



2011 ANNUAL BUDGET DOCUMENT

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Lisle-Woodridge Fire Protection District
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Lisle-Woodridge Fire Protection District

BOARD OF TRUSTEES AND FIRE COMMISSIONERS

Board of Trustees

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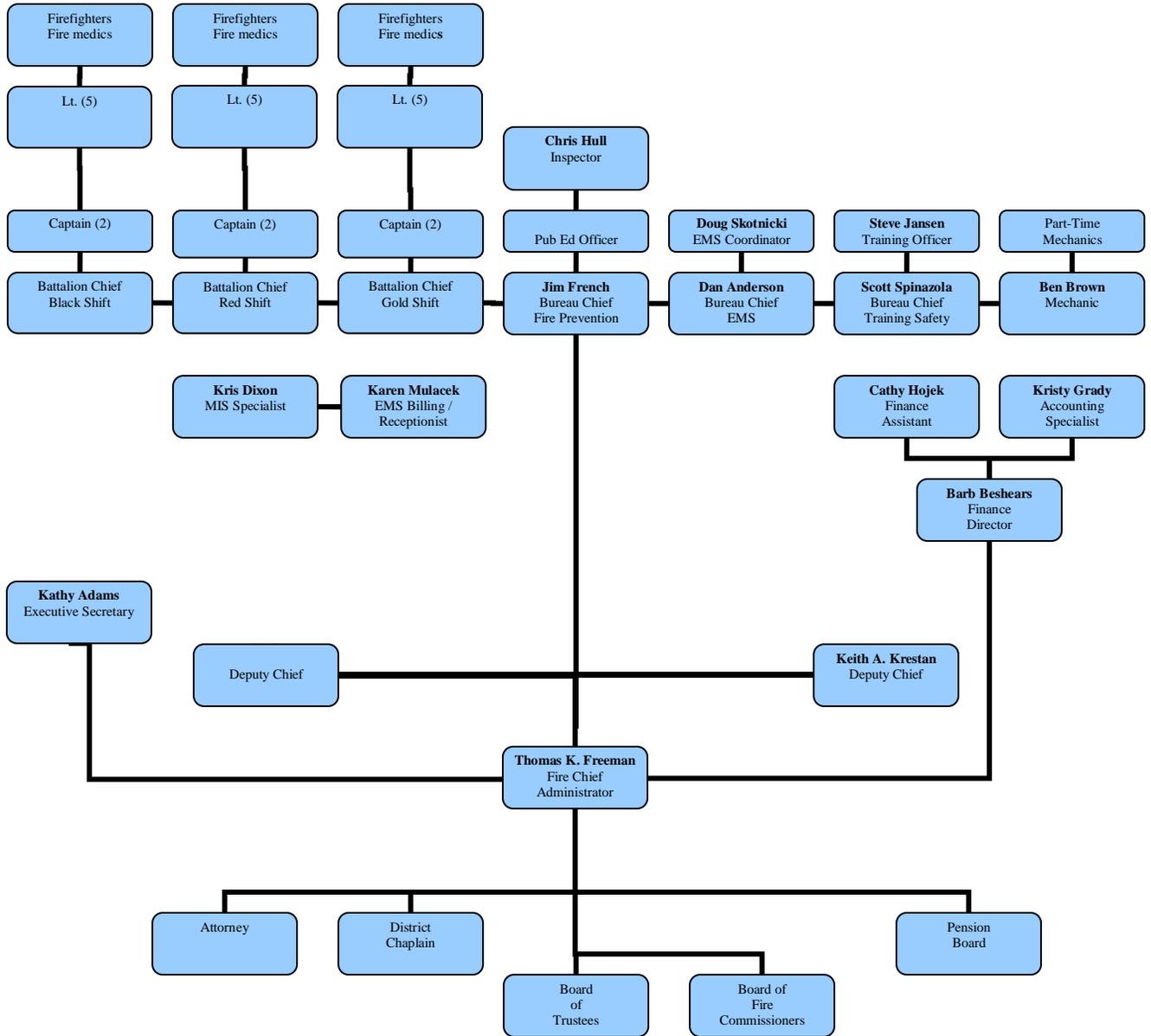
Board of Commissioners

Dennis J. Callan, *President*

Richard M. Armstrong, *Commissioner*

John J. Kelly, Jr., *Commissioner*

Lisle-Woodridge Fire Protection District
ORGANIZATIONAL CHART



Lisle-Woodridge Fire Protection District

BUDGET CALENDAR

June – July 2010

- Finance Director establishes revenue estimates for the District's funds
- Constraint budget estimates are established for each program budget
- Personnel and other fixed costs are determined and entered in program budgets
- Budget worksheets are distributed to programs for review and completion

August - September 2010

- Department Heads analyze and prioritize program needs
- Department Heads budget necessary items and costs into budget request
- Budget requests due to Finance Director by August 13, 2010
- Budget Team – Fire Chief, Finance Director and Deputy Chief, meet with each program September 1 - 3, 2010 to review budget requests
- Individual budgets are consolidated by the Finance Director into a draft budget
- Draft budget is reviewed by Budget Team to ensure a balanced budget
- Draft budget is presented to the Board of Trustees at September board meeting for review and discussion

October 2010

- A legal notice of public hearing and availability for public inspection for the tentative Budget is submitted for newspaper publication at least 30 days before public hearing
- Board of Trustees continue their review at October board meeting

November 2010

- Board of Trustees make a Truth in Taxation finding regarding amounts of money needed to be raised by taxation
- Public hearing on the budget is held
- Budget and Appropriation Ordinance is adopted by the Board of Trustees
- Certificate of Estimated Revenues is adopted by the Board of Trustees

December 2010

- Truth in Taxation notice must be published if levy request exceeds 5% cap
- Adopted B & A Ordinance must be submitted for newspaper publication within 30 days of adoption
- Truth in Taxation hearing on tax levy ordinance held
- Certified copy of B & A Ordinance, Certificate of Estimated Resources and Tax Levy within 30 days of adoption filed with Counties

