



## 2008 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**

*Zachary H. Lawrence, President*

*John J. Fisher, Vice-President*

*Laurie K. Kagann, Secretary*

*Joseph C. Hantsch, Treasurer*

*Susan L. Urasky, Trustee*

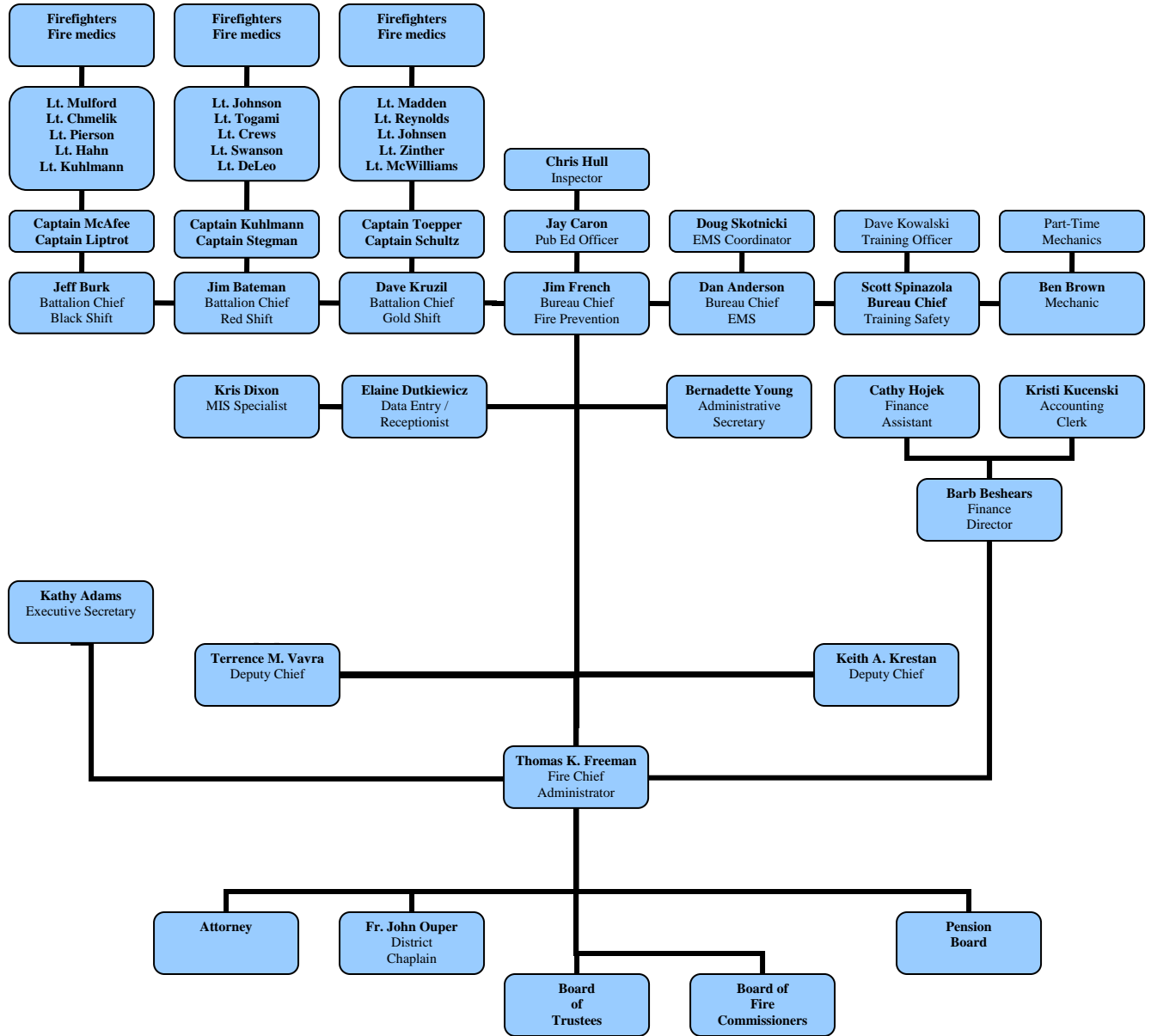
**Board of Commissioners**

*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 2007**

- 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 2007**

- 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 6, 2007
- Budget Team – Fire Chief, Finance Director and Deputy Chiefs, meet with each program August 7 – 9, 2007 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 2007**

