New Lenox Fire Protection District

Financial Analysis

For the 9 Month(s) Ended September 30, 2023

Revenue Highlights

75% of Budget Year

- 92% of Total Budget (Minus any internal transfers)

- Property Taxes
  - Collected $9,377,371 or 90% of Budget

- Ambulance Fees
  - Collected $1,372,893 or 81% of Budget
  - 2022 Q1 & Q2 GEMT Fees $91K

- Fees and Charges for Service
  - Collected $62,223 or 164% of Budget

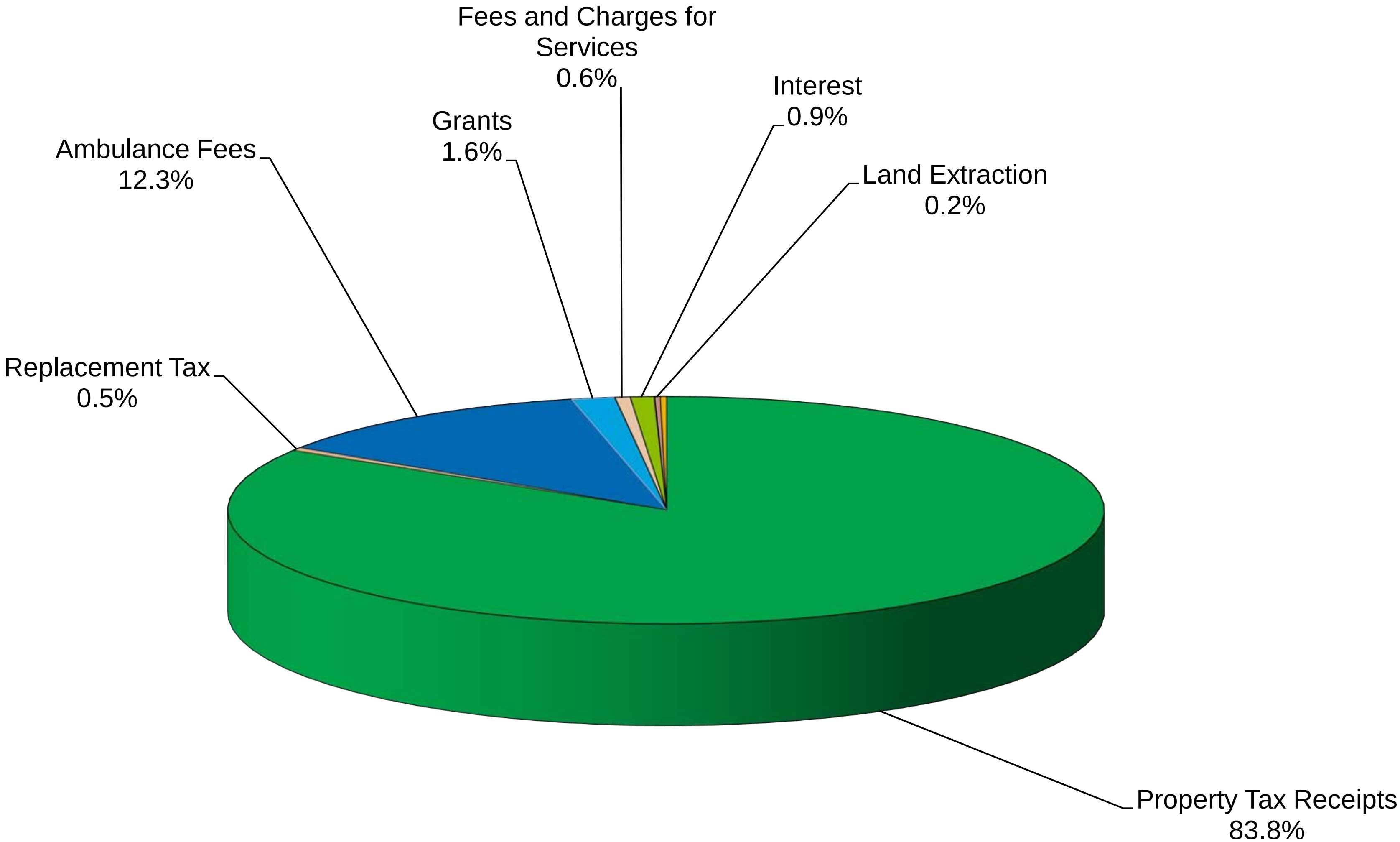
- Miscellaneous
  - Collected $33,748 Dispatch Center Credit for Members
  - Collected $10,000 Sale of Surplus Pierce Engine
  - Collected $8,000 Sale of 2010 Ambulance

Revenues

Account Description	Total Actual	Total Budget	% of Budget	Last Year	Inc/(Dec) from Last Year
Property Tax Receipts	9,377,371	10,376,509	90%	8,805,746	6%
Foreign Fire Insurance Tax	570	60,000	1%	126	352%
Replacement Tax	51,301	20,000	257%	56,381	-9%
Ambulance Fees	1,372,893	1,691,805	81%	1,488,466	-8%
Grants	177,510	-	0%	11,945	1386%
Donations	670	500	134%	3,750	-82%
Fees and Charges for Services	62,223	38,000	164%	63,981	-3%
Interest	97,719	1,500	6515%	2,951	3211%
Unrealized Gains/Loss	(2,133)	-	0%	-	0%
Land Extraction	22,619	2,000	1131%	33,584	-33%
Other Income (WC)	26,547	6,000	442%	38,008	-30%
Transfer-In	885,822	1,771,643	50%	809,098	9%
Miscelleaneous Income	56,828	17,000	334%	3,780	1403%
Actual Revenues	12,129,937	13,984,957	87%	11,317,816	7%
Budgeted Revenues	13,984,957				
% Diff	87%				

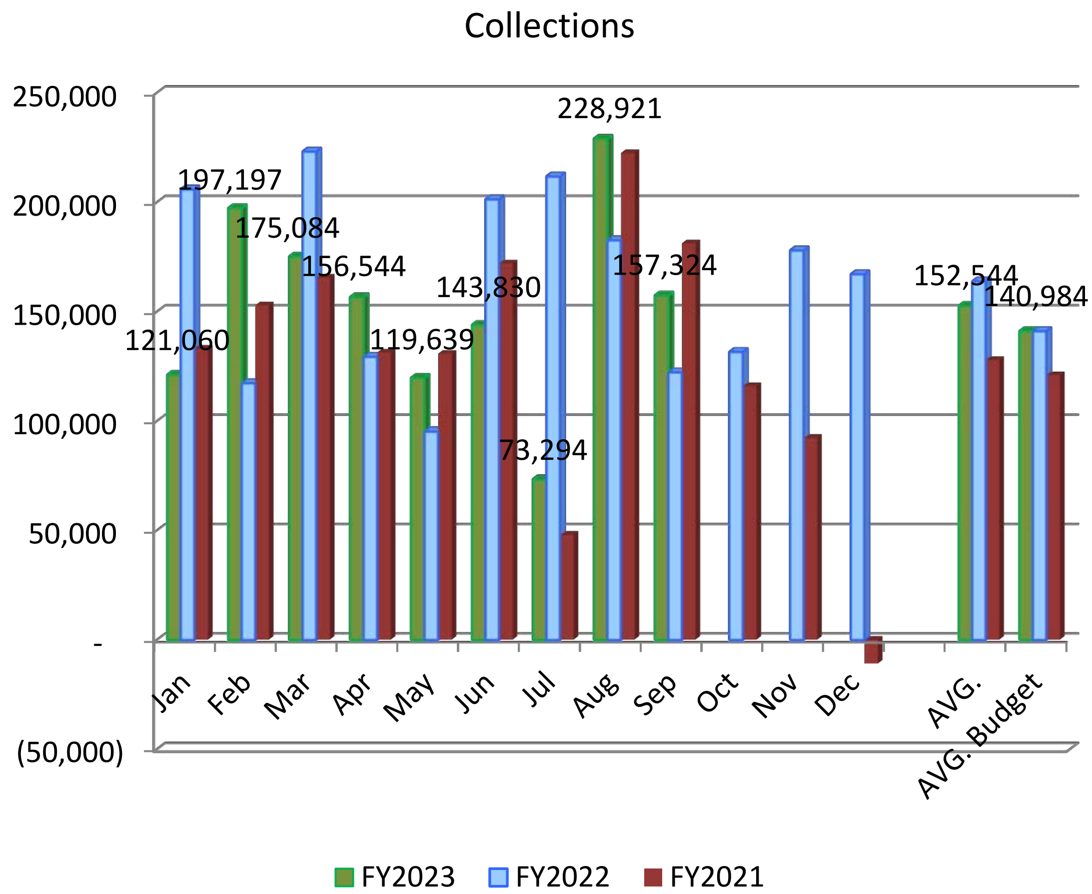
Revenues

Revenue Distribution



Ambulance Fees (net of GEMT payment)