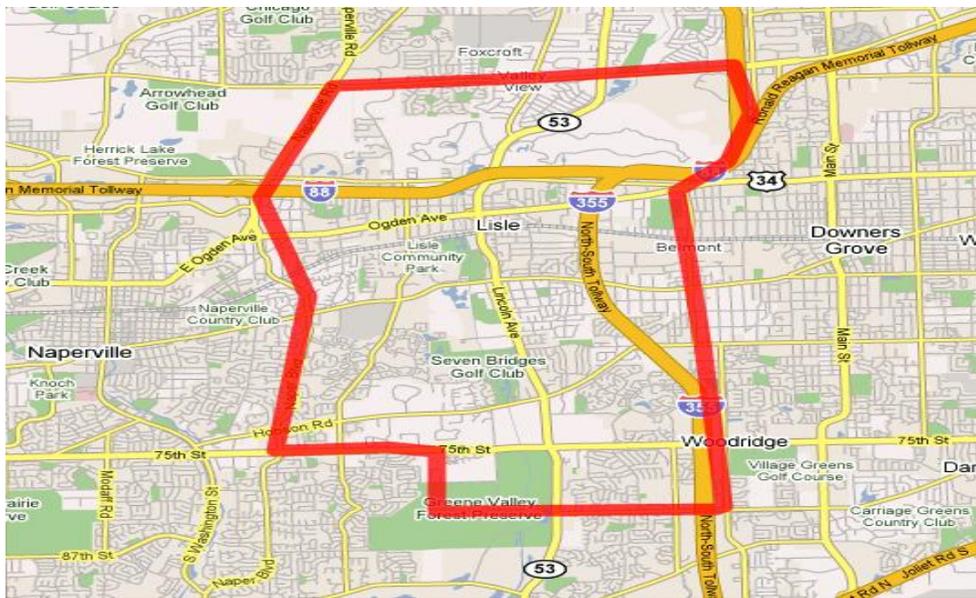
The Lisle-Woodridge Fire Protection District (The District) operates under the Illinois Compiled Statutes per the laws relating to Fire Protection Districts and the State Fire Marshal. The District has a Board of Trustees form of government and is appointed by the DuPage County Board Chairman. The Board is comprised of five members, which include a President, Vice-President, Secretary, Treasurer and Trustee. The Board hires a Fire Chief/Administrator who is responsible for the daily operations and management of the District.

The District was organized in 1944 and is located in the high technology corridor of west suburban DuPage and Will Counties, approximately 30 miles west of the City of Chicago. The District's total service area is approximately 30 square miles. The Lisle-Woodridge Fire Protection District is considered a special district and is supported primarily by the property owners within its boundaries, serving an estimated population of 67,000.

The District has 120 full-time employees and provides to its residents a full range of services. These services include fire suppression, emergency medical services, fire prevention and public education, fire risk analysis, underwater rescue and recovery, hazardous material response, juvenile fire setters, special rescue and community events. Services are provided from five fire stations, two ladder trucks, five engines, six ambulances and ten specialized vehicles and seventeen administration vehicles utilized to supplement response needs.

Service Area

The area served includes the Village of Lisle, portions of unincorporated Lisle, Glen Ellyn and Naperville, as well as a portion of the Village of Woodridge. It encompasses residential, retail and commercial businesses and rural farmlands.



Fire stations are strategically placed throughout the District to protect its residents and their properties as well as the large volume of commuters traveling through the area. The placement of the stations is also intended to minimize response time to emergencies and other incidents.

Due to the high quality of services provided, training standards, equipment, staffing and related support functions, the District currently holds the highest possible insurance rating: an Insurance Service Office (ISO) Class 1. An ISO 1 rating allows property owners to enjoy the lowest possible fire insurance premiums. The District is one of only seven Fire Protection Districts in the nation and one of four in Illinois to enjoy the ISO 1 rating out of 55,000 fire response jurisdictions that have public protection class surveys in the United States.

Mission Statement and Credo

Our primary mission is to provide a variety of services designed to protect the lives and property of those people within the District from the adverse effects of fires, sudden medical emergencies or exposure to dangerous conditions caused by man or nature.

Our vision is to be recognized by our community and employees as: A model of excellence in providing fire protection, emergency medical services and related services; A District dedicated to continuous improvement in every detail of the service we provide; A District that fosters an environment of tolerance, trust and involvement; A District responsive to the needs and concerns of its residents. We believe our guiding principles are to help and respect people, as they are our most important assets. Continuous improvement is accomplished one step at a time by the responsible use of our resources.

MESSAGE FROM THE FIRE CHIEF

To the Citizens
Members of the Board of Trustees
Lisle Woodridge Fire Protection District
Lisle, Illinois

Dear Citizens and Board of Trustees:

I am pleased to submit the 2011 proposed budget for Lisle Woodridge Fire Protection District for your review. In keeping with the District's mission statement and policies, we have prepared this budget with priorities and resources directed towards the continued accomplishment of key goals:

1. *Ensure the health and safety of all members.*
2. *Reduce the number and severity of incidents.*
3. *Maximize existing resources.*
4. *Provide financial stability.*
5. *Provide continued training to increase preparedness for emergency responses and catastrophic events.*
6. *Maintain a positive work environment through collaborative labor/management relations with bargaining employees and civilian staff.*
7. *Maintain industry credentials.*
8. *Continue Center for Public Safety Excellence, Inc. – CPSE (formerly known as Commission on Fire Accreditation International – CFAI) accreditation process.*

These goals determine the process of allocating resources and balancing needs during the budget process. Every budget year brings new challenges as we strive to provide the most effective services and programs to our citizens and taxpayers, while maintaining fiscal integrity and efficiencies.

Issues

There are numerous issues facing the District. The proposed 2011 budget is our best estimate of our ability to respond efficiently and effectively to the challenges of the future.

The largest revenue source is from property taxes. Under normal economic conditions the tax cap of 5% or the CPI plus new growth, whichever is less, limits the District's ability to increase revenues. The 2010 levy (which provides the funding for the 2011 budget) has the CPI at 2.7% plus minimal new growth (less than .8%). However, our expenses do not have the same limits.

The largest cost of the District is the cost of personnel and the associated benefits for our service oriented government. Local 2986 represents all sworn personnel below the rank of battalion chief. The 2011 budget reflects an estimated salary increase of 1.5% for all employees. The District and Local 2986 are currently in negotiations for a new contract beginning January 1, 2011.

Maximize existing resources and provide financial stability

The District's goal is to maintain its fund balances for the operating funds – Corporate, Tort Liability and Ambulance. The specific objective is to maintain five months of operating funds at fiscal year-end in order to provide resources for expenses from January through May. Property tax settlements are received in June and September.