- 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 2007**

- 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 2007**

- 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

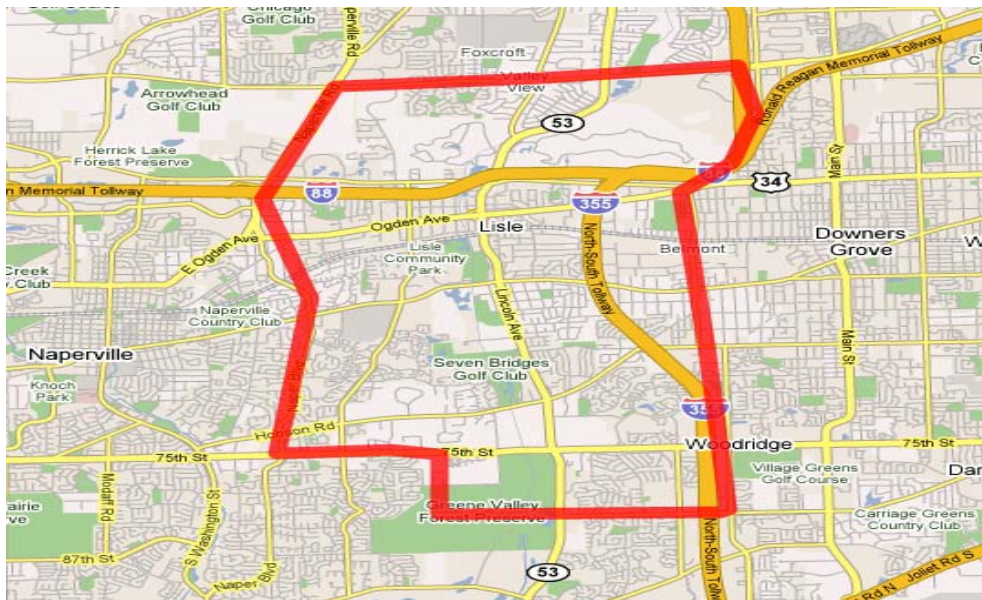
The Lisle-Woodridge Fire Protection District (The District) operates under the Illinois Compiled Statutes per the laws relating to Fire Protection Districts and the State Fire Marshal. The District has a Board of Trustees form of government and is appointed by the DuPage County Board Chairman. The Board 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 36 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 77,000.

The District has 123 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, six engines, six ambulances and nine specialized vehicles and thirteen 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 five Fire Protection Districts in the nation to enjoy the ISO 1 rating out of 46,000 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 2008 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. *Begin 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 2008 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. With the tax cap of 5% or the CPI plus new growth, whichever is less, the District's ability to increase revenues is limited. 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 2008 budget reflects all negotiated wages and benefits for our union employees. We have incorporated a commensurate increase for sworn administrative personnel as well as civilian employees.

**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 2008 are budgeted at \$17,575,919 (not including the Pension and Retirement Insurance Trust Funds), while expenditures are estimated to be \$17,347,112, including \$10,216,061 for salaries and wages, \$3,644,246 for employee benefits and pension contributions. Of the \$785,000 in transfers, \$410,000 is for the payment of principal and interest on the 2003 station notes and the remaining \$375,000 is for the payment of principal and interest on leased vehicles and apparatus.