Month	FY2023	FY2022	FY2021
Jan	121,060	205,804	133,010
Feb	197,197	117,198	152,801
Mar	175,084	223,117	165,488
Apr	156,544	129,270	131,211
May	119,639	95,326	130,665
Jun	143,830	201,280	171,943
Jul	73,294	211,728	47,990
Aug	228,921	182,581	222,379
Sep	157,324	122,161	181,122
Oct		131,491	115,857
Nov		177,927	92,268
Dec		167,014	(10,907)
AVG.	152,544	163,742	127,819
AVG. Budget	140,984	140,984	120,833



Expenditure Highlights

75% of Budget Year

- Operating Expenditures
  - 75% of Budget

- Personnel (19 of 26 Payrolls or 73%)
  - 74% of Budget

- Equipment
  - 74% of Budget

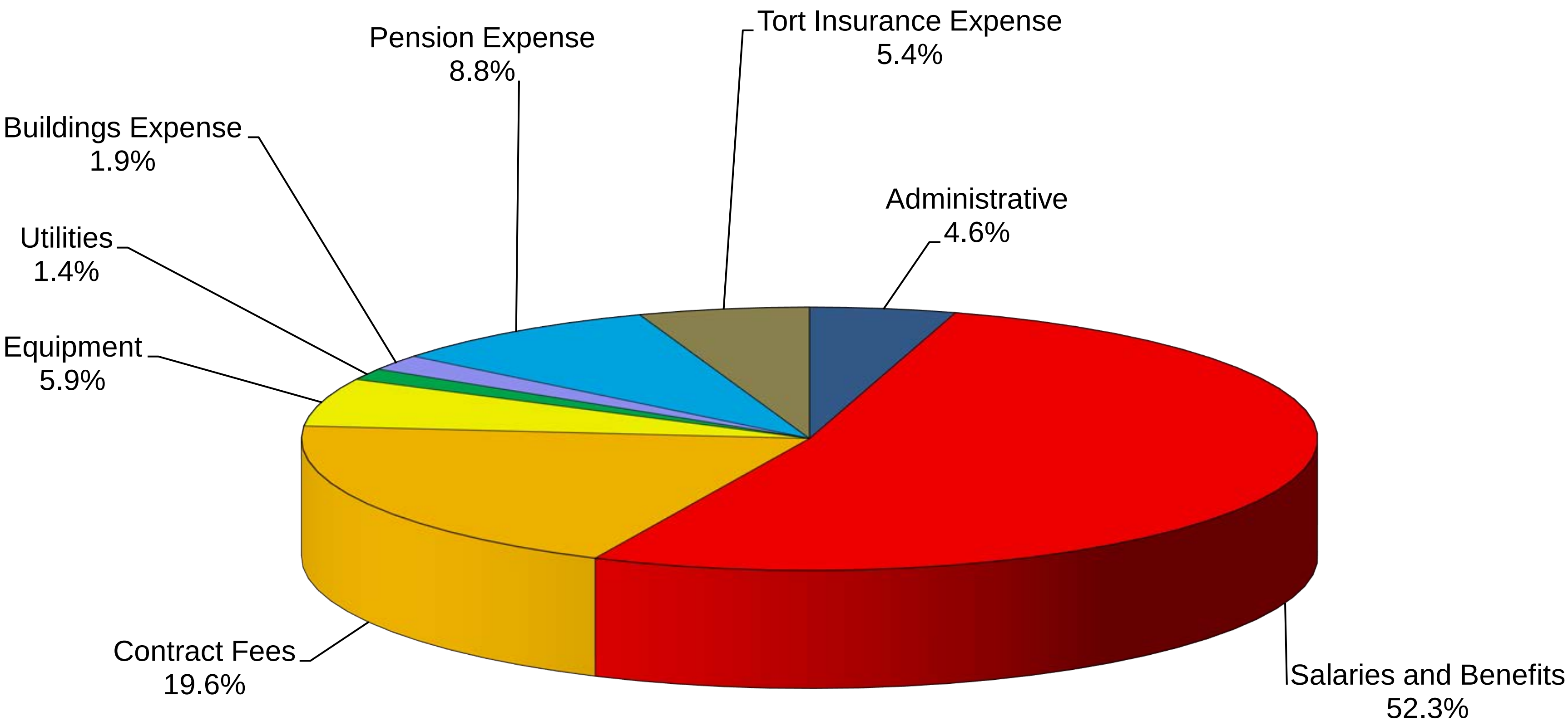
- Capital Projects & Debt Service
  - 57% of Budget
    - $320,715; Debt Service
    - $276,911; Ambulance
    - $24,298; Medical Equipment
    - $31,385; Radios
    - $39,092; Annual Reporting Software (Partially Reimb by Mokena/Frankfort/Manhattan)
    - $128,699; 3 New Chevy Tahoes

Expenditures

Account Description	Total Actual	Total Budget	% of Budget	Last Year	Inc/(Dec) from Last Year
OPERATING EXPENDITURES					
Administrative	362,211	531,950	68%	373,196	-3%
Salaries and Benefits	4,077,430	5,482,553	74%	3,424,848	19%
Contract Fees	1,528,820	2,340,000	65%	1,694,438	-10%
Equipment	461,501	627,600	74%	385,619	20%
Utilities	110,603	176,000	63%	99,749	11%
Buildings Expense	149,574	186,000	80%	133,211	12%
Pension Expense	686,964	754,103	91%	574,677	20%
Tort Insurance Expense	423,893	365,000	116%	283,567	49%
Actual Expenditures	7,800,995	10,463,206	75%	6,969,305	12%
Budgeted Expenditures	10,463,206				
% Diff	75%				
SURPLUS / (DEFICIT) FROM OPERATIONS	4,328,943	3,521,751	123%	4,348,511	0%
CAPITAL EXPENDITURES					
Capital	679,618	1,070,108	64%	569,562	19%
Debt Service	320,716	680,000	47%	200,666	60%
Transfer-Out	885,822	1,771,643	50%	809,098	9%
Actual Expenditures	1,886,155	3,521,751	54%	1,579,326	19%
Budgeted Expenditures	3,521,751				
% Diff	54%				