We continue to follow strict budgetary controls that allow us an ending fund balance to operate the first half of the year. To this end, our objective is to forecast expenditures at or below the estimated resources for the year.

Budget Summary

This budget achieves the financial goal of generating sufficient revenue to finance the operating and capital needs of the District. Revenues for 2011 are budgeted at \$19,450,520 (not including the Pension Fund), while expenditures are estimated to be \$19,263,772, including \$11,079,381 for salaries and wages, \$4,269,219 for employee benefits and pension contributions. Of the \$931,000 in transfers, \$411,000 is for the payment of principal and interest on the 2003 station notes, \$220,000 is for the payment of principal and interest on leased vehicles and apparatus, and the remaining \$300,000 is for future purchases of station improvements and apparatus per the District's strategic plan.

We have prepared this budget by the dedicated efforts of all the departments and programs of the District, most especially the Finance Department. We would like to thank the Board of Trustees for their leadership and support in developing this financial plan and policy document. I recommend the 2011 budget to you for your approval and adoption.

Sincerely,

Thomas K. Freeman
Fire Chief/Administrator

MESSAGE FROM THE FINANCE DIRECTOR

To the Citizens
Members of the Board of Trustees
Lisle Woodridge Fire Protection District
Lisle, Illinois

Dear Citizens and Board of Trustees:

In compliance with Illinois State Statutes and District policies the fiscal 2011 budget, beginning January 1, 2011 and ending December 31, 2011, is submitted for your approval. The annual budget is intended to be a financial plan for the next fiscal year as well as an operational plan and guide for the use of personnel, materials and services during the 2011 fiscal year.

The budget process is an essential procedure that requires a substantial amount of staff time and dedication. It serves many important purposes, including the following:

- *The budget process allows staff and the Board of Trustees the opportunity to scrutinize and evaluate existing processes and weigh alternatives for increased efficiencies and effectiveness*
- *It is an opportunity to compare the actions of the District to the plans and goals that are guiding the District.*
- *Through the budget process, staff confirms that all legal and statutory requirements are being met.*
- *The budget process is a means for the Board of Trustees and staff to set the course of action for the future operations of the District.*

Fiscal challenges such as the downturn in the economy, increasing liability and medical insurance costs, union contract obligations, increasing demand for services and other financial barriers, make preparing a balanced operating budget a daunting task.

Beginning with the fiscal year 2007 budget, the District adopted a “Constraint Budget” philosophy. The constraint budgeting method involves the underlying need to keep the process as practical and straightforward as possible. The first step is to prepare the revenue projections. Next the revenue projections are reviewed by staff and the fund expenditure budgets are determined. Finally, in the third step, program heads are given their overall “constraint budgets”, where the bottom-line budget amounts are known. This gives them the flexibility to prioritize their needs and develop their detailed line-item budgets as they see fit, within the framework of all requirements. The system is simple and promotes fiscally responsible behavior, and is an effective aid in the decision-making process.

A constraint budget consists of non-discretionary and discretionary costs. Non-discretionary costs include personnel costs – salaries, fringe benefits, retirement contributions, unemployment and workers compensation insurances. Other fixed costs include debt service, audit fees and other contractual expenses. In other words, costs that are not variable or semi-variable and cannot go away. Discretionary costs are by nature variable or semi-variable and while important to the operations of the District, are not required to maintain the essential functions and goals of the District. A constraint budget requires that the mission and goals of the District be prioritized in order to prepare a balanced operating budget and remain fiscally responsible.

Budgetary Accounting Basis

The District's activities are organized and operated on the basis of funds and account groups, each of which is considered a separate budgetary and accounting entity. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts comprised of assets, liabilities, equity or fund balance, revenues and expenditures.

Fund accounting segregates activities according to their intended purpose in individual funds based upon the purposes for which they are to be spent and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.

Within the annual budget, the District's funds are grouped as indicated below:

- **Governmental funds** – include the Corporate and Tort Liability funds, *special revenue funds* – Audit, Ambulance, IMRF, Social Security/Medicare, Foreign Fire Insurance and *capital project funds* – which consist of Facilities Improvement, Debt Service programs and a Fleet Replacement fund.
- **Proprietary fund** – includes an *enterprise fund*, the Fire Alarm Radio Network Fund.
- **Fiduciary fund** – includes a *trust and agency fund*, the Firefighters' Pension Fund.

Overall direction is provided to the individual programs through the Budget Preparation Manual as outlined by the Fire Chief and staff. The District prepares a budget for all funds that are subject to the state budget requirements as well as a balanced budget per Board policy. A balanced budget means that beginning fund balance plus revenue sources are equal to the expenditures and ending fund balance. The budgeting process involves input from various sources through internal and external budget hearings and final approval of the budget by the District Board of Trustees.

Budget Summary for Revenues

Total revenues for all funds for the prior year actual, current budget year and subsequent fiscal year are shown below:

| Revenues | 2009 Actual | 2010 Budget | 2011 Budget | Increase (Decrease) |
|-----------------------|---------------------|---------------------|---------------------|------------------------|
| Current Taxes | \$14,100,903 | \$14,836,243 | \$15,099,495 | \$263,252 |
| Pension Taxes | 1,287,422 | 1,351,150 | 1,391,925 | 40,775 |
| Replacement Taxes | 64,395 | 62,000 | 75,420 | 13,420 |
| Fire Insurance Taxes | 46,440 | 30,000 | 0 | (30,000) |
| Other Taxes | 34,022 | 23,000 | 14,500 | (8,500) |
| Fire Prevention Fees | 104,987 | 105,500 | 90,500 | (15,000) |
| Ambulance Charges | 1,099,859 | 1,086,000 | 1,089,250 | 3,250 |
| Subscriber Fees | 0 | 343,000 | 322,800 | (20,200) |
| Other Fees | 29,510 | 79,250 | 177,050 | 97,800 |
| Interest Income | 73,324 | 136,500 | 51,700 | (84,800) |
| Donations/Grants | 40,500 | 196,950 | 202,600 | 5,650 |
| Transfers In | 815,000 | 757,000 | 931,000 | 174,000 |
| Other Revenues | 333,083 | 110,200 | 4,280 | (105,920) |
| Total Revenues | \$18,029,445 | \$19,116,793 | \$19,450,520 | \$333,727 |

Property Taxes

Property taxes are based upon the District's limiting tax rate (as determined by the county clerk) multiplied by the assessed valuation within the District. The rate is "limited" by the Property Tax Extension Limitation Law (PTELL) of 5% or the CPI-U (Consumer Price Index for All Urban Consumers), whichever is less. For purposes of our budget, we assumed 5% decrease in assessed valuation (per DuPage County) and a projected limiting tax rate of .6600 per \$1,000.

