

STATE OF ILLINOIS)
)
COUNTY OF COOK) SS

SECRETARY'S CERTIFICATE

I, Matt Moffitt , the duly qualified Secretary of the Board of Trustees of the Palatine Rural Fire Protection District, Cook County, Illinois, do hereby certify that attached hereto is a true and correct copy of an Ordinance entitled:

ORDINANCE NO. 2018-02

**ORDINANCE PROVIDING FOR BUDGET AND APPROPRIATIONS OF THE
PALATINE RURAL FIRE PROTECTION DISTRICT, COOK COUNTY, ILLINOIS
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2019, AND ENDING
DECEMBER 31, 2019**

which Ordinance was duly adopted by said Board of Trustees at a Board meeting held on the 12th day of November, 2018.

I do further certify that a quorum of said Board of Trustees was present at said meeting, and that all requirements of the Illinois Open Meetings Act were complied with.

IN WITNESS WHEREOF, I have hereunto set my hand this 12th day of November, 2018.

Matt Moffitt
Secretary, Board of Trustees
Palatine Rural Fire Protection District

ORDINANCE NO. 2018-002

**ORDINANCE PROVIDING FOR BUDGET AND APPROPRIATIONS OF THE
PALATINE RURAL FIRE PROTECTION DISTRICT
COOK COUNTY, ILLINOIS FOR THE FISCAL YEAR
BEGINNING JANUARY 01, 2019 AND ENDING DECEMBER 31, 2019**

WHEREAS, the Board of Trustees of the Palatine Rural Fire Protection District, Cook County, Illinois, caused to be prepared in tentative form a Budget and the Secretary of this Board made the same conveniently available for public inspection for at least thirty (30) days prior to final action thereon; and

WHEREAS, a public hearing was held as to such Budget on the 12th day of November, 2018 and Notice of said hearing was given at least thirty (30) days prior thereto as required by law.

NOW, THEREFORE, BE IT ORDAINED by the Board of Trustees of the Palatine Rural Fire Protection District ("District"), Cook County, Illinois, as follows:

Section 1: That the fiscal year of the Palatine Rural Fire Protection District ("District") is hereby fixed to begin on January 01, 2019, and to end on December 31, 2019.

Section 2: That the following Budget containing an estimate of the revenues available and expenditures and the appropriations contained therein be and the same is hereby adopted as the budget and appropriations for this District for said fiscal year; and the following sums of money:

	APPROPRIATION
TOTAL APPROPRIATION FOR CORPORATE FUND	\$ 2,156,025.00
TOTAL APPROPRIATION FOR AMBULANCE FUND	\$ 2,156,025.00
TOTAL APPROPRIATION FOR TORT LIABILITY FUND	\$ 433,159.00
TOTAL APPROPRIATION FOR AUDIT FUND	\$ 10,800.00
TOTAL APPROPRIATION FOR SOCIAL SECURITY/IMRF FUND	\$ 46,447.00
TOTAL APPROPRIATION FOR FIREFIGHTER'S PENSION FUND	\$ 645,183.00
TOTAL APPROPRIATION FOR CAPITAL RESERVE FUND	\$ 124,800.00
TOTAL APPROPRIATION FOR EMERGENCY & RESCUE FUND	\$ 168,641.00
TOTAL APPROPRIATION FOR RETIREE HEALTHCARE FUND	\$ 240,000.00
GRAND TOTAL	\$ 5,981,080.00

Or as much thereof as may be authorized by law is hereby appropriated to defray the necessary expenses and liabilities of the District for the fiscal year of said District beginning January 01, 2019 and ending December 31, 2019, for the respective objects and purposes, as set forth namely:

