

FILED - CO. CLERK

NOV 13 2024

LORI GUMMOW

Rockton Fire Protection District  
Compliance with the  
Decennial Committee on Local Government.



Final Report  
November 2024

### **Introduction and General Information:**

The Rockton Fire Protection District (RFPD) is in Winnebago County and provides emergency services coverage to the Village of Rockton, portions of the Village of Roscoe, Owen Township, and Shirland Township. The RFPD was incorporated in 1947 and provides many services to the community. The RFPD provides Fire, Ambulance, Rescue, and Fire Prevention services to the residents of the fire district. The estimated population of the entire fire district is approximately 22,000. The RFPD is operated on a fiscal year budget from May 1 through April 30.

### **District Demographics:**

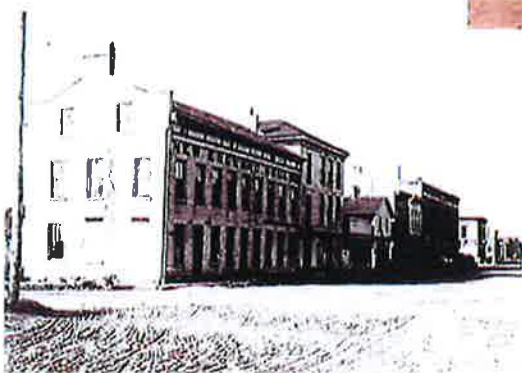
Rockton, Illinois is in the north central section of the state three (3) miles from the Illinois/Wisconsin Stateline. Rockton was incorporated in 1835. Stephen Mack, a fur trader met and married Princess Hononegah. They settled on the south side of the Rock & Pecatonica Rivers, now known as Macktown. Today, there still stands the some of the original trading post.

Incorporated in 1835, the population of the Village of Rockton was less than 300. During the next 188 years the population grew at a very slow rate. Around 1993 the population began to explode to our current population estimated at over 7,500 within the Village limits. Today, the fire district covers an estimated 24,000 residents covering an area of 54 square miles.

The Rockton Village Fire Department was organized in 1908 after a disastrous Halloween fire in the 100 block of West Main Street on Halloween night in 1907 behind the Thompson-Baker grocery store. It has been noted that the fire could have been extinguished with a garden hose. However, the fire spread extremely fast and engulfed the south side of the street. This area was known as the "Stone Block". Fire departments from Beloit and Rockford were summoned to fight the fire since Rockton had no fire department at this time. The Village of Rockton Fire Department was officially formed in September of 1908, and functioned until 1947. Initial equipment included a hand-hose cart and later equipment included a 1921 Waterous Fire Engine (which the district still owns).



*1921 fire engine*



*Before the 1907 Halloween Fire*



*After the 1907 Halloween Fire*

In 1947, a fire was reported in the 2000 block of West Rockton Road. The Village would not allow the fire department to respond to the fire, in turn, the building was destroyed. As a result of the action of the Village, there was action taken to form a fire district.

This was achieved in 1947. The first president of the Board of Trustees was Carlton Williams. The first Fire Chief of the District was Marlin Wensel.



*Rockton Fire Protection District Members Circa 1947*

The district serves some light industrial and commercial areas. Taylor Manufacturing assembles ice cream machines which you will see in your local McDonalds restaurant and distributed nationwide. The district also is home to Highview in the Woodlands, and assisted living care facility, with approximately 150 residents. There are also several multi-unit complexes throughout the district as well.

### **Fire Stations:**

The fire district operates out of one fire station located at 201 N. Blackhawk Blvd. in Rockton, Illinois.



*First fire station / 200 W. Main*



*Current Fire Station / 201 N. Blackhawk Blvd.*

**Members:**

The district has a roster of approximately thirty-four (34) personnel. Prior to an individual being appointed as a member by the Board of Trustees, prospective candidates undergo an intensive recruit training curriculum which teaches them basic firefighter skill sets and prepares them for taking the State of Illinois Basic Firefighter Test. Many of the members are also certified as Emergency Medical Technicians at either the Basic or Paramedic level. Continuing and advanced educational opportunities are offered, and the members are encouraged to pursue training in fields of interest that appeal to them. Many have advanced certifications in specialized fire, rescue, and EMS fields of expertise.

**Part Time Employees:**

The district currently employs three part-time personnel:

Position Title	Number of Personnel
Fire Chief	1
Deputy Chief / Paramedic	1
Business Office Manager	1

**Contract Personnel:**

Since 1994, the district has utilized contract personnel from a third-party ambulance service to provide State of Illinois certified Firefighters, Paramedics, and EMT-B's. The arrangement is for the contract service to provide two fire and medical personnel to cover the primary ambulance 24 hours a day, seven days a week and one fire and medical personnel to cover a 12 hour (6am-6pm) rotating position opposite of the district's one part-time personnel.

**Board of Trustees & Past Presidents:**

When the Rockton Fire Protection District was formed in 1947, a three (3) member board was established. Those board members were appointed by the County Board Chairperson and served at his/her will. By referendum vote in 1990, the board changed from a three (3) member board to a five (5) member elected at large board. The district has operated separately from the Village of Rockton since 1947.

**Current Seated / Elected Trustees:**

President Mark Steward

Vice President Jodi Ewers

Secretary / Treasurer Bryan Northrop

Trustee Gene Hermann

Trustee Nicole Kovarik



**Fire and EMS Apparatus:**

Apparatus represents a major capital investment for the district. The Board's philosophy has been to keep a modern, late model fleet of equipment, realizing that the higher up-front cost of this approach is more than offset by lower maintenance costs and increased reliability. This approach has served the district well by providing personnel quality and functional equipment with which to efficiently perform their tasks. Current apparatus owned by the district is summarized below.

Description	Unit #	Manufacturer (Chassis / Body)	Model Year
Ambulance	1C22	Ford / Horton	2016
Ambulance	1C32	Ford / Horton	2014
Engine	1401	Spartan / Rosenbauer	2007
Engine	1402	Rosenbauer Commander	2015
Engine	1403	Rosenbauer Commander	2021
Truck (Ladder)	1451	HME / Smeal / 85ft.	1996
Heavy Rescue	1441	KME	2004
Tender	1478	International / US Tanker	1999
Tender	1479	International / Rosenbauer	2014
Grass Truck	1461	GMC	2022
Grass Truck	1466	GMC	2012
Rescue Boat	1445	G3 / John Boat	2009
Command Car	Car 1	Chevy Tahoe	2017
Command Car	Car 2	Chevy Tahoe	2017
Dive Trailer	Dive	Scout	2018



*Engine 1403 – Delivered September 2021*

### **Services and Programs:**

#### **Fire and Medical Operations:**

The fire district prides itself on providing efficient service of the highest quality and care to the citizens of the district and our visitors. Services are provided through response to fires, rescues, medical and other non-emergency responses as requested.

#### **Special Teams:**

The fire district provides Technical Rescue (Rope, Confined Space, Water and Dive Rescue) services to the community.

#### **Fire Prevention:**

It is our mission to provide proactive community risk reduction programs, reducing loss of life and property. To minimize socioeconomic impact on the community through public education, prevention programs, safety surveys, investigation and code enforcement as it pertains to the district's mission.

#### **Residential Lock Box Program:**

Since 2006, the Rockton Fire Protection District has been providing access key lock boxes for residents that may have limited mobility or may not be able to open their door for first responders.

#### **Community CPR Program:**

The Rockton Fire Protection District provided BLS CPR or Community Heartsaver CPR/First Aid classes to several organizations within our community including, Girl-Scout troops, Rockton area school teachers, Hononegah High School students, healthcare professionals, firefighters, police officers, and residents from the local area and surrounding communities.

#### **Administration:**

To provide excellent customer service, efficient record keeping, and other support functions necessary to carry out the mission of the district.

**Financials:**

<b>PTELL</b>		
<b>Levy Year</b>	<b>Annual Levy Amount</b>	
Levy Year 2018	Corporate/Fire - \$840,263.71	Ambulance - \$760,165.05
Levy Year 2019	Corporate/Fire - \$874,962.43	Ambulance - \$767,402.04
Levy Year 2020	Corporate/Fire - \$1,015,622.39	Ambulance - \$665,831.72
Levy Year 2021	Corporate/Fire - \$1,016,397.15	Ambulance - \$666,106.27
Levy Year 2022	Corporate/Fire - \$1,077,104.60	Ambulance - \$636,826.36

**End of Year Financial Report: Corporate / Fire Budget**

<b>END OF YEAR FINANCIAL REPORT</b>		
<b>Fiscal Year</b>	<b>Revenues</b>	<b>Expenditures</b>
FY 2018 - 2019	\$1,006,992.52	\$952,553.39
FY 2019 - 2020	\$1,080,149.67	\$940,035.48
FY 2020 - 2021	\$1,164,646.83	\$1,029,665.10
FY 2021 - 2022	\$1,084,616.24	\$1,093,016.79
FY 2022 - 2023	\$1,303,715.85	\$1,302,070.84

**End of Year Financial Report: Ambulance Budget**

<b>END OF YEAR FINANCIAL REPORT</b>		
<b>Fiscal Year</b>	<b>Revenues</b>	<b>Expenditures</b>
FY 2018 - 2019	\$1,077,578.58	\$600,322.42
FY 2019 - 2020	\$1,167,229.77	\$670,375.75
FY 2020 - 2021	\$1,005,098.84	\$693,119.80
FY 2021 - 2022	\$936,517.66	\$692,345.05
FY 2022 - 2023	\$1,130,184.77	\$737,219.50

**Assessed Value (EAV):**

<b>Levy Year</b>	<b>EAV</b>
Levy Year 2018	220,657,488
Levy Year 2019	229,829,901
Levy Year 2020	241,068,689
Levy Year 2021	251,645,739
Levy Year 2022	260,673,909

\*See Attached Documents for Fire and Ambulance Budgets for fiscal year 2018 - 2019 through 2022 - 2023.

**Insurance Services Office (ISO):**

ISO is an agency that rates a community's fire defenses on a scale from 1-10. One (1) is the best and ten (10) is the lowest rating. From 1982 until 2000 Rockton's ISO rating was a six (6) in the Village (with hydrants) and a nine (9) in the rural areas (without hydrants). The 2019 ISO survey awarded the district to a classification of three (3) in the Village, and a three Y (3Y) in the rural areas. The next ISO rating is scheduled for November of 2024. Note: In 2019 ISO changed how they categorize their hydrant and rural water supply rating schedule.



### Decennial Committee Members:

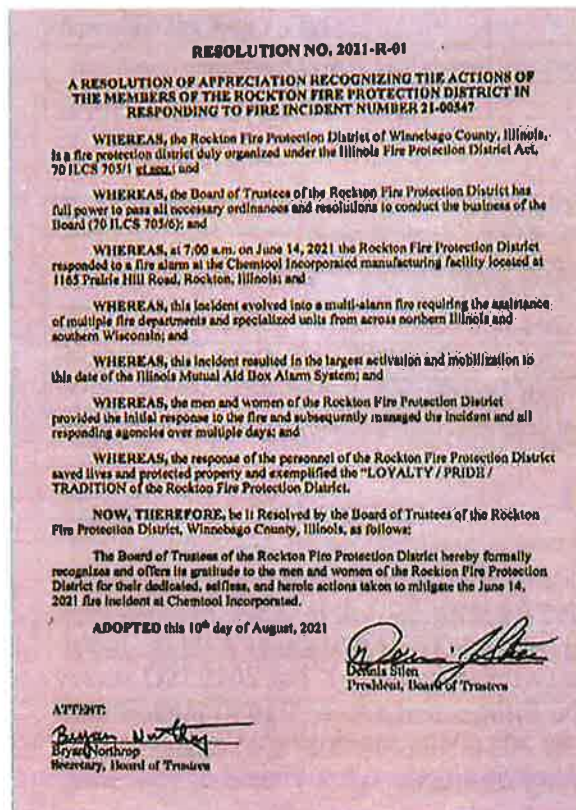
Title:	Name:
Chief	Kirk Wilson
Board Chair - President	Mark Steward
Trustee / Vice President	Jodi Ewers
Trustee / Secretary-Treasurer	Bryan Northrop
Trustee	Gene Hermann
Trustee	Nicole Kovarik
Fire District Resident	Wendy Myhres
Fire District Resident	Mark Gustafson

### Committee Meeting Dates:

Meeting	Date	Location
First Meeting	January 9, 2024	Rockton Fire Station
Second Meeting	May 14, 2024	Rockton Fire Station
Third Meeting	September 10, 2024	Rockton Fire Station
Forth Meeting	November 12, 2024	Rockton Fire Station

### Awards and Recognition:

The RFPD members and command staff were given the highest praise and recognition for their exemplary hard work and bravery during the devastating Chemtool Manufacturing Facility fire on June 14, 2021.





**Automatic / Mutual Aid with Area Fire Departments:**

The RFPD currently has automatic aid agreements with four (4) neighboring fire departments and is a member of MABAS Division 8. Auto Aid Agreements are attached to this document.

**Intergovernmental Agreements and Professional Relationships:**

1. Winnebago County E-911 Dispatch Center (IGA)
2. State of Illinois Ground Emergency Medical Transport (IGA)
3. Illinois Fire Chief's Association
4. Winnebago Fire Chief's Association
5. International Association of Fire Chiefs
6. MABAS Division 8
7. Illinois MABAS
8. Illinois Association of Fire Protection Districts
9. Illinois Fire Service Administrative Professionals
10. National Fire Protection Association
11. Office of the Illinois State Fire Marshal
12. Illinois Fire Service Institute

**Governing Statutes:**

<b>GOVERNING STATUTES</b>	
Fire Protection District Act (70 ILCS/705)	Yes
Illinois Open Meetings (OMA) Act (5 ILCS 120)	Yes
Illinois Freedom of Information Act (5 ILCS 140)	Yes
State Officials and Employees Ethics Act (5 ILCS 430/1-1) and other State Ethics Laws	Yes

**Policies, Ordinances, Rules, & Bylaws (Internal Review):**

<b>EXISTING POLICIES, ORDINANCES, RULES, &amp; BYLAWS</b>		
<b>Title</b>	<b>Date Enacted</b>	<b>Conclusion</b>
Public Comment Policy	May 7, 2012	Active
Sexual Harassment Policy (775 ILCS 5/2-109)	January 9, 2018	Active
Drug and Alcohol Policies	August 13, 2019	Active
SOG /Policy Manuals	May 4, 2011	Active, Revised, and Ongoing

**Fire District FOIA and OMA Officer (5 ILCS 120/1.05 (a))**

Business Office Manager Sheila Douglass

**The district's designated auditing official under the Public Officer Prohibited Activities Act (50 ILCS 105/4.1):**

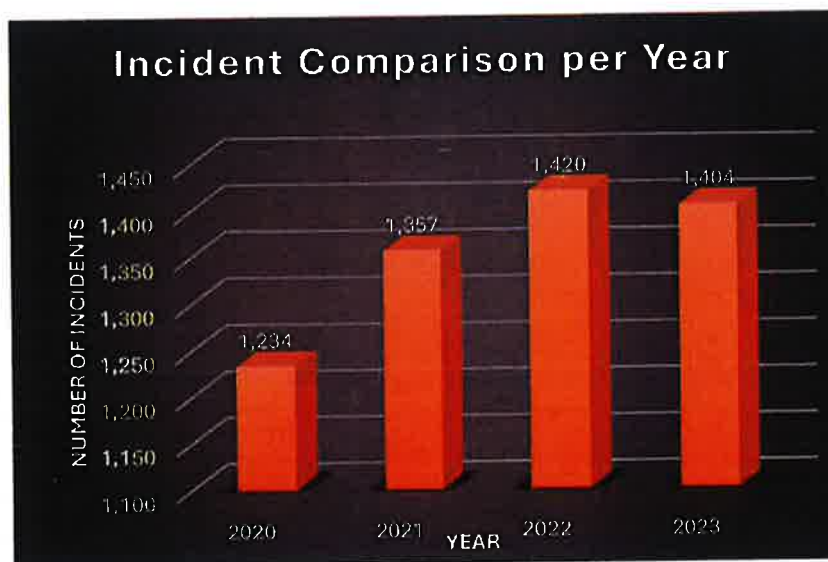
Firm: Lucas Group (current auditor)  
Mr. Mark Olson, Auditor

Firm: Erboe and Associates (past auditor)  
Ms. Kelly Erboe, Auditor

<b>PROCEDURES</b>	
<b>Type</b>	<b>Conclusion</b>
FOIA Forms and Procedures (5 ILCS 140/1 <i>et. seq.</i> )	Forms are active and available upon request.
Perform Semiannual Review of Closed Session Minutes (5 ILCS 120/2.06)	Completed and recorded in the board meeting minutes when / as required.
Trustees Filed Statement of Economic Interest Policy (5 ILCS 420/4A-101)	Completed annually with Winnebago County.
Retention, Destruction, and Review of other Documents	Met with Dave Wooten, Field Department of Records Management / April 25, 2023.
Post/File OSHA 300A Report (if required)	Every February
Grant Management and Reporting	No grants that require reporting.
NFIRS Compliance	NFIRS Compliance is current.

<b>TRAINING</b>		
<b>Title</b>	<b>Satisfactory?</b>	<b>Unsatisfactory?</b>
Board Member OMA Training (5 ILCS 120/1.05(b))	Yes	
FOIA Officer Training (5 ILCS 140/3.5(b))	Yes Annually	
Sexual Harassment Prevention Training (775 ILCS 5/2-109(c))	Yes Annually	

**Incident totals / Comparisons per year:**



**Transparency:**

The fire district currently operates a website ([www.rocktonfire.com](http://www.rocktonfire.com)).

Website includes.

- a. A home page
- b. The fire district mission statement
- c. Core values of the fire district
- d. An annual report
- e. Membership / cadet program applications
- f. The background of the fire district
- g. Access to past Board of Trustee meeting minutes (12 months)
- h. A personnel and apparatus photo gallery
- i. A list of programs, resources, and fire safety tips

**Recommendation for Increase Accountability and Efficiency:****Strengths and Efficiencies:**

- The fire district continues to provide strong financial accountability by having several pairs of eyes on the financial reports. Each month, the Fire Chief, Business Office Manager, and two trustees review the monthly expense reports and budget status. Banking and investment statements are reviewed, and each member of the financial committee can review each statement. Financial reports are presented to the full Board of Trustees during the regular open meeting and financial documents are approved.
- Equipment improvements are vital to ensure our organization provides superior fire and rescue services. Keeping our firefighters equipped with the latest firefighting gear and tools is essential for safe and effective operations.
- It is imperative that the district continues to replace our aging fleet of apparatus. The district recently ordered two replacement ambulances which are scheduled to be delivered in 2025. The fire apparatus is well maintained, and rigorous pump testing is complete annually ensuring our fire suppression fleet remains certified and is in proper working order.
- Cyber security will always continue to be a high priority for our organization. The ongoing threat of a security breach remains a possibility. The district recently signed a service agreement with Premiere Technologies, and we purchased ten (10) replacement desktop computers, server and other hardware, and additional software / security upgrades.