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 2008 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 2008 budget, beginning January 1, 2008 and ending December 31, 2008, 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 2008 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 changes 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, and *capital project funds* – which consist of Facilities Improvement, Construction, Debt Service programs and a Fleet Replacement 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	2006 Actual	2007 Budget	2008 Budget	Increase (Decrease)
Current Taxes	\$12,310,699	\$13,123,530	<b>\$13,709,569</b>	\$586,039
Pension Taxes	1,294,980	1,200,000	<b>1,247,200</b>	47,200
Replacement Taxes	70,328	25,500	<b>80,000</b>	54,500
Fire Insurance Taxes	39,549	30,000	<b>30,000</b>	0
Other Taxes	33,200	26,650	<b>16,850</b>	(9,800)
Fire Prevention Fees	61,422	62,800	<b>80,500</b>	17,700
Ambulance Charges	1,113,961	870,000	<b>1,095,500</b>	225,500
Other Fees	20,827	17,500	<b>66,600</b>	49,100
Interest Income	324,472	191,500	<b>189,000</b>	(2,500)
Donations/Grants	116,791	150,100	<b>164,500</b>	14,400
Transfers In	510,000	712,000	<b>785,000</b>	73,000
Other Revenues	16,843	111,000	<b>111,200</b>	200
<b>Total Revenues</b>	<b>\$15,913,072</b>	<b>\$16,520,580</b>	<b>\$17,575,919</b>	<b>\$1,055,339</b>

**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 a 6.5% average increase in assessed valuation and a projected limiting tax rate of .60 per \$1,000.

For the 2008 budget year we assumed a levy extension increase of 5%. This includes the CPI-U of 2.5% as determined by the Illinois Department of Revenue and an additional 2.5% which allows the District to capture any growth from new construction within the District for the tax levy year of 2007. The property tax levy as approved in December 2007 will be assessed by the county against property in the District for collection beginning in June 2008.

**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.

### **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. 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 86% of the revenues charged are for ambulance transport services. Fire prevention services such as plan reviews, false alarms, inspections and permits account for another 7% and the remaining revenues are from training classes held by the Training and EMS bureaus.

### **Interest Income**

Interest on short-term investments (less than one year) has been estimated to remain around 5%. 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 third grant from them in 2008. The District also expects to receive a grant from the Department of Homeland Security for turnout gear and continues to actively pursue grant funding to further develop this revenue source.

### **Transfers In**

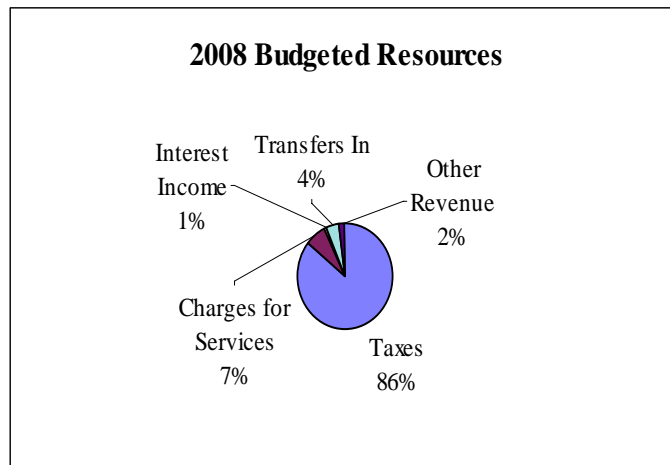
Monies are transferred from the Corporate and Ambulance Funds to the Vehicle Replacement and Facilities Improvement Funds for the payment of principal and interest on apparatus and vehicle leases and the 2003 Fire Protection Notes from the station remodeling projects.

**Other**

Revenues include discounts, sale of assets and state training reimbursement. The majority of the estimated receipts include funds from vehicle maintenance repairs of other governmental agencies. The Vehicle Maintenance Division has prepared a plan to become a full service repair facility oriented to the needs of the emergency service industry.