Expenditures

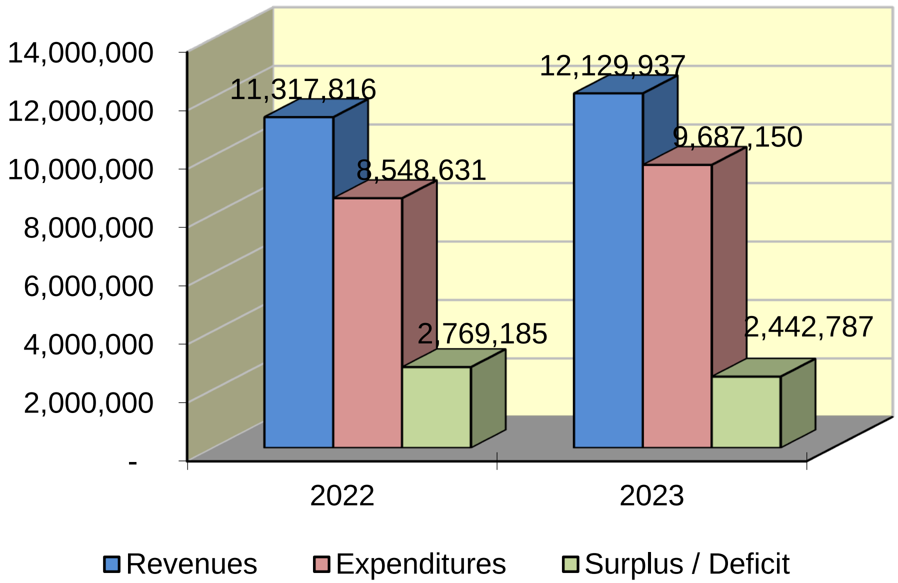
Operational Expenditure Distribution

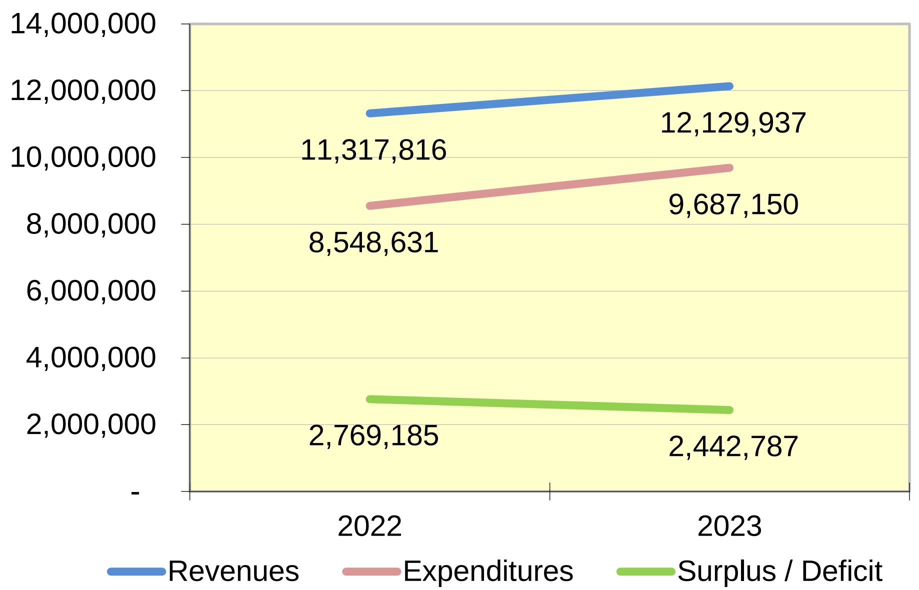


Revenue, Expenditure & Fund Balance

For the 9 Month(s) Ended September 30, 2023

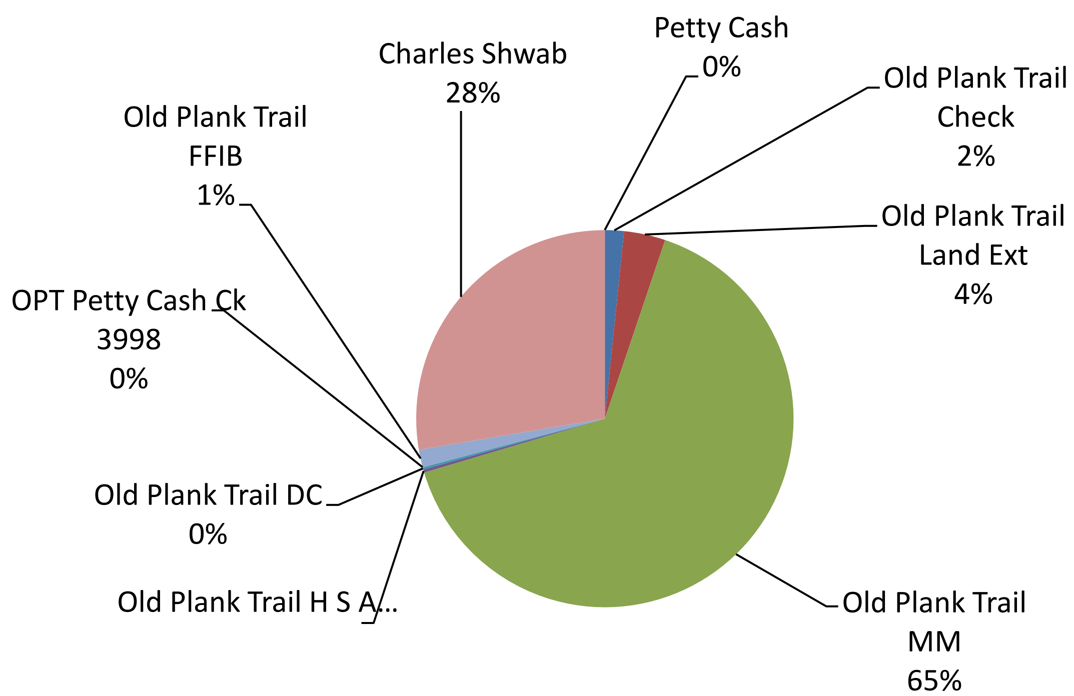
	General	Ambulance	Pension	Capital	Tort Immunity	Total Actual
CHANGE IN NET POSITION	**1,187,195**	**1,266,642**	**-**	**(114,512)**	**103,463**	**2,442,787**
BEGINNING FUND BALANCE	1,951,084	3,406,464	-	3,641,523	308,972	9,308,043
ENDING FUND BALANCE	3,138,279	4,673,106	-	3,527,011	412,435	11,750,830
Fund Balance to Expenditure Ratio	83%	157%	0%	0%	111%	151%





Cash Balances

Bank	Current Year	Last Year
Old Plank Trail Check	176,606	408,873
Old Plank Trail Land Ext	384,664	349,193
Old Plank Trail MM	7,073,311	8,989,947
Old Plank Trail H S A	29,312	19,312
Old Plank Trail DC	20,477	21,839
OPT Petty Cash Ck 3998	259	259
Old Plank Trail FFIB	164,107	128,320
Charles Shwab	2,997,867	-
Petty Cash	14	14
	$ 10,846,616	**$ 9,917,757**



Financial Report

For the 9 Month(s) Ended September 30, 2023
FISCAL YEAR 2023

NEW LENOX FIRE PROTECTION DISTRICT

Budget vs. Actual Summary

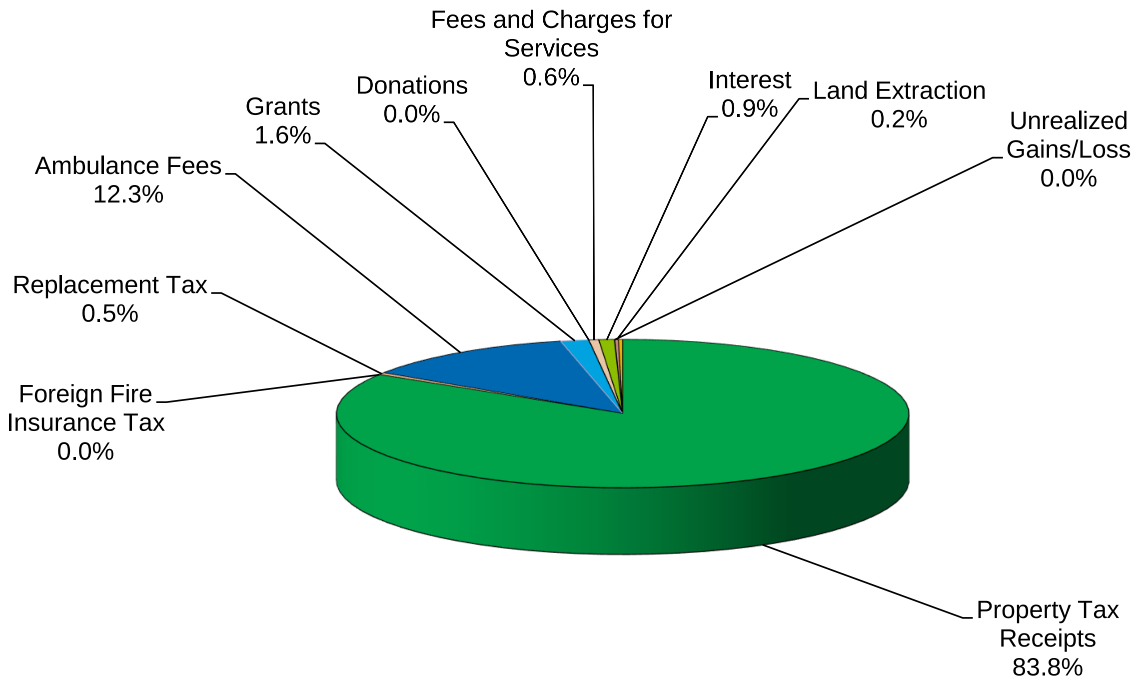
For the 9 Month(s) Ended September 30, 2023

