New Lenox Fire Protection District

Financial Analysis

For the 12 Month(s) Ended December 31, 2018

Revenue Highlights

100% of Budget Year

- 113% of Total Budget; Up 4% from Prior Year (Minus Loan Proceeds)

- Property Taxes
  - Collected $4,968,630 or 102% of Budget

- Ambulance Fees
  - Collected $1,444,630 or 84% of Budget

- Replacement Tax
  - Collected $19,304 or 92% of Budget

- Loan Proceeds
  - Collected $750,000 from Tax Anticipation Warrants
  - Collected $450,000 from Village of New Lenox

- Grants
  - Collected $131,099 for FEMA Communications Grant
  - Collected $10,434 for IPRF Safety and Educational Grant

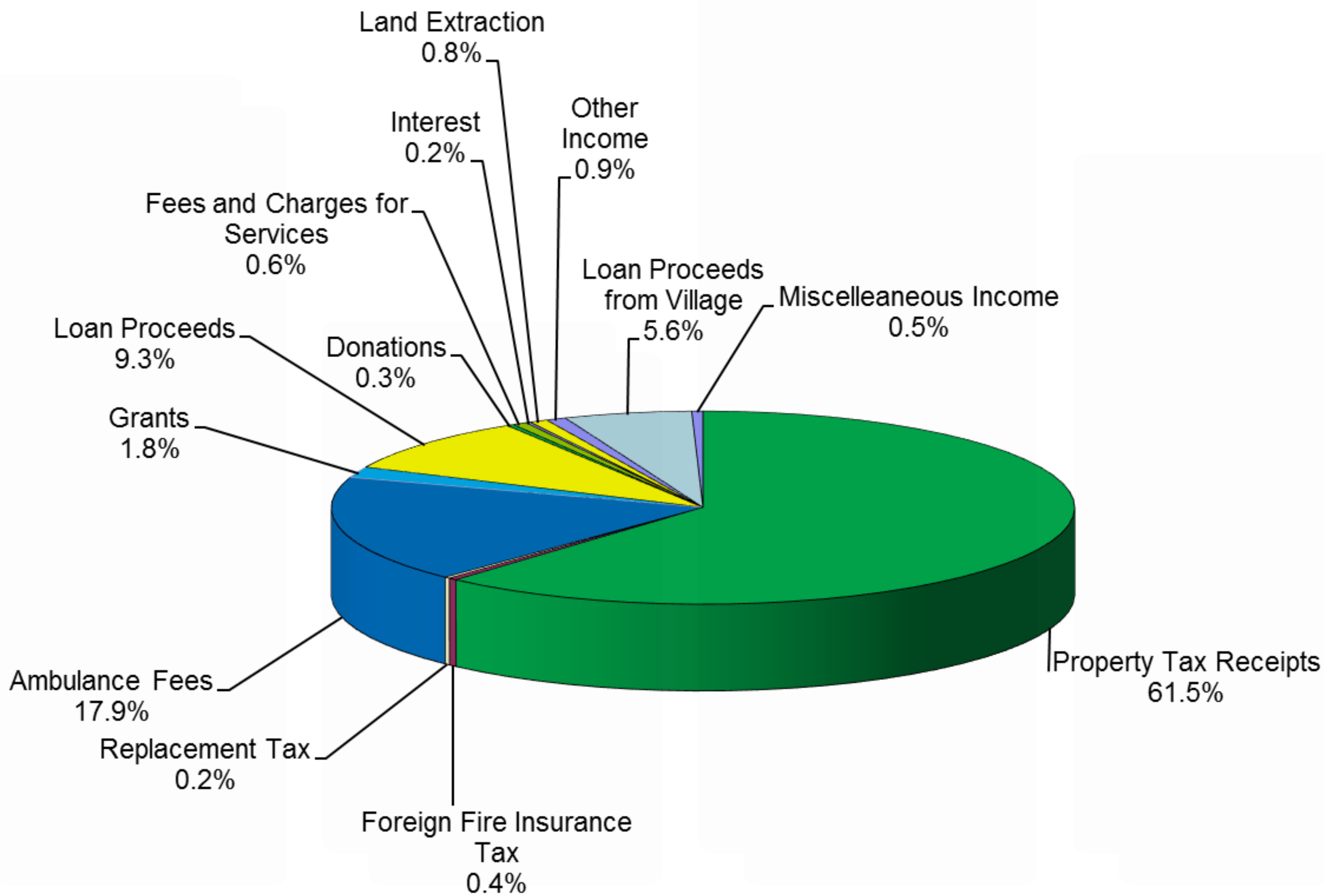
- Foreign Fire Insurance Tax
  - Collected $31,385 or 63% of Budget

Revenues

Account Description	Total Actual	Total Budget	% of Budget	Last Year	Inc/(Dec) from Last Year
Property Tax Receipts	4,968,630	4,856,531	102%	4,775,530	4%
Foreign Fire Insurance Tax	31,385	49,500	63%	144	21695%
Replacement Tax	19,304	21,000	92%	21,234	-9%
Ambulance Fees	1,444,820	1,722,500	84%	1,472,408	-2%
Grants	145,683	30,000	486%	9,947	1365%
Loan Proceeds	750,000	-	N/A	265,000	183%
Donations	24,315	-	N/A	15,205	60%
Fees and Charges for Services	50,393	-	N/A	63,393	-21%
Interest	16,732	21,000	80%	7,249	131%
Land Extraction	63,732	380,000	17%	71,608	-11%
Other Income	69,929	64,575	108%	29,116	140%
Loan Proceeds from Village	450,000	-	N/A	-	N/A
Miscelleaneous Income	39,144	8,200	477%	114,703	-66%
Actual Revenues	8,074,066	7,153,306	113%	6,845,539	18%
Budgeted Revenues	7,153,306				
% Diff	113%				