**PART 1
CORPORATE FUND**

Estimated Revenue Available - Corporate Fund

Opening Balance as of January 01, 2019	\$ 780,000.00
Real Estate Taxes - Cook County	\$ 1,500,370.00
State Training Reimbursement	\$ 0.00
Replacement Tax	\$ 17,500.00
False Alarm & Recovery Fees	\$ 3,150.00
Plan Review	\$ 2,500.00
Foreign Fire Insurance	\$ 5,500.00
Other Receipts	\$ 78,368.00
Interest Income	\$ 9,315.00
TOTAL ESTIMATED AMOUNT AVAILABLE	\$ 2,396,703.00

Estimated Expenditures - Corporate Fund

	Budget	Appropriations
Personnel Salaries and Compensation	\$ 790,973.00	\$ 949,168.00
Group Health and Life Insurance	\$ 214,072.00	\$ 256,886.00
Administrative Expenses	\$ 20,925.00	\$ 25,110.00
Building and Grounds Expenses	\$ 42,563.00	\$ 51,076.00
Fire / EMS Operational Expenses	\$ 88,803.00	\$ 106,564.00
Dispatching	\$ 43,320.00	\$ 51,984.00
Contract Fire Service	\$ 338,309.00	\$ 405,971.00
Professional Service Expenses	\$ 32,722.00	\$ 39,266.00
Transfer to Capital Reserve Fund	\$ 100,000.00	\$ 150,000.00
Transfer to Retiree Healthcare Plan Fund	\$ 100,000.00	\$ 120,000.00
TOTAL ESTIMATED CORPORATE FUND EXPENDITURES	\$ 1,771,687.00	\$ 2,156,025.00

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

Estimated Balance on Hand as of December 31, 2019 **\$ 240,678.00**

**PART II
AMBULANCE FUND**

Estimated Revenue Available - Ambulance Fund

Opening Balance as of January 01, 2019	\$ 780,000.00
Real Estate Taxes - Cook County	\$ 1,500,370.00
Ambulance Billing	\$ 190,000.00
Replacement Tax	\$ 17,500.00
Other Receipts	\$ 78,368.00
Interest Income	<u>\$ 9,315.00</u>
TOTAL ESTIMATED AMOUNT AVAILABLE	\$ 2,575,553.00

Estimated Expenditures - Ambulance Fund

	Budget	Appropriations
Personnel Salaries and Compensation	\$ 790,973.00	\$ 949,168.00
Group Health and Life Insurance	\$ 214,072.00	\$ 256,886.00
Administrative Expenses	\$ 20,925.00	\$ 25,110.00
Building and Grounds Expenses	\$ 42,563.00	\$ 51,076.00
Fire / EMS Operational Expenses	\$ 88,803.00	\$ 106,564.00
Dispatching	\$ 43,320.00	\$ 51,984.00
Contract Fire Service	\$ 338,309.00	\$ 405,971.00
Professional Service Expenses	\$ 32,722.00	\$ 39,266.00
Transfer to Capital Reserve Fund	\$ 100,000.00	\$ 150,000.00
Transfer to Retiree Healthcare Plan Fund	\$ 100,000.00	\$ 120,000.00
TOTAL ESTIMATED AMBULANCE FUND EXPENDITURES	\$ 1,771,687.00	\$ 2,156,025.00

The foregoing appropriations are appropriated from the proceeds of a special tax for ambulance service purposes and are in addition to all other Fire Protection District taxes as provided by law.

Estimated Balance on Hand as of December 31, 2019 **\$ 419,528.00**

**PART III
TORT LIABILITY FUND**

Estimated Revenue Available - Tort Liability Fund

Opening Balance as of January 01, 2019	\$	475,000.00
Real Estate Taxes - Cook County	\$	350,122.00
Interest Income	\$	<u>1,035.00</u>
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	826,157.00

Estimated Expenditures - Tort Liability Fund

	Budget	Appropriations
Liability & Workers Compensation Insurance	\$ 170,000.00	\$ 204,000.00
Tort Legal Fees	\$ 10,000.00	\$ 12,000.00
Compliance- Health & Safety	\$ 18,075.00	\$ 21,690.00
Risk Reduction Salaries	\$ 122,451.00	\$ 146,941.00
Risk Reduction Equipment	\$ 15,440.00	\$ 18,528.00
Judgment Reserves	<u>\$ 25,000.00</u>	<u>\$ 30,000.00</u>