75% of Fiscal Year

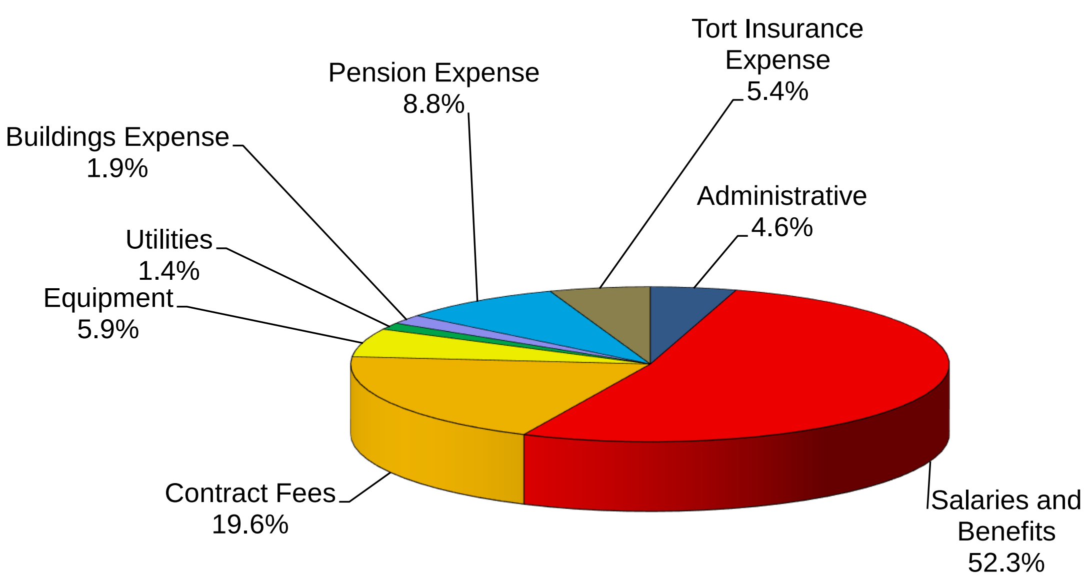
Account Description	Total Actual	Total Budget	% of Budget
REVENUE			
Property Tax Receipts	9,377,371	10,376,509	90.4%
Foreign Fire Insurance Tax	570	60,000	1.0%
Replacement Tax	51,301	20,000	256.5%
Ambulance Fees	1,372,893	1,691,805	81.1%
Grants	177,510	-	0.0%
Donations	670	500	134.0%
Fees and Charges for Services	62,223	38,000	163.7%
Interest	97,719	1,500	6514.6%
Unrealized Gains/Loss	(2,133)	-	0.0%
Land Extraction	22,619	2,000	1130.9%
Other Income (WC)	26,547	6,000	442.5%
Transfer-In	885,822	1,771,643	50.0%
Miscelleaneous Income	56,828	17,000	334.3%
Actual Revenues	12,129,937	13,984,957	86.7%
Budgeted Revenues	13,984,957		
% Diff	87%		
OPERATING EXPENDITURES			
Administrative	362,211	531,950	68.1%
Salaries and Benefits	4,077,430	5,482,553	74.4%
Contract Fees	1,528,820	2,340,000	65.3%
Equipment	461,501	627,600	73.5%
Utilities	110,603	176,000	62.8%
Buildings Expense	149,574	186,000	80.4%
Pension Expense	686,964	754,103	91.1%
Tort Insurance Expense	423,893	365,000	116.1%
Actual Expenditures	7,800,995	10,463,206	74.6%
Budgeted Expenditures	10,463,206		
% Diff	75%		
SURPLUS / (DEFICIT)	4,328,943	3,521,751	122.9%
CAPITAL EXPENDITURES			
Capital	679,618	1,070,108	64%
Debt Service	320,716	680,000	47%
Transfer-Out	885,822	1,771,643	50%
Actual Expenditures	1,886,155	3,521,751	54%
Budgeted Expenditures	3,521,751		
% Diff	54%		
CHANGE IN NET POSITION	**2,442,787**	-	
BEGINNING FUND BALANCE	9,308,043		
ENDING FUND BALANCE	11,750,830		

NEW LENOX FIRE PROTECTION DISTRICT
Budget vs. Actual Summary
For the 9 Month(s) Ended September 30, 2023