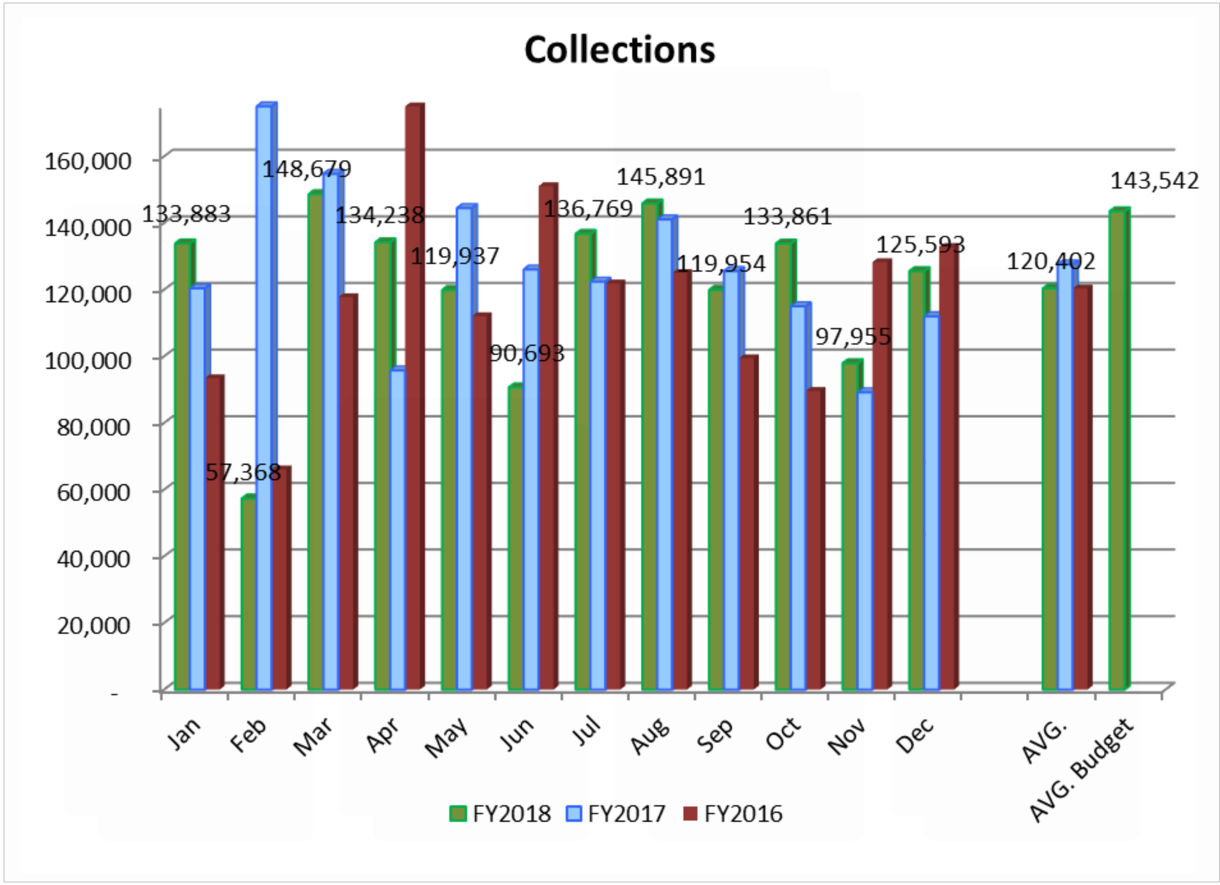
Revenues

Revenue Distribution



Ambulance Fees

Month	FY2018	FY2017	FY2016
Jan	133,883	120,393	93,442
Feb	57,368	184,510	66,072
Mar	148,679	154,778	117,777
Apr	134,238	95,779	206,798
May	119,937	144,485	112,057
Jun	90,693	126,077	151,088
Jul	136,769	122,434	121,865
Aug	145,891	141,080	124,989
Sep	119,954	125,611	99,417
Oct	133,861	115,012	89,648
Nov	97,955	89,222	128,288
Dec	125,593	112,027	132,809
AVG.	120,402	127,617	120,354
AVG. Budget	143,542		



Expenditure Highlights

100% of Budget Year

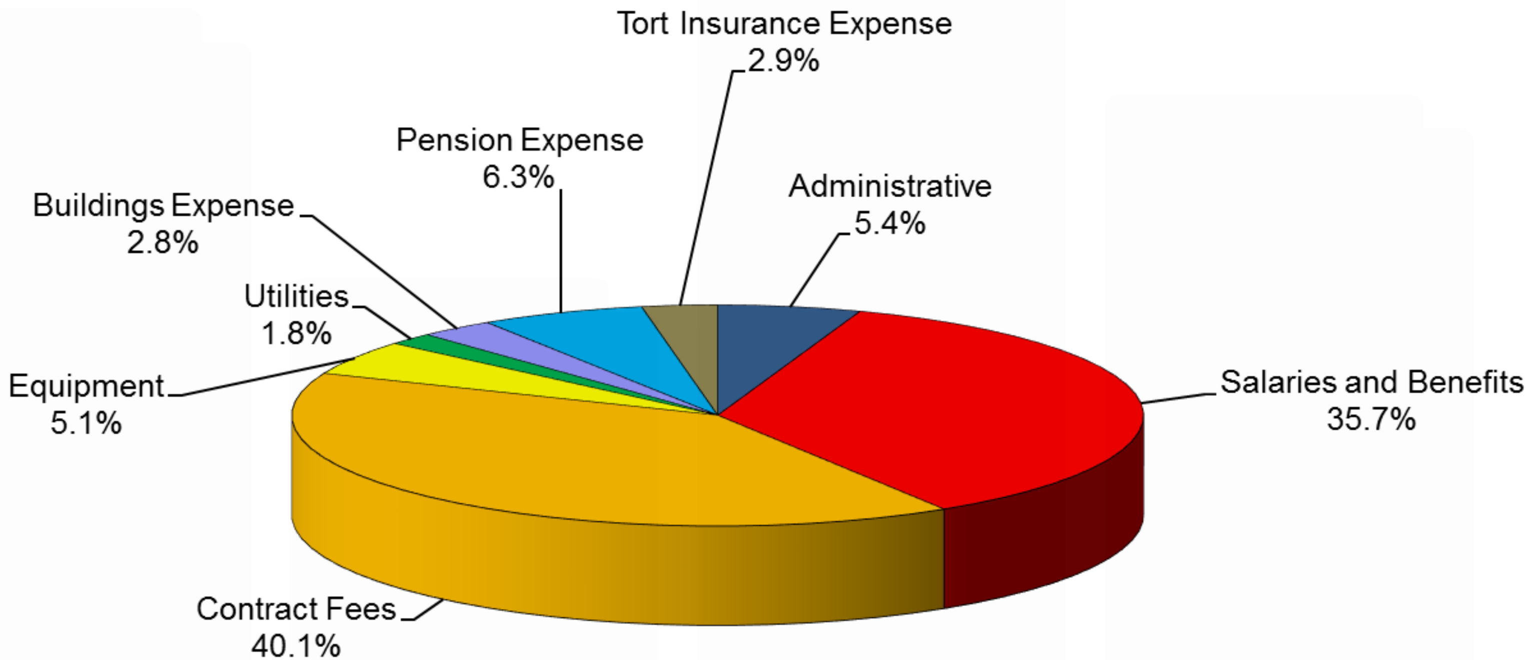
- Operating Expenditures
  - 95% of Budget
- Personnel (26 of 26 Payrolls or 100%)
  - 99% of Budget; Down 6%
- Buildings Expense
  - 94% of Budget; Down 23% from Prior Year
- Administrative
  - 86% of Budget; Down 3% from Prior Year
- Capital Projects & Debt Service
  - 159% of Budget
    - $125,236 Vehicle Loan Payment
    - $760,149 Warrant Payment
    - $168,901 Radios/Beepers

Expenditures

Account Description	Total Actual	Total Budget	% of Budget	Last Year	Inc/(Dec) from Last Year
OPERATING EXPENDITURES					
Administrative	374,183	437,321	86%	386,539	-3%
Salaries and Benefits	2,455,749	2,477,596	99%	2,623,073	-6%
Contract Fees	2,759,493	2,698,000	102%	2,759,675	0%
Equipment	349,520	564,000	62%	391,764	-11%
Utilities	121,291	147,000	83%	147,699	-18%
Buildings Expense	196,206	208,600	94%	255,506	-23%
Pension Expense	430,907	491,919	88%	483,180	-11%
Tort Insurance Expense	197,428	259,175	76%	196,432	1%
Actual Expenditures	6,884,777	7,283,611	95%	7,243,867	-5%
Budgeted Expenditures	7,283,611				
% Diff	95%				
SURPLUS / (DEFICIT) FROM OPERATIONS	1,189,290	(130,305)	-913%	**(398,329)**	
CAPITAL EXPENDITURES					
Capital	184,601	508,190	36%	384,393	-52%
Debt Service	987,211	227,040	435%	165,202	498%
Actual Expenditures	1,171,813	735,230	159%	549,596	113%
Budgeted Expenditures	735,230				
% Diff	159%				