For the 2011 budget year we assumed a levy extension increase of 5%. This includes the CPI-U of 2.7% as determined by the Illinois Department of Revenue, .80% from new growth and the balance up to the cap which allows the District to capture any growth from new construction within the District for the tax levy year of 2010. The property tax levy as approved in December 2010 will be assessed by the county against property in the District for collection beginning in June 2011.

Replacement Taxes

Replacement taxes are derived primarily from the income tax on corporations. It replaces the revenue received from the tax on corporate personal property prior to 1979. The District receives a share of these funds based upon the amount of corporate personal property collected for them in 1977 in proportion to the total amount of personal property tax collected in the state outside of Cook County. This revenue is restricted in its use to the retirement of general obligation debt that was incurred on or before December 31, 1978 and pension obligations such as social security, IMRF and fire pension. When these liens are satisfied, the money can then be used for other purposes.

Fire Insurance Taxes

This is a tax not to exceed 2% of the gross receipts received from fire insurance premiums generated from within the District and received by firms incorporated outside the State of Illinois. Beginning in 2010, revenues received from the fire insurance taxes will be placed into a special revenue fund titled Foreign Fire Insurance Board, mandated per Public Act 96-0505.

Other Taxes

This item consists of any delinquent or de-annexation property taxes collected by the District. Delinquent tax collections are usually minimal as the District collects on average over 99% of the tax levy extension. Delinquent taxes are not expected to increase significantly in 2011. De-annexation taxes are collected when property is disconnected from the fire protection district. The annexing municipality is required under statute to pay an amount equal to the real estate tax collected by them on a sliding scale over a five year period after the effective date of disconnection.

Charges for Services

Fire prevention fees, ambulance transports and other fees are included in this category. Approximately 65% of the revenues charged are for ambulance transport services. Fire prevention services such as plan reviews, false alarms, inspections and permits account for another 5% and the remaining revenues are from training classes held by the Training and EMS bureaus, as well as fees for toll road calls, vehicle fires, and repairs of outside government vehicles. The Vehicle Maintenance Division continues the plan to become a full service repair facility oriented to the needs of the emergency service industry.

Beginning in 2010, the District established a Fire Alarm Radio Network, which will allow subscribers a direct connection via radio to the District and its dispatching center for alarms. Subscriber fees are segregated in an Enterprise Fund.

Interest Income

Interest on short-term investments (less than one year) has been estimated to be between .5% and 1%. The District’s funds are mainly invested in certificates of deposit, commercial paper and government agencies. Investments are regulated by state statute.

Donations and Grants

The District has applied and been awarded grants through Illinois Public Risk Fund (IPRF) for safety related activities. We expect to receive our sixth grant from them in 2011. The District is also expecting grant funds from the State of Illinois for traffic control devices and improvements to safety and security of our stations.

Transfers In

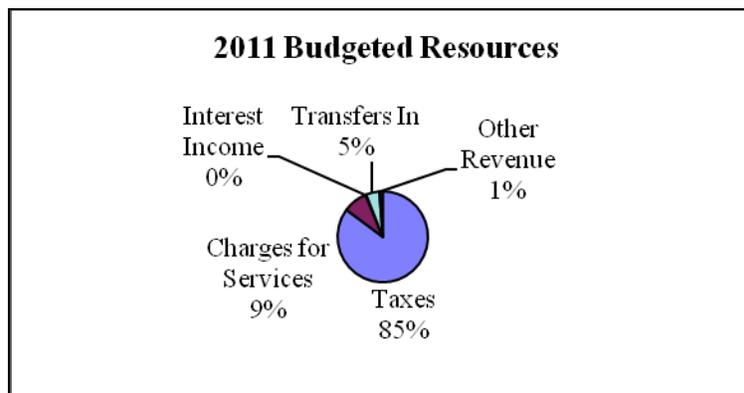
Monies are transferred from the Corporate and Ambulance Funds to the Vehicle Replacement and Facilities Improvement Funds for the payment of principal and interest on apparatus and vehicle leases and the 2003 Fire Protection Notes from the station remodeling projects. Additional funds are for future station improvements and apparatus per the District’s strategic plan.

Other

Revenues include discounts, sale of assets and state training reimbursement.

Total Revenues

Total revenues for all funds are shown below. This graph shows the allocation of revenues from all sources for 2011. Overall, revenues are estimated to increase 1.90%.



Budget Summary for Expenditures

Total expenditures for all funds for the prior year actual, current budget year and subsequent fiscal year are shown below:

| Expenditures | 2009 Actual | 2010 Budget | 2011 Budget | Increase (Decrease) |
|---------------------------|---------------------|---------------------|------------------------|------------------------|
| Salaries and Wages | \$10,321,786 | \$10,800,078 | \$11,079,381 | \$279,303 |
| Employee Benefits | 3,709,201 | 4,067,614 | 4,269,219 | 201,605 |
| Professional Services | 423,380 | 597,805 | 546,633 | (51,172) |
| Property Services | 1,598,655 | 2,551,050 | 2,081,775 | (469,275) |
| Transfers Out | 815,000 | 757,000 | 931,000 | 174,000 |
| Other Charges | 195,484 | 973,363 | 355,765 | (617,598) |
| Total Expenditures | \$17,063,505 | \$19,746,910 | \$19,263,773 | \$(483,137) |

Personnel Services

Personnel expenditures increased by \$480,908 or 3.23% across all funds. The 2011 budget contemplates a 1.5% increase on wages for all employees. The District and Local 2986 are currently in negotiations for a new contract beginning January 1, 2011.

Professional Services

Professional services consist of legal and accounting/auditing expenses, ambulance billing charges, Du-Comm dispatching, employee physicals and professional dues. Decreases in professional services are mainly due to lower professional consultant fees.

Property Services

Overall, property expenditures decreased by 18.40%. The decreases are a result of expected lower equipment purchases.

