

**ORDINANCE NO. 2024-03**  
**AN ORDINANCE PROVIDING FOR THE BUDGET AND APPROPRIATION**  
**OF THE MINOOKA FIRE PROTECTION DISTRICT**  
**FOR THE FISCAL YEAR BEGINNING 1/01/25 AND ENDING 12/31/25**

**WHEREAS**, the Board of Trustees of said MINOOKA FIRE PROTECTION DISTRICT have prepared or caused to be prepared in tentative form, a Budget and Annual Appropriation Ordinance, and the Secretary of this Board has made the same conveniently available for public inspection for at least thirty (30) days prior to the date hereof; and

**WHEREAS**, a public hearing was held as to such Budget and Annual Appropriation Ordinance on November 12, 2024, and notice of said hearing was given by publication in a newspaper known as the Farmers Weekly, a newspaper published within the MINOOKA FIRE PROTECTION DISTRICT and having a general circulation in the MINOOKA FIRE PROTECTION DISTRICT, and all other legal requirements have been complied with.

**NOW, THEREFORE, BE IT ORDAINED** BY THE BOARD OF TRUSTEES OF THE MINOOKA FIRE PROTECTION DISTRICT, in the Counties of Will, Grundy and Kendall and State of Illinois:

SECTION 1: That the following budget containing an estimate of revenue and expenditures be and the same is hereby adopted as the budget of said MINOOKA FIRE PROTECTION DISTRICT for the fiscal year beginning January 1, 2025 and ending December 31, 2025 and shall be in full force and effect from and after this date:

	<u><b>APPROPRIATION</b></u>
CORPORATE FUND	\$ 3,855,793
AMBULANCE FUND	\$ 5,759,835
TORT LIABILITY FUND	\$ 874,013
AUDIT FUND	\$ 12,650
PENSION FUND	\$ 510,884
SOCIAL SECURITY FUND	\$ 99,428
OPEB FUND	\$ 46,200
IMRF FUND	\$ 31,224
CAPITAL & DEBT SERVICE FUND	\$ 5,420,536
<b>GRAND TOTAL</b>	<u>\$ 16,610,562</u>

or as much thereof as may be authorized by law is hereby appropriated to defray the necessary expenses and liabilities of the Minooka Fire Protection District for the fiscal year of said District beginning January 1, 2025 and ending December 31, 2025, for the respective objects and purposes, as set forth namely:

**Part I**  
**CORPORATE FUND**

**ESTIMATED RECEIPTS**

Beginning Balance - Cash on Hand	\$ 2,820,291
Personal Property Replacement	\$ 25,000
Property Tax	\$ 2,475,000
TIF	\$ 454,833
EDPA	\$ 80,733
Public Education Income	\$ 6,000
Grants	\$ 30,000
Donations	\$ 1,000
EMS Report	\$ 200
EOC Reimbursements	\$ 3,000
Impact Fees	\$ 20,000
Interest Income	\$ 400,000
Misc. Income	\$ 5,500
Plan Review / Inspections	\$ 4,000
<b>TOTAL ESTIMATED AMOUNT AVAILABLE</b>	<u>\$ 6,325,558</u>

Estimated Expenditures - Corporate Fund

	BUDGET	APPROPRIATION
Salaries and Wages	\$ 1,292,447	\$ 1,421,692
Benefits	\$ 286,451	\$ 315,096
Office Expense	\$ 15,040	\$ 16,544
Contractual Expense	\$ 122,560	\$ 134,816
Fire Commission	\$ 2,400	\$ 2,640
Building	\$ 41,600	\$ 45,760
Utilities	\$ 50,000	\$ 55,000
Fire Operations	\$ 251,000	\$ 276,100
Special Operations	\$ 19,200	\$ 21,120
Education & Training	\$ 78,000	\$ 85,800
Fire & Health Education	\$ 10,250	\$ 11,275
Other	\$ 20,400	\$ 22,440
Transfer Out	\$ 1,315,919	\$ 1,447,511
TOTAL ESTIMATED CORPORATE FUND EXPENDITURES/ APPROPRIATIONS:	\$ 3,505,266	\$ 3,855,793