**TOTAL ESTIMATED TORT LIABILITY
FUND EXPENDITURES**

\$ 360,966.00 \$ 433,159.00

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

Estimated Balance on Hand as of December 31, 2019 **\$ 392,998.00**

**PART IV
AUDIT FUND**

Estimated Revenue Available - Audit Fund

Opening Balance as of January 01, 2019	\$	22,000.00
Real Estate Taxes - Cook County	\$	<u>2,000.00</u>
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	24,000.00

Estimated Expenditures - Audit Fund

	Budget	Appropriations
Audit Expenses	\$ 8,000.00	\$ 9,600.00
Comptroller Expense	\$ 1,000.00	\$ 1,200.00

TOTAL ESTIMATED AUDIT FUND EXPENDITURES **\$ 9,000.00 \$ 10,800.00**

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

Estimated Balance on Hand as of December 31, 2019 **\$ 13,200.00**

PART V
SOCIAL SECURITY/IMRF FUND

Estimated Revenue Available - Social Security/IMRF Fund

Opening Balance as of January 01, 2019	\$	40,000.00
Real Estate Taxes - Cook County	\$	<u>34,235.00</u>
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	74,235.00

Estimated Expenditures - Social Security/IMRF Fund

	Budget		Appropriations
IMRF Contributions	\$ 8,515.00		\$ 10,218.00
FICA Contributions	\$ 30,191.00		\$ 36,229.00
TOTAL ESTIMATED SOCIAL SECURITY/IMRF FUND EXPENDITURES	\$ 38,706.00		\$ 46,447.00

The foregoing appropriations are appropriated from the proceeds of a special tax for Federal Social Security and State IMRF purposes and is in addition to all other Fire Protection District taxes as provided by law.

Estimated Balance on Hand as of December 31, 2019 **\$ 27,788.00**

PART VI
FIREFIGHTER'S PENSION FUND

Estimated Revenue Available - Firefighter's Pension Fund

Opening Balance as of January 01, 2019	\$	0.00
Real Estate Taxes - Cook County	\$	<u>586,530.00</u>
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	586,530.00

Estimated Expenditures - To Firefighter's Pension Fund

	Budget		Appropriations
Firefighter Pension Contributions	\$ 586,530.00		\$ 645,183.00

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

Estimated Balance on Hand as of December 31, 2019 **\$ 0.00**

**PART VII
CAPITAL RESERVE FUND**

Estimated Revenue Available – Capital Reserve Fund

Opening Balance as of January 01, 2019	\$	195,000.00
Transfer in	\$	200,000.00
Grant Funding	\$	27,000.00

TOTAL ESTIMATED AMOUNT AVAILABLE **\$ 422,000.00**

Estimated Expenditures - To Capital Reserve Fund

	Budget	Appropriations
Capital Vehicle Expenses	\$ 47,500.00	\$ 57,000.00
Capital Equipment Expenses	\$ 45,000.00	\$ 54,000.00
Capital Building Expenses	\$ 11,500.00	\$ 13,800.00

**TOTAL ESTIMATED CAPITAL RESERVE
FUND EXPENDITURES**

\$ 104,000.00 **\$ 124,800.00**

The foregoing appropriations are appropriated from transfers from other funds as provided by law.