Expenditures

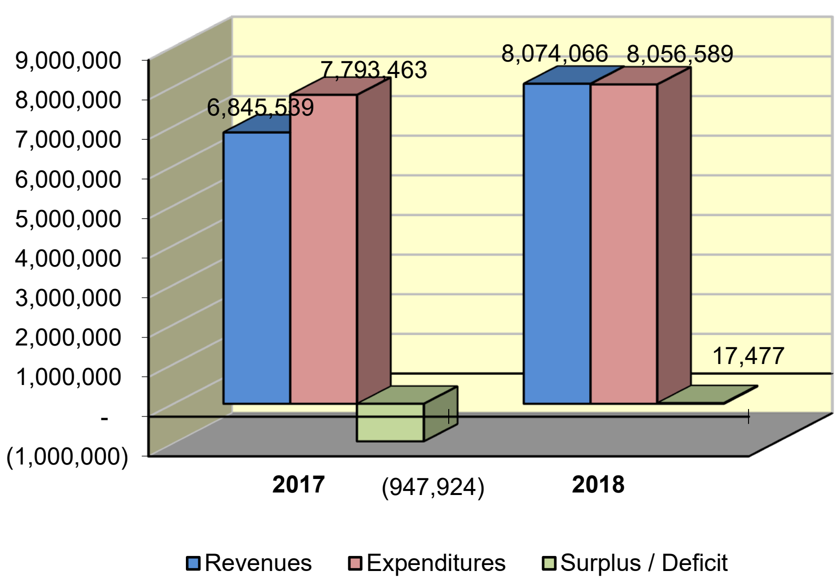
Operational Expenditure Distribution

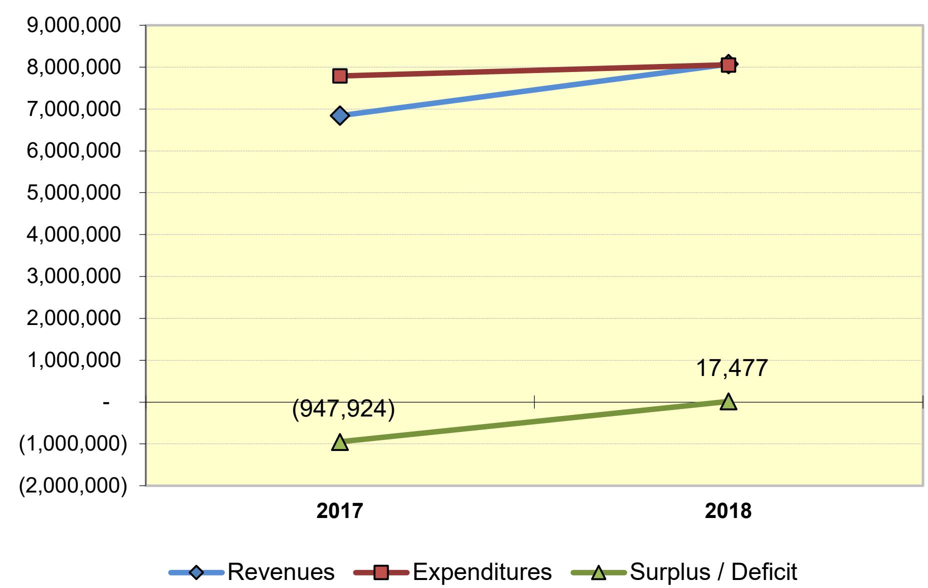


Revenue, Expenditure & Fund Balance

For the 12 Month(s) Ended December 31, 2018

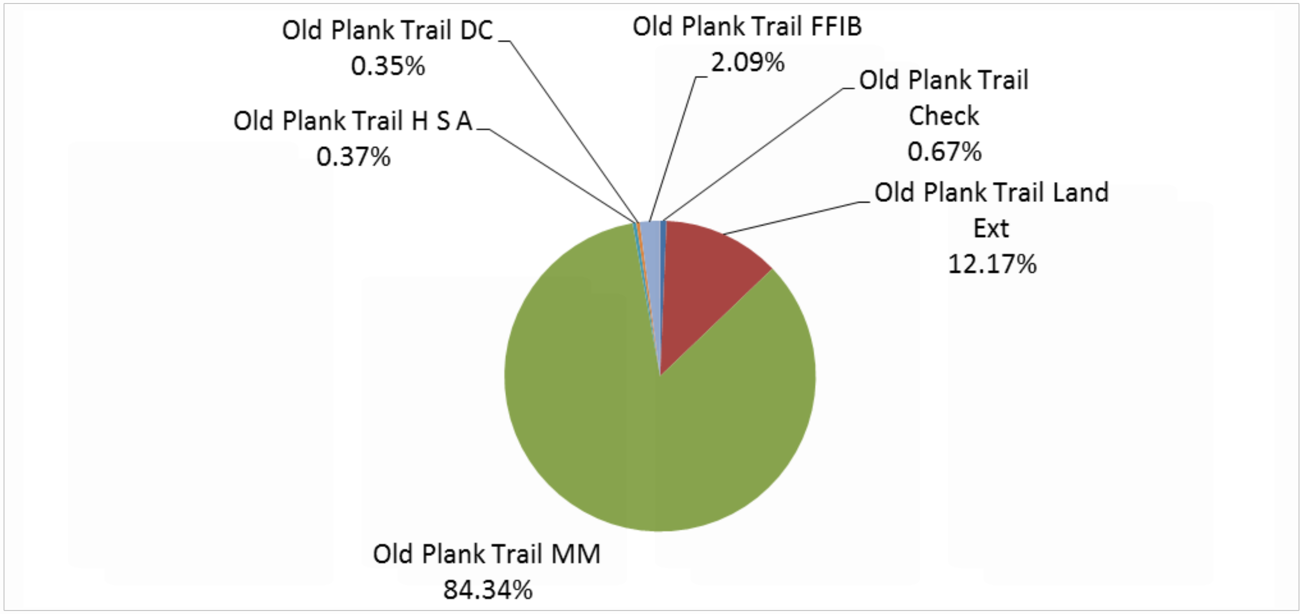
	General	Ambulance	Pension	Tort Immunity	Total Actual
CHANGE IN NET POSITION	**25,439**	**344,351**	**-**	**(352,313)**	**17,477**
BEGINNING FUND BALANCE	657,436	1,281,482	-	404,566	2,343,484
ENDING FUND BALANCE	682,875	1,625,833	-	52,253	2,360,961
Fund Balance to Expenditure Ratio	23%	55%	0%	9%	34%



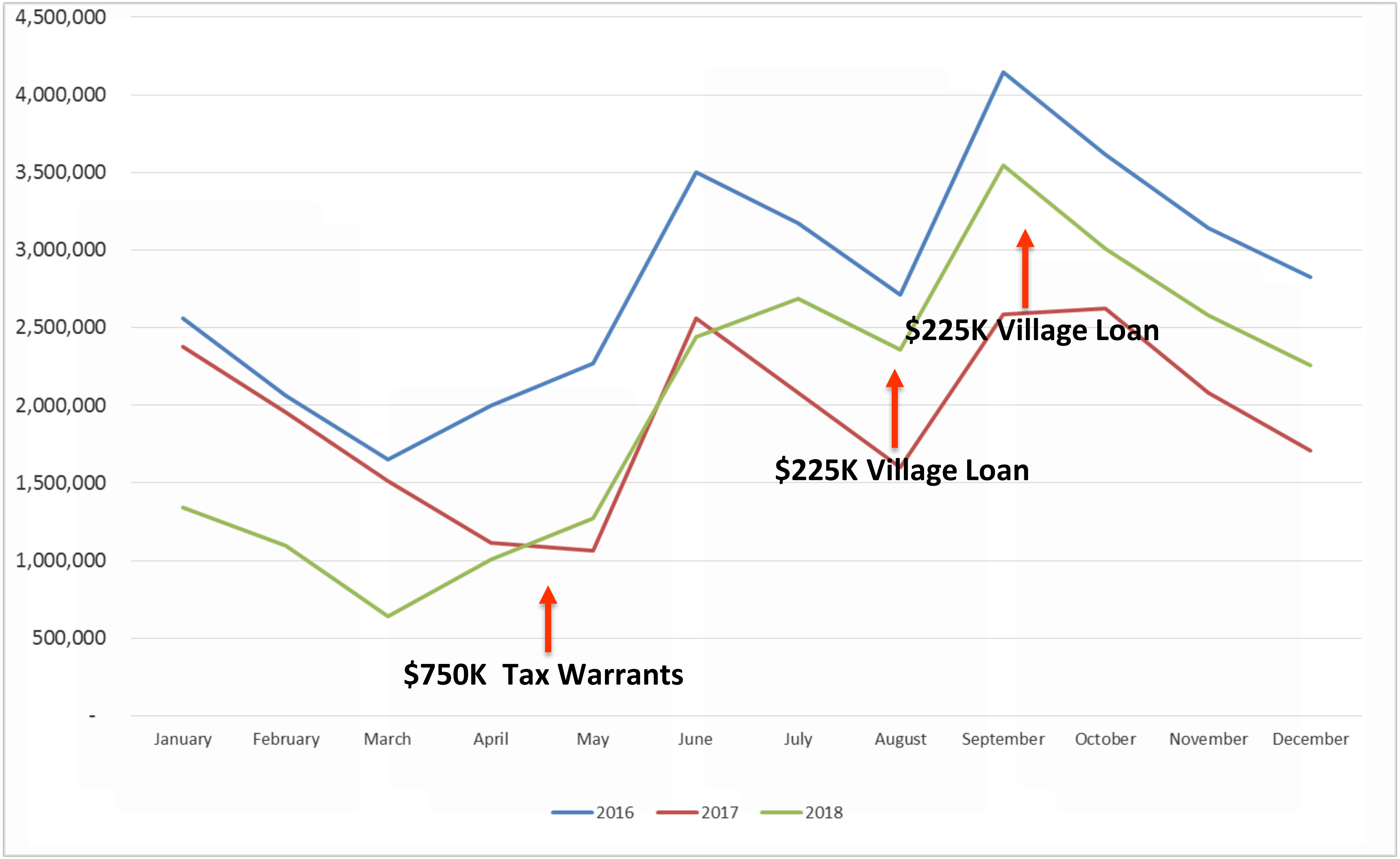


Cash Balances

Bank		Book Balance
Old Plank Trail Check		17,149
Old Plank Trail Land Ext		312,961
Old Plank Trail MM		2,168,994
Old Plank Trail Debt Service		116
Old Plank Trail H S A		9,643
Old Plank Trail DC		8,990
Old Plank Trail FFIB		53,702
OPT Petty Cash Ck 3998		259
Petty Cash		14
	$	**2,571,828**