Revenue Distribution



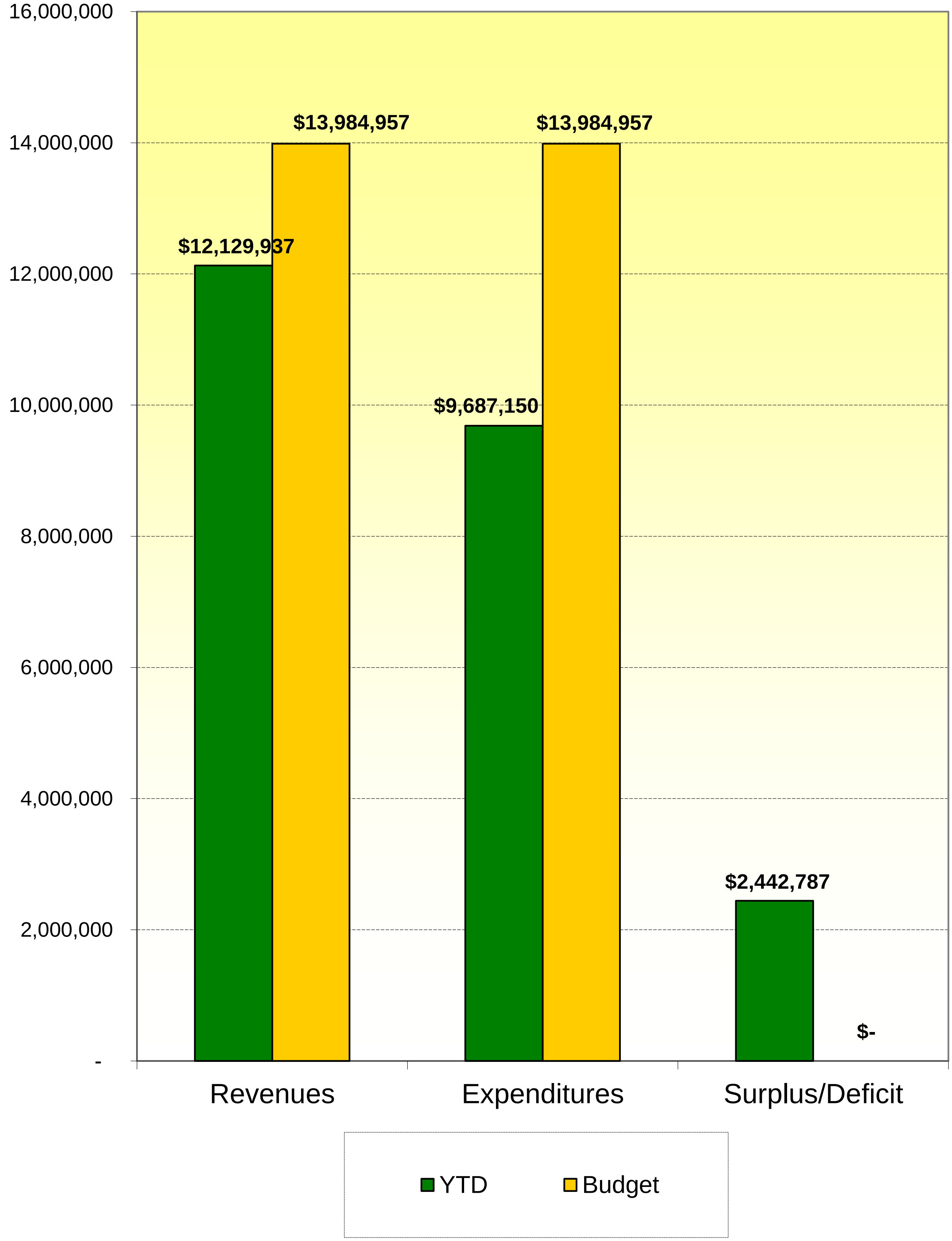
Operational Expenditure Distribution



NEW LENOX FIRE PROTECTION DISTRICT

Budget vs. Actual Summary

For the 9 Month(s) Ended September 30, 2023



NEW LENOX FIRE PROTECTION DISTRICT

Budget vs. Actual Summary

For the 9 Month(s) Ended September 30, 2023

75% of Fiscal Year

Account Description	General	Ambulance	Pension	Capital	Tort Immunity	Total Actual	Total Budget	% of Budget
REVENUE								
Property Tax Receipts	5,128,374	3,088,156	686,964	-	473,878	9,377,371	10,376,509	90%
Foreign Fire Insurance Tax	285	285	-	-	-	570	60,000	1%
Replacement Tax	51,301	-	-	-	-	51,301	20,000	257%
Ambulance Fees	-	1,372,893	-	-	-	1,372,893	1,691,805	81%
Grants	89,005	88,505	-	-	-	177,510	-	0%
Loan Proceeds	-	-	-	-	-	-	-	0%
Donations	670	-	-	-	-	670	500	134%
Fees and Charges for Services	62,223	-	-	-	-	62,223	38,000	164%
Interest	48,860	48,860	-	-	-	97,719	1,500	6515%
Unrealized Gains/Loss	(1,067)	(1,067)				(2,133)	-	0%
Land Extraction	22,619	-	-	-	-	22,619	2,000	1131%
Other Income	26,547	-	-	-	-	26,547	6,000	442%
Transfer-In	-	-	-	885,822	-	885,822	1,771,643	50%
Miscelleaneous Income	56,828	-	-	-	-	56,828	17,000	334%
Actual Revenues	5,485,644	4,597,631	686,964	885,822	473,878	12,129,937	13,984,957	87%
Budgeted Revenues	5,788,263	5,146,590	754,103	1,771,643	524,358	13,984,957		
% Diff	95%	89%	91%	50%	90%	87%		
OPERATING EXPENDITURES								
Administrative	313,675	48,536	-	-	-	362,211	531,950	68%
Salaries and Benefits	2,148,753	1,928,677	-	-	-	4,077,430	5,482,553	74%
Contract Fees	764,701	764,119	-	-	-	1,528,820	2,340,000	65%
Equipment	327,452	134,050	-	-	-	461,501	627,600	74%
Utilities	72,519	38,083	-	-	-	110,603	176,000	63%
Buildings Expense	96,334	53,239	-	-	-	149,574	186,000	80%
Pension Expense	-	-	686,964	-	-	686,964	754,103	91%
Tort Insurance Expense	43,924	9,554	-	-	370,415	423,893	365,000	116%
Actual Expenditures	3,767,357	2,976,259	686,964	-	370,415	7,800,995	10,463,206	75%
Budgeted Expenditures	4,726,080	4,437,130	754,103	-	545,893	10,463,206		
% Diff	80%	67%	91%	0%	68%	75%		
SURPLUS / (DEFICIT) FROM OPERATIONS	1,718,286	1,621,372	-	885,822	103,463	4,328,943	3,521,751	123%
CAPITAL EXPENDITURES								
Capital	-	-	-	679,618	-	679,618	1,070,108	64%
Debt Service	-	-	-	320,716	-	320,716	680,000	47%
Transfer Out	531,092	354,730	-	-	-	885,822	1,771,643	50%
Actual Expenditures	531,092	354,730	-	1,000,334	-	1,886,155	3,521,751	54%
Budgeted Expenditures	1,062,183	709,460	-	1,750,108	-	3,521,751		
% Diff	50%	50%	0%	57%	0%	54%		

	General	Ambulance	Pension	Capital	Tort Immunity	Total Actual	Total Budget
CHANGE IN NET POSITION	**1,187,195**	**1,266,642**	**-**	**(114,512)**	**103,463**	**2,442,787**	**-**
BEGINNING FUND BALANCE	1,951,084	3,406,464	-	3,641,523	308,972	9,308,043	
ENDING FUND BALANCE	3,138,279	4,673,106	-	3,527,011	412,435	11,750,830	
Fund Balance to Expenditure Ratio	83%	157%	0%	0%	111%	151%	

NEW LENOX FIRE PROTECTION DISTRICT
Budget vs. Actual Detail
September 30, 2023

	Monthly Total	Monthly Budget	YTD Total	YTD Budget	$ Over Budget	% of Budget
Revenues						
4001 · Current Year Tax Receipts	3,543,349.94	864,709.08	9,377,370.85	10,376,509.00	-999,138.15	90.37%
4200 · Loan Proceeds	0.00	0.00	0.00	0.00	0.00	0.0%
4230 · SAFER Grant	0.00	0.00	177,010.00	0.00	177,010.00	100.0%
4235 · Communications Grant	0.00	0.00	0.00	0.00	0.00	0.0%
4250 · Life Safety Grant	0.00	0.00	500.00	0.00	500.00	100.0%
4260 · Equipment Grant	0.00	0.00	0.00	0.00	0.00	0.0%
4263 · Dispatch Grant	0.00	0.00	0.00	0.00	0.00	0.0%
4270 · Donation	0.00	41.67	670.00	500.00	170.00	134.0%
4271 · Donation - SAR	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	0.0%
4300 · Replacement Tax	0.00	1,666.67	51,300.83	20,000.00	31,300.83	256.5%
4350 · Foreign Fire Ins Tax	0.00	5,000.00	570.08	60,000.00	-59,429.92	0.95%
4440 · Alarm Monitoring Fee	0.00	416.67	6,764.38	5,000.00	1,764.38	135.29%
4450 · Inspection Fee	300.00	666.67	6,647.69	8,000.00	-1,352.31	83.1%
4451 · False Alarm Fee	7,188.40	2,083.33	48,810.43	25,000.00	23,810.43	195.24%
4615 · Ambulance Fees	157,323.57	140,983.75	1,372,892.56	1,691,805.00	-318,912.44	81.15%
4650 · Interest Income	934.53	125.00	97,719.03	1,500.00	96,219.03	6,514.6%
4660 · Unrealized Gains/Loss	-2,133.37	0.00	-2,133.37	0.00	-2,133.37	100.0%
4700 · Other Income (Work Comp)	1,373.21	500.00	26,547.17	6,000.00	20,547.17	442.45%
4730 · Land Extraction	3,855.59	166.67	22,618.84	2,000.00	20,618.84	1,130.94%
4780 · Loan Proceeds from Village	0.00	0.00	0.00	0.00	0.00	0.0%
4790 · Transfer-Ins	0.00	147,636.92	885,821.50	1,771,643.00	-885,821.50	50.0%
Miscellaneous Income						
4280 · Insurance Benefit Refund	0.00	416.67	0.00	5,000.00	-5,000.00	0.0%
4400 · Fire Report Copy	20.00	41.67	200.00	500.00	-300.00	40.0%
4500 · Voting Rental	0.00	0.00	0.00	0.00	0.00	0.0%
4510 · Public Education	55.00	83.33	4,580.00	1,000.00	3,580.00	458.0%
4512 · Alternate Funding	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	0.0%
4550 · Settlement-Station #1	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	0.0%
4620 · Sale of Equipment	0.00	416.67	18,500.00	5,000.00	13,500.00	370.0%
4675 · Gain/Loss on Sale of Asset	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	0.0%
4725 · Equipment Reimbursement	0.00	0.00	33,547.50	0.00	33,547.50	100.0%
4730 · 911 Surcharge	0.00	0.00	0.00	0.00	0.00	0.0%
4745 · Collections Income	0.00	41.67	0.00	500.00	-500.00	0.0%
4760 · Equipment Loan	0.00	0.00	0.00	0.00	0.00	0.0%
4775 · Spiller Pay Ordinance	0.00	416.67	0.00	5,000.00	-5,000.00	0.0%
Misc Subtotal	75.00	1,416.67	56,827.50	17,000.00	39,827.50	334.28%
Total Revenues	3,714,400.24	1,017,776.17	12,129,937.49	13,984,957.00	-1,855,019.51	86.74%