Estimated Balance on Hand as of December 31, 2019 **\$ 297,200.00**

**PART VIII
EMERGENCY & RESCUE FUND**

Estimated Revenue Available – Emergency & Rescue Fund

Opening Balance as of January 01, 2019	\$	123,000.00
Real Estate Taxes - Cook County	\$	210,820.00

TOTAL ESTIMATED AMOUNT AVAILABLE **\$ 333,820.00**

Estimated Expenditures - To Emergency & Rescue Fund

	Budget	Appropriations
Rescue Salaries	\$ 139,534.00	\$ 167,441.00
Rescue Equipment Expenses	\$ 1,000.00	\$ 1,200.00
Rescue Vehicles	\$ 0.00	\$ 0.00

**TOTAL ESTIMATED EMERGENCY & RESCUE
FUND EXPENDITURES**

\$ 140,534.00 **\$ 168,641.00**

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

Estimated Balance on Hand as of December 31, 2019 **\$ 165,179.00**

**PART IX
RETIREE HEALTHCARE PLAN FUND**

Estimated Revenue Available – Retiree Healthcare Plan Fund		
Opening Balance as of January 01, 2019		\$ 183,946.00
Transfer in		<u>\$ 200,000.00</u>
TOTAL ESTIMATED AMOUNT AVAILABLE		\$ 383,946.00

Estimated Expenditures - To Retiree Healthcare Plan Fund		
	Budget	Appropriations
RHFP	\$ 200,000.00	\$ 240,000.00
TOTAL ESTIMATED RETIREE HEALTHCARE PLAN FUND FUND EXPENDITURES	\$ 200,000.00	\$ 240,000.00

The foregoing appropriations are appropriated from transfers from other funds as provided by law.

<u>Estimated Balance on Hand as of December 31, 2019</u>	\$ 143,946.00
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SUMMARY

TOTAL APPROPRIATION FOR CORPORATE FUND	\$ 2,156,025.00
TOTAL APPROPRIATION FOR AMBULANCE FUND	\$ 2,156,025.00
TOTAL APPROPRIATION FOR TORT LIABILITY FUND	\$ 433,159.00
TOTAL APPROPRIATION FOR AUDIT FUND	\$ 10,800.00
TOTAL APPROPRIATION FOR SOCIAL SECURITY/IMRF FUND	\$ 46,447.00
TOTAL APPROPRIATION FOR FIREFIGHTER'S PENSION FUND	\$ 645,183.00
TOTAL APPROPRIATION FOR CAPITAL RESERVE FUND	\$ 124,800.00
TOTAL APPROPRIATION FOR EMERGENCY & RESCUE FUND	\$ 168,641.00
TOTAL APPROPRIATION FOR RETIREE HEALTHCARE FUND	\$ 240,000.00
GRAND TOTAL	\$ 5,981,080.00

Section 3: That all unexpended balances of any item or items of any general appropriation in the Ordinance be expended in making up any insufficiency in any other item or items in the same general appropriation and for the same general purpose of any like appropriation made by this Ordinance.

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

Section 5: That this Ordinance shall be in full force and effect from and after passage, approval and publication as provided by law.

ADOPTED this 12th day of November, 2018 pursuant to a roll call vote as follows:

AYES: DelMar, McKanna, Moffitt _____

NAYS: 0 _____

ABSENT: 0 _____

APPROVED by me this 12th day of November, 2018.

Aaron Del Mar
President, Board of Trustees
Palatine Rural Fire Protection District

ATTEST:

Matt Moffitt
Secretary, Board of Trustees,
Palatine Rural Fire Protection District

STATE OF ILLINOIS)
) SS
 COUNTY OF COOK)

**PALATINE RURAL FIRE PROTECTION DISTRICT
 ESTIMATE OF REVENUES FOR FISCAL YEAR
BEGINNING JANUARY 1, 2019 AND ENDING DECEMBER 31, 2019**

I, **Robert McKanna**, do hereby certify that I am the Treasurer of the Board of Trustees of the Palatine Rural Fire Protection District, Cook County, Illinois, and that as such, I am the Chief Fiscal Officer of said District.

I do further certify that the following is an estimate of revenues, by source, anticipated to be received by the Palatine Rural Fire Protection District in the following fiscal year, being the fiscal year beginning January 1, 2019, and ending December 31, 2019.