Cash Flow Analysis



Financial Report

For the 12 Month(s) Ended December 31, 2018
FISCAL YEAR 2018

NEW LENOX FIRE PROTECTION DISTRICT

Budget vs. Actual Summary

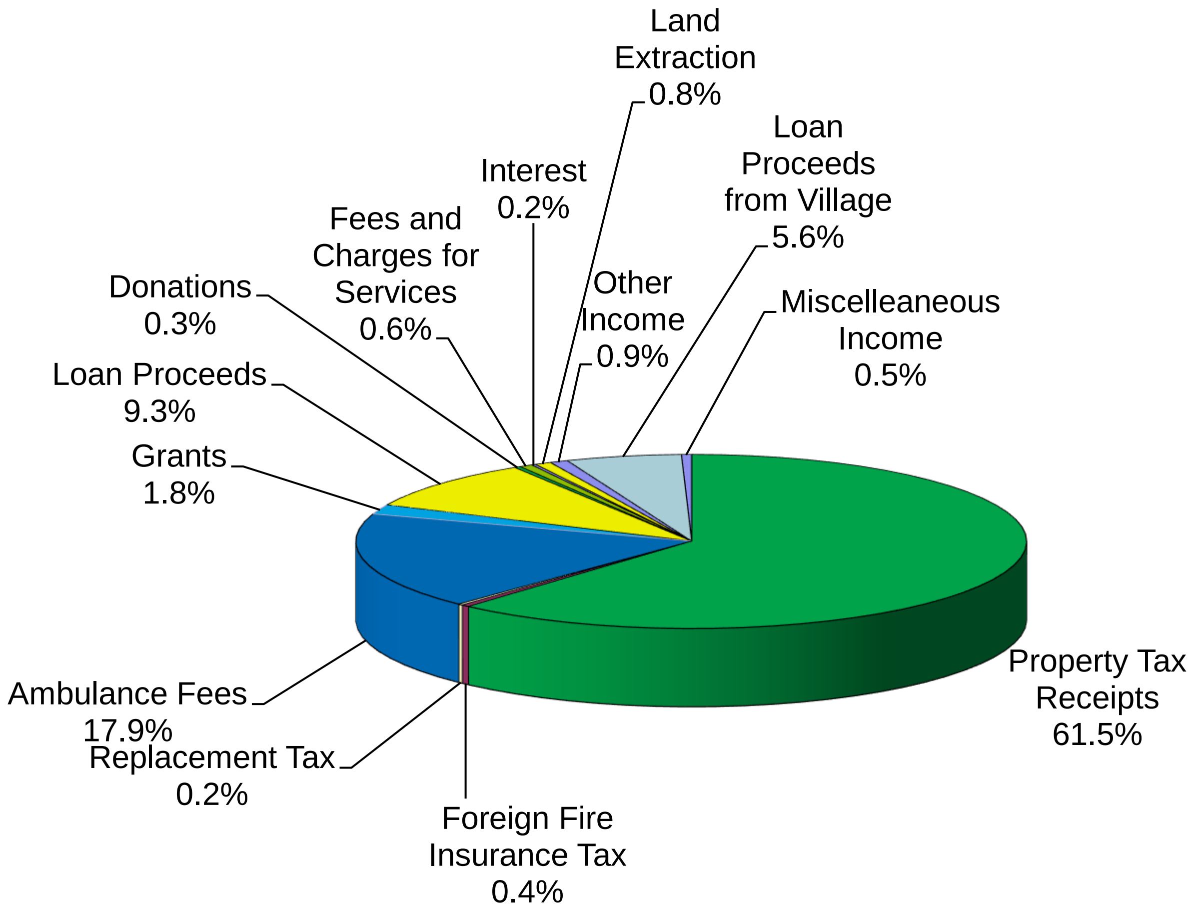
For the 12 Month(s) Ended December 31, 2018

100% of Fiscal Year

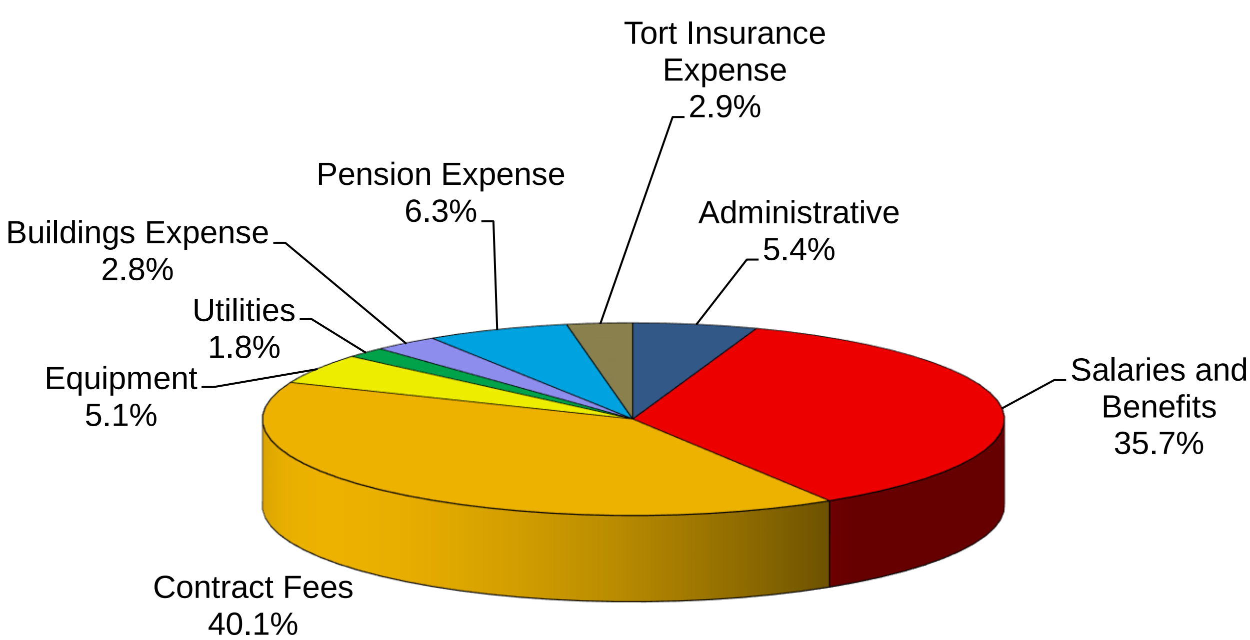
Account Description	Total Actual	Total Budget	% of Budget
REVENUE			
Property Tax Receipts	4,968,630	4,856,531	102.3%
Foreign Fire Insurance Tax	31,385	49,500	63.4%
Replacement Tax	19,304	21,000	91.9%
Ambulance Fees	1,444,820	1,722,500	83.9%
Grants	145,683	30,000	485.6%
Loan Proceeds	750,000	-	N/A
Donations	24,315	-	N/A
Fees and Charges for Services	50,393	-	N/A
Interest	16,732	21,000	79.7%
Land Extraction	63,732	380,000	16.8%
Other Income	69,929	64,575	108.3%
Loan Proceeds from Village	450,000	-	N/A
Miscelleaneous Income	39,144	8,200	477.4%
Actual Revenues	8,074,066	7,153,306	112.9%
Budgeted Revenues	7,153,306		
% Diff	113%		
OPERATING EXPENDITURES			
Administrative	374,183	437,321	85.6%
Salaries and Benefits	2,455,749	2,477,596	99.1%
Contract Fees	2,759,493	2,698,000	102.3%
Equipment	349,520	564,000	62.0%
Utilities	121,291	147,000	82.5%
Buildings Expense	196,206	208,600	94.1%
Pension Expense	430,907	491,919	87.6%
Tort Insurance Expense	197,428	259,175	76.2%
Actual Expenditures	6,884,777	7,283,611	94.5%
Budgeted Expenditures	7,283,611		
% Diff	95%		
SURPLUS / (DEFICIT)	1,189,290	(130,305)	-912.7%
CAPITAL EXPENDITURES			
Capital	184,601	508,190	36%
Debt Service	987,211	227,040	435%
Actual Expenditures	1,171,813	735,230	159%
Budgeted Expenditures	735,230		
% Diff	159%		
CHANGE IN NET POSITION	**17,477**	**(865,535)**	
BEGINNING FUND BALANCE	2,343,484		
ENDING FUND BALANCE	2,360,961		