Transfers Out

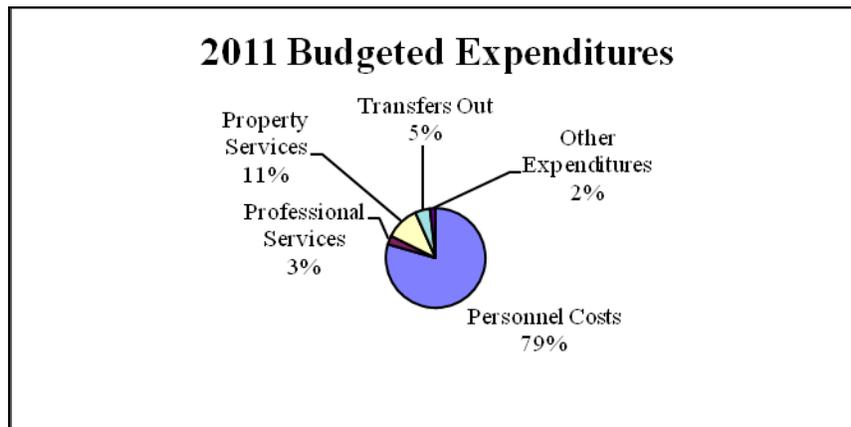
Monies are transferred from the Corporate and Ambulance Funds to the Vehicle Replacement and Facilities Improvement Funds for the payment of principal and interest on apparatus and vehicle leases and the 2003 Fire Protection Notes from the station remodeling projects. Additional transfers are for future station improvements and apparatus per the District’s strategic plan.

Other Charges

This category shows a decrease from 2010 of 63.45%, mainly in Contingencies, which is associated with the tax levy and potential tax revenues from new growth.

Total Expenditures

Total expenditures for all funds are shown below. This graph shows the allocation of expenditures by function for 2011. Overall, expenditures are expected to decrease 2.63%.



The District’s budget is divided into five major departments – Administration, Operations, Fire Prevention, Support Services and Enterprise Services. Expenditures by department and the programs within each department can be found in the next section.

Summary

The proposed budget for fiscal year 2011 continues to allow the District to provide a high level of service to its residents, while serving as the financial plan required to carry out the goals and objectives for the ensuing fiscal year.

I would like to thank everyone involved – administrative staff, program liaisons and coordinators, who have devoted their time and energy towards the development of this budget.

Sincerely,

Barbara A. Beshears
Finance Director

ADMINISTRATION**Program Description**

Administration is responsible for general administrative functions of the district - planning, organizing, evaluating fire and emergency services, and providing direction to all departments within the organization. Administration also ensures through the Finance Department that the types and levels of services provided are consistent with Board of Trustees policy and the adopted budget.

Also included in Administration is complete support of all computer and data processing operations within the District. This includes support of all records management, NFIRS, EMS, Finance, Training, interface with dispatching, mobile data terminals for EMS and fire, electronic mapping, electronic pre-plan drawings, coordination of the fiber optic network, phone, radio, and Lisle-ComNet consortium, support and maintenance of all servers, workstations, and routers, administration of the firewall, management of virus protection and other security matters, and all electronic infrastructure support.

Budget Summary

| | 2008 | 2009 | 2010 | 2011 |
|---------------------------|--------------------|--------------------|--------------------|--------------------|
| Expenditures | Actual | Actual | Budget | Budget |
| Salaries and Wages | \$740,137 | \$745,781 | \$777,924 | \$770,284 |
| Employee Benefits | 1,506,131 | 1,588,164 | 1,702,089 | 1,659,349 |
| Professional Services | 47,111 | 57,642 | 71,750 | 77,700 |
| Property Services | 172,176 | 192,150 | 202,830 | 248,345 |
| Transfers Out | 785,000 | 815,000 | 757,000 | 931,000 |
| Other Charges | 99,915 | 43,091 | 677,890 | 54,499 |
| Total Expenditures | \$3,350,470 | \$3,441,828 | \$4,189,483 | \$3,741,177 |

Personnel Summary

| | 2008 | 2009 | 2010 | 2011 |
|--------------------------|-----------|-----------|-----------|-----------|
| Position | Actual | Actual | Budget | Budget |
| Fire Chief/Administrator | 1 | 1 | 1 | 1 |
| Deputy Chief | 2 | 2 | 2 | 2 |
| Finance Director | 1 | 1 | 1 | 1 |
| Finance Assistant | 1 | 1 | 1 | 1 |
| Accounting Specialist | 1 | 1 | 1 | 1 |
| Executive Secretary | 1 | 1 | 1 | 1 |
| Administrative Secretary | 1 | 0 | 0 | 0 |
| Billing/Receptionist | 1 | 1 | 1 | 1 |
| MIS Specialist | 1 | 1 | 1 | 1 |
| Trustees | 5 | 5 | 5 | 5 |
| Fire Commissioners | 3 | 3 | 3 | 3 |
| Funded Positions | 18 | 17 | 17 | 17 |

2011 Significant Changes

There are currently 3 Chiefs, 6 civilians, 5 Trustees and 3 Fire Commissioners funded in Administration. This includes salaries, overtime, pension and IMRF contributions, and health, life and unemployment insurances. General office expenses such as supplies, postage, legal, accounting and auditing services as well as property and liability insurances are included in Administration's budget.

District contributions to the Pension Fund and transfers to the Capital Projects Funds are also funded through Administration.

OPERATIONS**Program Description**

Operations include Rescue Services, SCBA, Quartermaster, Communications, Training & Safety, EMS, and Specialty teams – Honor Guard, URRT, HazMat and TRT. These programs cover the fire rescue and emergency functions of the district.

Rescue Services, SCBA and Quartermaster programs consist of costs associated with the three shifts of fire and paramedic personnel and the equipping of those individuals in the performance of their jobs. Communications maintains emergency dispatching of fire and EMS services through a contract with DuComm. Communications also provides and maintains the required mobile and portable radio equipment and telephone, cell phone and pager systems for the vehicles and personnel of the District.

Training & Safety coordinates all training and fitness evaluations for the fire district. It is also responsible for training programs for residents as well as all specialty teams and activities of the District. EMS provides quality improvement, administrative, liaison services, and continuing education related to the District's EMS program. This includes tracking or records certification, and licensure of all EMT's and paramedics employed by the District. Additionally, EMS monitors service delivery of first responders and paramedics. EMS also monitors the District's Community Training Center in regards to CPR related classes and training.