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, 2025: \$ 2,820,291

**Part II**  
**AMBULANCE FUND**

ESTIMATED RECEIPTS

Beginning Balance - Cash on Hand	\$ 3,238,770
Property Tax	\$ 3,166,100
Ambulance Fees	\$ 1,000,000
GEMT Funding	\$ 385,000
TIF	\$ 581,838
EDPA	\$ 103,276
TOTAL ESTIMATED AMOUNT AVAILABLE	\$ 8,474,984

Estimated Expenditures - Ambulance Fund

	BUDGET	APPROPRIATION
Salaries and Wages	\$ 2,714,139	\$ 2,985,553
Benefits	\$ 430,540	\$ 473,594
Office Expense	\$ 22,560	\$ 24,816
Contractual Expense	\$ 93,840	\$ 103,224
Fire Commission	\$ 3,600	\$ 3,960
Building	\$ 62,400	\$ 68,640
Utilities	\$ 50,000	\$ 55,000
Fire Operations	\$ 238,000	\$ 261,800
Education & Training	\$ 56,000	\$ 61,600
Fire & Health Education	\$ 9,415	\$ 10,357
Other	\$ 223,100	\$ 245,410
Transfer Out	\$ 1,332,620	\$ 1,465,882
TOTAL ESTIMATED AMBULANCE FUND EXPENDITURES/ APPROPRIATIONS	\$ 5,236,214	\$ 5,759,835

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

Estimated Balance on Hand as of December 31, 2025: \$ 3,238,770

**Part III  
PENSION FUND**

ESTIMATED RECEIPTS

Beginning Balance - Cash on hand	\$	-
Property Tax	\$	400,000
TIF	\$	73,508
EDPA	\$	13,048
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	486,556

Estimated Expenditures - Pension Fund

	BUDGET	APPROPRIATION
Downstate Firefighter's Pension	\$ 486,556	\$ 510,884
TOTAL ESTIMATED PENSION FUND EXPENDITURES/ APPROPRIATION	\$ 486,556	\$ 510,884

The foregoing appropriations from above revenue sources including the general property tax for pension purposes.

Estimated Balance on Hand as of December 31, 2025: \$ 0

**Part IV  
TORT/LIABILITY FUND**

ESTIMATED RECEIPTS

Beginning Balance - Cash on hand	\$	435,132
Property Taxes	\$	375,000
TIF	\$	68,914
EDPA	\$	12,232
TOTAL ESTIMATED AMOUNT AVAILABLE:	\$	891,279

Estimated Expenditures - Tort/Liability Fund

	BUDGET	APPROPRIATION
Salaries and Wages	\$ 346,571	\$ 381,228
Benefits	\$ 339,186	\$ 373,105
Fire Operations	\$ 53,800	\$ 59,180
Other	\$ 55,000	\$ 60,500
TOTAL ESTIMATED TORT/LIABILITY FUND EXPENDITURES/ APPROPRIATIONS	\$ 794,557	\$ 874,013

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

Estimated Balance on Hand as of December 31, 2025: \$ 96,722

**Part V  
SOCIAL SECURITY FUND**

ESTIMATED RECEIPTS

Beginning Balance - Cash on hand	\$	11,328
Property Taxes	\$	80,763
TIF	\$	14,842
EDPA	\$	2,634
Transfer-In	\$	-
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	109,568

EXPENSES

	BUDGET	APPROPRIATION
FICA & Medicare	\$ 90,389	\$ 99,428
TOTAL ESTIMATED SOCIAL SECURITY FUND EXPENDITURES/ APPROPRIATIONS	\$ 90,389	\$ 99,428

The foregoing appropriations are appropriated from above revenue sources including the general property tax for social security/medicare purposes

Estimated Balance on Hand as of December 31, 2025:	\$	19,179
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**Part VI  
AUDIT FUND**

ESTIMATED RECEIPTS

Beginning Balance - Cash on hand	\$	76
Property Taxes	\$	12,000
TIF	\$	2,205
EDPA	\$	391
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	<u>14,673</u>

EXPENSES

	<b>BUDGET</b>	<b>APPROPRIATION</b>
Annual Audit	\$ 11,500	\$ 12,650
TOTAL ESTIMATED AUDIT FUND		
EXPENDITURES/ APPROPRIATIONS	\$ 11,500	\$ 12,650