**Growth Areas within our Community:**

Currently, with the poor economy, economic growth in Illinois, specifically in Winnebago County, has declined and there are many contributing factors. Fiscal challenges have been a trend for several years and have led to uncertainty, declined investments, and poor economic activity. Businesses have been discouraged from expanding within the state due to high taxes and other burdens. Politically, our state has witnessed uncertainty with an unstable environment for business and investors. Illinois has experienced political disagreements causing undetermined confidence within our economic future. The population of Illinois and Winnebago County



continues to decline due to reduced economic growth and vitality. The once strong industrial state has faced challenges within manufacturing sectors while current labor infrastructures have not fully compensated for these losses. Unfortunately, economic growth, future business development, and tax revenue of our community continues to steadily decline.

#### **Greatest Needs:**

##### **Staffing:**

The Rockton Fire Protection District is comprised of an outstanding group of people dedicated to providing emergency services to the community. The fire district is a combination part-time / paid-on-call organization. While the bulk of manpower for fire suppression comes from our paid-on-call (POC) personnel and mutual aid, there is an increasing need to address additional part-time and paid-on-premises (POP) staffing. POC personnel are experiencing increasing demands on their professional and personal lives, and many are not able to consistently respond to incidents during the day, night, and weekend hours.

Currently, Monday through Friday during the hours between of 6am and 6pm, the district provides an initial response of three (3) personnel to staff an engine and two (2) personnel to staff an ambulance. The Fire Chief is in the office Monday – Friday; however, is ready to respond at any time and at a moment's notice. A Deputy Chief is responding from 6pm-6am. On weeknights from 6pm-6am and during weekend hours, the district implemented the addition of one (1) POP member to staff the station.

Wages and compensation are a priority. Annually, the Chief and Board of Trustees shall evaluate current and changing payroll trends within the marketplace. Recommendations for payroll changes shall be justified and presented to the board for approval.

Our need in the future may be to expand staffing to adequately meet the needs and expectations of the community while providing quality fire and EMS services. Staffing levels should be evaluated on an annual basis and by expanding our current model using part-time, paid-on-premises and POC personnel.

##### **Recruitment and Retention of Members:**

The Rockton Fire Protection District has a proud history of being a professional POC fire department. With the demands on personnel increasing over the years it has become extremely difficult at times to retain POC personnel needed to serve the community. The Rockton Fire Protection District views our public perception as a very important indicator of the district's long-term success. When the members of the district and the community perceive that the Rockton Fire Protection District is well managed and provides outstanding services, then it becomes our job to make sure their perception is the reality. There are several contributing factors that are relevant to recruitment and retention challenges.

Retention and Recruitment Root Problems	
Source Problems	Contributing Factors
Time Demands	<ul style="list-style-type: none"> <li>• Two income families and working multiple jobs.</li> <li>• Increased training time demands.</li> <li>• Higher emergency call volume.</li> <li>• Additional demands within the department.</li> </ul>
Training Requirements	<ul style="list-style-type: none"> <li>• Higher training standards and new federal requirements.</li> <li>• More time demands.</li> <li>• Greater public expectations of fire department's response capabilities.</li> <li>• Additional training demands to provide broader range of services.</li> <li>• Re-certification demands.</li> </ul>
Increasing Call Volume	<ul style="list-style-type: none"> <li>• Fire department assuming wider response roles.</li> <li>• Increasing EMS call volume.</li> <li>• Greater reliance by public on fire department services.</li> </ul>
Recruitment	<ul style="list-style-type: none"> <li>• Recruiting goals are difficult due to a fire service and EMS low interest levels</li> </ul>

### Conclusion:

In conclusion, the fire district administrative staff will continue to remain diligent to ensure the financial stability of the district remains intact. With the decline of the economy, the cost of goods and services continues to be on the rise. We will continue to remain fiscally responsible for future expenditures while seeking future revenue streams and not placing more burdens on the taxpayers. As the needs of the community increase, the ability to provide high quality services becomes a challenge. The Rockton Fire Protection District will continue to remain proactive ensuring we provide the necessary tools and equipment to deliver the highest quality of fire and rescue services. By providing superior firefighting tools and medical equipment to our members, this only increases our abilities to effectively perform our duties. The men and women of the Rockton Fire Protection District take great pride in providing the highest standard fire and rescue services ensuring a high quality of life to all who reside or pass through our community.

**List of Attached Documents:**

<b>x</b>	<b>NAME OF DOCUMENT</b>
x	Agenda and minutes from first committee meeting
x	Agenda and minutes from second committee meeting
x	Agenda and minutes from third committee meeting
x	Fire protection district map
x	Intergovernmental agreement with the Winnebago County E-911 Dispatch Center
x	Intergovernmental agreement with the State of Illinois Gound Emergency Medical Transport
x	Automatic aid agreements with neighboring fire departments
x	Fire District list of standard operating policies for administration and operations
x	Board of Trustee meeting dates for 2024
x	Calander and checklist of annual responsibilities for Illinois fire protection districts
x	Rockton Fire Protection District Annual Report Year Ending April 30, 2023
x	Fire and Ambulance Budgets from Fiscal Years 2018 – 2019 through 2022 - 2023



**End of report.**



Rockton Fire Protection District  
2024 Decennial Committee  
Meeting Dates

FILED - CO. CLERK  
NOV 13 2024  
LORI GUMMOW

Meetings are held at 201 N. Blackhawk Blvd.  
Rockton, IL 61072  
Meeting Time: 6:30 PM

JANUARY 9

MAY 14

SEPTEMBER 10

NOVEMBER 12

**Rockton Fire Protection District  
Decennial Committee  
Meeting Agenda  
January 9, 2024  
6:30 PM**

FILED - CO. CLERK  
NOV 13 2024  
LORI GUMMOW

**Regular Meeting Call to Order:**

**Pledge of Allegiance: Chief of Department**

**Roll Call of Trustees and Decennial Committee Members:**

**Submission of Minutes:**

**Public Comment:**

**Reports:**

**Old Business:**

- ☐ None

**New Business:**

- ☐ Introduction of members.
- ☐ Future Decennial Committee Meeting Dates
  - May 14, 2024
  - September 10, 2024
  - November 12, 2024 / Final Report

**Decennial Committee Workshop** – Discuss potential Efficiencies.

**Other Business:**

**Closed Session:**

**Good of the order:**

**Adjournment:**

Mr. Bryan Northrop, Secretary/Treasurer.  
Rockton Fire Protection District.  
Decennial Committee.

*"Loyalty - Pride - Tradition"*

FILED - CO. CLERK

NOV 13 2024

LORI GUMMOW

**Rockton Fire Protection District**  
**Decennial Committee Meeting Minutes**  
**January 9, 2024**

Vice President Mark Steward called the Decennial Committee of the Rockton Fire Protection District meeting to order at 6:30 p.m.

Present: Mark Steward, Bryan Northrop, Jodi Ewers, Gene Hermann (Arrived at 6:40 p.m.), Wendy Myhres, and Chief Kirk Wilson

Absent: Mark Gustafson

Staff Present: Business Office Manager Sheila Douglass and Attorney John Kelly (Attended by Phone)

**SUBMISSION OF MINUTES**

None

**PUBLIC COMMENT**

None

**REPORTS**

None

**OLD BUSINESS**

None

**NEW BUSINESS**

1. Chief Wilson introduced the members of the decennial committee.
2. Chief Wilson presented the dates for the future Decennial Committee meetings: May 14, 2024, September 10, 2024, and November 12, 2024. Motion by Bryan Northrop to approve the 2024 meeting dates. Second by Jodi Ewers. Motion carried (5-0).

**DECENNIAL COMMITTEE WORKSHOP**

1. Attorney Kelly explained the purpose of the Decennial Committee is to increase the district's efficiency by looking at how the district currently operates and recommend any improvements for the future.
2. Chief Wilson presented a sample Report for Compliance with Decennial Committee on Local Government Efficiency Act. A similar report will be submitted by the Decennial Committee to the Winnebago County by the deadline of December 31, 2024.

**OTHER BUSINESS**

None



**CLOSED SESSION**

None

**GOOD OF THE ORDER**

None

**ADJOURNMENT**

Motion by Bryan Northrop to adjourn the meeting at 6:42 p.m. Second by Jodi Ewers. Motion carried (6-0).

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Bryan Northrop  
Secretary

**Rockton Fire Protection District**  
**Decennial Committee**  
**Meeting Agenda**  
**May 14, 2024**  
**6:30 PM**

FILED - CO. CLERK

NOV 13 2024

LORI GUMMOW

**Regular Meeting Call to Order:**

**Pledge of Allegiance: Chief of Department**

**Roll Call of Trustees and Decennial Committee Members:**

**Submission of Minutes: January 9<sup>th</sup>, 2024**

**Public Comment:**

**Reports:**

**Old Business:**

☐ None

**New Business:**

☐ Report on Compliance / Local Government Efficiency Act.

**Other Business:**

**Closed Session:**

**Good of the order:**

**Adjournment:**

Mr. Bryan Northrop, Secretary/Treasurer,  
Rockton Fire Protection District.  
Decennial Committee.

*"Loyalty - Pride - Tradition"*

FILED - CO. CLERK

NOV 13 2024

LORI GUMMOW

**Rockton Fire Protection District**  
**Decennial Committee Meeting Minutes**  
**May 14, 2024**

President Mark Steward called the Decennial Committee of the Rockton Fire Protection District meeting to order at 6:30 p.m.

Present: Mark Steward, Bryan Northrop, Gene Hermann, Nicole Kovarik, Mark Gustafson, and Chief Kirk Wilson

Absent: Jodi Ewers and Wendy Myhres

Staff Present: Business Office Manager Sheila Douglass and Attorney Meganne Trela (Representing Attorney John Kelly)

**SUBMISSION OF MINUTES**

Motion by Bryan Northrop to approve the minutes for the Decennial Committee meeting on January 9, 2024. Second by Nicole Kovarik. Motion carried 6-0.

**PUBLIC COMMENT**

None

**REPORTS**

None

**OLD BUSINESS**

None

**NEW BUSINESS**

1. Chief Wilson presented the sample report for Compliance with Decennial Committee on Local Government Efficiency Act that was drafted by Attorney Kelly. Chief Wilson notified the committee members that he will complete the report, with the help of Business Office Manager Sheila Douglass. The report will be distributed to the committee members before the next scheduled meeting on September 10, 2024.

**OTHER BUSINESS**

None

**CLOSED SESSION**

None

**GOOD OF THE ORDER**

None

**ADJOURNMENT**

Motion by Bryan Northrop to adjourn the meeting at 6:35 p.m. Second by Mark Steward.

---

Bryan Northrop  
Secretary

**Rockton Fire Protection District**  
**Decennial Committee**  
**Meeting Agenda**  
**September 10, 2024**  
**6:30 PM**

FILED - CO. CLERK  
NOV 13 2024  
LORI GUMMOW

**Regular Meeting Call to Order:**

**Pledge of Allegiance: Chief of Department**

**Roll Call of Trustees and Decennial Committee Members:**

**Submission of Minutes: May 14, 2024**

**Public Comment:**

**Reports:**

**Old Business:**

☐ None

**New Business:**

☐ Final Report on Compliance / Local Government Efficiency Act.

**Other Business:**

**Closed Session:**

**Good of the order:**

**Adjournment:**

Mr. Bryan Northrop, Secretary/Treasurer.  
Rockton Fire Protection District.  
Decennial Committee.

*"Loyalty - Pride - Tradition"*



NOV 13 2024

LORI GUMMOW

**Rockton Fire Protection District**  
**Decennial Committee Meeting Minutes**  
**September 10, 2024**

President Mark Steward called the Decennial Committee of the Rockton Fire Protection District meeting to order at 6:45 p.m.

Present: Mark Steward, Bryan Northrop, Gene Hermann, Nicole Kovarik, and Chief Kirk Wilson

Absent: Jodi Ewers, Mark Gustafson, and Wendy Myhres

Staff Present: Business Office Manager Sheila Douglass and Attorney John Kelly

**SUBMISSION OF MINUTES**

Motion by Bryan Northrop to approve the minutes for the Decennial Committee meeting on May 14, 2024. Second by Nicole Kovarik. Motion carried 5-0.

**PUBLIC COMMENT**

None

**REPORTS**

None

**OLD BUSINESS**

None

**NEW BUSINESS**

1. Chief Wilson presented a draft report for committee review. Chief Wilson notified the committee that a few revisions have been made since the draft report was emailed on September 4, 2024. Chief Wilson reminded the committee that at the next Decennial Committee Meeting, scheduled for November 12, 2024, the committee will need to make a recommendation to the Rockton Fire Board of Trustees asking them to approve the report. The approved report needs to be submitted to Winnebago County before December 31, 2024 deadline.

**OTHER BUSINESS**

None

**CLOSED SESSION**

None

**GOOD OF THE ORDER**

None

**ADJOURNMENT**

Motion by Bryan Northrop to adjourn the meeting at 6:48 p.m. Second by Nicole Kovarik.

---

Bryan Northrop  
Secretary

**Rockton Fire Protection District  
Decennial Committee  
Meeting Agenda  
November 12, 2024  
6:30 PM**

FILED - CO. CLERK  
NOV 13 2024  
LORI GUMMOW

**Regular Meeting Call to Order:**

**Pledge of Allegiance: Chief of Department**

**Roll Call of Trustees and Decennial Committee Members:**

**Submission of Minutes: September 10, 2024**

**Public Comment:**

**Reports:**

**Old Business:**

- ☐ Approve Final Report on Compliance / Local Government Efficiency Act.

**New Business:**

**Closed Session:**

**Adjournment:**

Mr. Bryan Northrop, Secretary/Treasurer,  
Rockton Fire Protection District.  
Decennial Committee.

*"Loyalty - Pride - Tradition"*

NOV 13 2024

LORI GUMMOW

**Rockton Fire Protection District**  
**Decennial Committee Meeting Minutes**  
**September 10, 2024**

President Mark Steward called the Decennial Committee of the Rockton Fire Protection District meeting to order at 6:45 p.m.

Present: Mark Steward, Bryan Northrop, Gene Hermann, Nicole Kovarik, and Chief Kirk Wilson

Absent: Jodi Ewers, Mark Gustafson, and Wendy Myhres

Staff Present: Business Office Manager Sheila Douglass and Attorney John Kelly

**SUBMISSION OF MINUTES**

Motion by Bryan Northrop to approve the minutes for the Decennial Committee meeting on May 14, 2024. Second by Nicole Kovarik. Motion carried 5-0.

**PUBLIC COMMENT**

None

**REPORTS**

None

**OLD BUSINESS**

None

**NEW BUSINESS**

1. Chief Wilson presented a draft report for committee review. Chief Wilson notified the committee that a few revisions have been made since the draft report was emailed on September 4, 2024. Chief Wilson reminded the committee that at the next Decennial Committee Meeting, scheduled for November 12, 2024, the committee will need to make a recommendation to the Rockton Fire Board of Trustees asking them to approve the report. The approved report needs to be submitted to Winnebago County before December 31, 2024 deadline.

**OTHER BUSINESS**

None

**CLOSED SESSION**

None

**GOOD OF THE ORDER**

None

## **ADJOURNMENT**

Motion by Bryan Northrop to adjourn the meeting at 6:48 p.m. Second by Nicole Kovarik.

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Bryan Northrop  
Secretary



NOV 13 2024

LORI GUMMOW

**INTERGOVERNMENTAL AGREEMENT REGARDING  
EMERGENCY COMMUNICATIONS FOR FIRE AND EMS CALL DISPATCHING**

**THIS INTERGOVERNMENTAL AGREEMENT** (“Agreement”) is made this **9th day of July 2024** (“Effective Date”), by and between the County of Winnebago, Illinois, a body politic and corporate, on behalf of the Winnebago County Sheriff’s Office (“County”) and the Rockton Fire Protection District, a unit of local government (“Rockton Fire”). The County and Rockton Fire are also collectively referred to as the “Parties” or individually as a “Party.”

**WITNESSTH**

**WHEREAS**, Article VII, Section 10 of the Constitution of the State of Illinois of 1970 authorizes units of local government to contract and associate among themselves to obtain or share services and to exercise, combine, or transfer any power or function, in any manner not prohibited by law or ordinance; and

**WHEREAS**, the Intergovernmental Cooperation Act, 5 ILCS 220/1, *et seq.*, as amended, provides that any power or powers, privileges, functions, or authority exercised or which may be exercised by a public agency of this State may be exercised, combined, transferred, and enjoyed jointly with any other public agency of this State; and

**WHEREAS**, the County and Rockton Fire are public agencies as defined in the Intergovernmental Cooperation Act, 5 ILCS 220/1 *et seq.*; and

**WHEREAS**, the County operates the Winnebago County 911 Communications Center, a Public Safety Answering Point (PSAP), for call taking and dispatching of 9-1-1 calls; and

**WHEREAS**, Rockton Fire provides emergency fire and medical services; and

**WHEREAS**, it has been determined by the corporate authorities of Rockton Fire and the County that it would be in the best interest of public safety to utilize the service of the PSAP for the dispatch of emergency calls for fire and EMS services for the Rockton Fire on the terms and conditions contained herein.

**NOW, THEREFORE**, in consideration of the above recitals which are hereby incorporated into this Agreement, and the mutual covenants, terms and provisions contained herein, or attached hereto and incorporated herein by reference, as well as other good and valuable consideration, the receipt and sufficiency of which is acknowledged by both Parties, the Parties agree to the following:

1. Agreement to Provide Services

- a. Dispatching. To the extent PSAP, as the designated primary Public Safety Answering Point for Winnebago County, receives 9-1-1 telephone calls for areas serviced by the Rockton Fire Protection District, PSAP shall answer those calls and provide dispatch services twenty-four (24) hours a day each day of the year. Such

services shall include, but not be limited to those set forth on Exhibit A attached hereto and incorporated herein. All such telephone calls shall be recorded on a written and/or a computer log, and PSAP shall promptly transmit the information received in the call to Rockton Fire on the frequency designated on Exhibit B herein.

- b. Communications Coordination. The PSAP shall act as a communication center for the purpose of monitoring and logging all radio communications generated by Rockton Fire 's response to dispatches initiated by the PSAP.
- c. Dispatch Documentation. Each dispatch call shall be numbered for ease of reference.

2. Ownership and Responsibility for Equipment

- a. Receivers and Repeating Site Equipment. County shall be responsible for providing, through the use of funds available through the Emergency Telephone System Board, all necessary pagers, radios, cabling, repeaters, transmitters, Computer-Aided-Dispatch (CAD) software, 911 printers, receivers, phone lines, PSAP dispatching radio configuration cost and any installation cost at the County and/or Rockton Fire as necessary to complete the dispatching process.
- b. Personnel. The County shall provide at its own expense two dedicated fire dispatchers to fulfill its dispatch obligations pursuant to Illinois Statute, the Illinois Administrative Code, all as amended from time-to-time, and under this Agreement.

- 3. Radio Frequency. Radio frequencies are designated on Exhibit B. If any of the Radio Frequencies are not currently licensed by the County, Rockton Fire hereby represents and warrants to the County that it holds all necessary licenses, permits, and approvals to use those frequencies in a manner in which it be used pursuant to this Agreement. Rockton Fire hereby grants permission to the County to transmit on the frequencies listed on Exhibit B by either base unit, portable unit, or both, for the purpose of communicating with Rockton Fire for purposes of this Agreement and shall provide the County with a letter on Rockton Fire Protection District letterhead to that effect. Copies of all FCC licenses will be forwarded to the County.
- 4. Responsibilities. Licenses and Permits. Each Party shall perform all services required by this Agreement in accordance with all applicable statutes, regulations, ordinances, and professional standards and shall, at its own expense, obtain and maintain any licenses, permits, or other approvals necessary for it to provide the services contemplated by this Agreement.