Budget Summary

| | 2008 | 2009 | 2010 | 2011 |
|---------------------------|---------------------|---------------------|---------------------|---------------------|
| Expenditures | Actual | Actual | Budget | Budget |
| Salaries and Wages | \$8,925,019 | \$9,158,683 | \$9,495,358 | \$9,769,864 |
| Employee Benefits | 1,881,919 | 2,053,811 | 2,267,640 | 2,507,301 |
| Professional Services | 346,440 | 362,219 | 392,080 | 383,680 |
| Property Services | 146,721 | 159,552 | 195,548 | 183,359 |
| Transfers Out | 0 | 0 | 0 | 0 |
| Other Charges | 305,952 | 131,788 | 261,847 | 268,616 |
| Total Expenditures | \$11,606,051 | \$11,866,054 | \$12,612,473 | \$13,112,820 |

Personnel Summary

| | 2008 | 2009 | 2010 | 2011 |
|-------------------------|------------|------------|------------|------------|
| Position | Actual | Actual | Budget | Budget |
| Battalion Chief | 3 | 3 | 3 | 3 |
| Captain | 6 | 6 | 6 | 6 |
| Lieutenant | 15 | 15 | 15 | 15 |
| Fire Medic I | 43 | 44 | 44 | 43 |
| Fire Medic II | 9 | 8 | 8 | 8 |
| Firefighter I | 30 | 29 | 29 | 30 |
| EMS | 2 | 2 | 2 | 2 |
| Training | 2 | 2 | 2 | 2 |
| Funded Positions | 110 | 109 | 109 | 109 |

2011 Significant Changes

This department includes salaries, overtime, and benefits for shift personnel and divisions such as EMS and Training.

Personnel services (Salaries, Wages and Employee Benefits) for the Operations Department increased approximately 4.37% in the 2011 budget, due to an estimated 1.5% wage increase. Overall, the Operations department increased 3.95%.

Workers Compensation insurance is included within Operations as the majority of the premiums paid are for the sworn personnel. The estimated premium based upon information from our carrier - VFIS, is \$625,000. Health insurance premiums are estimated to increase 15%. Rate information is released by the insurance company in April or May as the plan year runs from July 1 – June 30.

FIRE PREVENTION**Program Description**

The primary purpose of the Fire Prevention Bureau is to ensure life safety in the fire district through code enforcement, public information, public education, pre-planning and inspection services.

This department includes salaries, overtime and benefits for three full-time personnel – Bureau Chief, Inspector and Public Education Officer, as well as part-time personnel to assist with inspections and to continue the mapping program. Fire Prevention also budgets for education opportunities for its personnel as well as residents with life safety programs, fire investigations and interviews, and special events such as Open House.

Budget Summary

| | 2008 | 2009 | 2010 | 2011 |
|---------------------------|------------------|------------------|------------------|------------------|
| Expenditures | Actual | Actual | Budget | Budget |
| Salaries and Wages | \$335,452 | \$288,442 | \$356,528 | \$367,261 |
| Employee Benefits | 46,726 | 38,586 | 59,015 | 61,458 |
| Professional Services | 1,727 | 1,923 | 2,775 | 3,525 |
| Property Services | 6,958 | 6,850 | 6,200 | 9,650 |
| Transfers Out | 0 | 0 | 0 | 0 |
| Other Charges | 15,635 | 13,573 | 15,475 | 15,850 |
| Total Expenditures | \$406,498 | \$349,373 | \$439,993 | \$457,743 |

Personnel Summary

| | 2008 | 2009 | 2010 | 2011 |
|--------------------------|----------|----------|----------|----------|
| Position | Actual | Actual | Budget | Budget |
| Bureau Chief | 1 | 1 | 1 | 1 |
| Inspector | 1 | 1 | 1 | 1 |
| Public Education Officer | 1 | 0 | 1 | 1 |
| Funded Positions | 3 | 2 | 3 | 3 |

2011 Significant Changes

There are no significant changes in the Fire Prevention Department.

SUPPORT SERVICES**Program Description**

Support Services oversees maintenance of the stations and apparatus through regular station maintenance, facility improvement projects, vehicle maintenance as well as the fleet replacement program.

Stations and Facilities Improvement account for the regular station operating expenses (normal repair and maintenance, utilities, etc.), significant improvement of facilities and long-term planning of stations. Debt service payments are recorded within this department.

Vehicle Maintenance and Fleet Replacement account for the regular vehicle maintenance on the District's fleet of administration vehicles, fire apparatus, ambulances and specialty team vehicles. Vehicle Maintenance performs preventive maintenance, repairs and renovations of the fleet, tests and certifies specialty equipment, designs and develops specifications for apparatus and also maintains all portable power equipment and tools. Fleet Replacement is for the planned replacement of all fire, ambulance and support vehicles. Lease payments for fire apparatus as well as four of the administration vehicles are recorded within Fleet Replacement.

Budget Summary

| | 2008 | 2009 | 2010 | 2011 |
|---------------------------|--------------------|--------------------|--------------------|--------------------|
| Expenditures | Actual | Actual | Budget | Budget |
| Salaries and Wages | \$118,701 | \$128,880 | \$170,266 | \$171,972 |
| Employee Benefits | 24,894 | 28,640 | 38,868 | 41,111 |
| Professional Services | 671 | 1,596 | 700 | 700 |
| Property Services | 1,232,031 | 1,237,659 | 1,408,927 | 1,414,072 |
| Transfers Out | 0 | 0 | 0 | 0 |
| Other Charges | 8,360 | 7,032 | 15,500 | 15,500 |
| Total Expenditures | \$1,384,657 | \$1,403,808 | \$1,634,261 | \$1,643,355 |

Personnel Summary

| | 2008 | 2009 | 2010 | 2011 |
|-------------------------|----------|----------|----------|----------|
| Position | Actual | Actual | Budget | Budget |
| Mechanic | 1 | 1 | 1 | 1 |
| Funded Positions | 1 | 1 | 1 | 1 |

2011 Significant Changes

Fleet Services is a program started in 2008 designed to operate as a full service repair facility oriented to the needs of the emergency service industry. This repair program is operated for other fire department vehicles on an availability basis – the District mechanics control the pace and workload. Fleet Services is a self-sustaining program – outside agencies are billed at a competitive rate and the funds received allow the program to function entirely on its own.