**Total Revenues**

Total revenues for all funds are shown below. This graph shows the allocation of revenues from all sources for 2008. Overall, revenues are estimated to increase 6.39%.



### 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	2006 Actual	2007 Budget	2008 Budget	Increase (Decrease)
Salaries and Wages	\$9,229,599	\$9,755,670	<b>\$10,216,061</b>	\$460,391
Employee Benefits	3,507,734	3,393,512	<b>3,644,246</b>	250,734
Professional Services	367,694	407,575	<b>429,740</b>	22,165
Property Services	2,168,232	1,847,725	<b>1,662,534</b>	(185,191)
Transfers Out	510,000	712,000	<b>785,000</b>	73,000
Other Charges	267,441	311,390	<b>609,530</b>	298,140
<b>Total Expenditures</b>	<b>\$16,050,700</b>	<b>\$16,427,872</b>	<b>\$17,347,112</b>	<b>\$919,239</b>

### Personnel Services

Personnel expenditures increased by \$711,125 or 5.41% across all funds. The union contract for 2008 calls for a 3.5% base salary increase. A commensurate increase has been included for non-union personnel. Other salary and benefit increases account for the remaining amount. No new positions were added to the budget for 2008.

### Professional Services

Professional services consist of legal and accounting/auditing expenses, ambulance billing charges, Du-Comm dispatching, employee physicals and professional dues. The majority of the increase in professional services is due to an estimated 4% increase in dispatching fees.

### Property Services

Overall, property expenditures decreased by 10.02%. In 2008 building, vehicle and equipment maintenance costs increased approximately 85% over the 2007 budget. The increases are a result of facility improvements, purchase of 2 new staff vehicles, as well as an increase in vehicle maintenance from the new program of repairs to vehicles from outside agencies. The overall expenditures decreased due to the completion of the station construction projects.

### Transfers Out

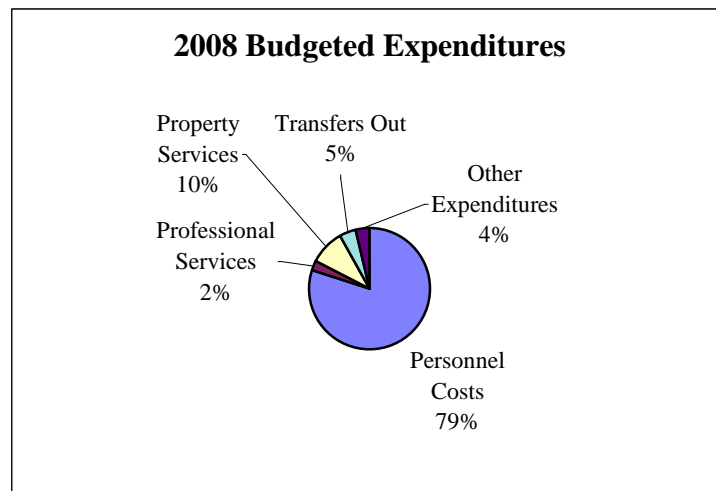
Monies are transferred from the Corporate and Ambulance Funds to the Vehicle Replacement and Facilities Improvement Funds for the payment of principal and interest on apparatus and vehicle leases and the 2003 Fire Protection Notes from the station remodeling projects.

### Other Charges

This category shows an increase from 2007 of 95.74%. Education and conferences along with meeting expenses and general supplies show big increases due to the addition of classes held by the Training and EMS bureaus that will be held in 2008. Clothing/Uniforms accounts for a large increase due to the expected grant from the Department of Homeland Security which will be used for turnout gear. The biggest increase in this area is for funds being budgeted for contingencies. These are funds that will be expended only in the event of an emergency or major unplanned expense and if the increase in property taxes received is more than the estimated 3.5%.

### Total Expenditures

Total expenditures for all funds are shown below. This graph shows the allocation of expenditures by function for 2008. Overall, expenditures are expected to increase 5.60%.