5. Compliance with Rockton Fire Policies and Procedures. County shall comply with all Rockton Fire 's written policies and procedures relating to the services provided herein. Rockton Fire shall provide to County its Policy and Procedures/response criteria (SOG manual).
6. Events beyond the Control of County. The County shall not be responsible for providing services pursuant to this Agreement and shall not be liable for its failure to provide such services when prevented from doing so by events or actions beyond its control, including, but not limited to, weather, fire, floods, labor unrest, failure of equipment which is not within its control (including telephone lines), and actions by individuals who are not County employees or agents. If and when the County becomes aware of any such possibility or event which prevents it from providing services, it shall undertake all reasonable efforts immediately to notify Rockton Fire of the facts and to remedy the problem and/or circumstances which prevent delivery of dispatch services, including but not limited to the transfer of 9-1-1 functions to a back-up Public Safety Answering Point.
7. Rates and Billing
  - a. Rockton Fire will pay the County the sum of \$15.00 per dispatched call. Nothing in this Agreement is to be construed as Rockton Fire acknowledging any obligation to pay any fee for dispatch outside of the undertaking set forth herein. Notwithstanding anything to the contrary in this Agreement, the payment obligation set forth herein shall not be deemed as an acknowledgment or assumption by Rockton Fire of any obligation or responsibility of it to provide or contribute to the costs associated with dispatching of emergency calls for fire and EMS services for Rockton Fire, nor is this Agreement an acknowledgment or assumption by the County of its obligation or responsibility to perform dispatching of emergency calls for fire and EMS services for Rockton Fire without such contribution. During the terms of this Agreement, the cost per dispatched call will not increase by an amount greater than the six percent (6%).
  - b. The County shall send bills monthly to Rockton Fire at the following address:

Rockton Fire Protection District  
201 N. Blackhawk  
P.O. Box 349  
Rockton, IL 61072  
Attn: Chief of Department
  - c. Rockton Fire shall pay the County all amounts due pursuant to the Illinois Local Government Prompt Payment Act, 50 ILCS 505/1 *et seq.* All payments shall be made to:

County of Winnebago  
404 Elm Street  
Rockford, IL 61101  
Attn: Finance Department

8. Term and Termination.

- a. Term. The term of this Agreement shall be for one (1) year. This Agreement shall automatically renew for successive one (1) year terms unless either party notifies the other at least thirty (30) days prior to the end of the initial term or any renewal term of its intent not to renew.
- b. Termination. This Agreement may be terminated as follows:
  - i. Either party may terminate this Agreement without cause upon one hundred twenty (120) days' prior written notice to the other party;
  - ii. Upon the breach of any provision of this Agreement provided that the breaching party shall have ten (10) calendar days after delivery of written notice of the breach from the non-breaching party to cure the breach;
  - iii. Immediately upon loss of any license, permit, or other approval required for the services which are the subject of this Agreement. The parties shall have a duty to notify each other immediately upon such loss although termination hereunder shall not be dependent upon delivery of such notice; or
  - iv. Upon either party's substantial failure to comply with all statutes, regulations, ordinances, and professional standards in its performance of services required pursuant to this Agreement, where either party fails to cure such failure within ten (10) calendar days after receiving written notice of the failure from the other party.

9. Compliance with Law. The parties hereto shall comply with all applicable state and federal laws, rules, and regulations.

10. Miscellaneous.

- a. Amendment. The terms and provisions of this Agreement may only be modified or amended by mutual consent of the parties to this Agreement via a written document executed by duly authorized representatives of the County and Rockton Fire Protection District.

b. Governing Law. The Agreement shall be governed by and construed and enforced in accordance with the laws of the State of Illinois.

c. Notices. Notices permitted or required under the Agreement shall be mailed by certified mail postage prepaid, and addressed as follows.

If to County:           Winnebago County Sheriff's Office  
                                650 W. State Street  
                                Rockford, IL 61102  
                                Attn: Sheriff

Copy to:                 Winnebago County State's Attorney's Office  
                                400 W. State Street, Suite 804  
                                Rockford, IL 61101  
                                Attn: Chief of Civil Bureau

If to Rockton Fire:     Rockton Fire Protection District  
                                201 N Blackhawk  
                                P.O. Box 349  
                                Rockton, IL 61072  
                                Attn: Chief of Department

Copy to:                 Rockton Fire Protection District Attorney  
                                Attorney John Kelly  
                                1804 N. Naper Blvd #350  
                                Naperville, IL 60563

d. Headings. The headings used in this Agreement are for convenience only and shall not affect the interpretation of the Agreement.

e. Parties Bound. This Agreement is binding on and shall inure to the benefit of the parties hereto.

f. Severability. If any one or more of the provisions contained in this Agreement shall for any reason be held invalid, illegal, or unenforceable in any respects, such invalidity, illegality, or unenforceability shall not invalidate any other provisions thereof and this Agreement shall be construed as if such portion had never been contained herein.

g. Counterparts. This Agreement may be executed in several counterparts, including electronic and facsimile form, each of which so executed shall constitute one and the same instrument.



- h. No terms or provisions hereof shall be deemed waived, and no breach excused, unless such waiver or consent shall be in writing and signed by the party claimed to have waived or consented. Any consent by any party to, or waiver of, a breach by the other, whether express or implied, shall not constitute consent to, waiver of, or excuse for any other different or subsequent breach.
- i. The Parties each warrant to the others that they have the authority to enter into this Agreement and that the person or persons executing this Agreement on their behalf has been duly authorized to act as the representative or officer of each respective party in affixing their signatures to the Agreement. The Parties hereto agree to sign such documents, enact such ordinances or resolutions, or perform such further obligations as may be necessary to effectuate the purposes of this Agreement.
- j. Assignment. This Agreement may not be assigned by either party without prior written consent of the other.

**IN WITNESS WHEREOF**, the Parties have caused this Agreement to be executed and do each hereby warrant and represent that their respective signatory who signature appears below has been and is on the date of this Agreement duly authorized by all necessary and appropriate corporate action to execute this Agreement.

**COUNTY OF WINNEBAGO, ILLINOIS**

a body politic and corporate

\_\_\_\_\_  
Joseph V. Chiarelli  
Chairman of the County Board of the  
County of Winnebago, Illinois

Date: \_\_\_\_\_

ATTEST:

\_\_\_\_\_  
Lori Gummow  
Clerk of the County Board of the  
County of Winnebago, Illinois

Date: \_\_\_\_\_

**ROCKTON FIRE PROTECTION DISTRICT,**  
a unit of local government

\_\_\_\_\_  
Kirk Wilson  
Fire Chief

Date: \_\_\_\_\_

ATTEST:

\_\_\_\_\_  
Mark Steward  
Board President

Date: \_\_\_\_\_

## **EXHIBIT A**

### **LIST OF SERVICES AND EQUIPMENT TO BE PROVIDED BY COUNTY**

- A. Tracking and Documentation of current calls on current CAD System.
- B. Recording Equipment.
- C. Emergency Fire/Medical Dispatching.
- D. Standard monthly report forwarded to Rockton Fire Protection District Fire Chief each month. Report will include calls, call numbers, units that responded, location of call, caller, type of call, call completion, and where ambulance took patient if transport occurred.
- E. Installation/maintenance of appropriate telephone lines/internet/cabling needed for primary and backup emergency dispatching.
- F. Cost of Avtec Radio Communication equipment, installation, and radio/computer and CAD programming by the provider selected by the County.
- G. Education in-services on policy and procedures and response criteria.
- H. Any additional radios, transmitters, receivers, power supplies needed, if additional equipment is installed at the County.

## **EXHIBIT B**

### **RADIO FREQUENCY FOR DISPATCHERS PROVIDED BY ROCKTON FIRE PROTECTION DISTRICT**

1. Repeater Transmit Frequency 153.7475 PL D315
2. Repeater Receive Frequency 154.8525 PL D315.
3. Fire Ground Frequency 154.205 (receive & transmit) PL D411

#### Still Alarm Tone

A tone 1473.1

B tone 1514.2

#### General Alarm Tones

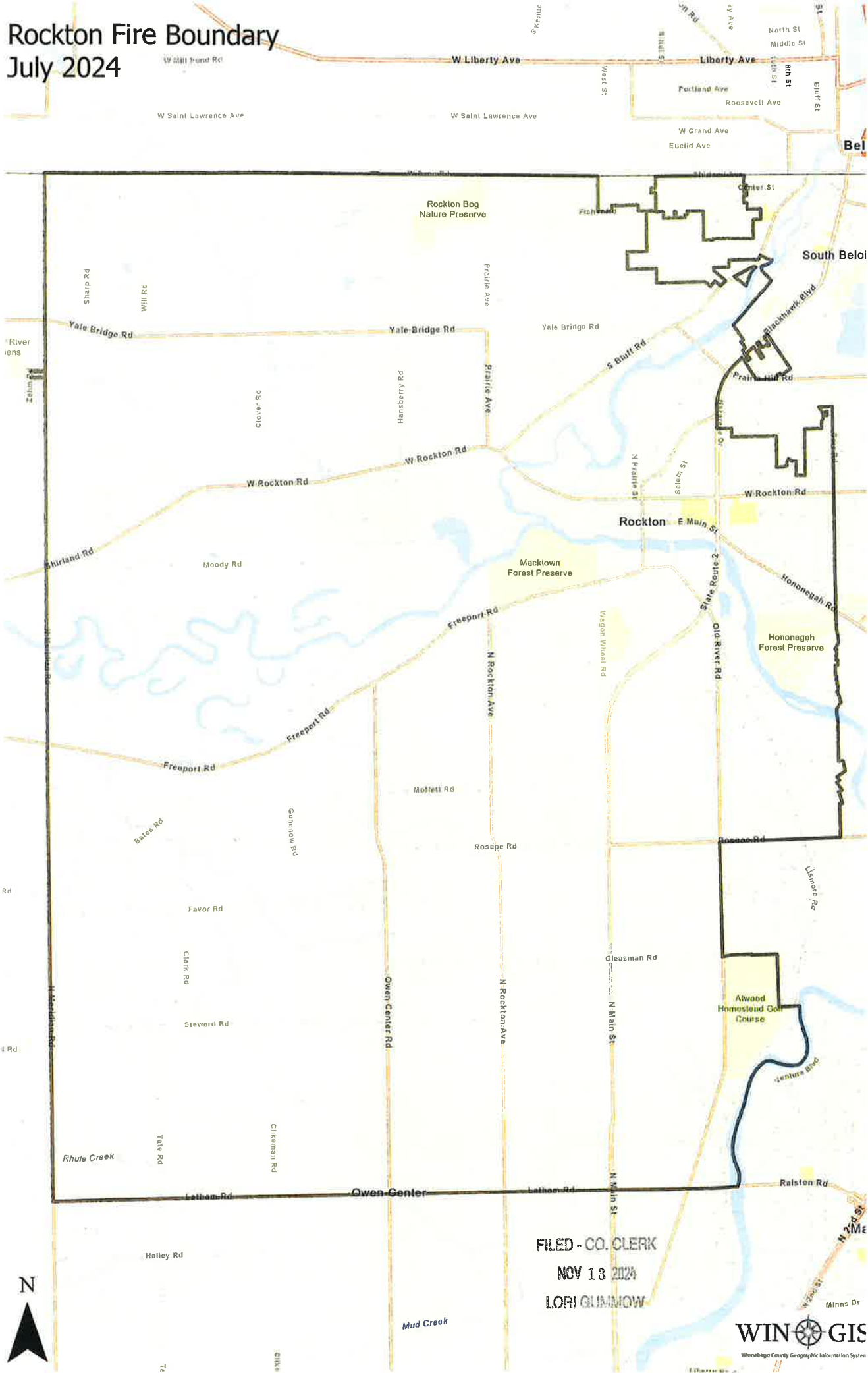
A tone 1473.1

B tone 2334.6

Both parties understand and agree that the frequencies may change from the initial agreement term due to radio upgrades.

# Rockton Fire Boundary

## July 2024





NOV 18 2024

LORI GUMMOW

INTERGOVERNMENTAL AGREEMENT  
BETWEEN  
THE ILLINOIS DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES  
AND

Rockton Fire Protection District

2021-20-\_\_

The Illinois Department of Healthcare and Family Services (the "Department" or "HFS") and Rockton Fire Protection District, (Local Government) pursuant to the Intergovernmental Cooperation Act, 5 ILCS 220/1 *et seq.* (the "IGA Act") and Section 2-32-030 of the Municipal Code of Chicago, hereby enter into this Intergovernmental Agreement (the "Agreement") in connection with supplemental ambulance rates. HFS and the Local Government are collectively referred to herein as "Parties" or individually as a "Party."

ARTICLE I  
INTRODUCTION

1.01 Background. Article XII of the Illinois Public Aid Code, 305 ILCS 5/5 *et seq.* (the "Public Aid Code"), authorizes the Department to make use of, aid and co-operate with State and local governmental agencies, and the IGA Act provides for cooperation between units of government. Local Government operates an emergency ambulance service (Provider) that is enrolled in the Medical Programs (as defined below) and provides Covered Ambulance Services (as defined below) to individuals eligible for benefits under the Medical Programs (as defined below); however, the costs of providing the referenced services is not covered by the fee schedule pursuant to which the Department and its agents pay for such services.

1.02 Purpose. In order to provide greater cost coverage to Provider for Covered Ambulance Services, the Parties enter into this Agreement.

1.03 Definitions

- (a) Agent means Managed Care Organizations and Administrative Services Organizations.
- (b) ALS means Advanced Life Support billed under CPT Code A0427.
- (c) BLS means Basic Life Support billed under CPT Code A0429.
- (d) Base Rate means the fee-schedule rate for Provider on the Department's rate sheet for the Provider as of September 30, 2019.
- (e) Covered Ambulance Services or Services means all ALS and BLS emergency ground ambulance services trips reimbursable under the Illinois Medicaid state plan, provided to beneficiaries of Medical Programs, and does not include mileage or oxygen.
- (f) Interim Rate means the payments to Provider for Covered Ambulance Services in addition to the Base Rate and calculated pursuant to Article III.
- (g) Medical Programs means programs administered by the Department under the Public Aid Code, the Children's Health Insurance Program Act (215 ILCS 106/1 *et seq.*) and the Covering All Kids Health Insurance Act (215 ILCS 170/1 *et seq.*).
- (h) Quarterly Invoice means an itemized statement provided to the Local Government by the Department regarding the agreed upon transfer amount pursuant to Article II.
- (i) Rate Year means calendar year.

## INTERGOVERNMENTAL AGREEMENT

Page 2 of 5

### ARTICLE II INTERGOVERNMENTAL TRANSFER

2.01 Local Government will transfer to the Department on a quarterly basis an amount equal to 50% of the total Interim Rates, as described in Article III, received by Provider from the Department and its agents for the prior quarter.

2.02 The Department will send a Quarterly Invoice to Local Government for the transfer of 50% of the supplemental payments described in Article III and transfer shall be made within 30 days after the receipt of the Quarterly Invoice by the Local Government.

### ARTICLE III INTERIM RATES FOR SERVICES

3.01 Calculation. The Interim Rate will be determined as follows:

- (a) Department will calculate, using data from each Provider's most recent timely filed approved cost report, Provider's total costs for Covered Ambulance Services.
- (b) Using data from the cost report and the Department's data on Medicaid paid claims for covered ambulance services and provider's charges for those services, the Department will calculate an interim rate for ALS and BLS services that covers the cost above the Base rate for those services.

3.02 Reimbursement. The Department shall pay or cause its agents to pay Interim Rates to Provider for Covered Ambulance Services pursuant to this Article III in addition to payments made at the Provider's Base Rate. The Interim and Base Rates will be added together during claims processing and paid as a single rate.

3.03 Cost Reports. The Department will annually notify Provider of the cost report template to be used and provide instructions and a due date for submission in order for Provider to be eligible for an Interim Rate the next Rate Year.

3.04 Reconciliation. Once the Department has a cost report covering a Rate Year in which Provider received an Interim Rate, it will calculate the actual cost per trip during the Rate Year and determine whether the Interim Rate underpaid or overpaid Provider for the cost of the Services. If Provider was underpaid, the Department will make a further payment to cover costs. If Provider was overpaid, the Department will notify Provider of the net amount due to the Department, taking into account amounts already transferred to the Department pursuant to Article II.

### ARTICLE IV TERM

4.01 Term. This Agreement shall commence January 1, 2021, provided Provider's Cost Report was received by the Department on or before October 1, 2020, and shall continue in subsequent years provided all program requirements are met until otherwise terminated by the Parties.

### ARTICLE V TERMINATION

5.01 Termination on Notice. This Agreement may be terminated by either Party for any or no reason upon thirty (30) days' prior written notice to the other Party.

## INTERGOVERNMENTAL AGREEMENT

Page 3 of 5

5.02 Termination for Cause. In the event either Party breaches this Agreement and fails to cure such breach within ten (10) days' written notice thereof from the non-breaching Party, the non-breaching Party may terminate this Agreement upon written notice to the breaching Party.

5.03 Availability of Appropriation; Sufficiency of Funds. This Agreement is contingent upon and subject to the availability of sufficient funds. The Department may terminate or suspend this Agreement, in whole or in part, without advance notice and without penalty or further payment being required, if (i) sufficient funds for this Agreement have not been appropriated or otherwise made available to the Department by the State or the Federal funding source, (ii) the Governor or the Department reserves funds, or (iii) the Governor or the Department determines that funds will not or may not be available for payment. The Department shall provide notice, in writing, to Provider of any such funding failure and its election to terminate or suspend this Agreement as soon as practicable. Any suspension or termination pursuant to this Section will be effective upon the date of the written notice unless otherwise indicated.

### ARTICLE VI MISCELLANEOUS

6.01 Renewal. This Agreement may be renewed for additional periods by mutual consent of the Parties, expressed in writing and signed by the Parties.

6.02 Amendments. This Agreement may be modified or amended at any time during its term by mutual consent of the Parties, expressed in writing and signed by the Parties.

6.03 Applicable Law and Severability. This Agreement shall be governed in all respects by the laws of the State of Illinois. If any provision of this Agreement shall be held or deemed to be or shall in fact be inoperative or unenforceable as applied in any particular case in any jurisdiction or jurisdictions or in all cases because it conflicts with any other provision or provisions hereof or any constitution, statute, ordinance, rule of law or public policy, or for any reason, such circumstance shall not have the effect of rendering any other provision or provisions contained herein invalid, inoperative or unenforceable to any extent whatsoever. The invalidity of any one or more phrases, sentences, clauses, or sections contained in this Agreement shall not affect the remaining portions of this Agreement or any part thereof. In the event that this Agreement is determined to be invalid by a court of competent jurisdiction, it shall be terminated immediately.

6.04 Records Retention. The Parties shall maintain for a minimum of six (6) years from the later of the date of final payment under this Agreement, or the expiration of this Agreement, adequate books, records and supporting documents to comply with the Illinois State Records Act. If an audit, litigation or other action involving the records is begun before the end of the six-year period, the records shall be retained until all issues arising out of the action are resolved.

6.05 No Personal Liability. No member, official, director, employee or agent of either Party shall be individually or personally liable in connection with this Agreement.