The Facilities Improvement program will replace the roof at Station 4, make electrical and HVAC unit replacements, replace carpet and tile at a couple of stations, replace insulation and water heater at Station 3, and put a sprinkler system in the server room.

The increase in Property Services is also accounted for with the expected receipt of two grants from the State of Illinois. One grant will allow for the installation of traffic control devices at Ogden and Center as well as Ogden and Main, which will allow for safer entry of fire and ambulance vehicles into traffic. The second grant is for brick and mortar improvements to continue previous station remodeling and renovation originally planned with construction funds. Projects include Station 2 generator replacement, bay door and opener replacements at Stations 3 and 4 and HVAC efficiency improvements. The District also plans in participating in a rebate program for efficiency improvements.

ENTERPRISE SERVICES**Program Description**

Enterprise Services was a new department in 2010. This department is responsible for any business services activity, namely the Fire Alarm Radio Network that began January 2010.

The Fire Alarm Radio Network is an effort by the District to provide better protection against fire calls. This program will maintain a wireless radio monitoring system that will transmit alarm and trouble signals to the District's communications center via a Keltron radio transmitter.

The District has passed an ordinance that requires all current and future subscribers to "direct connect" all alarm and trouble signals directly to the communications center. A contract has been entered into with Chicago Metropolitan Fire Prevention Company to provide the installation and maintenance of this system.

Budget Summary

| | 2008 | 2009 | 2010 | 2011 |
|---------------------------|------------|----------------|------------------|------------------|
| Expenditures | Actual | Actual | Budget | Budget |
| Salaries and Wages | \$0 | \$0 | \$0 | \$0 |
| Employee Benefits | 0 | 0 | 0 | 0 |
| Professional Services | 0 | 0 | 130,500 | 81,028 |
| Property Services | 0 | 2,442 | 735,945 | 226,349 |
| Transfers Out | 0 | 0 | 0 | 0 |
| Other Charges | 0 | 0 | 2,250 | 1,300 |
| Total Expenditures | \$0 | \$2,442 | \$868,695 | \$308,677 |

Personnel Summary

| | 2008 | 2009 | 2010 | 2011 |
|-------------------------|----------|----------|----------|----------|
| Position | Actual | Actual | Budget | Budget |
| Funded Positions | 0 | 0 | 0 | 0 |

2011 Significant Changes

The Fire Alarm Radio Network is a self-sustaining fund. Subscribers within the District will be assessed fees to connect to the network and provide upkeep to the system, as well as purchase any new equipment. The fees will allow the District to buy the necessary equipment and provide any maintenance to the system for the subscribers.

In 2010, the District sold \$600,000 in fire protection notes to set up the network. These notes will be repaid over a five year period.

CHART OF ACCOUNTS - Explanation of General Ledger Account Codes**REVENUES****4000 – 4015 TAXES**

| | |
|------|-----------------------------|
| 4000 | Current Taxes |
| 4001 | Current Taxes - Pension |
| 4005 | Delinquent Taxes |
| 4006 | Delinquent Taxes - Pension |
| 4010 | Replacement Taxes |
| 4011 | Replacement Taxes – Pension |
| 4012 | Deannexation Taxes |
| 4015 | Fire Insurance Taxes |

4025 – 4060 CHARGES FOR SERVICES

| | |
|------|--------------------------------------|
| 4025 | Toll Road Fees |
| 4030 | Plan Review Fees |
| 4031 | False Alarm Fees |
| 4032 | Inspection Fees |
| 4033 | Permit Fees |
| 4040 | Vehicle Fire Fees |
| 4045 | Report Fees |
| 4050 | Non-resident Ambulance Fees |
| 4051 | Ambulance Fees – Villa St. Benedict |
| 4052 | Resident Ambulance Fees |
| 4053 | Collections |
| 4055 | Community Training Center (CTC) Fees |
| 4060 | Training Class Fees |
| 4063 | Vehicle Repair Fees |
| 4065 | Subscriber Fees |

4100 – 4105 INVESTMENTS

| | |
|------|--|
| 4100 | Interest Income |
| 4101 | Interest Income – Taxes |
| 4102 | Interest Income – Pension Taxes |
| 4105 | Unrealized Gain or Loss on Investments |

4020 – 4500 MISCELLANEOUS

| | |
|------|------------------------------|
| 4020 | State Training Reimbursement |
| 4200 | Donations |
| 4202 | Donations - Restricted |
| 4205 | Grants |
| 4300 | Other Income |
| 4350 | Discounts Taken |
| 4400 | Sale of Fixed Assets |
| 4500 | Transfers In |

CHART OF ACCOUNTS - Continued**EXPENDITURES****5000 – 5002 SALARIES AND WAGES**

| | |
|------|--|
| 5000 | Salaries (Regular pay of employees including sick & vacation pay, medic incentives, education, longevity, day shift) |
| 5001 | Overtime (Shift OT, call back pay, special assignments, part time bureau work) |
| 5002 | Workers Compensation Wages (for employees with on-duty injuries) |

5020 – 5955 EMPLOYEE BENEFITS

| | |
|-------------|---|
| 5020 | Illinois Municipal Retirement Fund (for civilians) |
| 5030 - 5040 | Social Security and Medicare (Employer share) |
| 5100 - 5130 | Health, Dental, Life, Unemployment and Workers Compensation premiums (Employer share for all employees) |
| 5140 | Tuition Reimbursement |
| 5953 | District VEBA Contributions |
| 5955 | District Firefighter Pension Contributions |

5210 – 5560 PROFESSIONAL SERVICES

| | |
|-------------|--|
| 5210 | Consultants |
| 5220 – 5230 | Attorney and Accounting Services |
| 5240 - 5241 | Ambulance and Accounts Receivable Billing Charges |
| 5250 | Dispatching (Du-Comm contract for emergency calls) |
| 5500 | Employee Physicals |
| 5510 – 5520 | Publishing & Printing, Film Development |
| 5560 | Professional Dues |