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

**Summary**

The proposed budget for fiscal year 2008 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**

	2005	2006	2007	2008
Expenditures	Actual	Actual	Budget	Budget
Salaries and Wages	\$344,445	\$423,008	\$886,377	<b>\$794,118</b>
Employee Benefits	2,109,056	2,299,888	1,422,773	<b>1,543,585</b>
Professional Services	182,937	123,150	77,100	<b>73,700</b>
Property Services	170,680	195,738	146,365	<b>162,725</b>
Transfers Out	511,385	510,000	712,000	<b>785,000</b>
Other Charges	68,517	67,545	83,700	<b>186,244</b>
<b>Total Expenditures</b>	<b>\$3,387,020</b>	<b>\$3,619,330</b>	<b>\$3,328,315</b>	<b>\$3,545,372</b>

**Personnel Summary**

	2005	2006	2007	2008
Position	Actual	Actual	Budget	Budget
Fire Chief/Administrator	1	1	1	<b>1</b>
Deputy Chief	2	3	3	<b>2</b>
Finance Director	1	1	1	<b>1</b>
Finance Assistant	1	1	1	<b>1</b>
Accounting Clerk	1	1	1	<b>1</b>
Executive Secretary	1	1	1	<b>1</b>
Administrative Secretary	0	0	1	<b>1</b>
Data Entry/Receptionist	1	1	1	<b>1</b>
MIS Specialist	0	1	1	<b>1</b>
Trustees	5	5	5	<b>5</b>
Fire Commissioners	3	3	3	<b>3</b>
<b>Funded Positions</b>	<b>16</b>	<b>18</b>	<b>19</b>	<b>18</b>

**2008 Significant Changes**

There was a decrease in the number of personnel from last year's budget due to the retirement of a Deputy Chief. There are currently 3 Chiefs, 7 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 funded through Administration. The budget for Contingencies was increased to reflect funds that would be available for emergency or major unplanned expenses if the property taxes received in 2008 are more than the estimated increase of 3.5%.

**OPERATIONS****Program Description**

Operations include Rescue Services, SCBA, Quartermaster, Communications, Training & Safety, Wellness, EMS, CTC, 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**

	2005	2006	2007	2008
Expenditures	Actual	Actual	Budget	Budget
Salaries and Wages	\$8,076,109	\$8,308,125	\$8,428,450	<b>\$8,934,364</b>
Employee Benefits	1,089,533	1,139,467	1,879,487	<b>2,022,423</b>
Professional Services	207,090	239,748	327,975	<b>352,640</b>
Property Services	162,816	276,582	160,780	<b>152,630</b>
Transfers Out	0	0	0	<b>0</b>
Other Charges	162,889	182,379	199,990	<b>383,186</b>
<b>Total Expenditures</b>	<b>\$9,698,437</b>	<b>\$10,146,301</b>	<b>\$10,996,682</b>	<b>\$11,845,243</b>

**Personnel Summary**

	2005	2006	2007	2008
Position	Actual	Actual	Budget	Budget
Battalion Chief	3	3	3	<b>3</b>
Captain	6	6	6	<b>6</b>
Lieutenant	15	15	15	<b>15</b>
Fire Medic I	28	29	38	<b>37</b>
Fire Medic II	18	17	10	<b>11</b>
Firefighter I	34	33	33	<b>33</b>
EMS	1	2	2	<b>2</b>
Training	1	1	2	<b>2</b>
<b>Funded Positions</b>	<b>106</b>	<b>106</b>	<b>109</b>	<b>109</b>

## **2008 Significant Changes**

There was no change in the number of personnel from last year's budget. 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 6.29% in the 2008 budget. While the union contract calls for a 3.5% base salary increase, the compounding effect on additional types of pay – day shift differential, medic and longevity medic, education incentive and service longevity as well as increases in workers compensation and health insurance bring the increase to 6.29%.

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 \$675,000. 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.