6.06 Assignment; Binding Effect. This Agreement, or any portion thereof, shall not be assigned by any of the Parties without the prior written consent of the other Parties. This Agreement shall inure to the benefit of and shall be binding upon the Parties and their respective successors and permitted assigns.

## INTERGOVERNMENTAL AGREEMENT

Page 4 of 5

6.07 Precedence. In the event there is a conflict between this Agreement and any of the exhibits hereto, this Agreement shall control. In the event there is a conflict between this Agreement and relevant statute(s) or Administrative Rule(s), the relevant statute(s) or rule(s) shall control.

6.08 Entire Agreement. This Agreement constitutes the entire agreement between the Parties; no promises, terms, or conditions not recited, incorporated or referenced herein, including prior agreements or oral discussions, shall be binding upon either Party.

6.09 Notices. All written notices, requests and communications may be made by electronic mail to the e-mail addresses set forth below.

To HFS: Mary.Doran@illinois.gov  
Kiran.Mehta@illinois.gov

To Local Government: office.admin@rocktonfire.com

6.10 Headings. Section and other headings contained in this Agreement are for reference purposes only and are not intended to describe, interpret, define or limit the scope, extent or intent of this Agreement or any provision hereof.

6.11 Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be considered to be one and the same agreement, binding on all Parties hereto, notwithstanding that all Parties are not signatories to the same counterpart. Duplicated signatures, signatures transmitted via facsimile, or signatures contained in a Portable Document Format (PDF) document shall be deemed original for all purposes.

INTERGOVERNMENTAL AGREEMENT

Page 5 of 5

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed by their duly authorized representatives.

LOCAL GOVERNMENT

SIGNATURE



NAME:

DENNIS J. STIEN

TITLE:

President

DATE:

13 October 2020

ILLINOIS DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES



THERESA EAGLESON  
DIRECTOR

DATE:

3/11/21



# Rockton Fire Protection District

201 N. Blackhawk Blvd.  
Rockton, IL 61072



Chief Kirk Wilson, CFO

Administration: 815-624-6010  
Fax: 815-624-7825

## AUTOMATIC AID AGREEMENT

FILED - CO. CLERK

NOV 13 2024

LORI GUMMOW

Date: January 1, 2024

Agreement between the Harlem-Roscoe Fire Department and the Rockton Fire Protection District.

The HARLEM-ROSCOE FIRE DEPARTMENT agrees to respond automatic aid to the ROCKTON FIRE PROTECTION DISTRICT anywhere within their district boundaries.

The HARLEM-ROSCOE FIRE DEPARTMENT agrees to respond with a staffed ENGINE COMPANY & CHIEF.

This agreement applies to reported **STRUCTURE FIRES ONLY**.

This agreement shall automatically re-new at the beginning of each calendar year unless changed by either or both parties.

John Bergeron, Fire Chief  
Harlem-Roscoe Fire Department.

Kirk Wilson, Fire Chief  
Rockton Fire Protection District.

*"Loyalty - Pride - Tradition"*



# Rockton Fire Protection District

201 N. Blackhawk Blvd.  
Rockton, IL 61072



Chief Kirk Wilson, CFO

Administration: 815-624-6010  
Fax: 815-624-7825

## AUTOMATIC AID AGREEMENT

FILED - CO. CLERK

NOV 13 2024

LORI GUMMOW

Date: January 1, 2024

Agreement between the North Park Fire Department and the Rockton Fire Protection District.

The NORTH PARK FIRE DEPARTMENT agrees to respond automatic aid to the ROCKTON FIRE PROTECTION DISTRICT anywhere within their district boundaries.

The NORTH PARK FIRE DEPARTMENT agrees to respond with a staffed SQUAD (RIT) COMPANY.

This agreement applies to reported **STRUCTURE FIRES ONLY**.

This agreement shall automatically re-new at the beginning of each calendar year unless changed by either or both parties.

Joel Hallstrom, Fire Chief  
North Park Fire Department.

Kirk Wilson, Fire Chief  
Rockton Fire Protection District.

*"Loyalty - Pride - Tradition"*





# Rockton Fire Protection District

201 N. Blackhawk Blvd.  
Rockton, IL 61072



Chief Kirk Wilson, CFO

Administration: 815-624-6010  
Fax: 815-624-7825

## AUTOMATIC AID AGREEMENT

FILED - CO. CLERK

NOV 13 2024

LORI GUMMOW

Date: January 1, 2024

Agreement between the City of Loves Park Fire Department and the Rockton Fire Protection District.

The CITY OF LOVES PARK FIRE DEPARTMENT agrees to respond automatic aid to the ROCKTON FIRE PROTECTION DISTRICT anywhere within their district boundaries.

The LOVES PARK FIRE DEPARTMENT agrees to respond with a staffed LADDER COMPANY.

This agreement applies to reported **STRUCTURE FIRES ONLY**.

This agreement shall automatically re-new at the beginning of each calendar year unless changed by either or both parties.

James Hart, Fire Chief  
City of Loves Park Fire Department.

Kirk Wilson, Fire Chief  
Rockton Fire Protection District.

*"Loyalty - Pride - Tradition"*



# Rockton Fire Protection District

201 N. Blackhawk Blvd.  
Rockton, IL 61072



Chief Kirk Wilson, CFO

Administration: 815-624-6010  
Fax: 815-624-7825

## AUTOMATIC AID AGREEMENT

FILED - CO. CLERK

Date: January 1, 2022

NOV 13 2024

LORI GUMMOW

Agreement between Northwest Rescue Ambulance and the Rockton Fire Protection District.

The NORTHWEST RESCUE (CCT) agrees to respond automatic aid to the ROCKTON FIRE PROTECTION DISTRICT anywhere within their district boundaries.

NORTHWEST RESCUE (CCT) agrees to respond with an ALS AMBULANCE.

This agreement applies to reported **STRUCTURE FIRES ONLY**.

This agreement shall automatically renew at the beginning of each calendar year unless changed by either or both parties.

Ryan Kurth  
Chief Executive Officer  
Northwest Rescue

Kirk Wilson, Fire Chief  
Rockton Fire Protection District.

*"Loyalty - Pride - Tradition"*

NOV 13 2024

LORI GUMMOW

## Rockton Fire Protection District

## Book 1 Administration

Code	Subject	Reviewed
1-I-01	Manual of Operations	2023
1-I-02	SOG Preparation	2023
1-I-03	Grooming Standards	2023
1-I-04	Terminology	2023
1-I-05	Vector / Target Solutions Training	2023
1-I-06	Purchasing/ Procurement	2023
1-I-07	Reimbursement & Expense Guideline	2023
1-I-08	Chaplains	2023
1-I-09	Probationary & Regular Members	2023
1-I-10	Surplus Property	2023
1-I-11	Customer Satisfaction Survey	2023
1-I-12	Public Comment	2023
1-I-13	Job Description	2023
1-I-14	SCBA usage	2023
1-I-15	Material Safety Data Sheets (MSDS)	2023
1-I-16	Request for public Records	2023
1-I-18	Notification of Fire Chief/ Board President	2023
1-I-20	Cost Recovery, operational expenses	2023
1-I-21	Primary Structures Fire Address Signs	2023
1-I-23	Uniforms	2023
1-I-24	Station Generator	2023
1-I-29	Authorization to Return to Work	2023
1-I-30	Injury Report and Flow Chart	2023
1-I-31	Hydrant Usage	2023
1-I-34	Personnel Reviews	2023
1-I-35	Subpoena	2023
1-I-40	Disciplinary Guideline	2023
1-I-46	FF Death or Serious Injury Guideline	2023
1-I-47	Fundraising or Promotional / Political Campaigns	2023
1-I-48	Longevity Compensation	2023
1-I-49	Outside Training / Education	2023
1-I-50	District Computer Use/ Electronic Data/ Social Media	2023
1-I-51	Incident and Training Participation Requirements	2023
1-I-52	Part-time Sick/ Injury Guide	2023
	Part-time Employee Guideline / Vacation Hours	2023
1-I-53	Identity and Privacy Protection Policy	2023
1-I-54	Fire Prevention / Inspection Bureau	2023
1-I-55	Meeting Room Use	2023
1-I-56	Drug & Alcohol Guideline	2023
1-I-57	Sexual Harassment / Discrimination Policy	2023
1-I-58	Maternity Guideline	2023
1-I-59	Contract Personnel Working Paid on Premise	2023
1-I-60	District Payroll Policy	2023
1-I-61	Code of Ethics	2023
1-I-63	Outside POP Employment	2023
1-I-64	Lactation Breaks	2023
1-I-65	Paid Time Off / Paid Leave for all Workers Act	2024
1-I-66	Trustee Training Compensation	2024

[illegible]

Rockton Fire Protection District  
2024 Board of Trustees  
Meeting Dates

FILED - CO. CLERK

NOV 13 2024

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Meetings are held at 201 N. Blackhawk Blvd.  
Rockton, IL 61072  
Meeting Time: 7:00 PM

JANUARY 9

FEBRUARY 13

MARCH 12

APRIL 9

MAY 14

JUNE 11

JULY 9

AUGUST 13

SEPTEMBER 10

OCTOBER 8

NOVEMBER 12

DECEMBER 10

NOV 13 2024

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# Calendar and Checklist of Annual Responsibilities for Illinois Fire Protection Districts

ITEM/EVENT	(References are to Illinois Compiled Statutes [ILCS] except as noted.)	DUE DATE	PERSON(S) RESPONSIBLE	DATE ACCOMPLISHED
1.	Last day to file petitions for referenda on questions of public policay for the March 19, 2024 election (example: annexation referendum) (must be certified to election authority by 1/11/24)	12/18/2023		
2.	Deadline to submit revised MABAS Agreement & Adopting Resolution or Ordinance	12/31/2023		
3.	Deadline to adopt resolution to place question on the ballot for the March 19, 2024 election (example: tax rate or PTELL referendum) (must be certified to election authority by 1/11/24)	1/02/2024		
4.	Last day for Fire Chiefs to notify OSFM of Volunteer Emergency workers eligible for 2023 Illinois Income Tax Credit (35 ILCS 5/234)	1/02/2024		
5.	File Certificate of exempt property with County Supervisor of Assessments for District owned real estate (35 ILCS 200/15-10)	1/31/2024		
6.	Post notice of regularly scheduled meetings of board, send copy to any news media which have filed a request (5 ILCS 120/2.02)	January (or start of fiscal year)		
7.	Perform semi-annual review of all Minutes of Closed Sessions which have not been opened to the public to determine if some or all of those minutes may be opened for inspection (5 ILCS 120/2.06)	January		
8.	Review and revise Freedom of Information Act Statement; Post for public availability (5 ILCS 140/4)			
9.	Post report of injuries (OSHA 300A) for prior year. (56 Ill. Adm. Code §350.250)	2/1/2024		
10.	File names of persons required to file Economic Interest Statements with County Clerk (5 ILCS 420/4A-106)	2/1/2024		
11.	File OSHA 300A Report electronically, if required (20 or more employees) (29 C.F.R. §1904.32)	3/2/2024		
12.	Submit names for appointment or reappointment of appointed trustees whose terms expire in 2024 (70 ILCS 705/4)	March		
13.	Appointed trustee(s) to be appointed or reappointed by appointing authority (70 ILCS 705/4) (Not applicable to elected boards.)	2nd Monday April (4/18/2024)		
14.	File statements of Economic Interest with County Clerk (5 ILCS 420/4A-105)	5/1/2024		
15.	Newly appointed and reappointed trustees take office (70 ILCS 705/4)	1st Monday May (5/1/23)		
16.	Newly appointed and elected trustees must complete Open Meetings Act training within 90 days of taking office (5 ILCS 120/1.05)	3rd Monday May (5/6/2024)		
17.	Reorganize Board of Trustees following appointment or reappointment of trustee(s) by electing board officers (70 ILCS 705/6)	1st Meeting After Taking Office		
18.	If applicable, appoint Fire Commissioner(s) (70 ILCS 705/16.02)	Prior to 1st Monday in June		
19.	Prepare Annual Budget and Appropriation Ordinance (50 ILCS 330/1-330/5)	First Qtr. Fiscal Year		
A.	Gather data on actual expenditures and revenues for prior year			
B.	Prepare Tentative Budget and Appropriation Ordinance			
C.	Post Tentative Budget and Appropriation Ordinance for 30 days prior to adoption of final Budget and Appropriation Ordinance			
D.	Publish notice of posting of Tentative Budget and of public hearing on Budget 30 Days prior to hearing			
E.	Hold public hearing on Budget			
F.	Adopt Final Budget and Appropriation Ordinance	Complete by end of 1st Qtr. of Fiscal Year		
G.	Prepare and include estimate of revenues certification with budget or separately (35 ILCS 200/18-50)			
H.	Publish Budget and Appropriation Ordinance (70 ILCS 705/7)	Within 30 days of adoption		
I.	File Budget and Appropriation Ordinance with County Clerk(s) (35 ILCS 205/162)	Within 30 days of adoption		
20.	Perform semiannual review of all Minutes of Closed Sessions which have not been opened to the public to determine if some or all of those minutes may be opened for inspection (5 ILCS 120/2.06)	July		



ITEM/EVENT	(References are to Illinois Compiled Statutes [ILCS] except as noted.)	DUE DATE	PERSON(S) RESPONSIBLE	DATE ACCOMPLISHED
21. Adopt Annual Tax Levy Ordinance (70 ILCS 705/14)				
A. Hold Truth in Tax Hearing if required/publish special notice (35 ILCS 200/18-55)		At least 7/not more than 14 days before hearing		
B. Comply with Property Tax Extension Limitation Law (Tax Caps), if applicable (35 ILCS 200/18-185)				
C. File Annual Tax Levy Ordinance/Certificate of Needs and Certification of Truth in Tax compliance with County Clerk(s) (35 ILCS 200/18-15)		Prior to last Tues in Dec (12/31/2024)		
22. Prepare annual Treasurer's Statement of Receipts and Disbursements (30 ILCS 15/1)		Within 6 months of end of fiscal year		
A. File with County Clerk(s)				
B. Publish and file certificate of publication with County Clerk(s) (or, instead, publish Notice of Audit Availability if CPA Audit is performed for the year)				
23. Prepare Annual Financial Report (AFR) to Illinois Comptroller and file electronically with Comptroller and on paper with County Clerk(s) (50 ILCS 310/2)		Within 180 days of end of fiscal year		
24. File Annual Comptroller's Report with County Clerk(s) to satisfy Fiscal Responsibility Report Card Act (35 ILCS 200/30-30)		Within 180 days of end of fiscal year		
25. If over \$850,000 annual revenues, have audit performed by Certified Public Accountant (50 ILCS 310/2) (70 ILCS 705/6.1) If below \$850,000 have audit performed by CPA on a quadrennial basis or prepare required financial report (AFR) and have approved by 3/5 vote of Board of Trustees before filing of AFR with Comptroller		Within 180 days of end of fiscal year		
A. File audit with County Clerk(s)				
B. File audit electronically with Illinois Comptroller			Auditor	
C. If audit by CPA is performed, publish notice of availability of audit report in lieu of publication of statement of receipts and disbursements				
26. If applicable, submit IDHR Report for sexual harassment/unlawful discrimination judgments/administrative ruling information required by 775 ILCS 5/2-108(B)		7/01/2024		
27. Contact local school district regarding Safety Drills		9/1/2024		
28. Last day to file petitions for referenda on questions of public policy for the November 5, 2024 election (example: annexation referendum) (must be certified to election authority by 8/29/2024)		8/5/2024		
29. Deadline to adopt a resolution to place a question on the ballot for the November 5, 2024 election (example: tax rate or PTELL referendum) (must be certified to election authority by 8/29/2024)		8/19/2024		
30. Review all insurance coverages; verify limits; verify premises, vehicle, equipment, errors & omissions, and management liability coverage and amounts		Prior to annual renewal date		
31. Review tape recordings of all closed session of the Board of Trustees and dispose of 18 months after closed session minutes have been approved		Every 18 months		
32. Outside date to complete and submit report of District Decennial Efficiency Committee Report (50 ILCS 70/25)		12/10/2024		
33. Verify annual review of and compliance with IDOL mandated policies, training, & testing; review District and Department policies		Annually		
34. Document in the Board's minutes the appointment or reappointment of District OMA and FOIA Officers		Annually		
35. Verify completion of annual training by both FOIA Officer and Open Meetings Act designate		Annually		
36. Verify completion of annual training and reporting required by Workplace Transparency Act (sexual harassment training) (820 ILCS 96/1-20)		Annually		
37. Verify annual review of and compliance with IDOL mandated policies:		Annually		
A. Fire Dept. Training/HazMat Training (29 C.F.R. 1910.156 & 1910.120)				
B. Respiratory Protection/SCBA Medical Evaluations/Fit Testing (29 C.F.R. 1910.134)				
C. Hepatitis B Inoculations (29 C.F.R. 1910.134)				
D. Personal Protective Equipment (29 C.F.R. 1910.132)				
E. Facilities (29 C.F.R. 1910)				
38. Review District and Department policies with Fire Officers		Annually		
39. Verify that all firefighters have completed line of duty death beneficiary designation documents		Annually		
40. If applicable as a secondary employer of a career firefighter, submit 40 ILCS 5/4-110.2 (SB37) report to primary employers of injury or exposure		Within 96 hours of occurrence		

NOTE: The foregoing listing is intended to identify some of the legal requirements which fire protection districts are generally required to meet each year, however, it is not wholly inclusive and most fire protection districts will have additional requirements not listed above which they must meet. Districts should always consult with their legal counsel regarding such other requirements.