SOURCE	AMOUNT
I. CORPORATE FUND	
Opening Balance as of January 01, 2019	\$ 780,000.00
Real Estate Taxes - Cook County	\$ 1,500,370.00
State Training Reimbursement	\$ 0.00
Replacement Tax	\$ 17,500.00
False Alarm & Recovery Fees	\$ 3,150.00
Plan Review	\$ 2,500.00
Foreign Fire Insurance	\$ 5,500.00
Other Receipts	\$ 78,368.00
Interest Income	\$ 9,315.00
TOTAL ESTIMATED AMOUNT AVAILABLE	\$ 2,396,703.00
II. AMBULANCE FUND	
Estimated Revenue Available - Ambulance Fund	
Opening Balance as of January 01, 2019	\$ 780,000.00
Real Estate Taxes - Cook County	\$ 1,500,370.00
Ambulance Billing	\$ 190,000.00
Replacement Tax	\$ 17,500.00
Other Receipts	\$ 78,368.00
Interest Income	\$ 9,315.00
TOTAL ESTIMATED AMOUNT AVAILABLE	\$ 2,575,553.00
III. TORT LIABILITY FUND	
Estimated Revenue Available - Tort Liability Fund	
Opening Balance as of January 01, 2019	\$ 475,000.00
Real Estate Taxes - Cook County	\$ 350,122.00
Interest Income	\$ 1,035.00
TOTAL ESTIMATED AMOUNT AVAILABLE	\$ 826,157.00

IV. AUDITING FUND		
Opening Balance as of January 01, 2019	\$	22,000.00
Real Estate Taxes - Cook County	\$	<u>2,000.00</u>
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	24,000.00
V. SOCIAL SECURITY/IMRF FUND		
Opening Balance as of January 01, 2019	\$	40,000.00
Real Estate Taxes - Cook County	\$	<u>34,235.00</u>
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	74,235.00
VI. FIREFIGHTER'S PENSION FUND		
Opening Balance as of January 01, 2019	\$	0.00
Real Estate Taxes - Cook County	\$	<u>586,530.00</u>
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	586,530.00
VII. CAPITAL RESERVE FUND		
Opening Balance as of January 01, 2019	\$	195,000.00
Transfer in	\$	200,000.00
Grant Funds	\$	<u>27,000.00</u>
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	422,000.00
VIII. EMERGENCY & RESCUE FUND		
Opening Balance as of January 01, 2019	\$	123,000.00
Real Estate Taxes - Cook County	\$	<u>210,820.00</u>
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	333,820.00
IX. RETIREE HEALTHCARE PLAN FUND		
Opening Balance as of January 01, 2019	\$	183,946.00
Transfer in	\$	<u>200,000.00</u>
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	383,946.00

SUMMARY

I.	CORPORATE FUND	\$ 2,396,703.00
II.	AMBULANCE FUND	\$ 2,575,553.00
III.	TORT LIABILITY FUND	\$ 826,157.00
IV.	AUDITING FUND	\$ 24,000.00
V.	SOCIAL SECURITY/IMRF FUND	\$ 74,235.00
VI.	FIREFIGHTER'S PENSION FUND	\$ 586,530.00
VII.	CAPITAL RESERVE FUND	\$ 422,000.00
VIII.	EMERGENCY & RESCUE FUND	\$ 333,820.00
IX.	RETIREE HEALTHCARE PLAN FUND	<u>\$ 383,946.00</u>
TOTAL ESTIMATED REVENUES ANTICIPATED TO BE AVAILABLE IN THE FOLLOWING FISCAL YEAR		\$ 7,622,944.00

I do further certify that the above estimate of revenues, by source, anticipated to be received in the following fiscal year was made in full compliance with the provisions of 35 ILCS 200/18-45.

Robert McKanna
Treasurer, Board of Trustees
Palatine Rural Fire Protection District