NEW LENOX FIRE PROTECTION DISTRICT
Budget vs. Actual Summary
For the 12 Month(s) Ended December 31, 2018

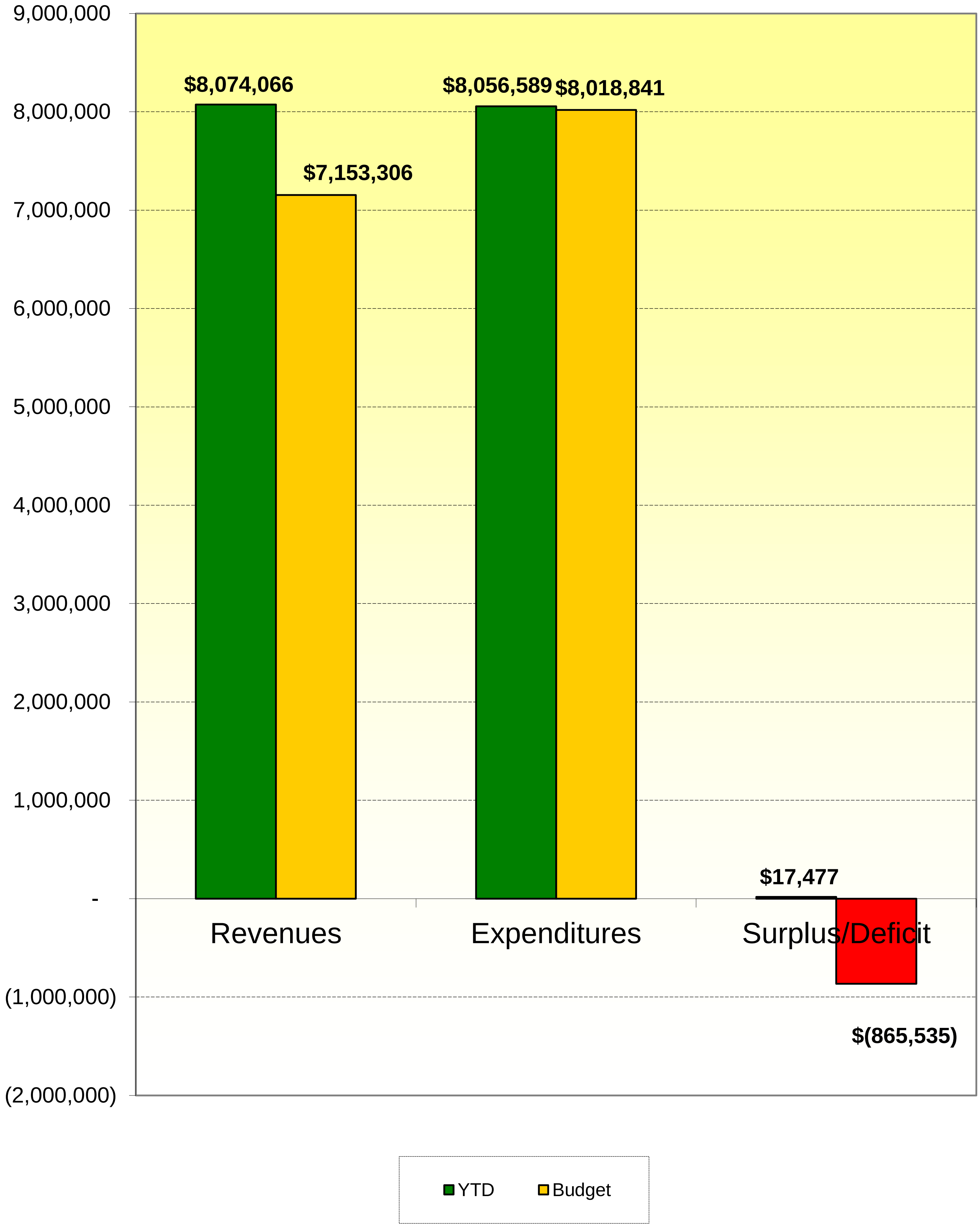
Revenue Distribution



Operational Expenditure Distribution



NEW LENOX FIRE PROTECTION DISTRICT
Budget vs. Actual Summary
For the 12 Month(s) Ended December 31, 2018



NEW LENOX FIRE PROTECTION DISTRICT

Budget vs. Actual Summary

For the 12 Month(s) Ended December 31, 2018

100% of Fiscal Year

Account Description	General	Ambulance	Pension	Tort Immunity	Total Actual	Total Budget	% of Budget
REVENUE							
Property Tax Receipts	2,268,862	2,041,080	430,907	227,782	4,968,630	4,856,531	102%
Foreign Fire Insurance Tax	15,693	15,693	-	-	31,385	49,500	63%
Replacement Tax	19,304	-	-	-	19,304	21,000	92%
Ambulance Fees	-	1,444,820	-	-	1,444,820	1,722,500	84%
Grants	144,433	1,250	-	-	145,683	30,000	486%
Loan Proceeds	750,000	-	-	-	750,000	-	N/A
Donations	24,315	-	-	-	24,315	-	N/A
Fees and Charges for Services	50,393	-	-	-	50,393	-	N/A
Interest	8,545	8,188	-	-	16,732	21,000	80%
Land Extraction	60,576	3,156	-	-	63,732	380,000	17%
Other Income	62,588	7,341	-	-	69,929	64,575	108%
Loan Proceeds from Village	450,000	-	-	-	450,000	-	N/A
Miscelleaneous Income	38,506	638	-	-	39,144	8,200	477%
Actual Revenues	3,893,214	3,522,163	430,907	227,782	8,074,066	7,153,306	113%
Budgeted Revenues	2,464,373	4,005,092	463,071	220,770	7,153,306		
% Diff	158%	88%	93%	103%	113%		
OPERATING EXPENDITURES							
Administrative	212,176	162,007	-	-	374,183	437,321	86%
Salaries and Benefits	1,036,649	1,036,432	-	382,667	2,455,749	2,477,596	99%
Contract Fees	1,332,015	1,427,478	-	-	2,759,493	2,698,000	102%
Equipment	175,234	174,286	-	-	349,520	564,000	62%
Utilities	61,590	59,701	-	-	121,291	147,000	83%
Buildings Expense	99,803	96,404	-	-	196,206	208,600	94%
Pension Expense	-	-	430,907	-	430,907	491,919	88%
Tort Insurance Expense	-	-	-	197,428	197,428	259,175	76%
Actual Expenditures	2,917,467	2,956,309	430,907	580,095	6,884,777	7,283,611	95%
Budgeted Expenditures	3,251,916	3,280,601	491,919	259,175	7,283,611		
% Diff	90%	90%	88%	224%	95%		
SURPLUS / (DEFICIT) FROM OPERATIONS	975,748	565,855	-	(352,313)	1,189,290	(130,305)	-913%
CAPITAL EXPENDITURES							
Capital	91,553	93,048	-	-	184,601	508,190	36%
Debt Service	858,755	128,456	-	-	987,211	227,040	435%
Actual Expenditures	950,308	221,504	-	-	1,171,813	735,230	159%
Budgeted Expenditures	247,710	487,520	-	-	735,230		
% Diff	384%	45%	N/A	N/A	159%		
	General	**Ambulance**	**Pension**	**Tort Immunity**	**Total Actual**	**Total Budget**	
CHANGE IN NET POSITION	**25,439**	**344,351**	**-**	**(352,313)**	**17,477**	**(865,535)**	
BEGINNING FUND BALANCE	657,436	1,281,482	-	404,566	2,343,484		
ENDING FUND BALANCE	682,875	1,625,833	-	52,253	2,360,961		
Fund Balance to Expenditure Ratio	23%	55%	0%	9%	34%		