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NOV 13 2024

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# Rockton Fire Protection District - Fire Profit & Loss

Cash Basis

May 2019 through April 2020

	May '19 - Apr 20
Ordinary Income/Expense	
Income	
4100 · F102 Tax Levy-Fire Fund	823,678.52
4110 · F103 Misc. Int.	124,967.70
4120 · F105 State of IL Replacement	53,928.35
4130 · F107 Winn Co Insurance Levy	44,752.69
4140 · F108 Winn Co Audit Levy	5,279.23
4300 · F106 Donations	4,210.00
4400 · F109 Ambulance Transfer	360,000.00
4500 · Special Fund Income	20,726.13
4800 · F104 Misc- Fire	1,607.05
4900 · Grant Income	1,000.00
Total Income	1,440,149.67
Gross Profit	1,440,149.67
Expense	
5000 · Payroll Expenses	
5010 · 01 Salary Personnel	181,826.82
5050 · 05 Salaries-Office	27,428.95
5110 · 06 Employer Taxes-FICA, Unemp	24,839.61
5125 · 07 Employer Taxes-Medicare	5,455.12
5310 · 02 Firefighter Reimbursement	121,276.73
5320 · 03 Firefighter Training Reim.	35,497.69
5000 · Payroll Expenses - Other	0.00
Total 5000 · Payroll Expenses	396,324.92
5200 · Payroll Benefits / Personnel	
5205 · 14 Insurance-Workmans Comp	28,812.56
5210 · Group Ins-Life, Hlth, AD&D	6,699.43
5215 · 24 Employee Health, Fitness	5,031.16
5220 · Personnel - Miscellaneous	57.60
5230 · 457b Deferred Compensation	17,485.76
Total 5200 · Payroll Benefits / Personnel	58,086.51
5300 · Other Fees / Reimb	
5330 · 04 Trustee Reimbursement	5,000.00
Total 5300 · Other Fees / Reimb	5,000.00
5400 · Depreciation expense	181,638.68
6100 · Bank Service Charges	21.50
6105 · 12 Dispatch Expense	7,730.00
6110 · Repairs & Maintenance	
6111 · 20 Maint Buildings & Grounds	22,146.93
6112 · 19 Maintenance-Vehicles	55,395.83
6113 · Maint-Tools, Equip, Hoses, Etc.	24,398.20
6114 · 18 Maint Radio & Equip	2,242.87
6115 · 21 Maint SCBA, Dive Equip	28,975.79
6116 · 25 Safety Tests	1,195.40
6117 · Misc. Supplies / Consumables	422.31
Total 6110 · Repairs & Maintenance	134,777.33
6130 · 22 Train Mtrl, Regis, Trvl, Food	17,995.86
6135 · 23 Public Education	4,520.51
6140 · 34 Extinguisher & Agents	730.25
6150 · 26 Fuel	10,182.37
6153 · 31 License, Dues, Subscription	2,279.94
6155 · 27 Office Supplies, Postage	3,957.03
6160 · 28 Computer Programs & Supplies	6,049.20
6165 · Travel, Meetings, Food	
6166 · Station Kitchen Supplies, Food	1,979.25
6167 · Station Beverages	5.24
6165 · Travel, Meetings, Food - Other	0.00

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LORI GUMMOW

# Rockton Fire Protection District - Fire Profit & Loss

May 2019 through April 2020

Cash Basis

	May '19 - Apr 20
Total 6165 · Travel, Meetings, Food	1,984.49
6170 · Uniforms	
6171 · 29 Uniforms-Dress, Work	12,255.10
6172 · 30 Uniforms-Prot Clothing	8,873.99
Total 6170 · Uniforms	21,129.09
6180 · 16 Telephone	
6182 · Cell Phone Service	612.00
6183 · Local Service	5,001.95
6184 · Long Distance	195.59
Total 6180 · 16 Telephone	5,809.54
6190 · 17 Utilities	
6191 · Electric	14,424.56
6192 · Gas	4,042.19
6193 · Water	384.00
6194 · Cable	1,274.43
6190 · 17 Utilities - Other	0.00
Total 6190 · 17 Utilities	20,125.18
6200 · Professional / Legal Expenses	
6210 · 10 Legal Expense - Attorney	11,708.44
6211 · 11 Accounting Expense	6,660.00
6212 · 13 Misc Legal - Publications	792.26
Total 6200 · Professional / Legal Expenses	19,160.70
6300 · Insurance Expense	
6310 · 15 Insurance General	22,171.16
6300 · Insurance Expense - Other	58.00
Total 6300 · Insurance Expense	22,229.16
6500 · Special Fund Expense	138.00
6715 · Contract Services	34,053.84
6800 · 32 Misc	-13,888.62
8000 · 33 Capital Outlay	
8005 · Buildings & Grounds	0.00
Total 8000 · 33 Capital Outlay	0.00
Total Expense	940,035.48
Net Ordinary Income	500,114.19
Other Income/Expense	
Other Income	
4825 · Rental income	9,486.00
Total Other Income	9,486.00
Net Other Income	9,486.00
Net Income	509,600.19

NOV 13 2024

LORI GUMMOW

## Rockton Fire Protection District - Fire

## Profit &amp; Loss

May 2020 through April 2021

Cash Basis

	May '20 - Apr 21
<b>Ordinary Income/Expense</b>	
Income	
4100 · F102 Tax Levy-Fire Fund	961,550.25
4110 · F103 Misc. Int.	50,772.99
4120 · F105 State of IL Replacement	50,847.79
4130 · F107 Winn Co Insurance Levy	45,914.90
4140 · F108 Winn Co Audit Levy	5,288.33
4300 · F106 Donations	3,210.00
4400 · F109 Ambulance Transfer	360,000.00
4500 · Special Fund Income	20,772.47
4800 · F104 Misc- Fire	17,628.10
4900 · Grant Income	8,662.00
<b>Total Income</b>	<b>1,524,646.83</b>
<b>Gross Profit</b>	<b>1,524,646.83</b>
Expense	
5000 · Payroll Expenses	
5010 · 01 Salary Personnel	207,251.91
5050 · 05 Salaries-Office	35,146.10
5110 · 06 Employer Taxes-FICA, Unemp	31,573.49
5125 · 07 Employer Taxes-Medicare	6,057.19
5310 · 02 Firefighter Reimbursement	138,515.73
5320 · 03 Firefighter Training Reim.	20,156.32
<b>Total 5000 · Payroll Expenses</b>	<b>438,700.74</b>
5200 · Payroll Benefits / Personnel	
5205 · 14 Insurance-Workmans Comp	33,364.54
5210 · Group Ins-Life, Hlth, AD&D	5,882.94
5215 · 24 Employee Health, Fitness	1,637.94
5230 · 457b Deferred Compensation	19,179.32
<b>Total 5200 · Payroll Benefits / Personnel</b>	<b>60,064.74</b>
5300 · Other Fees / Reimb	
5330 · 04 Trustee Reimbursement	5,000.00
<b>Total 5300 · Other Fees / Reimb</b>	<b>5,000.00</b>
5400 · Depreciation expense	118,090.10
6100 · Bank Service Charges	21.50
6105 · 12 Dispatch Expense	8,130.36
6110 · Repairs & Maintenance	
6111 · 20 Maint Buildings & Grounds	38,884.02
6112 · 19 Maintenance-Vehicles	89,770.71
6113 · Maint-Tools, Equip, Hoses, Etc.	27,722.96
6114 · 18 Maint Radio & Equip	84.75
6115 · 21 Maint SCBA, Dive Equip	11,352.86
6116 · 25 Safety Tests	1,146.30
6117 · Misc. Supplies / Consumables	414.39
<b>Total 6110 · Repairs &amp; Maintenance</b>	<b>169,375.99</b>
6130 · 22Train Mtrl, Regis, Trvl, Food	7,978.66
6140 · 34 Extinguisher & Agents	3,274.80
6150 · 26 Fuel	9,337.96
6153 · 31 License, Dues, Subscription	2,734.59
6155 · 27 Office Supplies, Postage	4,527.80
6160 · 28 Computer Programs & Supplies	9,469.47
6165 · Travel, Meetings, Food	
6166 · Station Kitchen Supplies, Food	1,267.00
6165 · Travel, Meetings, Food - Other	0.00
<b>Total 6165 · Travel, Meetings, Food</b>	<b>1,267.00</b>
6170 · Uniforms	
6171 · 29 Uniforms-Dress, Work	9,697.34

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LORI GUMMOW

# Rockton Fire Protection District - Fire Profit & Loss

Cash Basis

May 2020 through April 2021

	May '20 - Apr 21
6172 · 30 Uniforms-Prot Clothing	20,821.08
Total 6170 · Uniforms	30,518.42
6180 · 16 Telephone	
6182 · Cell Phone Service	612.00
6183 · Local Service	5,240.98
6184 · Long Distance	176.71
Total 6180 · 16 Telephone	6,029.69
6190 · 17 Utilities	
6191 · Electric	11,825.46
6192 · Gas	5,501.23
6193 · Water	384.00
6194 · Cable	1,425.12
Total 6190 · 17 Utilities	19,135.81
6200 · Professional / Legal Expenses	
6210 · 10 Legal Expense - Attorney	10,916.27
6211 · 11 Accounting Expense	6,592.50
6212 · 13 Misc Legal - Publications	780.75
Total 6200 · Professional / Legal Expenses	18,289.52
6300 · Insurance Expense	
6310 · 15 Insurance General	24,579.19
Total 6300 · Insurance Expense	24,579.19
6500 · Special Fund Expense	20.00
6715 · Contract Services	52,598.73
6800 · 32 Misc	12,956.66
8000 · 33 Capital Outlay	
8005 · Buildings & Grounds	0.00
8000 · 33 Capital Outlay - Other	27,563.37
Total 8000 · 33 Capital Outlay	27,563.37
Total Expense	1,029,665.10
Net Ordinary Income	494,981.73
Net Income	494,981.73

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LORI GUMMOW

## Rockton Fire Protection District - Fire

## Profit &amp; Loss

May 2021 through April 2022

Cash Basis

	May '21 - Apr 22
Ordinary Income/Expense	
Income	
4100 · F102 Tax Levy-Fire Fund	963,492.55
4110 · F103 Misc. Int.	36,784.26
4120 · F105 State of IL Replacement	118,199.07
4130 · F107 Winn Co Insurance Levy	46,251.29
4140 · F108 Winn Co Audit Levy	5,529.31
4300 · F106 Donations	26,120.00
4400 · F109 Ambulance Transfer	360,000.00
4500 · Special Fund Income	23,760.23
4800 · F104 Misc- Fire	22,687.66
4850 · Realized Gain / Loss on Invmt.	-161,108.13
4900 · Grant Income	2,900.00
Total Income	1,444,616.24
Gross Profit	1,444,616.24
Expense	
5000 · Payroll Expenses	
5010 · 01 Salary Personnel	211,133.39
5050 · 05 Salaries-Office	39,743.52
5110 · 06 Employer Taxes-FICA, Unemp	31,699.60
5125 · 07 Employer Taxes-Medicare	7,059.07
5310 · 02 Firefighter Reimbursement	160,401.59
5320 · 03 Firefighter Training Reim.	41,289.01
Total 5000 · Payroll Expenses	491,326.18
5200 · Payroll Benefits / Personnel	
5205 · 14 Insurance-Workmans Comp	45,262.00
5210 · Group Ins-Life, Hlth, AD&D	8,104.70
5215 · 24 Employee Health, Fitness	1,534.02
5230 · 457b Deferred Compensation	20,064.30
Total 5200 · Payroll Benefits / Personnel	74,965.02
5300 · Other Fees / Reimb	
5330 · 04 Trustee Reimbursement	5,000.00
Total 5300 · Other Fees / Reimb	5,000.00
5400 · Depreciation expense	140,066.98
6100 · Bank Service Charges	21.50
6105 · 12 Dispatch Expense	26,934.87
6110 · Repairs & Maintenance	
6111 · 20 Maint Buildings & Grounds	28,036.56
6112 · 19 Maintenance-Vehicles	62,130.98
6113 · Maint-Tools, Equip, Hoses, Etc.	37,119.27
6114 · 18 Maint Radio & Equip	9,968.48
6115 · 21 Maint SCBA, Dive Equip	8,810.86
6116 · 25 Safety Tests	1,201.60
6117 · Misc. Supplies / Consumables	509.99
Total 6110 · Repairs & Maintenance	147,777.74
6130 · 22Train Mtrl, Regis, Trvl, Food	13,091.08
6135 · 23 Public Education	451.65
6140 · 34 Extinguisher & Agents	2,945.50
6150 · 26 Fuel	13,194.08
6153 · 31 License, Dues, Subscription	3,000.81
6155 · 27 Office Supplies, Postage	4,940.60
6160 · 28 Computer Programs & Supplies	11,362.49
6165 · Travel, Meetings, Food	
6166 · Station Kitchen Supplies, Food	849.65
6165 · Travel, Meetings, Food - Other	0.00
Total 6165 · Travel, Meetings, Food	849.65

NOV 13 2024

LORI GUMMOW

# Rockton Fire Protection District - Fire Profit & Loss

Cash Basis

May 2021 through April 2022

	May '21 - Apr 22
6170 · Uniforms	
6171 · 29 Uniforms-Dress, Work	5,723.25
6172 · 30 Uniforms-Prot Clothing	7,173.17
Total 6170 · Uniforms	12,896.42
6180 · 16 Telephone	
6182 · Cell Phone Service	612.00
6183 · Local Service	5,610.46
6184 · Long Distance	105.57
Total 6180 · 16 Telephone	6,328.03
6190 · 17 Utilities	
6191 · Electric	11,728.63
6192 · Gas	6,034.36
6193 · Water	393.62
6194 · Cable	1,436.36
Total 6190 · 17 Utilities	19,592.97
6200 · Professional / Legal Expenses	
6210 · 10 Legal Expense - Attorney	11,131.05
6211 · 11 Accounting Expense	6,993.30
6212 · 13 Misc Legal - Publications	513.00
Total 6200 · Professional / Legal Expenses	18,637.35
6300 · Insurance Expense	
6310 · 15 Insurance General	33,672.82
Total 6300 · Insurance Expense	33,672.82
6500 · Special Fund Expense	0.00
6715 · Contract Services	49,199.67
6800 · 32 Misc	16,761.38
8000 · 33 Capital Outlay	
8015 · Tools, Equip, Hoses, Etc.	0.00
8100 · Appartus Purchase	0.00
8000 · 33 Capital Outlay - Other	0.00
Total 8000 · 33 Capital Outlay	0.00
Total Expense	1,093,016.79
Net Ordinary Income	351,599.45
Net Income	351,599.45

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LORI GUMMOW

## Rockton Fire Protection District - Fire

## Profit &amp; Loss

May 2022 through April 2023

Cash Basis

	May '22 - Apr 23
Ordinary Income/Expense	
Income	
4100 · F102 Tax Levy-Fire Fund	1,031,567.09
4110 · F103 Misc. Int.	57,061.04
4120 · F105 State of IL Replacement	154,948.34
4130 · F107 Winn Co Insurance Levy	39,075.08
4140 · F108 Winn Co Audit Levy	5,730.91
4300 · F106 Donations	3,455.00
4400 · F109 Ambulance Transfer	360,000.00
4500 · Special Fund Income	27,611.96
4800 · F104 Misc- Fire	19,293.27
4850 · Realized Gain / Loss on Invmt.	-36,954.84
4900 · Grant Income	1,928.00
Total Income	1,663,715.85
Gross Profit	1,663,715.85
Expense	
5000 · Payroll Expenses	
5010 · 01 Salary Personnel	232,693.55
5050 · 05 Salaries-Office	41,586.33
5110 · 06 Employer Taxes-FICA, Unemp	37,002.74
5125 · 07 Employer Taxes-Medicare	8,045.42
5310 · 02 Firefighter Reimbursement	236,172.73
5320 · 03 Firefighter Training Reim.	24,207.95
Total 5000 · Payroll Expenses	579,708.72
5200 · Payroll Benefits / Personnel	
5205 · 14 Insurance-Workmans Comp	43,999.96
5210 · Group Ins-Life, Hlth, AD&D	6,941.81
5215 · 24 Employee Health, Fitness	2,146.76
5220 · Personnel - Miscellaneous	32.00
5230 · 457b Deferred Compensation	27,144.29
Total 5200 · Payroll Benefits / Personnel	80,264.82
5300 · Other Fees / Reimb	
5330 · 04 Trustee Reimbursement	5,000.00
Total 5300 · Other Fees / Reimb	5,000.00
5400 · Depreciation expense	203,181.43
6100 · Bank Service Charges	21.50
6105 · 12 Dispatch Expense	28,023.90
6110 · Repairs & Maintenance	
6111 · 20 Maint Buildings & Grounds	44,200.64
6112 · 19 Maintenance-Vehicles	63,284.66
6113 · Maint-Tools, Equip, Hoses, Etc.	22,839.65
6114 · 18 Maint Radio & Equip	6,652.10
6115 · 21 Maint SCBA, Dive Equip	9,248.89
6116 · 25 Safety Tests	1,428.00
6117 · Misc. Supplies / Consumables	281.15
Total 6110 · Repairs & Maintenance	147,935.09
6130 · 22Train Mtrl, Regis, Trvl, Food	6,123.10
6135 · 23 Public Education	5,682.82
6140 · 34 Extinguisher & Agents	1,199.25
6150 · 26 Fuel	18,666.98
6153 · 31 License, Dues, Subscription	5,530.84
6155 · 27 Office Supplies, Postage	4,964.85
6160 · 28 Computer Programs & Supplies	13,746.46
6165 · Travel, Meetings, Food	
6166 · Station Kitchen Supplies, Food	1,119.60
6165 · Travel, Meetings, Food - Other	63.25

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LORI GUMMOW

## Rockton Fire Protection District - Fire

## Profit &amp; Loss

May 2022 through April 2023

Cash Basis

	May '22 - Apr 23
Total 6165 · Travel, Meetings, Food	1,182.85
6170 · Uniforms	
6171 · 29 Uniforms-Dress, Work	7,878.58
6172 · 30 Uniforms-Prot Clothing	37,124.73
Total 6170 · Uniforms	45,003.31
6180 · 16 Telephone	
6182 · Cell Phone Service	612.00
6183 · Local Service	5,960.27
6184 · Long Distance	89.64
Total 6180 · 16 Telephone	6,661.91
6190 · 17 Utilities	
6191 · Electric	12,824.88
6192 · Gas	6,715.82
6193 · Water	389.04
6194 · Cable	1,474.51
Total 6190 · 17 Utilities	21,404.25
6200 · Professional / Legal Expenses	
6210 · 10 Legal Expense - Attorney	13,150.00
6211 · 11 Accounting Expense	7,490.80
6212 · 13 Misc Legal - Publications	714.45
Total 6200 · Professional / Legal Expenses	21,355.25
6300 · Insurance Expense	
6310 · 15 Insurance General	31,457.00
Total 6300 · Insurance Expense	31,457.00
6500 · Special Fund Expense	230.00
6715 · Contract Services	56,778.55
6800 · 32 Misc	14,812.54
7000 · Property tax expense	3,135.42
8000 · 33 Capital Outlay	
8100 · Appartus Purchase	57,827.01
8000 · 33 Capital Outlay - Other	-57,827.01
Total 8000 · 33 Capital Outlay	0.00
Total Expense	1,302,070.84
Net Ordinary Income	361,645.01
Other Income/Expense	
Other Income	
4825 · Rental income	9,486.00
Total Other Income	9,486.00
Net Other Income	9,486.00
Net Income	371,131.01