Increases in Other Charges are from training classes the EMS and Training Divisions are planning on holding in 2008. These classes will be for the outside fire personnel as well as our own employees. Additionally, the District expects to receive a grant from the Department of Homeland Security to purchase additional turnout gear for the firefighters. The total amount expected is approximately \$142,000 of which the District is responsible for 20% of the cost.

**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**

	2005	2006	2007	2008
Expenditures	Actual	Actual	Budget	Budget
Salaries and Wages	\$282,375	\$375,599	\$320,287	<b>\$339,939</b>
Employee Benefits	44,532	36,455	43,165	<b>48,515</b>
Professional Services	2,183	3,374	1,800	<b>2,700</b>
Property Services	9,896	7,278	8,810	<b>7,300</b>
Transfers Out	0	0	0	<b>0</b>
Other Charges	15,265	13,776	17,200	<b>19,600</b>
<b>Total Expenditures</b>	<b>\$354,251</b>	<b>\$436,482</b>	<b>\$391,262</b>	<b>\$418,054</b>

**Personnel Summary**

	2005	2006	2007	2008
Position	Actual	Actual	Budget	Budget
Bureau Chief	1	1	1	<b>1</b>
Inspector	1	1	1	<b>1</b>
Public Education Officer	1	1	1	<b>1</b>
Administrative Secretary	1	1	0	<b>0</b>
<b>Funded Positions</b>	<b>4</b>	<b>4</b>	<b>3</b>	<b>3</b>

**2008 Significant Changes**

Personnel services (Salaries, Wages and Employee Benefits) for this department increased 6.88% in the 2008 budget. The increases are mainly due to additional funds budgeted for the part-time program and health insurance costs. Increases in Other Charges are for increased operating expenses for the Fire Prevention Bureau – community services, postage, supplies, etc.

**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. In 2008, the District will complete the updating and refurbishing of four of the five stations from the sale of \$6.3 million of fire protection notes. The 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 2 of the administration vehicles are recorded within Fleet Replacement.

**Budget Summary**

	2005	2006	2007	2008
Expenditures	Actual	Actual	Budget	Budget
Salaries and Wages	\$117,986	\$122,866	\$120,556	<b>\$147,640</b>
Employee Benefits	32,774	31,924	48,087	<b>29,723</b>
Professional Services	215	1,422	700	<b>700</b>
Property Services	3,981,507	1,688,635	1,531,770	<b>1,339,879</b>
Transfers Out	0	0	0	<b>0</b>
Other Charges	37,924	3,741	10,500	<b>20,500</b>
<b>Total Expenditures</b>	<b>\$4,170,406</b>	<b>\$1,848,588</b>	<b>\$1,711,613</b>	<b>\$1,538,442</b>

**Personnel Summary**

	2005	2006	2007	2008
Position	Actual	Actual	Budget	Budget
Director of Maintenance	1	1	1	<b>0</b>
Mechanic	0	0	1	<b>1</b>
<b>Funded Positions</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>1</b>

## **2008 Significant Changes**

The biggest change in Support Services is with Vehicle Maintenance and the new Fleet Services program. Currently, there is only one budgeted mechanic in Vehicle Maintenance. The mechanic has firefighters who work part-time to assist him in regular vehicle operations. This accounts for the decrease in employee benefits as only one position is funded through this program.

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

The remaining funds from the 2003 Fire Protection Notes will be used to finish projects at Station 4, while the Facilities Improvement program will finish the construction re-keying project at Stations 2, 4 and 5, and kitchen remodel projects at Stations 3 and 4. If funds are available, a web based HVAC temperature control system will be implemented in all stations in order to control and monitor the stations' utilities.