NEW LENOX FIRE PROTECTION DISTRICT
Budget vs. Actual Detail
December 31, 2018

	Monthly Total	Monthly Budget	General	Ambulance	Pension	Tort Immunity	YTD Total	YTD Budget	$ Over Budget	% of Budget
Revenues										
4001 · Current Year Tax Receipts	68,251.29	404,710.92	2,268,861.58	2,041,079.63	430,906.67	227,781.94	4,968,629.82	4,856,531.00	112,098.82	102.31%
4200 · Loan Proceeds	0.00	0.00	750,000.00	0.00	0.00	0.00	750,000.00	0.00	750,000.00	100.0%
4230 · SAFER Grant	0.00	2,500.00	10,434.00	0.00	0.00	0.00	10,434.00	30,000.00	-19,566.00	34.78%
4235 · Communications Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4250 · Life Safety Grant	1,650.00	0.00	1,900.00	250.00	0.00	0.00	2,150.00	0.00	2,150.00	100.0%
4260 · Equipment Grant	0.00	0.00	132,099.00	1,000.00	0.00	0.00	133,099.00	0.00	133,099.00	100.0%
4263 · Dispatch Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4270 · Donation	25.00	0.00	24,314.95	0.00	0.00	0.00	24,314.95	0.00	24,314.95	100.0%
4271 · Donation - SAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4275 · Corp Sponsor Donation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4300 · Replacement Tax	703.49	1,750.00	19,304.15	0.00	0.00	0.00	19,304.15	21,000.00	-1,695.85	91.93%
4350 · Foreign Fire Ins Tax	0.00	4,125.00	15,692.52	15,692.52	0.00	0.00	31,385.04	49,500.00	-18,114.96	63.4%
4440 · Alarm Monitoring Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4450 · Inspection Fee	1,800.00	0.00	17,157.50	0.00	0.00	0.00	17,157.50	0.00	17,157.50	100.0%
4451 · False Alarm Fee	720.00	0.00	33,235.28	0.00	0.00	0.00	33,235.28	0.00	33,235.28	100.0%
4615 · Ambulance Fees	125,593.07	143,541.67	0.00	1,444,819.81	0.00	0.00	1,444,819.81	1,722,500.00	-277,680.19	83.88%
4650 · Interest Income	1,671.71	1,750.00	8,544.75	8,187.50	0.00	0.00	16,732.25	21,000.00	-4,267.75	79.68%
4700 · Other Income	6,985.30	5,381.25	62,588.26	7,340.83	0.00	0.00	69,929.09	64,575.00	5,354.09	108.29%
4730 · Land Extraction	3,713.54	31,666.67	60,576.13	3,155.67	0.00	0.00	63,731.80	380,000.00	-316,268.20	16.77%
4780 · Loan Proceeds from Village	0.00	0.00	450,000.00	0.00	0.00	0.00	450,000.00	0.00	450,000.00	100.0%
Miscellaneous Income										
4280 · Insurance Benefit Refund	0.00	0.00	22,466.21	0.00	0.00	0.00	22,466.21	0.00	22,466.21	100.0%
4400 · Fire Report Copy	75.00	0.00	1,125.14	0.00	0.00	0.00	1,125.14	0.00	1,125.14	100.0%
4500 · Voting Rental	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4510 · Public Education	0.00	0.00	3,180.00	0.00	0.00	0.00	3,180.00	0.00	3,180.00	100.0%
4512 · Alternate Funding	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4530 · EMT Class Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4550 · Settlement-Station #1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4600 · Cadet Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4620 · Sale of Equipment	0.00	0.00	8,000.00	0.00	0.00	0.00	8,000.00	0.00	8,000.00	100.0%
4675 · Gain/Loss on Sale of Asset	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4676 · E-Bay Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4725 · Equipment Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4730 · 911 Surcharge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4745 · Collections Income	1,593.42	0.00	3,734.82	637.50	0.00	0.00	4,372.32	0.00	4,372.32	100.0%
4760 · Equipment Loan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4775 · Spiller Pay Ordinance	0.00	683.33	0.00	0.00	0.00	0.00	0.00	8,200.00	-8,200.00	0.0%
Misc Subtotal	1,668.42	683.33	38,506.17	637.50	0.00	0.00	39,143.67	8,200.00	30,943.67	477.36%
Total Revenues	212,781.82	596,108.83	3,893,214.29	3,522,163.46	430,906.67	227,781.94	8,074,066.36	7,153,306.00	920,760.36	112.87%