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LORI GUMMOW

## Rockton Fire Protection District - Fire

## Profit &amp; Loss

May 2023 through April 2024

Cash Basis

	May '23 - Apr 24
<b>Ordinary Income/Expense</b>	
Income	
4100 · F102 Tax Levy-Fire Fund	1,087,444.49
4110 · F103 Misc. Int.	139,376.17
4120 · F105 State of IL Replacement	112,040.36
4130 · F107 Winn Co Insurance Levy	38,667.74
4140 · F108 Winn Co Audit Levy	5,563.81
4300 · F106 Donations	3,970.00
4400 · F109 Ambulance Transfer	180,000.00
4500 · Special Fund Income	30,263.36
4800 · F104 Misc- Fire	14,277.89
4900 · Grant Income	7,008.00
<b>Total Income</b>	<b>1,618,611.82</b>
<b>Gross Profit</b>	<b>1,618,611.82</b>
Expense	
5000 · Payroll Expenses	
5010 · 01 Salary Personnel	225,781.10
5050 · 05 Salaries-Office	46,244.35
5110 · 06 Employer Taxes-FICA, Unemp	38,152.77
5125 · 07 Employer Taxes-Medicare	8,384.58
5310 · 02 Firefighter Reimbursement	254,694.97
5320 · 03 Firefighter Training Reim.	23,421.67
<b>Total 5000 · Payroll Expenses</b>	<b>596,679.44</b>
5200 · Payroll Benefits / Personnel	
5205 · 14 Insurance-Workmans Comp	55,788.00
5210 · Group Ins-Life, Hlth, AD&D	8,504.75
5215 · 24 Employee Health, Fitness	5,807.00
5230 · 457b Deferred Compensation	28,105.83
<b>Total 5200 · Payroll Benefits / Personnel</b>	<b>98,205.58</b>
5300 · Other Fees / Reimb	
5330 · 04 Trustee Reimbursement	6,250.00
<b>Total 5300 · Other Fees / Reimb</b>	<b>6,250.00</b>
6100 · Bank Service Charges	21.50
6105 · 12 Dispatch Expense	30,166.16
6110 · Repairs & Maintenance	
6111 · 20 Maint Buildings & Grounds	60,307.20
6112 · 19 Maintenance-Vehicles	85,607.30
6113 · Maint-Tools, Equip, Hoses, Etc.	37,784.88
6114 · 18 Maint Radio & Equip	7,164.24
6115 · 21 Maint SCBA, Dive Equip	15,068.61
6116 · 25 Safety Tests	1,407.00
6117 · Misc. Supplies / Consumables	232.74
<b>Total 6110 · Repairs &amp; Maintenance</b>	<b>207,571.97</b>
6130 · 22Train Mtrl, Regis, Trvl, Food	13,083.99
6135 · 23 Public Education	3,965.92
6140 · 34 Extinguisher & Agents	1,721.75
6150 · 26 Fuel	15,137.22
6153 · 31 License, Dues, Subscription	3,261.73
6155 · 27 Office Supplies, Postage	5,595.49
6160 · 28 Computer Programs & Supplies	29,939.66
6165 · Travel, Meetings, Food	
6166 · Station Kitchen Supplies, Food	648.10
6165 · Travel, Meetings, Food - Other	0.00
<b>Total 6165 · Travel, Meetings, Food</b>	<b>648.10</b>
6170 · Uniforms	
6171 · 29 Uniforms-Dress, Work	10,443.89

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LORI GUMMOW

## Rockton Fire Protection District - Fire

## Profit &amp; Loss

May 2023 through April 2024

Cash Basis

	May '23 - Apr 24
6172 · 30 Uniforms-Prot Clothing	33,904.98
Total 6170 · Uniforms	44,348.87
6180 · 16 Telephone	
6182 · Cell Phone Service	612.00
6183 · Local Service	6,925.13
6184 · Long Distance	82.78
Total 6180 · 16 Telephone	7,619.91
6190 · 17 Utilities	
6191 · Electric	13,911.63
6192 · Gas	4,844.80
6193 · Water	494.04
6194 · Cable	1,510.20
Total 6190 · 17 Utilities	20,760.67
6200 · Professional / Legal Expenses	
6210 · 10 Legal Expense - Attorney	11,391.53
6211 · 11 Accounting Expense	7,996.36
6212 · 13 Misc Legal - Publications	337.20
Total 6200 · Professional / Legal Expenses	19,725.09
6300 · Insurance Expense	
6310 · 15 Insurance General	33,897.00
Total 6300 · Insurance Expense	33,897.00
6500 · Special Fund Expense	136.00
6715 · Contract Services	63,000.00
6800 · 32 Misc	37,765.62
Total Expense	1,239,501.67
Net Ordinary Income	379,110.15
Net Income	379,110.15

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LORI GUMMOW

## Rockton Fire Protection District - Ambulance

## Profit &amp; Loss

May 2019 through April 2020

Cash Basis

	May '19 - Apr 20
Ordinary Income/Expense	
Income	
4100 · A100 Tax Levy	766,302.68
4110 · A105 Misc. Interest	107,775.41
4700 · A102 Ambulance Billings	282,683.64
4800 · A104 Misc Ambulance	10,468.04
Total Income	1,167,229.77
Gross Profit	1,167,229.77
Expense	
5000 · Payroll Expenses	
5110 · A05 Employer Taxes-FICA, Unemp	2,841.40
5125 · A06 Employer Taxes-Medicare	611.36
5310 · A02 Firefighter Reimbursement	39,183.83
5320 · A03 EMS Train Reimbursement	5,326.03
Total 5000 · Payroll Expenses	47,962.62
5200 · Payroll Benefits / Personnel	
5215 · A19 Employee Health, Fitness	405.00
5230 · 457b Deferred Compensation	580.09
Total 5200 · Payroll Benefits / Personnel	985.09
5400 · Depreciation expense	58,189.75
6110 · Repairs & Maintenance	
6112 · A08 Maint Vehicles	11,370.79
6113 · A09 Maint-Tools, Equip, Etc.	10,234.26
6114 · A07 Maint Radio & Equip	1,124.22
6117 · Misc. Supplies / Consumables	29.98
Total 6110 · Repairs & Maintenance	22,759.25
6130 · 04Train Mtrl, Regis, Trvl, Food	7,870.22
6135 · A16 Public Education	5,050.81
6150 · A12 Fuel	8,725.53
6153 · A18 License, Dues, Subscription	860.88
6155 · A13 Office Supplies, Postage	259.30
6160 · Computer Programs & Supplies	476.79
6170 · Uniforms	
6171 · Uniforms-Dress, Work	450.26
6172 · A14 Uniforms-Prot Clothing	205.99
Total 6170 · Uniforms	656.25
6180 · Telephone	
6182 · Cell Phone Service	4,801.19
Total 6180 · Telephone	4,801.19
6705 · A20 Medicare/Insurance Billings	14,305.27
6710 · A01 Administrative Service	360,000.00
6715 · A10 Contract Services EMT-P	484,219.74
6720 · A17 Medical Supplies	9,851.38
6725 · A11 Oxygen	881.42
6800 · A21 Miscellaneous	2,520.26
Total Expense	1,030,375.75
Net Ordinary Income	136,854.02
Net Income	136,854.02

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LORI GUMMOW

## Rockton Fire Protection District - Ambulance

## Profit &amp; Loss

May 2020 through April 2021

Cash Basis

	May '20 - Apr 21
Ordinary Income/Expense	
Income	
4100 · A100 Tax Levy	663,951.85
4110 · A105 Misc. Interest	42,191.83
4700 · A102 Ambulance Billings	298,515.16
4800 · A104 Misc Ambulance	440.00
4900 · Grant Income	0.00
Total Income	1,005,098.84
Gross Profit	1,005,098.84
Expense	
5000 · Payroll Expenses	
5110 · A05 Employer Taxes-FICA, Unemp	5,020.61
5125 · A06 Employer Taxes-Medicare	658.27
5310 · A02 Firefighter Reimbursement	41,965.31
5320 · A03 EMS Train Reimbursement	4,030.23
Total 5000 · Payroll Expenses	51,674.42
5200 · Payroll Benefits / Personnel	
5215 · A19 Employee Health, Fitness	52.00
5230 · 457b Deferred Compensation	879.44
Total 5200 · Payroll Benefits / Personnel	931.44
5400 · Depreciation expense	62,914.95
6110 · Repairs & Maintenance	
6112 · A08 Maint Vehicles	11,222.41
6113 · A09 Maint-Tools, Equip, Etc.	11,656.33
6114 · A07 Maint Radio & Equip	297.83
Total 6110 · Repairs & Maintenance	23,176.57
6130 · 04Train Mtrl, Regis, Trvl, Food	3,360.00
6135 · A16 Public Education	1,335.50
6150 · A12 Fuel	7,119.89
6153 · A18 License, Dues, Subscription	132.00
6155 · A13 Office Supplies, Postage	263.45
6160 · Computer Programs & Supplies	535.46
6170 · Uniforms	
6171 · Uniforms-Dress, Work	257.25
Total 6170 · Uniforms	257.25
6180 · Telephone	
6182 · Cell Phone Service	6,832.21
Total 6180 · Telephone	6,832.21
6705 · A20 Medicare/Insurance Billings	15,247.61
6710 · A01 Administrative Service	360,000.00
6715 · A10 Contract Services EMT-P	493,904.16
6720 · A17 Medical Supplies	19,407.25
6725 · A11 Oxygen	1,657.46
6800 · A21 Miscellaneous	4,370.18
8000 · A15 Capital Outlay	
8015 · Tools, Equip, Etc.	0.00
Total 8000 · A15 Capital Outlay	0.00
Total Expense	1,053,119.80
Net Ordinary Income	-48,020.96
Net Income	-48,020.96

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## Rockton Fire Protection District - Ambulance

## Profit &amp; Loss

May 2021 through April 2022

Cash Basis

	May '21 - Apr 22
Ordinary Income/Expense	
Income	
4100 · A100 Tax Levy	665,369.98
4110 · A105 Misc. Interest	25,857.87
4700 · A102 Ambulance Billings	370,028.66
4800 · A104 Misc Ambulance	1,791.75
4850 · Realized Gain / Loss on Invmt.	-126,530.60
Total Income	936,517.66
Gross Profit	936,517.66
Expense	
5000 · Payroll Expenses	
5110 · A05 Employer Taxes-FICA, Unemp	2,884.89
5125 · A06 Employer Taxes-Medicare	657.55
5310 · A02 Firefighter Reimbursement	38,917.63
5320 · A03 EMS Train Reimbursement	3,725.08
Total 5000 · Payroll Expenses	46,185.15
5200 · Payroll Benefits / Personnel	
5230 · 457b Deferred Compensation	608.20
Total 5200 · Payroll Benefits / Personnel	608.20
5400 · Depreciation expense	64,112.12
6110 · Repairs & Maintenance	
6112 · A08 Maint Vehicles	8,378.60
6113 · A09 Maint-Tools, Equip, Etc.	22,066.90
6114 · A07 Maint Radio & Equip	404.30
Total 6110 · Repairs & Maintenance	30,849.80
6130 · 04Train Mtrl, Regis, Trvl, Food	160.00
6135 · A16 Public Education	3,782.39
6150 · A12 Fuel	11,801.65
6153 · A18 License, Dues, Subscription	297.16
6155 · A13 Office Supplies, Postage	497.86
6160 · Computer Programs & Supplies	832.49
6180 · Telephone	
6182 · Cell Phone Service	3,580.63
Total 6180 · Telephone	3,580.63
6705 · A20 Medicare/Insurance Billings	14,095.19
6710 · A01 Administrative Service	360,000.00
6715 · A10 Contract Services EMT-P	499,886.64
6720 · A17 Medical Supplies	10,619.92
6725 · A11 Oxygen	1,518.85
6800 · A21 Miscellaneous	3,517.00
Total Expense	1,052,345.05
Net Ordinary Income	-115,827.39
Net Income	-115,827.39

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## Rockton Fire Protection District - Ambulance

## Profit &amp; Loss

May 2022 through April 2023

Cash Basis

	May '22 - Apr 23
Ordinary Income/Expense	
Income	
4100 · A100 Tax Levy	636,394.03
4110 · A105 Misc. Interest	36,490.14
4700 · A102 Ambulance Billings	485,082.61
4800 · A104 Misc Ambulance	4,755.00
4850 · Realized Gain / Loss on Invmt.	-32,537.01
Total Income	1,130,184.77
Gross Profit	1,130,184.77
Expense	
5000 · Payroll Expenses	
5110 · A05 Employer Taxes-FICA, Unemp	2,387.80
5125 · A06 Employer Taxes-Medicare	564.76
5310 · A02 Firefighter Reimbursement	32,629.29
5320 · A03 EMS Train Reimbursement	2,949.23
Total 5000 · Payroll Expenses	38,531.08
5200 · Payroll Benefits / Personnel	
5230 · 457b Deferred Compensation	654.70
Total 5200 · Payroll Benefits / Personnel	654.70
5400 · Depreciation expense	41,494.36
6110 · Repairs & Maintenance	
6112 · A08 Maint Vehicles	23,571.34
6113 · A09 Maint-Tools, Equip, Etc.	15,021.05
6114 · A07 Maint Radio & Equip	225.00
Total 6110 · Repairs & Maintenance	38,817.39
6130 · 04Train Mtrl, Regis, Trvl, Food	1,674.50
6135 · A16 Public Education	1,974.67
6150 · A12 Fuel	15,334.13
6153 · A18 License, Dues, Subscription	51.13
6155 · A13 Office Supplies, Postage	296.42
6160 · Computer Programs & Supplies	172.84
6170 · Uniforms	
6171 · Uniforms-Dress, Work	239.92
Total 6170 · Uniforms	239.92
6180 · Telephone	
6182 · Cell Phone Service	4,057.46
Total 6180 · Telephone	4,057.46
6705 · A20 Medicare/Insurance Billings	20,615.87
6710 · A01 Administrative Service	360,000.00
6715 · A10 Contract Services EMT-P	549,373.02
6720 · A17 Medical Supplies	18,177.13
6725 · A11 Oxygen	1,245.94
6800 · A21 Miscellaneous	4,508.94
Total Expense	1,097,219.50
Net Ordinary Income	32,965.27
Net Income	32,965.27

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## Rockton Fire Protection District - Ambulance

## Profit &amp; Loss

May 2023 through April 2024

Cash Basis

	May '23 - Apr 24
Ordinary Income/Expense	
Income	
4100 · A100 Tax Levy	665,987.68
4110 · A105 Misc. Interest	77,090.91
4700 · A102 Ambulance Billings	507,853.93
4800 · A104 Misc Ambulance	4,950.00
Total Income	1,255,882.52
Gross Profit	1,255,882.52
Expense	
5000 · Payroll Expenses	
5110 · A05 Employer Taxes-FICA, Unemp	2,480.58
5125 · A06 Employer Taxes-Medicare	523.24
5310 · A02 Firefighter Reimbursement	32,494.17
5320 · A03 EMS Train Reimbursement	2,993.34
Total 5000 · Payroll Expenses	38,491.33
5200 · Payroll Benefits / Personnel	
5230 · 457b Deferred Compensation	598.58
Total 5200 · Payroll Benefits / Personnel	598.58
6110 · Repairs & Maintenance	
6112 · A08 Maint Vehicles	13,264.66
6113 · A09 Maint-Tools, Equip, Etc.	11,197.97
6114 · A07 Maint Radio & Equip	232.00
Total 6110 · Repairs & Maintenance	24,694.63
6130 · 04Train Mtrl, Regis, Trvl, Food	0.00
6135 · A16 Public Education	2,251.68
6150 · A12 Fuel	13,325.05
6153 · A18 License, Dues, Subscription	199.00
6155 · A13 Office Supplies, Postage	542.13
6170 · Uniforms	
6171 · Uniforms-Dress, Work	332.88
Total 6170 · Uniforms	332.88
6180 · Telephone	
6182 · Cell Phone Service	4,057.30
Total 6180 · Telephone	4,057.30
6705 · A20 Medicare/Insurance Billings	22,732.86
6710 · A01 Administrative Service	180,000.00
6715 · A10 Contract Services EMT-P	657,814.74
6720 · A17 Medical Supplies	18,310.96
6725 · A11 Oxygen	1,544.24
6800 · A21 Miscellaneous	5,044.50
Total Expense	969,939.88
Net Ordinary Income	285,942.64
Net Income	285,942.64

Rockton Fire Protection District  
Proposed Budget- Fire  
FY May 18 - April 19

FILED - CO. CLERK  
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LORI GUMMOW

	May '17 - Apr 18	Budget	\$ Over Budget	Proposed Budget May '18 - Apr '19	Budget Notes
<b>Income</b>					
4000 - F100 Prev Bank Balance	0.00	2,030,669.04	-2,030,669.04	2,474,127.80	Checking, Spcl Fund, CD's, RBC from Quickbooks
4100 - F102 Tax Levy-Fire Fund	788,919.54	790,186.93	-1,267.39	790,174.46	2017 PTELL
4110 - F103 Misc. Int.	19,909.73	16,000.00	3,909.73	16,000.00	Avg. interest rate - .80%
4120 - F105 State of IL Replacement	39,688.51	42,000.00	-2,311.49	42,000.00	<a href="http://www.revenue.state.il.us/LocalGov/emment/">http://www.revenue.state.il.us/LocalGov/emment/</a>
4130 - F107 Winn Co Insurance Levy	45,050.46	45,123.28	-72.82	45,014.13	2017 PTELL
4140 - F108 Winn Co Audit Levy	5,076.60	5,084.31	-7.71	5,075.12	2017 PTELL
4300 - F106 Donations	5,170.00	500.00	4,670.00	500.00	
4400 - F109 Ambulance Transfer	300,000.00	300,000.00	0.00	300,000.00	
4500 - Special Fund Income	14,908.53	14,000.00	908.53	14,000.00	Foreign Fire Tax/ Interest
4800 - F104 Misc- Fire	10,679.72	10,100.00	579.72	10,000.00	\$800/mo for 12 months for 212 Green St.; \$2000 TIF surplus; other \$500
4900 - Grant Income	9,025.00	10,000.00	-975.00	16,000.00	IPRF/ OSFM
Total Income	1,238,428.09	3,263,663.56	-2,025,235.47	3,712,891.51	
<b>Expense</b>					
5000 - Payroll Expenses					
5010 - 01 Salary Personnel	197,277.17	224,000.00	-26,722.83	231,000.00	Budget '17 plus 3%
5050 - 05 Salaries-Office	24,696.68	26,000.00	-1,303.32	27,000.00	Budget '17 plus 3%
5110 - 06 Employer Taxes-FICA, Unemp	24,514.09	37,000.00	-12,485.91	37,000.00	6.2% times sum of accts 5010,5050,5310,5320; plus 1.05% times sum of acct 5310,5320 and \$64800
5125 - 07 Employer Taxes-Medicare	5,239.34	8,000.00	-2,760.66	8,000.00	1.45% times sum of accts 5010,5050,5310,5320
5310 - 02 Firemen Reimbursement	113,022.99	230,000.00	-116,977.01	230,000.00	
5320 - 03 Firefighter Training Reim.	26,337.17	61,000.00	-34,662.83	61,000.00	
Total 5000 - Payroll Expenses	391,087.44	586,000.00	-194,912.56	594,000.00	
5200 - Payroll Benefits / Personnel					
5205 - 14 Insurance-Workmans Comp	39,727.00	54,000.00	-14,273.00	54,000.00	Est. at 49000, added 5000 for possible premium increase
5210 - Group Ins-Life, Hlth, AD&D	7,279.30	8,500.00	-1,220.70	8,500.00	Increased census
5215 - 24 Employee Health, Fitness	6,143.16	8,000.00	-1,856.84	8,000.00	Northpointe?
5220 - Personnel - Miscellaneous	0.00	2,000.00	-2,000.00	2,000.00	
Total 5200 - Payroll Benefits / Personnel	53,149.46	72,500.00	-19,350.54	72,500.00	