NEW LENOX FIRE PROTECTION DISTRICT
Budget vs. Actual Detail
September 30, 2023

	Monthly Total	Monthly Budget	YTD Total	YTD Budget	$ Over Budget	% of Budget
Expenditures						
Administrative						
6001 · Administrative Expense	0.00	208.33	0.00	2,500.00	-2,500.00	0.0%
6010 · Legal Services	1,252.50	3,333.33	14,232.88	40,000.00	-25,767.12	35.58%
6020 · Dispatching Services-Dispatchers	12,498.53	9,166.67	115,693.77	110,000.00	5,693.77	105.18%
6030 · Audting and Accounting Services	1,972.92	5,416.67	33,227.52	65,000.00	-31,772.48	51.12%
6031 · Bank Service Charges	205.23	4,333.33	1,763.64	52,000.00	-50,236.36	3.39%
6071 · Trustee Training	0.00	625.00	774.49	7,500.00	-6,725.51	10.33%
6080 · Fire Prevention/Public Ed	160.33	1,537.50	16,630.57	18,450.00	-1,819.43	90.14%
6160 · Employee Physicals	0.00	958.33	7,940.35	11,500.00	-3,559.65	69.05%
6202 · Contingency/Misc	1,700.00	1,500.00	3,410.93	18,000.00	-14,589.07	18.95%
6203 · Foundation Supplies	0.00	583.33	0.00	7,000.00	-7,000.00	0.0%
6210 · Printing and Publication Exp	0.00	166.67	1,992.46	2,000.00	-7.54	99.62%
6220 · Postage	119.99	250.00	2,138.81	3,000.00	-861.19	71.29%
6230 · Dues/Subscriptions	1,242.00	625.00	18,837.25	7,500.00	11,337.25	251.16%
6240 · Office Supplies	1,481.89	1,166.67	12,211.07	14,000.00	-1,788.93	87.22%
6250 · Office Equipment Repairs	0.00	625.00	0.00	7,500.00	-7,500.00	0.0%
6270 · IT Expense	16,359.89	8,333.33	84,654.32	100,000.00	-15,345.68	84.65%
8061 · Cadet Expense	0.00	250.00	0.00	3,000.00	-3,000.00	0.0%
8062 · EMT Classes	0.00	0.00	0.00	0.00	0.00	0.0%
8063 · SAR Expenses	0.00	0.00	0.00	0.00	0.00	0.0%
8180 · Pest Control	257.00	0.00	2,738.00	0.00	2,738.00	100.0%
8240 · Banquet	0.00	250.00	967.27	3,000.00	-2,032.73	32.24%
8350 · Foreign Fire Tax Exp	1,766.45	5,000.00	44,997.32	60,000.00	-15,002.68	75.0%
9233 · Interest Expense	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal	39,016.73	44,329.17	362,210.65	531,950.00	-169,739.35	68.09%
Salaries and Benefits						
6002 · Trustees Salaries	0.00	0.00	0.00	0.00	0.00	0.0%
6040 · Employee Salaries	346,831.08	392,449.42	3,323,248.53	4,709,393.00	-1,386,144.47	70.57%
6050 · Employee Salaries POC	0.00	0.00	0.00	0.00	0.00	0.0%
6060 · Salaries-Part-Time	0.00	0.00	0.00	0.00	0.00	0.0%
6150 · Employees H S A	42,849.65	16,330.00	255,031.46	195,960.00	59,071.46	130.15%
6710 · FICA Tax Expense	1,572.90	2,500.00	15,542.01	30,000.00	-14,457.99	51.81%
6720 · Medicare Expense	4,801.57	3,500.00	45,717.65	42,000.00	3,717.65	108.85%
6750 · State Unemployment Expense	40.06	666.67	4,810.64	8,000.00	-3,189.36	60.13%
6760 · Employer IMRF Expense	0.00	1,183.33	8,974.46	14,200.00	-5,225.54	63.2%
66000 · Payroll Processing Fees	0.00	0.00	0.00	0.00	0.00	0.0%
9630 · Health Insurance	55,562.08	40,250.00	424,105.54	483,000.00	-58,894.46	87.81%
	451,657.34	456,879.42	4,077,430.29	5,482,553.00	-1,405,122.71	74.37%
Contract Fees						
6101 · Contract Fees/Metro	149,645.86	166,666.67	1,122,343.95	2,000,000.00	-877,656.05	56.12%
6201 · Contract Fees/Andres	6,313.49	28,333.33	406,476.00	340,000.00	66,476.00	119.55%
Subtotal	155,959.35	195,000.00	1,528,819.95	2,340,000.00	-811,180.05	65.33%

NEW LENOX FIRE PROTECTION DISTRICT
Budget vs. Actual Detail
September 30, 2023

	Monthly Total	Monthly Budget	YTD Total	YTD Budget	$ Over Budget	% of Budget
Equipment						
8001 · Equipment Expense	-9,694.00	0.00	0.00	0.00	0.00	0.0%
8005 · Equip and Small Tool Purchase	7,087.33	8,916.67	69,515.70	107,000.00	-37,484.30	64.97%
8010 · Equip and Small Tool Repair	2,067.64	1,000.00	27,168.32	12,000.00	15,168.32	226.4%
8020 · Medical Supplies	8,376.15	6,291.67	60,999.59	75,500.00	-14,500.41	80.79%
8030 · Oxygen	223.96	233.33	1,497.80	2,800.00	-1,302.20	53.49%
8050 · Fire Clothing	1,677.25	6,250.00	42,755.30	75,000.00	-32,244.70	57.01%
8060 · Uniforms/Station Wear	3,280.71	5,333.33	39,558.73	64,000.00	-24,441.27	61.81%
8070 · Fuel/Oil	9,607.11	7,333.33	68,343.06	88,000.00	-19,656.94	77.66%
8100 · Hose Purchase	0.00	1,250.00	0.00	15,000.00	-15,000.00	0.0%
8160 · Fire Extinguishers	0.00	275.00	4,198.80	3,300.00	898.80	127.24%
8200 · Radio/Beeper Repair	0.00	1,666.67	635.00	20,000.00	-19,365.00	3.18%
8285 · Vehicle Loan Payment	0.00	0.00	0.00	0.00	0.00	0.0%
8290 · Vehicle Repair	5,929.92	10,416.67	100,894.92	125,000.00	-24,105.08	80.72%
8390 · Vehicle Maintenance	494.31	3,333.33	45,934.11	40,000.00	5,934.11	114.84%
Subtotal	38,744.38	52,300.00	461,501.33	627,600.00	-166,098.67	73.53%
Utilities						
9010 · Natural Gas Expense	622.77	2,333.33	17,076.68	28,000.00	-10,923.32	60.99%
9020 · Electric	4,502.31	3,666.67	27,957.52	44,000.00	-16,042.48	63.54%
9030 · Phone/Internet/Cable/ADT	4,862.58	7,250.00	54,063.91	87,000.00	-32,936.09	62.14%
9040 · Sewer/Water/Refuse	1,075.03	1,416.67	11,504.44	17,000.00	-5,495.56	67.7%
Subtotal	11,062.69	14,666.67	110,602.55	176,000.00	-65,397.45	62.84%
Buildings Expense						
9100 · Building Expense	0.00	3,083.33	25,800.00	37,000.00	-11,200.00	69.73%
9110 · Facility Repair/Maintenance	4,809.75	10,333.33	98,380.39	124,000.00	-25,619.61	79.34%
9232 · OPT Facility Loan	0.00	0.00	0.00	0.00	0.00	0.0%
9130 · Facility Supplies (Sundries)	3,814.01	2,083.33	25,393.17	25,000.00	393.17	101.57%
Subtotal	8,623.76	15,500.00	149,573.56	186,000.00	-36,426.44	80%
Pension Expense						
9510 · Employer Pension Expense	259,577.27	62,841.92	686,963.57	754,103.00	-67,139.43	91.1%
Subtotal	259,577.27	62,841.92	686,963.57	754,103.00	-67,139.43	91.1%
Tort Ins Expense						
6070 · Firefighter Training	4,984.37	7,500.00	53,478.05	90,000.00	-36,521.95	59.42%
9620 · Vehicle & Building	0.00	0.00	64,504.00	0.00	64,504.00	100.0%
9640 · Work Comp / Liability	28,211.00	22,916.67	305,911.00	275,000.00	30,911.00	111.24%
Subtotal	33,195.37	22,916.67	423,893.05	365,000.00	58,893.05	116.14%