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

Estimated Balance on Hand as of December 31, 2025: \$ 3,173

**Part VII  
IMRF FUND**

ESTIMATED RECEIPTS

Beginning Balance - Cash on hand	\$	34,365
Property Taxes	\$	21,000
TIF	\$	3,859
EDPA	\$	685
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	<u>59,909</u>

EXPENSES

	<b>BUDGET</b>	<b>APPROPRIATION</b>
IMRF Expense	\$ 28,385	\$ 31,224
TOTAL ESTIMATED IMRF FUND EXPENDITURES/ APPROPRIATION	\$ 28,385	\$ 31,224

The foregoing appropriations are appropriated from above revenue sources including grants for IMRF purposes.

Estimated Balance on Hand as of December 31, 2025: \$ 31,524

**Part VIII  
OPEB FUND**

ESTIMATED RECEIPTS

Beginning Balance - Cash on hand	\$	-
Transfer In	\$	42,000
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	<u>42,000</u>

EXPENSES

	BUDGET	APPROPRIATION
Sick Time Buyback	\$ 42,000	\$ 46,200
TOTAL CAPITAL & DEBT SERVICE	\$ 42,000	\$ 46,200
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TOTAL ESTIMATED CAPITAL & DEBT SERVICE FUND EXPENDITURES/ APPROPRIATIONS	\$ 42,000	\$ 46,200

The foregoing appropriations are appropriated from above revenue sources for OPEB purposes.

Estimated Balance on Hand as of December 31, 2025: \$ -

**Part IX  
CAPITAL & DEBT SERVICE FUND**

ESTIMATED RECEIPTS

Beginning Balance - Cash on hand	\$	7,736,307
Loan Proceeds	\$	1,100,000
Transfer In	\$	2,606,539
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	<u>11,442,845</u>

EXPENSES

	BUDGET	APPROPRIATION
Capital & Debt Service		
Bond Payments	\$ 355,760	\$ 391,336
Impact Fee Allocation	\$ 15,000	\$ 16,500
Equipment	\$ 22,000	\$ 24,200
Vehicles	\$ 1,535,000	\$ 1,688,500
Building Improvements/Land Purchase	\$ 3,000,000	\$ 3,300,000
TOTAL CAPITAL & DEBT SERVICE	\$ 4,927,760	\$ 5,420,536
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TOTAL ESTIMATED CAPITAL & DEBT SERVICE FUND EXPENDITURES/ APPROPRIATIONS	\$ 4,927,760	\$ 5,420,536

The foregoing appropriations are appropriated from above revenue sources for capital purposes.

Estimated Balance on Hand as of December 31, 2025: \$ 6,515,085

**RE-CAP OF ESTIMATED BUDGET & APPROPRIATIONS**

for the 2025 calendar year

	Budgeted	Appropriated
CORPORATE FUND	\$ 3,505,266	\$ 3,855,793
AMBULANCE FUND	\$ 5,236,214	\$ 5,759,835
PENSION FUND	\$ 486,556	\$ 510,884
TORT FUND	\$ 794,557	\$ 874,013
SOCIAL SECURITY FUND	\$ 90,389	\$ 99,428
AUDIT FUND	\$ 11,500	\$ 12,650
IMRF FUND	\$ 28,385	\$ 31,224
OPEB FUND	\$ 42,000	\$ 46,200
CAPITAL & DEBT SERVICE FUND	\$ 4,927,760	\$ 5,420,536
Grand Total	\$ 15,122,627	\$ 16,610,562

Section 2: All unexpended balance of any item or items of any general appropriation made by this Ordinance may be expended in making up any deficiency in any item or items in the same general appropriation made by this Ordinance

Section 3: If any item or any portion thereof of this Ordinance shall for any reason be held invalid, such decision shall not affect the validity of the remaining portions of this Ordinance

Section 4: This Ordinance shall be in full force and effect from and after passage, approval, and publication as provided by law

PASSED in lawful session of the Board of Trustees of said MINOOKA FIRE PROTECTION DISTRICT, on November 12, 2024

Daniel Roberts

President

MINOOKA FIRE PROTECTION DISTRICT

ATTEST:

David Clark

Secretary

MINOOKA FIRE PROTECTION DISTRICT