# Rockton Fire Protection District

## Proposed Budget- Fire

FY May 18 - April 19

	May '17 - Apr 18	Budget	\$ Over Budget	Proposed Budget May '18 - Apr '19	Budget Notes
5300 - Other Fees / Reimb					
5330 - 04 Trustee Reimbursement	5,000.00	5,000.00	0.00	5,000.00	
Total 5300 - Other Fees / Reimb	5,000.00	5,000.00	0.00	5,000.00	
5400 - Depreciation					
6100 - Bank Service Charges	21.50	100.00	-78.50	100.00	
6105 - 12 Dispatch Expense	9,971.00	9,700.00	271.00	9,700.00	
6110 - Repairs & Maintenance					
6111 - 20 Maint Buildings & Grounds	30,603.37	33,000.00	-2,396.63	33,000.00	
6112 - 19 Maintenance-Vehicles	49,764.06	65,000.00	-15,235.94	65,000.00	
6113 - Maint-Tools, Equip, Hoses, Etc.	20,024.11	20,000.00	24.11	20,000.00	
6114 - 18 Maint Radio & Equip	7,434.46	15,000.00	-7,565.54	15,000.00	
6115 - 21 Maint SCBA, Dive Equip	5,416.36	12,000.00	-6,583.64	12,000.00	\$6000 routine, add'l dive?
6116 - 25 Safety Tests	1,305.08	2,000.00	-694.92	2,000.00	
6117 - Misc. Supplies / Consumables	184.96	2,000.00	-1,815.04	2,000.00	
Total 6110 - Repairs & Maintenance	114,732.40	149,000.00	-34,267.60	149,000.00	
6130 - 22Train Mtrl, Regis, Trvl, Food	17,378.03	33,000.00	-15,621.97	36,300.00	Budget '17 plus 10%, plus add'l dive?
6135 - 23 Public Education	5,597.66	8,000.00	-2,402.34	8,000.00	
6140 - 34 Extinguisher & Agents	913.76	3,000.00	-2,086.24	3,000.00	
6150 - 26 Fuel	10,883.97	17,000.00	-6,116.03	17,000.00	
6153 - 31 License, Dues, Subscription	2,516.20	3,300.00	-783.80	3,300.00	
6155 - 27 Office Supplies, Postage	4,033.08	8,000.00	-3,966.92	8,000.00	
6160 - 28 Computer Programs & Supplies	11,246.10	15,000.00	-3,753.90	10,000.00	Upgrades completed
6165 - Travel, Meetings, Food					
6166 - Station Kitchen Supplies, Food	1,559.42	1,500.00	59.42	1,500.00	
6167 - Station Beverages	0.00	250.00	-250.00	250.00	
6165 - Travel, Meetings, Food - Other	0.00	1,250.00	-1,250.00	1,250.00	
Total 6165 - Travel, Meetings, Food	1,559.42	3,000.00	-1,440.58	3,000.00	
6170 - Uniforms					
6171 - 29 Uniforms-Dress, Work	7,643.18	10,000.00	-2,356.82	10,000.00	
6172 - 30 Uniforms-Prot Clothing	39,118.96	40,000.00	-881.04	40,000.00	add'l bunkers? decrease this yr?
Total 6170 - Uniforms	46,762.14	50,000.00	-3,237.86	50,000.00	
6180 - 16 Telephone					
6182 - Cell Phone Service	612.00	1,000.00	-388.00	1,000.00	
6183 - Local Service	4,718.22	4,800.00	-81.78	4,800.00	
6184 - Long Distance	147.29	200.00	-52.71	200.00	
Total 6180 - 16 Telephone	5,477.51	6,000.00	-522.49	6,000.00	

**Rockton Fire Protection District**  
**Proposed Budget- Fire**  
**FY May 18 - April 19**

	May '17 - Apr 18	Budget	\$ Over Budget	Proposed Budget May '18 - Apr '19	Budget Notes
<b>6190 - 17 Utilities</b>					
6191 - Electric	14,911.31	18,000.00	-3,088.69	18,000.00	
6192 - Gas	4,830.04	10,000.00	-5,169.96	10,000.00	
6193 - Water	144.00	250.00	-106.00	250.00	
6194 - Cable	1,116.69	2,000.00	-883.31	2,000.00	
<b>Total 6190 - 17 Utilities</b>	<b>21,002.04</b>	<b>30,250.00</b>	<b>-9,247.96</b>	<b>30,250.00</b>	
<b>6200 - Professional / Legal Expenses</b>					
6210 - 10 Legal Expense - Attorney	3,975.00	15,000.00	-11,025.00	15,000.00	
6211 - 11 Accounting Expense	5,875.00	8,000.00	-2,125.00	8,000.00	
6212 - 13 Misc Legal - Publications	997.30	1,500.00	-502.70	1,500.00	
6200 - Professional / Legal Expenses - Other	67.50				
<b>Total 6200 - Professional / Legal Expenses</b>	<b>10,914.80</b>	<b>24,500.00</b>	<b>-13,585.20</b>	<b>24,500.00</b>	
<b>6300 - Insurance Expense</b>					
6310 - 15 Insurance General	22,844.00	29,000.00	-6,156.00	29,000.00	Adjmt to limits, umbrella
<b>Total 6300 - Insurance Expense</b>	<b>22,844.00</b>	<b>29,000.00</b>	<b>-6,156.00</b>	<b>29,000.00</b>	
<b>6500 - Special Fund Expense</b>					
6500 - Special Fund Expense	144.00	500.00	-356.00	500.00	
<b>6800 - 32 Misc</b>	<b>35,521.92</b>	<b>75,000.00</b>	<b>-39,478.08</b>	<b>75,000.00</b>	
<b>6900 - Grant Expense</b>	<b>0.00</b>	<b>10,000.00</b>	<b>-10,000.00</b>	<b>10,000.00</b>	
<b>8000 - 33 Capital Outlay</b>					
8005 - Buildings & Grounds	5,850.00	240,000.00	-234,150.00	240,000.00	Routine capital - 25000, apparatus bay floor resurface - 65000, training facility \$150000
8010 - Vehicles	13,912.50	35,000.00	-21,087.50	35,000.00	
8015 - Tools, Equip, Hoses, Etc.	32,615.00	95,000.00	-62,385.00	35,000.00	Routine capital - 35000, Squad upgrade 60000
8100 - Apparatus Purchase	0.00	65,000.00	-65,000.00	65,000.00	Grass Rig
8000 - 33 Capital Outlay - Other	17,199.50	35,000.00	-17,800.50	25,000.00	Routine \$10k, traffic signal preemption systems \$15k
<b>Total 8000 - 33 Capital Outlay</b>	<b>69,577.00</b>	<b>470,000.00</b>	<b>-400,423.00</b>	<b>400,000.00</b>	
<b>Total Expense</b>	<b>840,333.43</b>	<b>1,607,850.00</b>	<b>-767,516.57</b>	<b>1,544,150.00</b>	
<b>Net Income</b>	<b>398,094.66</b>	<b>1,655,813.56</b>	<b>-1,257,718.90</b>	<b>2,168,741.51</b>	
<b>Add back non-cash expenditures</b>				0.00	
<b>Capital Carryover for future outlay</b>				<b>2,168,741.51</b>	

# Rockton Fire Protection District Proposed Budget - Ambulance FY May 18-April 19

	May '17 - Apr '18	Budget	\$ Over Budget	Proposed Budget May '18 - Apr '19	Budget Notes
<b>Income</b>					
4000 · A101 Prev. Bank Balance	0.00	2,185,513.33	-2,185,513.33	2,395,494.96	Checking, CD's, RBC from Quickbooks
4100 · A100 Tax Levy	758,884.77	760,104.75	-1,219.98	760,165.05	2017 PTELL
4110 · A105 Misc. Interest	27,724.17	16,000.00	11,724.17	16,000.00	Avg. interest rate - .80%
4300 · A103 Donations-Ambulance	800.00	500.00	300.00	500.00	
4700 · A102 Ambulance Billings	214,467.06	180,000.00	34,467.06	180,000.00	
4800 · A104 Misc Ambulance	1,780.00	500.00	1,280.00	500.00	CPR classes/ HHS
<b>Total Income</b>	<b>1,003,656.00</b>	<b>3,142,618.08</b>	<b>-2,138,962.08</b>	<b>3,352,660.01</b>	
<b>Expense</b>					
<b>5000 · Payroll Expenses</b>					
5110 · A05 Employer Taxes-FICA, Unemp	6,749.66	9,500.00	-2,750.34		6.2% times sum of accts 5310,5320; plus 1.05% times 9,500.00 sum of acct 5310, 5320
5125 · A06 Employer Taxes-Medicare	1,381.11	1,900.00	-518.89		1.45% times sum of accts 1,837.15 5310,5320
5310 · A02 Firemen Reimbursement	88,659.89	116,700.00	-28,040.11	116,700.00	Budget '17 plus 0%
5320 · A03 EMS Train Reimbursement	6,589.55	10,000.00	-3,410.45	10,000.00	
<b>Total 5000 · Payroll Expenses</b>	<b>103,380.21</b>	<b>138,100.00</b>	<b>-34,719.79</b>	<b>138,037.15</b>	
<b>5200 · Payroll Benefits / Personnel</b>					
5215 · A19 Employee Health, Fitness	0.00	500.00	-500.00	500.00	
<b>Total 5200 · Payroll Benefits / Personnel</b>	<b>0.00</b>	<b>500.00</b>	<b>-500.00</b>	<b>500.00</b>	
<b>5400 · Depreciation</b>					
6100 · Bank Service Charge	0.00	100.00	-100.00	100.00	
<b>6110 · Repairs &amp; Maintenance</b>					
6111 · Maint Buildings & Grounds	42.76	1,000.00	-957.24	1,000.00	
6112 · A08 Maint Vehicles	3,591.92	15,000.00	-11,408.08	15,000.00	
6113 · A09 Maint-Tools, Equip, Etc.	12,903.67	14,000.00	-1,096.33	14,000.00	new equip?
6114 · A07 Maint Radio & Equip	0.00	6,000.00	-6,000.00	6,000.00	
6116 · Safety Tests	0.00	500.00	-500.00	500.00	
6117 · Misc. Supplies / Consumables	140.00	1,000.00	-860.00	1,000.00	
<b>Total 6110 · Repairs &amp; Maintenance</b>	<b>16,678.35</b>	<b>37,500.00</b>	<b>-20,821.65</b>	<b>37,500.00</b>	
6130 · 04Train Mtrl, Regis, Trvl, Food	5,856.69	10,000.00	-4,143.31	10,000.00	conferences?
6135 · A16 Public Education	2,580.71	3,500.00	-919.29	3,500.00	
6150 · A12 Fuel	7,487.23	9,500.00	-2,012.77	9,500.00	
6153 · A18 License, Dues, Subscription	143.17	2,000.00	-1,856.83	2,000.00	
6155 · A13 Office Supplies, Postage	15.25	300.00	-284.75	300.00	

**Rockton Fire Protection District**  
**Proposed Budget - Ambulance**  
**FY May 18-April 19**

	May '17 - Apr 18	Budget	\$ Over Budget	Proposed Budget May '18 - Apr '19	Budget Notes
6160 · Computer Programs & Supplies	419.81	15,000.00	-14,580.19	15,000.00	Hardware and software
6165 · Travel, Meetings, Food	0.00	1,000.00	-1,000.00	1,000.00	
6170 · Uniforms					
6171 · Uniforms-Dress, Work	0.00	500.00	-500.00	500.00	
6172 · A14 Uniforms-Prot Clothing	0.00	2,000.00	-2,000.00	2,000.00	
Total 6170 · Uniforms	0.00	2,500.00	-2,500.00	2,500.00	
6180 · Telephone					
6182 · Cell Phone Service	5,154.55	7,000.00	-1,845.45	7,000.00	Ipads-\$4800, hotspot/phones \$1200, cellphone upgrd/ 2 new ipads
Total 6180 · Telephone	5,154.55	7,000.00	-1,845.45	7,000.00	
6200 · Professional / Legal Expenses					
6210 · Legal Expense - Attorney	3,750.00	15,000.00	-11,250.00	15,000.00	
6212 · Misc Legal - Publications	0.00	500.00	-500.00	500.00	
Total 6200 · Professional / Legal Expenses	3,750.00	15,500.00	-11,750.00	15,500.00	
6705 · A20 Medicare/Insurance Billings	11,053.76	11,500.00	-446.24	13,500.00	Andres @ 5% of collections plus \$2500
6710 · A01 Administrative Service	300,000.00	300,000.00	0.00	300,000.00	
6715 · A10 Contract Services EMT-P, I	300,042.76	325,000.00	-24,957.24	340,000.00	
6720 · A17 Medical Supplies	8,598.45	8,000.00	598.45	9,000.00	
6725 · A11 Oxygen	786.02	700.00	86.02	800.00	
6800 · A21 Miscellaneous	821.19	75,000.00	-74,178.81	75,000.00	
8000 · A15 Capital Outlay					
8005 · Buildings & Grounds	0.00	100,000.00	-100,000.00	100,000.00	Training facility
8010 · A16 Vehicles	0.00	5,000.00	-5,000.00	5,000.00	
8015 · Tools, Equip, Etc.	31,190.00	144,000.00	-112,810.00		Routine capital 20000, 2 Philips MRX \$35k ea, 5 AED \$2800 ea, 2 cots @\$20k
8000 · A15 Capital Outlay - Other					
8000 · A15 Capital Outlay	13,515.00	50,000.00	-36,485.00	40,000.00	Routine \$25k, traffic signal preemption systems \$15k
Total 8000 · A15 Capital Outlay	44,705.00	299,000.00	-254,295.00	249,000.00	
Total Expense	811,473.15	1,261,700.00	-450,226.85	1,229,460.50	
Net Income	192,182.85	1,880,918.08	-1,688,735.23	2,123,199.51	
Add back non-cash expenditures				0.00	
Capital Carryover for future outlay				2,123,199.51	

# Rockton Fire Protection District

## Proposed Budget-Fire

FY May 19 - April 20

FILED - CO. CLERK

NOV 13 2024

Budget Notes LORI GUMMOW

	May '18 - Apr 19	Budget	\$ Over Budget	Proposed Budget May '19 - Apr '20
<b>Income</b>				
4000 • F100 Prev Bank Balance	0.00	2,479,953.12	-2,479,953.12	3,015,979.49
4100 • F102 Tax Levy-Fire Fund	788,015.29	790,174.46	-2,159.17	824,859.51
4110 • F103 Misc. Int.	38,637.23	40,000.00	-1,362.77	40,000.00
				Increased in 18-19 Budget
4120 • F105 State of IL Replacement	40,961.59	42,000.00	-1,038.41	40,000.00
4130 • F107 Winn Co Insurance Levy	44,890.64	45,014.13	-123.49	http://www.revenue.state.il.us/LocalGovernment/
4140 • F108 Winn Co Audit Levy	5,061.09	5,075.12	-14.03	44,816.83
4300 • F106 Donations	5,142.00	500.00	4,642.00	2018 PTELL
4400 • F109 Ambulance Transfer	360,000.00	360,000.00	0.00	5,286.09
4500 • Special Fund Income	13,171.98	14,500.00	-1,328.02	2018 PTELL
				500.00
4800 • F104 Misc- Fire	12,507.54	10,100.00	2,407.54	360,000.00
4900 • Grant Income	4,427.00	16,000.00	-11,573.00	\$30,000 per month
Total Income	1,312,814.36	3,803,316.83	-2,490,502.47	14,500.00
				Foreign Fire Tax/ Interest
<b>Expense</b>				10,100.00
5000 • Payroll Expenses				\$800/mo for 12 months for 212 Green St.; other \$500
5010 • 01 Salary Personnel	165,753.67	260,000.00	-94,246.33	15,000.00
5050 • 05 Salaries-Office	25,871.97	30,000.00	-4,128.03	IPRF/ Potential Grant Application
				4,371,041.92
5110 • 06 Employer Taxes-FICA, Unemp	23,195.75	40,000.00	-16,804.25	210,000.00
5125 • 07 Employer Taxes-Medicare	4,999.85	8,500.00	-3,500.15	30,000.00
				6.2% times sum of accts 5010,5050,5310,5320; plus
5310 • 02 Firemen Reimbursement	122,801.56	230,000.00	-107,198.44	1.075% times sum of acct 5310,5320 and \$51,840 (4 part-
5320 • 03 Firefighter Training Reim.	29,806.20	61,000.00	-31,193.80	time who will max out at \$12,960/ 2019 Unemployment is
Total 5000 • Payroll Expenses	372,429.00	629,500.00	-257,071.00	34,352.28 now 1.075%)
5200 • Payroll Benefits / Personnel				7,250.00 1.45% times sum of accts 5010,5050,5310,5320
5205 • 14 Insurance-Workmans Comp	34,522.00	50,000.00	-15,478.00	200,000.00
5210 • Group Ins-Life, Hlth, AD&D	6,302.00	9,000.00	-2,698.00	60,000.00
5215 • 24 Employee Health, Fitness	6,525.97	8,000.00	-1,474.03	541,602.28
5220 • Personnel - Miscellaneous	0.00	5,000.00	-5,000.00	50,000.00
5230 • Deferred Compensation	582.89			9,000.00
Total 5200 • Payroll Benefits / Personnel	47,932.86	72,000.00	-24,067.14	8,000.00
5300 • Other Fees / Reimb				5,000.00
				15,000.00
				3% on sum of accts 5010, 5050, 5310, and 5320
				87,000.00

**Rockton Fire Protection District**  
**Proposed Budget- Fire**  
**FY May 19 - April 20**

	May '18 - Apr 19	Budget	\$ Over Budget	Proposed Budget May '19 - Apr '20	Budget Notes
5330 - 04 Trustee Reimbursement	5,000.00	5,000.00	0.00	5,000.00	
Total 5300 - Other Fees / Reimb	5,000.00	5,000.00	0.00	5,000.00	
5400 Depreciatlon				242,744.24	
6100 - Bank Service Charges	21.50	100.00	-78.50	100.00	
6105 - 12 Dispatch Expense	7,835.00	12,000.00	-4,165.00	12,000.00	
6110 - Repairs & Maintenance					
6111 - 20 Maint Buildings & Grounds	24,233.31	35,000.00	-10,766.69	35,000.00	Area Mechanical- new vendor
6112 - 19 Maintenance-Vehicles	59,043.92	70,000.00	-10,956.08	70,000.00	
6113 - Maint-Tools, Equip, Hoses, Etc.	17,497.86	22,000.00	-4,502.14	22,000.00	
6114 - 18 Maint Radio & Equip	17,745.06	25,000.00	-7,254.94	25,000.00	
6115 - 21 Maint SCBA, Dive Equip	16,211.64	30,000.00	-13,788.36	30,000.00	Dive Equipment/ Full mask communication
6116 - 25 Safety Tests	1,141.80	2,000.00	-858.20	2,000.00	
6117 - Misc. Supplies / Consumables	467.20	2,000.00	-1,532.80	2,000.00	
Total 6100 - Repairs & Maintenance	136,340.79	186,000.00	-49,659.21	186,000.00	
6130 - 22Train Mtrl, Regis, Trvl, Food	24,091.02	45,000.00	-20,908.98	35,000.00	Target Solution Subscription, dive training
6135 - 23 Public Education	2,126.44	8,000.00	-5,873.56	6,000.00	
6140 - 34 Extinguisher & Agents	2,939.18	3,000.00	-60.82	5,000.00	Foam
6150 - 26 Fuel	11,084.67	17,000.00	-5,915.33	17,000.00	
6153 - 31 License, Dues, Subscription	2,432.69	3,300.00	-867.31	3,300.00	
6155 - 27 Office Supplies, Postage	4,004.87	8,000.00	-3,995.13	8,000.00	
6160 - 28 Computer Programs & Supplies	6,777.70	20,000.00	-13,222.30	20,000.00	New Computers/ Quickbooks Software Upgrade
6165 - Travel, Meetings, Food					
6166 - Station Kitchen Supplies, Food	1,559.29	2,000.00	-440.71	2,000.00	
6167 - Station Beverages	0.00	250.00	-250.00	250.00	
6165 - Travel, Meetings, Food - Other	0.00	1,250.00	-1,250.00	1,250.00	
Total 6165 - Travel, Meetings, Food	1,559.29	3,500.00	-1,940.71	3,500.00	
6170 - Uniforms					
6171 - 29 Uniforms-Dress, Work	7,226.36	12,000.00	-4,773.64	12,000.00	
6172 - 30 Uniforms-Prot Clothing	20,094.28	40,000.00	-19,905.72	50,000.00	5 additional sets
Total 6170 - Uniforms	27,320.64	52,000.00	-24,679.36	62,000.00	
6180 - 16 Telephone					
6182 - Cell Phone Service	612.00	1,000.00	-388.00	1,000.00	
6183 - Local Service	4,834.82	5,000.00	-165.18	5,500.00	
6184 - Long Distance	158.37	200.00	-41.63	200.00	
Total 6180 - 16 Telephone	5,605.19	6,200.00	-594.81	6,700.00	