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

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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**

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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

**4100 – 4105 INVESTMENTS**

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

**4020 – 4500 MISCELLANEOUS**

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4020	State Training Reimbursement
4200	Donations
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**

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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 – 5120 EMPLOYEE BENEFITS**

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5020	Illinois Municipal Retirement Fund (for civilians)
5030 - 5040	Social Security and Medicare (Employer share)
5100 - 5120	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 – 5500 PROFESSIONAL SERVICES**

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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**

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5300 – 5320	Repairs & Maintenance of buildings, vehicles and equipment <ul style="list-style-type: none"> <li>▪ Includes supplies for repairing and maintaining buildings, vehicles and equipment in efficient operating condition</li> <li>▪ Service contracts for maintenance of buildings and equipment (e.g., overhead doors, air packs, ambulance cots, landscaping, copies)</li> <li>▪ Radio repair services and supplies</li> </ul>
5400 – 5405	Liability and Property Insurance <ul style="list-style-type: none"> <li>▪ Includes property damage, portable equipment, vehicles, faithful performance/position bonds, general, management and umbrella liability, accidental death and disability</li> </ul>
5600 - 5625	Utilities <ul style="list-style-type: none"> <li>▪ Vehicle Fuel, Natural Gas, electricity, sewer &amp; water</li> <li>▪ Telephone, pager and cell phone service</li> </ul>
5710	Station Supplies (supplies for cleaning & maintaining the stations)
5850	Rent Expense (Lease parking space from Village of Lisle)

**CHART OF ACCOUNTS - Continued**

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**

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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

<b>Account</b>	A term used to identify an individual asset, liability, expenditure, revenue or fund balance.
<b>Accrual Basis of Accounting</b>	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).
<b>Appropriation</b>	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.
<b>Assess</b>	To establish an official property value for taxation.
<b>Assessed Valuation</b>	The total taxable value placed on real estate and other property as a basis for levying taxes.
<b>Assets</b>	Property owned by a government which has monetary value.
<b>Budget</b>	A plan of financial operations incorporating an estimate of proposed expenditures for a fiscal year and the proposed means of financing them (revenue estimates).
<b>Budget Document</b>	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.
<b>Budget Message</b>	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.
<b>Budgetary Control</b>	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.

<b>Capital Assets</b>	Assets of significant value and having a useful life of several years. Capital assets are also referred to as fixed assets.
<b>Capital Outlay</b>	Expenditures for the acquisition of capital assets.
<b>Capital Projects</b>	Projects which purchase or construct capital assets.
<b>Capital Projects Fund</b>	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.
<b>Chart of Accounts</b>	The classification system used by a governmental agency to organize the accounting for various funds.
<b>Current Taxes</b>	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.
<b>Debt</b>	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.
<b>Delinquent Taxes</b>	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.
<b>Equipment</b>	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.
<b>Expenditures</b>	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.
<b>Expenses</b>	Charges incurred, whether paid or unpaid that are presumed to benefit the current fiscal period.
<b>Fiscal Year</b>	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.
<b>Fixed Assets</b>	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.

<b>Function</b>	A group of related activities aimed at accomplishing a major service or program for which a governmental unit is responsible.
<b>Fund</b>	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.
<b>Fund Balance</b>	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.
<b>General Fund</b>	A fund used to account for all transactions of a governmental unit that are not accounted for in another fund.
<b>Internal Control</b>	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.
<b>Levy</b>	(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.
<b>Modified Accrual Basis</b>	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.
<b>Operating Budget</b>	A budget that applies to all outlays other than capital outlays.
<b>Operating Expenses</b>	Expenses for general governmental purposes.
<b>Operating Statement</b>	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.
<b>Program</b>	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.

<b>Resources</b>	The actual assets of a governmental unit, such as cash, taxes receivable, land, buildings, etc.
<b>Revenue</b>	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.
<b>Special Revenue Fund</b>	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.
<b>Tax Levy</b>	The total amount to be raised by general property taxes.
<b>Tax Rate</b>	The amount of tax levied for each \$1,000 of assessed valuation.
<b>Unappropriated Fund Balance</b>	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.