5300 – 5936 PROPERTY SERVICES

| | |
|-------------|--|
| 5300 – 5320 | Repairs & Maintenance of buildings, vehicles and equipment <ul style="list-style-type: none"> ▪ Includes supplies for repairing and maintaining buildings, vehicles and equipment in efficient operating condition ▪ Service contracts for maintenance of buildings and equipment (e.g., overhead doors, air packs, ambulance cots, landscaping, copies) ▪ Radio repair services and supplies |
| 5400 – 5405 | Liability and Property Insurance <ul style="list-style-type: none"> ▪ Includes property damage, portable equipment, vehicles, faithful performance/position bonds, general, management and umbrella liability, accidental death and disability |
| 5600 - 5625 | Utilities <ul style="list-style-type: none"> ▪ Vehicle Fuel, Natural Gas, electricity, sewer & water ▪ Telephone, pager and cell phone service |

CHART OF ACCOUNTS - Continued

5710 Station Supplies (supplies for cleaning & maintaining the stations)
 5850 Rent Expense (Lease parking space from Village of Lisle)

5921 – 5927 Principal & interest payments for leases and notes
 5930 Equipment (not capitalized)
 5935 Fixed Assets
 5936 Capital Outlay (equipment greater than \$5,000)

5535 – 5995 OTHER CHARGES

5535 Community Services (Supplies for Fire Prevention and Volunteer programs)
 5550 – 5555 Education & Conference expenses (Includes attendance at conferences and meetings – i.e., registrations, meals, lodging, tolls, airfare, and other authorized travel expenses.
 5700 Postage
 5720 – 5770 Supplies (Office, General, EMS, CTC, computer/audio visual, subscriptions/books)
 5800 – 5820 Clothing (Allowance per contract, clothing replacement for current employees and purchases for new employees, as well as uniform repairs)
 5950 Miscellaneous
 5990 Transfers Out
 5995 Contingencies

GLOSSARY

| | |
|------------------------------------|--|
| Account | A term used to identify an individual asset, liability, expenditure, revenue or fund balance. |
| Accrual Basis of Accounting | The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at the time or not). |
| Appropriation | A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended. |
| Assess | To establish an official property value for taxation. |
| Assessed Valuation | The total taxable value placed on real estate and other property as a basis for levying taxes. |
| Assets | Property owned by a government which has monetary value. |
| Budget | A plan of financial operations incorporating an estimate of proposed expenditures for a fiscal year and the proposed means of financing them (revenue estimates). |
| Budget Document | The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to the past years' actual revenues, expenditures and other data used in making the estimates. The third part consists of supplemental data. |
| Budget Message | A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the governmental unit's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period. |
| Budgetary Control | The control or management of a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenues. |

| | |
|------------------------------|--|
| Capital Assets | Assets of significant value and having a useful life of several years. Capital assets are also referred to as fixed assets. |
| Capital Outlay | Expenditures for the acquisition of capital assets. |
| Capital Projects | Projects which purchase or construct capital assets. |
| Capital Projects Fund | A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities and/or designated fixed assets. |
| Chart of Accounts | The classification system used by a governmental agency to organize the accounting for various funds. |
| Current Taxes | Taxes levied and becoming due during the current fiscal period, from the time the amount of the tax levy is first established, to the date on which a penalty for nonpayment is attached. |
| Debt | An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governmental units include bonds, notes and floating debt. |
| Delinquent Taxes | Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. The term is sometimes refers to taxes levied for the fiscal period or periods preceding the current one. |
| Enterprise Fund | A fund created to report any activity for which a fee is charged to external users for goods or services, especially if issued debt is backed solely by fees and charges. |
| Equipment | Tangible property of a more or less permanent nature other than land, buildings or improvements other than to buildings, which is useful in carrying out operations. Examples include machinery, tools, furniture and furnishings. |
| Expenditures | Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered, whether cash payments have been made or not. Where the accounts are kept on the cash basis, the term designates only cash disbursements for these purposes. |
| Expenses | Charges incurred, whether paid or unpaid that are presumed to benefit the current fiscal period. |
| Fiscal Year | A twelve-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position |

and the results of its operations.

| | |
|-------------------------------|---|
| Fixed Assets | Assets of a long-term nature that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment. |
| Function | A group of related activities aimed at accomplishing a major service or program for which a governmental unit is responsible. |
| Fund | An independent fiscal and accounting entity with a self-balancing set of accounts, recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities that are segregated for the purpose of carrying on specific activities of attaining certain objectives. |
| Fund Balance | The excess of the assets of a fund over its liabilities and reserves except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the period over its liabilities, reserves and appropriations for the period. |
| General Fund | A fund used to account for all transactions of a governmental unit that are not accounted for in another fund. |
| Internal Control | A plan of organization for purchasing, accounting, and other financial activities which, among other things provides that: The duties of employees are subdivided so that no single employee handles a financial action from beginning to end; Proper authorizations from specific responsible officials are obtained before key steps in the processing of a transaction are completed; and Records and procedures are arranged appropriately to facilitate effective control. |
| Levy | (Verb) To impose taxes, special assessments or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by a governmental unit. |
| Modified Accrual Basis | The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash, except for material and/or available revenues that should be accrued to reflect properly the taxes levied and revenue earned. |
| Operating Budget | A budget that applies to all outlays other than capital outlays. |
| Operating Expenses | Expenses for general governmental purposes. |
| Operating Statement | A statement summarizing the financial operations of a governmental unit for an accounting period as contrasted with a balance sheet which shows financial position at a given moment in time. |

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| Program | A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the District is responsible. |
| Resources | The actual assets of a governmental unit, such as cash, taxes receivable, land, buildings, etc. |
| Revenue | The term designates an increase to a fund's assets that: Do not increase a liability, do not represent a repayment of an expenditure already made, do not represent a cancellation of certain liabilities or do not represent an increase in contributed capital. |
| Special Revenue Fund | A fund used to account for revenues from specific taxes or other earmarked revenue sources, which by law are designated to finance particular functions or activities of government. Includes intergovernmental revenue in the form of state and federal grant funds. |
| Tax Levy | The total amount to be raised by general property taxes. |
| Tax Rate | The amount of tax levied for each \$1,000 of assessed valuation. |
| Unappropriated Fund Balance | Where the fund balance at the close of the preceding year is not included in the annual budget, this term designates that portion of the current fiscal year's estimated revenues, which has not been appropriated. Where the fund balance of the preceding year is included, this term designates the estimated fund balance at the end of the current fiscal period. |