NEW LENOX FIRE PROTECTION DISTRICT
Budget vs. Actual Detail
September 30, 2023

	Monthly Total	Monthly Budget	YTD Total	YTD Budget	$ Over Budget	% of Budget
Capital						
6260 · Office Capital Outlay	0.00	416.67	1,012.89	5,000.00	-3,987.11	20.26%
8001 · Equip and Small Tool Capital Outlay	19,694.00	2,500.00	27,793.33	30,000.00	-2,206.67	92.64%
8040 · Medical Equipment Capital Outlay	0.00	8,166.67	24,297.99	98,000.00	-73,702.01	24.79%
8190 · Radio Capital Outlay	0.00	2,750.00	31,385.33	33,000.00	-1,614.67	95.11%
8280 · Vehicle Capital Outlay	0.00	54,925.67	556,036.21	659,108.00	-103,071.79	84.36%
9120 · Facility Capital Outlay	0.00	19,166.67	0.00	230,000.00	-230,000.00	0.0%
9150 · Loan Payment	31,213.01	56,666.67	320,715.77	680,000.00	-359,284.23	47.16%
9405 · Transfer Out	0.00	147,636.92	885,821.50	1,771,643.00	-885,821.50	50.0%
9740 · IT Capital Outlay	0.00	1,250.00	39,092.31	15,000.00	24,092.31	260.62%
Subtotal	50,907.01	293,479.25	1,886,155.33	3,521,751.00	-1,635,595.67	53.56%
Total Expenditures	1,048,743.90	1,157,913.08	9,687,150.28	13,984,957.00	-4,297,806.72	69.27%
CHANGE IN NET POSITION	**2,665,656.34**	**-1,157,913.08**	**2,442,787.21**	0.00	2,442,787.21	100.00%

New Lenox Fire Protection District
Cash Balances
September 30, 2023

CASH		
Beginning Cash Balance as of:	September 1, 2023	8,164,372
Total Receipts:		3,714,400
Total Other Disbursements/Liabilities		(1,032,156)
CASH:		
Old Plank Trail Checking #0910	176,606	
Old Plank Trail Land Extraction #0413	384,664	
Old Plank Trail MM #0929	7,073,311	
Old Plank Trail H S A #3685	29,312	
Old Plank Trail DC #8474	20,477	
OPT Petty Cash Ck #3998	259	
Old Plank Trail FFIB #3290	164,107	
Charles Schwab	2,997,867	
Petty Cash	14	
	10,846,616	
Total Ending Cash Balance as of:	September 30, 2023	10,846,616
Payroll	October 6, 2023	(170,770)
Accounts Payable	October	(338,984)
Cash on Deposit	October 16, 2023	10,336,862

New Lenox Fire Protection District

2023 PROPOSED TAX LEVY

Discussion Points

- The primary source of revenue to operate the District is property taxes. Last year property taxes made up 79% of total revenues.

- CPI = 6.50% (Capped Back to 5%)

- District EAV is 1,738,904,684

- New growth is 14,586,668

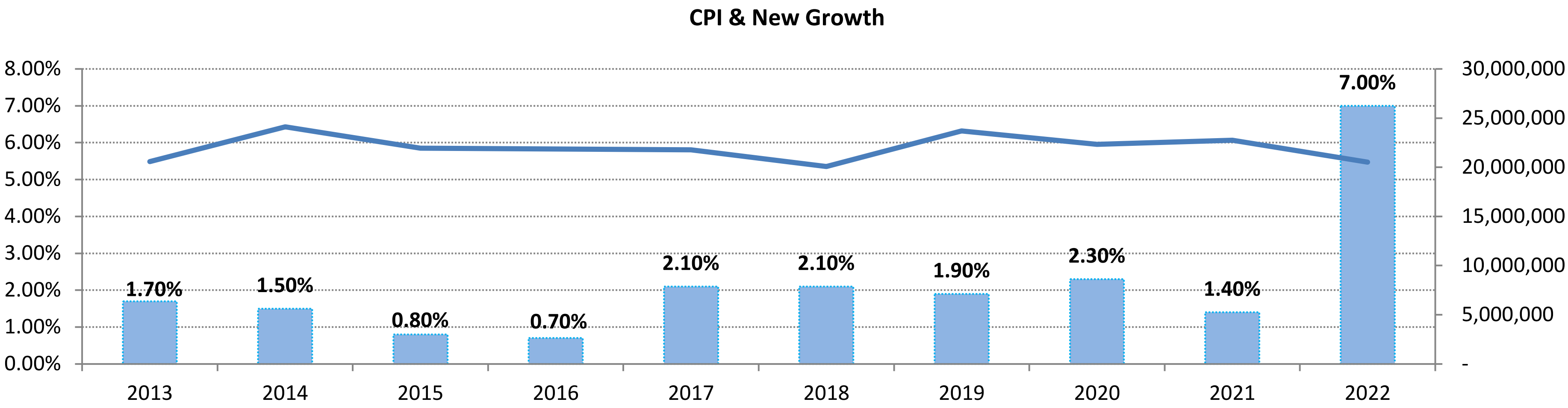
- EAV increase will result in the decrease in the aggregate tax rate as well as individual tax rates.

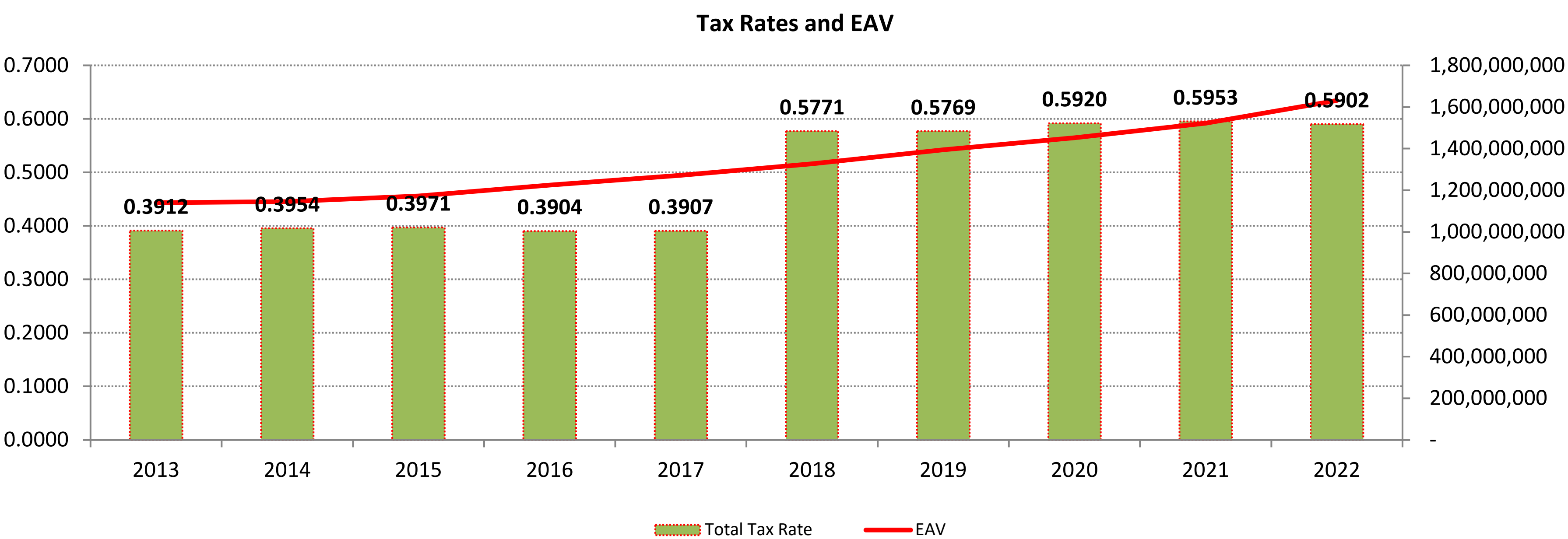
- Current models do require publication and hearing in accordance with Truth in Taxation Act > 5% (Current Model at 6.75%)

