT FUND	\$ 1,759
FOREIGN FIRE FUND	\$ 92,400
POST EMPLOYMENT FUND	\$ 68,250
CAPITAL FUND	\$ 925,050
GRAND TOTAL	<u>\$ 18,914,424</u>

**Part I
CORPORATE FUND**

Estimated Revenue Available - Corporate Fund

Opening Cash on Hand Balance as of June 1, 2023	\$	2,438,626
Real Estate Taxes	\$	5,926,963
Personal Property Replacement	\$	50,000
Service Fees	\$	71,000
Other Revenue	\$	34,550
Grants	\$	17,000
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	8,568,139

Estimated Expenditures - Corporate Fund

	BUDGET	APPROPRIATION
Wages	\$ 4,048,997	\$ 4,251,447
Overtime	\$ 535,875	\$ 562,669
Taxes	\$ 3,735	\$ 3,922
IMRF Pension Contributions	\$ 26,212	\$ 27,522
457 Contributions	\$ 57,500	\$ 60,375
Health / Life Insurance	\$ 1,071,875	\$ 1,125,469
Workers Comp Insurance	\$ 296,227	\$ 311,038
Legal	\$ 20,592	\$ 21,622
Central Dispatching	\$ 84,900	\$ 89,145
Liability Insurance	\$ 39,862	\$ 41,855
General Operating	\$ 565,155	\$ 593,412
Note Principal	\$ 256,215	\$ 269,026
Note Interest	\$ 56,276	\$ 59,090
Transfer-Out	\$ 295,000	\$ 309,750
TOTAL ESTIMATED CORPORATE FUND EXPENDITURES/ APPROPRIATIONS:	\$ 7,358,421	\$ 7,726,342

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

Estimated Balance on Hand as of May 31, 2024	\$	1,209,718
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Part II
AMBULANCE FUND

Estimated Revenue Available - Ambulance Fund

Opening Cash on Hand Balance as of June 1, 2023	\$	1,138,935
Real Estate Taxes	\$	5,961,975
Personal Property Replacement	\$	50,000
Service Fees	\$	3,000
Ambulance Fees	\$	2,050,000
Ambulance Fees - GEMT	\$	900,000
Other Revenue	\$	2,500
Grants	\$	-
Transfer-In	\$	-
TOTAL ESTIMATED AMOUNT AVAILABLE:	\$	10,136,410

Estimated Expenditures - Ambulance Fund

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Wages	\$ 3,997,733	\$ 4,197,620
Overtime	\$ 577,375	\$ 606,244
Taxes	\$ 309	\$ 325
IMRF Pension Contributions	\$ 21,035	\$ 22,087
457 Contributions	\$ 57,500	\$ 60,375
Health / Life Insurance	\$ 1,047,720	\$ 1,100,106
Workers Comp Insurance	\$ 296,227	\$ 311,038
Legal	\$ 20,592	\$ 21,622
GEMT Payback	\$ 450,000	\$ 472,500
Central Dispatching	\$ 84,900	\$ 89,145
Liability Insurance	\$ 39,862	\$ 41,855
General Operating	\$ 611,555	\$ 642,132
Note Principal	\$ 256,215	\$ 269,026
Note Interest	\$ 56,276	\$ 59,090
Transfer-Out	\$ 545,000	\$ 572,250
TOTAL ESTIMATED AMBULANCE FUND		
EXPENDITURES/ APPROPRIATIONS	\$ 8,062,299	\$ 8,465,414

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 May 31, 2024	\$	2,074,111
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**Part III
PENSION FUND**

Estimated Revenue Available - Pension Fund

Opening Cash on Hand Balance as of June 1, 2023	\$	-
Real Estate Taxes	\$	1,385,459
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	1,385,459

Estimated Expenditures - Pension Fund

	<u>BUDGET</u>	<u>APPROPRIATION</u>
FF Pension Contributions	\$ 1,385,459	\$ 1,454,732
TOTAL ESTIMATED PENSION FUND EXPENDITURES/ APPROPRIATIONS	\$ 1,385,459	\$ 1,454,732

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

Estimated Balance on Hand as of May 31, 2024	\$	-
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**Part IV
IMRF FUND**

Estimated Revenue Available - IMRF Fund

Opening Cash on Hand Balance as of June 1, 2023	\$	-
Real Estate Taxes	\$	1,676
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	1,676

Estimated Expenditures - IMRF Fund

	<u>BUDGET</u>	<u>APPROPRIATION</u>
IMRF Pension Contributions	\$ 1,676	\$ 1,759
TOTAL ESTIMATED IMRF FUND EXPENDITURES/ APPROPRIATIONS	\$ 1,676	\$ 1,759

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 May 31, 2024	\$	-
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**Part V
TORT FUND**

Estimated Revenue Available - Tort Fund

Opening Cash on Hand Balance as of June 1, 2023	\$	-
Real Estate Taxes	\$	1,676
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	<u>1,676</u>

Estimated Expenditures - Tort Fund

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Liability Insurance	\$ 1,676	\$ 1,759
TOTAL ESTIMATED TORT FUND EXPENDITURES/ APPROPRIATIONS	\$ 1,676	\$ 1,759