	Monthly Total	Monthly Budget	General	Ambulance	Pension	Tort Immunity	YTD Total	YTD Budget	$ Over Budget	% of Budget
Expenditures										
Administrative										
6001 · Administrative Expense	-4,457.30	250.00	0.00	0.00	0.00	0.00	0.00	3,000.00	-3,000.00	0.0%
6010 · Legal Services	275.00	6,483.33	25,542.43	25,542.41	0.00	0.00	51,084.84	77,800.00	-26,715.16	65.66%
6020 · Dispatching Services-Dispatchers	12,633.88	10,000.00	58,092.50	58,167.43	0.00	0.00	116,259.93	120,000.00	-3,740.07	96.88%
6030 · Audting and Accounting Services	1,385.38	3,313.33	13,902.33	13,034.55	0.00	0.00	26,936.88	39,760.00	-12,823.12	67.75%
6031 · Bank Service Charges	55.00	70.00	317.50	317.50	0.00	0.00	635.00	840.00	-205.00	75.6%
6071 · Trustee Training	0.00	250.00	293.99	293.99	0.00	0.00	587.98	3,000.00	-2,412.02	19.6%
6980 · Fire Prevention/Public Ed	306.70	1,829.58	5,017.83	3,137.71	0.00	0.00	8,155.54	21,955.00	-13,799.46	37.15%
6160 · Employee Physicals	1,046.60	1,500.00	3,072.96	1,937.28	0.00	0.00	5,010.24	18,000.00	-12,989.76	27.84%
6202 · Contingency/Misc	0.00	1,137.17	2,544.79	2,374.72	0.00	0.00	4,919.51	13,646.00	-8,726.49	36.05%
6203 · Foundation Supplies	0.00	0.00	706.59	0.00	0.00	0.00	706.59	0.00	706.59	100.0%
6210 · Printing and Publication Exp	0.00	333.33	2,638.59	1,482.27	0.00	0.00	4,120.86	4,000.00	120.86	103.02%
6220 · Postage	118.90	833.33	922.13	374.89	0.00	0.00	1,297.02	10,000.00	-8,702.98	12.97%
6230 · Dues/Subscriptions	1,557.99	1,166.67	10,147.12	13,093.62	0.00	0.00	23,240.74	14,000.00	9,240.74	166.01%
6240 · Office Supplies	516.70	3,985.00	25,629.66	20,951.98	0.00	0.00	46,581.64	47,820.00	-1,238.36	97.41%
6250 · Office Equipment Repairs	0.00	541.67	0.00	0.00	0.00	0.00	0.00	6,500.00	-6,500.00	0.0%
6270 · IT Expense	5,040.93	0.00	45,647.80	6,915.29	0.00	0.00	52,563.09	0.00	52,563.09	100.0%
8061 · Cadet Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8062 · EMT Classes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8063 · SAR Expenses	0.00	0.00	600.00	600.00	0.00	0.00	1,200.00	0.00	1,200.00	100.0%
8180 · Pest Control	470.00	0.00	235.00	235.00	0.00	0.00	470.00	0.00	470.00	100.0%
8240 · Banquet	0.00	625.00	0.00	0.00	0.00	0.00	0.00	7,500.00	-7,500.00	0.0%
8350 · Foreign Fire Tax Exp	5,715.00	4,125.00	16,864.45	13,548.60	0.00	0.00	30,413.05	49,500.00	-19,086.95	61.44%
9233 · Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal	18,479.78	36,443.42	212,175.67	162,007.24	0.00	0.00	374,182.91	437,321.00	-63,138.09	85.56%
Salaries and Benefits										
6002 · Trustees Salaries	0.00	1,666.67	0.00	0.00	0.00	0.00	0.00	20,000.00	-20,000.00	0.0%
6040 · Employee Salaries	161,826.21	141,566.83	827,042.45	827,042.69	0.00	382,666.94	2,036,752.08	1,698,802.00	337,950.08	119.89%
6050 · Employee Salaries POC	0.00	193.58	0.00	0.00	0.00	0.00	0.00	2,323.00	-2,323.00	0.0%
6060 · Salaries-Part-Time	0.00	28,952.08	0.00	0.00	0.00	0.00	0.00	347,425.00	-347,425.00	0.0%
6150 · Employees H S A	9,673.43	6,653.83	33,454.02	33,453.99	0.00	0.00	66,908.01	79,846.00	-12,937.99	83.8%
6710 · FICA Tax Expense	1,845.89	1,666.67	13,723.33	13,723.44	0.00	0.00	27,446.77	20,000.00	7,446.77	137.23%
6720 · Medicare Expense	2,135.90	1,666.67	14,261.49	14,261.62	0.00	0.00	28,523.11	20,000.00	8,523.11	142.62%
6750 · State Unemployment Expense	58.98	2,216.67	3,195.71	3,195.88	0.00	0.00	6,391.59	26,600.00	-20,208.41	24.03%
6760 · Employer IMRF Expense	1,089.89	1,050.00	7,472.17	7,472.14	0.00	0.00	14,944.31	12,600.00	2,344.31	118.61%
66000 · Payroll Processing Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9630 · Health Insurance	19,146.08	20,833.33	137,500.18	137,282.56	0.00	0.00	274,782.74	250,000.00	24,782.74	109.91%
	195,776.38	206,466.33	1,036,649.35	1,036,432.32	0.00	382,666.94	2,455,748.61	2,477,596.00	-21,847.39	99.12%
Contract Fees										
6101 · Contract Fees/Kurtz	222,145.62	217,333.33	1,332,015.42	1,332,015.42	0.00	0.00	2,664,030.84	2,608,000.00	56,030.84	102.15%
6201 · Contract Fees/Andres	6,351.38	7,500.00	0.00	95,462.59	0.00	0.00	95,462.59	90,000.00	5,462.59	106.07%
Subtotal	228,497.00	224,833.33	1,332,015.42	1,427,478.01	0.00	0.00	2,759,493.43	2,698,000.00	61,493.43	102.28%
Equipment										
8005 · Equip and Small Tool Purchase	6,523.73	4,416.67	37,106.82	13,829.96	0.00	0.00	50,936.78	53,000.00	-2,063.22	96.11%
8010 · Equip and Small Tool Repair	485.00	1,333.33	19,280.95	4,024.29	0.00	0.00	23,305.24	16,000.00	7,305.24	145.66%
8001 · Equipment Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8020 · Medical Supplies	4,910.67	2,958.33	140.25	26,717.31	0.00	0.00	26,857.56	35,500.00	-8,642.44	75.66%
8030 · Oxygen	246.00	666.67	134.00	1,982.00	0.00	0.00	2,116.00	8,000.00	-5,884.00	26.45%
8050 · Fire Clothing	49.00	3,250.00	7,726.73	295.13	0.00	0.00	8,021.86	39,000.00	-30,978.14	20.57%
8060 · Uniforms/Station Wear	3,277.67	5,000.00	21,004.69	19,161.53	0.00	0.00	40,166.22	60,000.00	-19,833.78	66.94%
8070 · Fuel/Oil	5,027.02	4,791.67	28,689.12	28,483.85	0.00	0.00	57,172.97	57,500.00	-327.03	99.43%
8100 · Hose Purchase	0.00	833.33	0.00	0.00	0.00	0.00	0.00	10,000.00	-10,000.00	0.0%
8160 · Fire Extinguishers	0.00	333.33	1,277.30	1,227.25	0.00	0.00	2,504.55	4,000.00	-1,495.45	62.61%
8200 · Radio/Beeper Repair	185.00	83.33	3,750.74	3,750.69	0.00	0.00	7,501.43	1,000.00	6,501.43	750.14%
8285 · Vehicle Loan Payment	17,879.47	18,920.00	98,606.31	128,456.02	0.00	0.00	227,062.33	227,040.00	22.33	100.01%
8290 · Vehicle Repair	1,208.42	10,833.33	44,012.85	63,803.38	0.00	0.00	107,816.23	130,000.00	-22,183.77	82.94%
8390 · Vehicle Maintenance	1,359.51	12,500.00	12,110.32	11,011.06	0.00	0.00	23,121.38	150,000.00	-126,878.62	15.41%
Subtotal	41,151.49	65,920.00	273,840.08	302,742.47	0.00	0.00	576,582.55	791,040.00	-214,457.45	72.89%
Utilities										
9010 · Natural Gas Expense	1,420.04	1,666.67	8,057.28	8,056.91	0.00	0.00	16,114.19	20,000.00	-3,885.81	80.57%
9020 · Electric	2,386.79	2,833.33	17,474.86	17,474.56	0.00	0.00	34,949.42	34,000.00	949.42	102.79%
9030 · Phone/Internet/Cable/ADT	3,941.20	6,666.67	30,110.96	28,223.23	0.00	0.00	58,334.19	80,000.00	-21,665.81	72.92%
9040 · Sewer/Water/Refuse	928.61	1,083.33	5,946.67	5,946.24	0.00	0.00	11,892.91	13,000.00	-1,107.09	91.5%
Subtotal	8,676.64	12,250.00	61,589.77	59,700.94	0.00	0.00	121,290.71	147,000.00	-25,709.29	82.51%

NEW LENOX FIRE PROTECTION DISTRICT
Budget vs. Actual Detail
December 31, 2018

	Monthly Total	Monthly Budget	General	Ambulance	Pension	Tort Immunity	YTD Total	YTD Budget	$ Over Budget	% of Budget
Buildings Expense										
9100 · Building Expense	0.00	0.00	11,811.43	11,831.43	0.00	0.00	23,642.86	0.00	23,642.86	100.0%
9110 · Facility Repair/Maintenance	11,422.10	12,666.67	77,680.15	77,527.51	0.00	0.00	155,207.66	152,000.00	3,207.66	102.11%
9232 · OPT Facility Loan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9130 · Facility Supplies (Sundries)	2,008.93	4,716.67	10,311.08	7,044.79	0.00	0.00	17,355.87	56,600.00	-39,244.13	30.66%
Subtotal	13,431.03	17,383.33	99,802.66	96,403.73	0.00	0.00	196,206.39	208,600.00	-12,393.61	94%
Pension Expense										
9510 · Employer Pension Expense	207,677.67	40,993.25	0.00	0.00	430,906.67	0.00	430,906.67	491,919.00	-61,012.33	87.6%
Subtotal	207,677.67	40,993.25	0.00	0.00	430,906.67	0.00	430,906.67	491,919.00	-61,012.33	87.6%
Tort Ins Expense										
6070 · Firefighter Training	277.69	6,000.00	0.00	0.00	0.00	38,257.83	38,257.83	72,000.00	-33,742.17	53.14%
9610 · Workers Comp	0.00	11,146.58	0.00	0.00	0.00	18,251.00	18,251.00	133,759.00	-115,508.00	13.65%
9620 · Vehicle & Building	0.00	91.92	0.00	0.00	0.00	0.00	0.00	1,103.00	-1,103.00	0.0%
9640 · Liability	17,205.00	4,359.42	0.00	0.00	0.00	140,919.00	140,919.00	52,313.00	88,606.00	269.38%
Subtotal	17,482.69	15,597.92	0.00	0.00	0.00	197,427.83	197,427.83	259,175.00	-61,747.17	76.18%
Capital										
6260 · Office Capital Outlay	0.00	849.17	0.00	0.00	0.00	0.00	0.00	10,190.00	-10,190.00	0.0%
8001 · Equip and Small Tool Capital Outlay	0.00	8,333.33	0.00	0.00	0.00	0.00	0.00	100,000.00	-100,000.00	0.0%
8040 · Medical Equipment Capital Outlay	0.00	0.00	0.00	15,700.00	0.00	0.00	15,700.00	0.00	15,700.00	100.0%
8190 · Radio Capital Outlay	172.86	1,000.00	91,553.18	77,348.18	0.00	0.00	168,901.36	12,000.00	156,901.36	1,407.51%
8280 · Vehicle Capital Outlay	0.00	21,666.67	0.00	0.00	0.00	0.00	0.00	260,000.00	-260,000.00	0.0%
9120 · Facility Capital Outlay	0.00	10,500.00	0.00	0.00	0.00	0.00	0.00	126,000.00	-126,000.00	0.0%
9150 · Loan Payment	0.00	0.00	760,148.81	0.00	0.00	0.00	760,148.81	0.00	760,148.81	100.0%
Subtotal	172.86	42,349.17	851,701.99	93,048.18	0.00	0.00	944,750.17	508,190.00	436,560.17	185.91%
Total Expenditures	731,345.54	662,236.75	3,867,774.94	3,177,812.89	430,906.67	580,094.77	8,056,589.27	8,018,841.00	37,748.27	100.47%
CHANGE IN NET POSITION	**-518,563.72**	**-662,236.75**	**25,439.35**	**344,350.57**	**0.00**	**-352,312.83**	**17,477.09**	-865,535.00	883,012.09	-2.02%