Historical Tax Levy Detail

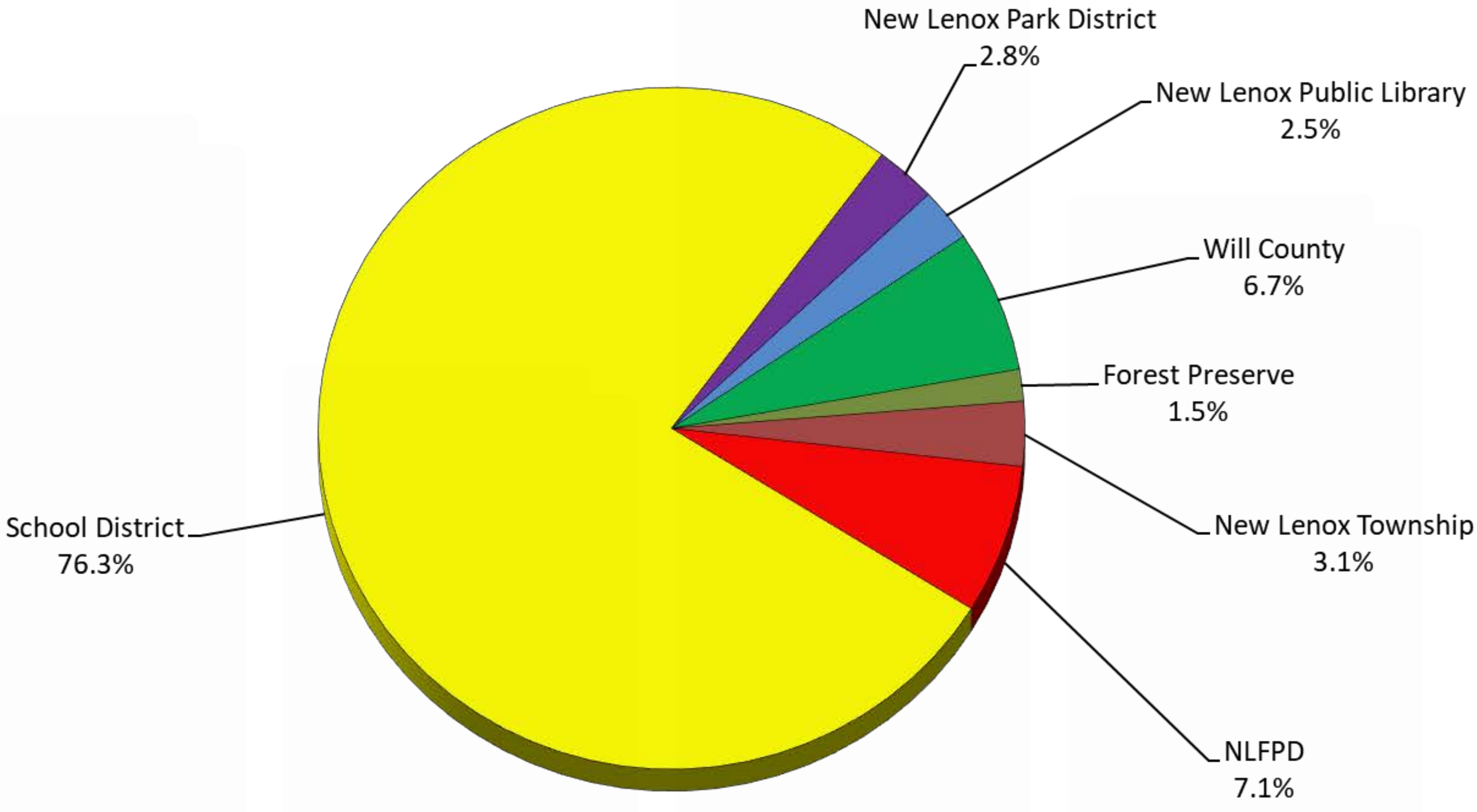
YEAR OF LEVY		18 Extension	19 Extension	20 Extension	21 Extension	22 Extension
YEAR OF COLLECTION		2019	2020	2021	2022	2023
	Max.					
FUND	Rate					
Cap Funds						
CORPORATE	0.400	4,209,807	4,987,673	5,029,820	5,290,448	5,261,726
FIREMEN PENSION	n/a	498,861	525,532	590,975	592,396	636,302
LIABILITY INSURANCE	n/a	214,935	598,019	486,429	513,207	486,200
AMBULANCE	0.400	2,705,262	1,901,394	2,459,733	2,588,878	3,168,456
Total Cap Funds		7,628,865	8,012,618	8,566,957	8,997,037	9,560,842
% Inc		54.59%	5.03%	6.92%	5.02%	6.27%
Non Cap Funds						
FIREMEN PENSION	n/a	27,862	29,274	33,397	68,529	68,525
REVENUE RECAPTURE		-	-	-	12,109	8,158
Total Non Cap Funds		27,862	29,274	33,397	68,529	68,525
TOTAL		**7,656,727**	**8,041,891**	**8,600,354**	**9,065,567**	**9,629,366**
		54.04%	5.03%	6.94%	5.41%	6.22%
TOTAL ASSESSED VALUATION		1,326,759,220	1,393,983,607	1,452,026,598	1,522,869,230	1,631,542,938
NEW GROWTH		20,066,163	23,682,807	22,344,779	22,758,843	20,516,209
TAX RATE		0.5771	0.5769	0.5920	0.5953	0.5902
CPI %		2.1%	1.9%	2.3%	1.4%	7.0%
% INCREASE IN EAV		4.3%	5.1%	4.2%	4.9%	7.1%

CPI, EAV & Tax Rate





Taxing Districts



PTELL Reduction

- 5.86% Over Last Year's Extension
- New Money = $564,169 (Ops = $454,844; Pension = $109,325)
- Exceeds Pension ADC for Additional Hiring
- PTELL Reduction of .9912

Fund	Levy Request	Levy Request	Max Rate	Calc. Rate	Round	Actual Rate	Non-PTELL Extension	PTELL Reduction Factor	Limited Rate	Total Extension
Corporate	5,514,000	5,514,000.00	0.4000	0.3171	0.3171	0.3171	5,514,066.75	0.9912	0.3143	5,465,542.97
Ambulance	3,443,500	3,443,500.00	0.4000	0.1980	0.1981	0.1981	3,444,770.18	0.9912	0.1964	3,414,456.20
Tort Liability	495,000	495,000.00		0.0285	0.0285	0.0285	495,587.84	0.9912	0.0282	491,226.66
Pension	750,000	750,000.00		0.0431	0.0432	0.0432	751,206.82	0.9912	0.0428	744,596.20
		-								-
Pension	68,000	68,000		0.0039	0.0040	0.0040	69,556.19	1.0000	0.0040	69,556.19
Total Capped	10,202,500	10,202,500.00		0.5867	0.5868	0.5869	10,205,631.59		0.5817	10,115,822.03
Total Not Cap	68,000	68,000.00		0.0039	0.0040	0.0040	69,556.19		0.0040	69,556.19
Total All	10,270,500	10,270,500.00		0.5906	0.5907	0.5909	10,275,187.78		0.5857	10,185,378.22
				10,270,500	9,621,209	6.749%	10,115,822.03	9,552,683.88	563,138.15	
						Publish	69,556.19	68,524.80	1,031.39	Total Increase
							10,185,378.22	9,621,208.68	564,169.54	5.86%

	This Yr	Last Yr	Total Inc
Ops	9,371,225.83	8,916,382.14	454,843.69
Pension	814,152.39	704,826.54	109,325.85