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 May 31, 2024	\$	-
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**Part VI
SOCIAL SECURITY FUND**

Estimated Revenue Available - Social Security Fund

Opening Cash on Hand Balance as of June 1, 2023	\$	-
Real Estate Taxes	\$	28,485
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	<u>28,485</u>

Estimated Expenditures - Social Security Fund

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Social Security Contributions	\$ 28,485	\$ 29,909
TOTAL ESTIMATED SOCIAL SECURITY FUND EXPENDITURES/ APPROPRIATIONS	\$ 28,485	\$ 29,909

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

Estimated Balance on Hand as of May 31, 2024	\$	-
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**Part VII
MEDICARE FUND**

Estimated Revenue Available - Medicare Fund

Opening Cash on Hand Balance as of June 1, 2023	\$	-
Real Estate Taxes	\$	140,046
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	140,046

Estimated Expenditures - Medicare Fund

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Medicare Contributions	\$ 140,046	\$ 147,049
TOTAL ESTIMATED MEDICARE FUND EXPENDITURES/ APPROPRIATIONS	\$ 140,046	\$ 147,049

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

Estimated Balance on Hand as of May 31, 2024	\$	-
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**Part VIII
AUDIT FUND**

Estimated Revenue Available - Audit Fund

Opening Cash on Hand Balance as of June 1, 2023	\$	-
Real Estate Taxes	\$	1,676
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	1,676

Estimated Expenditures - Audit Fund

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Audit	\$ 1,676	\$ 1,759
TOTAL ESTIMATED AUDIT FUND EXPENDITURES/ APPROPRIATIONS	\$ 1,676	\$ 1,759

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 May 31, 2024	\$	-
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**Part IX
FOREIGN FIRE FUND**

Estimated Revenue Available - Foreign Fire Fund

Opening Cash on Hand Balance as of June 1, 2023	\$	45,432
Foreign Fire Tax	\$	88,000
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	133,432

Estimated Expenditures - Foreign Fire Fund

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Equipment	\$ 88,000	\$ 92,400
TOTAL ESTIMATED FOREIGN FIRE FUND EXPENDITURES/ APPROPRIATIONS	\$ 88,000	\$ 92,400

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

Estimated Balance on Hand as of May 31, 2024	\$	45,432
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**Part X
POST EMPLOYMENT FUND**

Estimated Revenue Available - Post Employment Fund

Opening Cash on Hand Balance as of June 1, 2023	\$	21,515
Transfer-In	\$	100,000
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	121,515

Estimated Expenditures - Post Employment Fund

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Wages	\$ 65,000	\$ 68,250
TOTAL ESTIMATED POST EMPLOYMENT FUND EXPENDITURES/ APPROPRIATIONS	\$ 65,000	\$ 68,250

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

Estimated Balance on Hand as of May 31, 2024	\$	56,515
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Part XI
CAPITAL FUND

Estimated Revenue Available - Capital Fund

Opening Cash on Hand Balance as of June 1, 2023	\$	1,338,992
Grants	\$	121,500
Transfer-In	\$	740,000
TOTAL ESTIMATED AMOUNT AVAILABLE:	\$	<u>2,200,492</u>

Estimated Expenditures - Capital Fund

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Equipment	\$ 165,000	\$ 173,250
Vehicles	\$ 521,000	\$ 547,050
Buildings	\$ 195,000	\$ 204,750
TOTAL ESTIMATED CAPITAL FUND EXPENDITURES/ APPROPRIATIONS	<u>\$ 881,000</u>	<u>\$ 925,050</u>

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

Estimated Balance on Hand as of May 31, 2024	\$	1,319,492
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Summary

TOTAL APPROPRIATION FOR CORPORATE FUND	\$	7,726,342
TOTAL APPROPRIATION FOR AMBULANCE FUND	\$	8,465,414
TOTAL APPROPRIATION FOR PENSION FUND	\$	1,454,732
TOTAL APPROPRIATION FOR IMRF FUND	\$	1,759
TOTAL APPROPRIATION FOR TORT FUND	\$	1,759
TOTAL APPROPRIATION FOR SOCIAL SECURITY FUND	\$	29,909
TOTAL APPROPRIATION FOR MEDICARE FUND	\$	147,049
TOTAL APPROPRIATION FOR AUDIT FUND	\$	1,759
TOTAL APPROPRIATION FOR FOREIGN FIRE FUND	\$	92,400
TOTAL APPROPRIATION FOR POST EMPLOYMENT FUND	\$	68,250
TOTAL APPROPRIATION FOR CAPITAL FUND	\$	925,050
Grand Total	\$	<u>18,914,424</u>

Section 3: 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 4: That the invalidity of any item or Section of this Ordinance shall not effect the validity of the whole or part hereof.

Section 5: 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 August, 2023, pursuant to a roll call vote as follows:

AYES: Robert Jacobs, Michael Minogue and
Larry Nice, Sr.

NAYS: None

ABSENT: Justin Lohrens

APPROVED by me this 15th day of August, 2023.

/s/Robert Jacobs
President, Board of Trustees
Frankfort Fire Protection District

ATTEST /s/Larry Nice, Sr.

Pro-Tem Secretary, Board of Trustees

SEAL