New Lenox Fire Protection District
Cash Balances
December 31, 2018

CASH		
Beginning Cash Balance as of:	December 1, 2018	2,888,687
Total Receipts:		212,782
Total Other Disbursements/Liabilities		(529,641)
CASH:		
Old Plank Trail Checking #0910	17,149	
Old Plank Trail Land Extraction #0413	312,961	
Old Plank Trail MM #0929	2,168,994	
Old Plank Trail Debt Service #0346	116	
Old Plank Trail H S A #3685	9,643	
Old Plank Trail DC #8474	8,990	
OPT CD Acct #14383	-	
OPT Petty Cash Ck #3998	259	
Old Plank Trail FFIB #3290	53,702	
Petty Cash	14	
	2,571,828	
Total Ending Cash Balance as of:	December 31, 2018	2,571,828
Payroll	January 4, 2019	(76,960)
Accounts Payable	January 2019	(587,292)
Cash on Deposit	January 21, 2019	1,907,576

New Lenox Fire Protection District

5-YEAR CAPITAL PLAN

2019-2023

Age of Vehicles

Description	Year	Age	Life
Ambulance 63	2017	1	7
Ambulance 61	2015	3	7
Ambulance 62	2014	4	7
Ambulance 64	2010	8	7
Ambulance 65	2010	8	7
BC 61	2015	3	7
Brush 63	1995	23	10
Chief 63	2017	1	5
Chief 61	2015	3	5
Chief 62	2015	3	5
Engine 62	2015	3	15
Engine 61	2009	9	15
Engine 65	2004	14	15
Engine 63	2003	15	15
Engine 64	2001	17	15
Investigator 61	2017	1	5
Maintenance	2015	3	10
Pub Ed	2017	1	10
Tender 64	1986	32	30
Truck 61	2012	6	18
Utility 61	2015	3	10
Utility 62	2017	1	10

Current Debt Service

Obligation	Original Amount	Issue Date	Maturity Date	Annual Payments
Illinois Finance Authority - S4 Pumper	$ 250,000.00	6/1/2009	2029	$ 12,500.00
Old Plank Trail - Smeal Ladder	$ 500,000.00	1/14/2013	2023	$ 59,472.00
Old Plank Trail - Pierce Pumper	$ 550,000.00	4/22/2016	2023	$ 85,488.00
Town Center - Ford F-550 Ambulance	$ 265,000.00	5/8/2017	2021	$ 69,360.00

Tax Referendum

Fund	Levy Request	Levy Request	Max Rate	Calc. Rate	Round	Actual Rate	Non-PTELL Extension (Actual Rate x County Total EAV)	PTELL Reduction Factor	Limited Rate	Total Extension
Corporate	4,209,600	4,209,600.00	0.4000	0.3244	0.3245	0.3245	4,210,870.65	1.0000	0.3245	4,210,870.65
Ambulance	2,705,000	2,705,000.00	0.4000	0.2085	0.2085	0.2085	2,705,597.94	1.0000	0.2085	2,705,597.94
Tort Liability	214,000	214,000.00		0.0165	0.0165	0.0165	214,112.07	1.0000	0.0165	214,112.07
Pension	485,000	485,000.00		0.0374	0.0374	0.0374	485,320.69	1.0000	0.0374	485,320.69
		-								-
Bond and Interest	-	-		0.0000	0.0000	0.0000	-	1.0000	0.0000	-
Pension	40,000	40,000		0.0031	0.0031	0.0031	40,227.12	1.0000	0.0031	40,227.12
Total Capped	7,613,600	7,613,600.00		0.5867	0.5868	0.5869	7,615,901.35		0.5869	7,615,901.35
Total Not Capped	40,000	40,000.00		0.0031	0.0031	0.0031	40,227.12		0.0031	40,227.12
Total All	7,653,600	7,653,600.00		0.5898	0.5899	0.5900	7,656,128.46		0.5900	7,656,128.46
				7,653,600	4,970,323	53.986%	7,615,901.35	4,934,701.75	2,681,199.60	
						Publish	40,227.12	35,621.73	4,605.38	Total Increase
							7,656,128.46	4,970,323.48	2,685,804.98	54.04%
										Total Inc Ops
								7,130,580.66	4,510,684.80	2,619,895.86
								525,547.80	459,638.69	65,909.11

DISTRICT CAPITAL PLAN

- 2019:
  - Budget Transfer $1.25M to Capital Projects Fund
  - Finance 1 Engine 64 (4.5% for 60 Months)
  - Finance 1 Ambulance 64 (4.5% for 36 Months)
  - TAWs of $600,000
- 2020:
  - Finance 1 Engine 65 (4.5% for 60 Months)
  - Purchase BC 61
- 2021:
  - Purchase 1 Ambulance 65
- 2022:
  - Purchase 1 Ambulance 62
  - Purchase Chief 62
- 2023:
  - No Vehicle Replacement
- 2026:
  - Debt Free except for Illinois Finance Authority (Interest Only)

5 Year Replacement Schedule

Description	Year	Age	Life	Today's Cost	19	20	21	22	23
Ambulance 63	2017	1	7	270,000					
Ambulance 61	2015	3	7	270,000					
Ambulance 62	2014	4	7	270,000				295,036	
Ambulance 64	2010	8	7	270,000	270,000				
Ambulance 65	2010	8	7	270,000			286,443		
BC 61	2015	3	7	70,000		70,000			
Brush 63	1995	23	10	50,000					
Chief 63	2017	1	5	37,000					
Chief 61	2015	3	5	50,000					
Chief 62	2015	3	5	50,000				50,000	
Engine 62	2015	3	15	500,000					
Engine 61	2009	9	15	500,000					
Engine 65	2004	14	15	500,000					
Engine 63	2003	15	15	500,000		515,000			
Engine 64	2001	17	15	500,000	500,000				
Investigator 61	2017	1	5	37,000					
Maintenance	2015	3	10	50,000					
Pub Ed	2017	1	10	37,000					
Tender 64	1986	32	30	-	**No Replacement**				
Truck 61	2012	6	18	1,200,000					
Utility 61	2015	3	10	45,000					
Utility 62	2017	1	10	45,000					
				Required Reserve	493,690	493,690	493,690	493,690	493,690
				Budgeted Transfer In @	1,250,000	500,000	500,000	500,000	500,000
				Current Financing	226,820	226,820	226,820	157,460	157,460
				Financed Purchases		323,452	323,452	323,452	227,072
				Purchases (In Yellow)	-	-	286,443	345,036	-
				Net Reserve @	$ 1,023,180	$ 1,466,598	$ 1,623,574	$ 1,791,316	$ 2,400,475

Financing Estimates

Engine: 4.5% for 60 Months

Ambulance: 4.5% for 36 Months