**Rockton Fire Protection District**  
**Proposed Budget- Fire**  
**FY May 19 - April 20**

	May '18 - Apr 19	Budget	\$ Over Budget	Proposed Budget May '19 - Apr '20	Budget Notes
6190 - 17 Utilities					
6191 - Electric	14,324.63	18,000.00	-3,675.37	18,000.00	
6192 - Gas	5,248.25	10,000.00	-4,751.75	10,000.00	
6193 - Water	356.00	1,000.00	-644.00	1,000.00	
6194 - Cable	1,116.72	2,000.00	-883.28	2,000.00	
Total 6190 - 17 Utilities	21,045.60	31,000.00	-9,954.40	31,000.00	
6200 - Professional / Legal Expenses					
6210 - 10 Legal Expense - Attorney	5,965.83	15,000.00	-9,034.17	30,000.00	No Longer Split 50/50- All out of Fire
6211 - 11 Accounting Expense	5,860.00	8,000.00	-2,140.00	8,000.00	
6212 - 13 Misc Legal - Publications	1,032.31	1,500.00	-467.69	2,000.00	
Total 6200 - Professional / Legal Expenses	12,858.14	24,500.00	-11,641.86	40,000.00	
6300 - Insurance Expense					
6310 - 15 Insurance General	22,094.00	29,000.00	-6,906.00	29,000.00	Adjmt to limits, umbrella
Total 6300 - Insurance Expense	22,094.00	29,000.00	-6,906.00	29,000.00	
6500 - Special Fund Expense	132.00	500.00	-368.00	500.00	
6715 - Contract Services	16,513.50	50,000.00	-33,486.50	50,000.00	Kurtz- 2,779.50 (8) + 2,835.09 (4)= 33,576.36
6800 - 32 Misc	17,522.13	75,000.00	-57,477.87	75,000.00	
6900 - Grant Expense	0.00	16,000.00	-16,000.00	15,000.00	same as grant income
8000 - 33 Capital Outlay					
8005 - Buildings & Grounds	0.00	240,000.00	-240,000.00	240,000.00	Routine capital \$25,000, apparatus bay floor resurface \$75,000, back parking lot \$100,000, painting and replace roof membrane
8010 - Vehicles	0.00	35,000.00	-35,000.00	35,000.00	
8015 - Tools, Equip, Hoses, Etc.	0.00	35,000.00	-35,000.00	35,000.00	Routine capital - \$35,000
8100 - Apparatus Purchase	0.00	35,000.00	-35,000.00	700,000.00	Replace Engine \$550,000, Grass Rig/ Utility Truck \$55,000 each
8000 - 33 Capital Outlay - Other	10,442.00	35,000.00	-24,558.00	35,000.00	Routine \$10,000, radios
Total 8000 - 33 Capital Outlay	10,442.00	380,000.00	-369,558.00	1,045,000.00	
Total Expense	758,108.21	1,676,600.00	-918,491.79	2,526,446.52	
Net Income	554,706.15	2,126,716.83	-1,572,010.68	1,844,595.40	
Add back non-cash expenditures				242,744.24	
Capital Carryover for future outlay				2,087,339.64	

**Rockton Fire Protection District  
Proposed Budget - Ambulance  
FY May 19- April 20**

	May '18 - Apr 19	Budget	\$ Over Budget	Proposed Budget May '19 - Apr '20	Budget Notes
<b>Income</b>					
4000 · A101 Prev. Bank Balance	0.00	2,414,324.49	-2,414,324.49	2,544,739.54	4/30/19 Checking, CD's, REC from Quickbooks
4100 · A100 Tax Levy	758,087.85	760,165.05	-2,077.40	767,402.04	2018 PTELL
4110 · A105 Misc. Interest	32,786.04	40,000.00	-7,213.96	40,000.00	Increased in 18-19 Budget
4300 · A103 Donations-Ambulance	0.00	500.00	-500.00	500.00	
4700 · A102 Ambulance Billings	241,884.55	216,000.00	25,884.55	216,000.00	based on \$18000 monthly/ actual monthly average= \$17,721.60
4800 · A104 Misc Ambulance	1,830.00	800.00	1,030.00	800.00	CFR classes/ HHS
<b>Total Income</b>	<b>1,034,588.24</b>	<b>3,431,789.54</b>	<b>-2,397,201.30</b>	<b>3,569,441.58</b>	
<b>Expense</b>					
<b>5000 · Payroll Expenses</b>					
5110 · A05 Employer Taxes-FICA, Unemp	5,355.55	9,500.00	-4,144.45		6.2% times sum of acts 5310, 5320; plus 1.075% times sum of acct
5125 · A06 Employer Taxes-Medicare	1,152.12	1,900.00	-747.88	8,148.00	5310, 5320 (2018 Unemployment was 1.025%)
5310 · A02 Firemen Reimbursement	74,635.98	116,700.00	-42,064.02	1,624.00	1.45% times sum of acts 5310, 5320
5320 · A03 EMS Train Reimbursement	4,818.16	12,000.00	-7,181.84	100,000.00	
<b>Total 5000 · Payroll Expenses</b>	<b>85,961.81</b>	<b>140,100.00</b>	<b>-54,138.19</b>	<b>121,772.00</b>	12,000.00 CPR Instructor costs
<b>5200 · Payroll Benefits / Personnel</b>					
5215 · A19 Employee Health, Fitness	521.01	15,000.00	-14,478.99	10,000.00	Hepatitis B shots (\$136 per Shot * 3 shots * 40 people)
5230 · Deferred Compensation				3,360.00	3% of sum of acts 5310 and 5320
<b>Total 5200 · Payroll Benefits / Personnel</b>	<b>521.01</b>	<b>15,000.00</b>	<b>-14,478.99</b>	<b>13,360.00</b>	
<b>5400 Depreciation</b>				<b>94,734.34</b>	
6100 · Bank Service Charge	0.00	100.00	-100.00	100.00	
<b>6110 · Repairs &amp; Maintenance</b>					
6111 · Maint Buildings & Grounds	0.00	1,000.00	-1,000.00	1,000.00	
6112 · A08 Maint Vehicles	6,052.78	15,000.00	-8,947.22	15,000.00	
6113 · A09 Maint-Tools, Equip, Etc.	13,318.17	20,000.00	-6,681.83	20,000.00	
6114 · A07 Maint Radio & Equip	0.00	6,000.00	-6,000.00	6,000.00	
6116 · Safety Tests	0.00	500.00	-500.00	500.00	
6117 · Misc. Supplies / Consumables	35.95	1,000.00	-964.05	1,000.00	
<b>Total 6110 · Repairs &amp; Maintenance</b>	<b>19,406.90</b>	<b>43,500.00</b>	<b>-24,093.10</b>	<b>43,500.00</b>	
6130 · 04Train Mtrl, Regis, Trvl, Food	5,266.00	10,000.00	-4,734.00	10,000.00	
6135 · A16 Public Education	1,595.07	3,500.00	-1,904.93	8,500.00	CPR Manikins
6150 · A12 Fuel	8,560.47	10,000.00	-1,439.53	12,000.00	
6153 · A18 License, Dues, Subscription	296.44	2,000.00	-1,703.56	2,000.00	
6155 · A13 Office Supplies, Postage	0.00	300.00	-300.00	300.00	
6160 · Computer Programs & Supplies	535.73	20,000.00	-19,464.27	20,000.00	ESO conversion, split 50/50
6165 · Travel, Meetings, Food	0.00	1,000.00	-1,000.00	1,000.00	
<b>6170 · Uniforms</b>					
6171 · Uniforms-Dress, Work	410.27	500.00	-89.73	500.00	
6172 · A14 Uniforms-Prot Clothing	0.00	2,000.00	-2,000.00	5,000.00	EMS Jackets
<b>Total 6170 · Uniforms</b>	<b>410.27</b>	<b>2,500.00</b>	<b>-2,089.73</b>	<b>5,500.00</b>	



**Rockton Fire Protection District**  
**Proposed Budget - Ambulance**  
**FY May 19- April 20**

	May '18 - Apr. 19	Budget	\$ Over Budget	Proposed Budget May '19 - Apr '20	Budget Notes
6180 - Telephone					
6182 - Cell Phone Service	6,277.90	8,500.00	-2,222.10	8,500.00	
<b>Total 6180 - Telephone</b>	<b>6,277.90</b>	<b>8,500.00</b>	<b>-2,222.10</b>	<b>8,500.00</b>	
6200 - Professional / Legal Expenses					
6212 - Legal Expense - Attorney	5,850.00	15,000.00	-9,150.00		0.00 All expenses will be taken from Fire/ No longer splitting 50/50
6212 - Misc Legal - Publications	0.00	500.00	-500.00	500.00	
<b>Total 6200 - Professional / Legal Expenses</b>	<b>5,850.00</b>	<b>15,500.00</b>	<b>-9,650.00</b>	<b>500.00</b>	
6705 - A20 Medicare/Insurance Billings	11,893.17	13,300.00	-1,406.83	15,000.00	
6710 - A01 Administrative Service	360,000.00	360,000.00	0.00	360,000.00	\$30,000 per month
<b>Total 6705 - A20 Medicare/Insurance Billings</b>	<b>11,893.17</b>	<b>13,300.00</b>	<b>-1,406.83</b>	<b>15,000.00</b>	
6715 - A10 Contract Services EMT-P, I	366,293.58	380,000.00	-13,706.42	500,000.00	Kurtz- 40,150.89 (8) + 40,953.91 (4)= 485,022.76
6720 - A17 Medical Supplies	9,970.31	10,000.00	-29.69	10,000.00	Greater demand
6725 - A11 Oxygen	571.17	1,000.00	-428.83	1,000.00	
6800 - A21 Miscellaneous	6,015.06	75,000.00	-68,984.94	75,000.00	
<b>Total 6715 - A10 Contract Services EMT-P, I</b>	<b>366,293.58</b>	<b>380,000.00</b>	<b>-13,706.42</b>	<b>500,000.00</b>	
8000 - A15 Capital Outlay					
8005 - Buildings & Grounds	0.00	25,000.00	-25,000.00	25,000.00	
8010 - A16 Vehicles	0.00	10,000.00	-10,000.00	10,000.00	
8015 - Tools, Equip, Etc.	0.00	114,000.00	-114,000.00	135,000.00	Routine capital \$20,000, 2 Philips Monitors \$45,000 ea, 5 AED \$5,000 ea
8000 - A15 Capital Outlay - Other	0.00	30,000.00	-30,000.00	30,000.00	Routine \$30,000
<b>Total 8000 - A15 Capital Outlay</b>	<b>0.00</b>	<b>179,000.00</b>	<b>-179,000.00</b>	<b>200,000.00</b>	
<b>Total Expense</b>	<b>889,424.89</b>	<b>1,290,300.00</b>	<b>-400,875.11</b>	<b>1,502,766.34</b>	
<b>Net Income</b>	<b>145,163.35</b>	<b>2,141,489.54</b>	<b>-1,996,326.19</b>	<b>2,066,675.24</b>	
Add back non-cash expenditures				94,734.34	
Capital Carryover for future outlay				2,161,409.58	

## Rockton Fire Protection District

## Proposed Budget- Fire

FY May 20 - April 21

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NOV 13 2024

Budget Notes

JORI GUMMOW

## Income

4000 • F100 Prev Bank Balance  
4100 • F102 Tax Levy-Fire Fund  
4110 • F103 Misc. Int.

0.00  
823,678.52  
60,351.53

3,015,979.49  
824,859.51  
40,000.00

-3,015,979.49  
-1,180.99  
20,351.53

4/30/20 Checking, Spd Fund, CD's, RBC from  
Quickbooks

3,444,102.72  
964,274.76  
40,000.00

2019 PTELL  
2019 PTELL

4120 • F105 State of IL Replacement  
4130 • F107 Winn Co Insurance Levy  
4140 • F108 Winn Co Audit Levy  
4300 • F106 Donations  
4400 • F109 Ambulance Transfer  
4500 • Special Fund Income

53,928.35  
44,752.69  
5,279.23  
4,210.00  
360,000.00  
20,726.13

40,000.00  
44,816.83  
5,286.09  
500.00  
360,000.00  
14,500.00

13,928.35  
-64.14  
-6.86  
3,710.00  
0.00  
6,226.13

40,000.00  
46,044.12  
5,303.51  
500.00  
360,000.00  
14,500.00

http://www.revenue.state.il.us/LocalGovernment/  
2019 PTELL  
2019 PTELL  
Foreign Fire Tax/ Interest

4800 • F104 Misc- Fire  
4900 • Grant Income  
Total Income

11,093.05  
1,000.00  
1,385,019.50

10,100.00  
15,000.00  
4,371,041.92

993.05  
-14,000.00  
-2,986,022.42

\$800/mo for 12 months for 212 Green St.; other \$500  
IPRF/ Potential Grant Application  
4,939,825.11

## Expense

5000 • Payroll Expenses

5010 • 01 Salary Personnel

174,524.65

210,000.00

-35,475.35

5050 • 05 Salaries-Office

27,428.95

30,000.00

-2,571.05

5110 • 06 Employer Taxes-FICA, Unemp

5125 • 07 Employer Taxes-Medicare

25,105.34  
5,455.12

34,352.28  
7,250.00

-9,246.94  
-1,794.88

1440 hours times \$22 is \$31,680  
6.2% times sum of accts 5010,5050,5310,5320; plus  
0.750% times sum of acct 5310,5320 and \$50,960 (4 part-  
time who will max out at \$12,740/ 2020 Unemployment is  
now 0.750%)

36,432.20  
7,975.00

1.45% times sum of accts 5010,5050,5310,5320

5310 • 02 Firemen Reimbursement  
5320 • 03 Firefighter Training Reim.

121,276.73  
35,497.69

200,000.00  
60,000.00

-78,723.27  
-24,502.31

Total 5000 • Payroll Expenses

389,288.48

541,602.28

-152,313.80

5200 • Payroll Benefits / Personnel

5205 • 14 Insurance-Workmans Comp

5210 • Group Ins-Life, Hlth, AD&D

5215 • 24 Employee Health, Fitness

5220 • Personnel - Miscellaneous

30,510.00  
6,879.15  
5,031.16  
57.60

50,000.00  
9,000.00  
8,000.00  
5,000.00

-19,490.00  
-2,120.85  
-2,968.84  
-4,942.40

\$29,601 in 2020 but potential increase coming  
9,000.00  
8,000.00  
5,000.00

3% on sum of accts 5010, 5050, 5310, and 5320;  
plus \$8,000

5230 • Deferred Compensation

Total 5200 • Payroll Benefits / Personnel

17,485.76

15,000.00

2,485.76

5300 • Other Fees / Reimb

59,963.67

87,000.00

-27,036.33

# Rockton Fire Protection District Proposed Budget- Fire FY May 20 - April 21

	May 19 - Apr 20	Budget	\$ Over Budget	Proposed Budget May 20 - Apr 21	Budget Notes
5330 · 04 Trustee Reimbursement	5,000.00	5,000.00	0.00	5,000.00	
Total 5300 · Other Fees / Reimb	5,000.00	5,000.00	0.00	5,000.00	
5400 Depreciaton				175,735.82	
6100 · Bank Service Charges	21.50	100.00	-78.50	100.00	
6105 · 12 Dispatch Expense	7,730.00	12,000.00	-4,270.00	12,000.00	
6110 · Repairs & Maintenance					
					Replacement Chairs (Office/Kitchen), Tables for Meeting Room, Station Improvements (Painting, Carpet) , Roof Repairs, Replacement Redliners
6111 · 20 Maint Buildings & Grounds	20,861.63	35,000.00	-14,138.37	80,000.00	
6112 · 19 Maintenance-Vehicles	55,395.83	70,000.00	-14,604.17	100,000.00	Aging Fleet
6113 · Maint-Tools, Equip, Hoses, Etc.	24,398.20	22,000.00	2,398.20	45,000.00	Replace Rope Rescue Harnesses
6114 · 18 Maint Radio & Equip	2,242.87	25,000.00	-22,757.13	25,000.00	
6115 · 21 Maint SCBA, Dive Equip	28,975.79	30,000.00	-1,024.21	30,000.00	
6116 · 25 Safety Tests	1,195.40	2,000.00	-804.60	2,000.00	
6117 · Misc. Supplies / Consumables	422.31	2,000.00	-1,577.69	2,000.00	
Total 6110 · Repairs & Maintenance	133,492.03	186,000.00	-52,507.97	284,000.00	
6130 · 22Train Mtrl, Regis, Trvl, Food	19,970.78	35,000.00	-15,029.22	35,000.00	Target Solution Subscription, Dive Training
6135 · 23 Public Education	4,520.51	6,000.00	-1,479.49	6,000.00	
6140 · 34 Extinguisher & Agents	730.25	5,000.00	-4,269.75	5,000.00	Foam
6150 · 26 Fuel	10,182.37	17,000.00	-6,817.63	17,000.00	
6153 · 31 License, Dues, Subscription	2,998.13	3,300.00	-301.87	3,300.00	
6155 · 27 Office Supplies, Postage	3,957.03	8,000.00	-4,042.97	6,500.00	
6160 · 28 Computer Programs & Supplies	5,668.60	20,000.00	-14,331.40	20,000.00	New Computers (7)
6165 · Travel, Meetings, Food					
6166 · Station Kitchen Supplies, Food	1,979.25	2,000.00	-20.75	2,250.00	
6167 · Station Beverages	5.24	250.00	-244.76	0.00	Remove this line item
6165 · Travel, Meetings, Food - Other	0.00	1,250.00	-1,250.00	1,250.00	
Total 6165 · Travel, Meetings, Food	1,984.49	3,500.00	-1,515.51	3,500.00	
6170 · Uniforms					
6171 · 29 Uniforms-Dress, Work	12,255.10	12,000.00	255.10	15,000.00	
6172 · 30 Uniforms-Prot Clothing	8,873.99	50,000.00	-41,126.01	50,000.00	
Total 6170 · Uniforms	21,129.09	62,000.00	-40,870.91	65,000.00	
6180 · 16 Telephone					
6182 · Cell Phone Service	612.00	1,000.00	-388.00	1,000.00	
6183 · Local Service	5,001.95	5,500.00	-498.05	5,500.00	
6184 · Long Distance	195.59	200.00	-4.41	250.00	
Total 6180 · 16 Telephone	5,809.54	6,700.00	-890.46	6,750.00	

**Rockton Fire Protection District  
Proposed Budget- Fire  
FY May 20 - April 21**

	May 19 - Apr 20	Budget	\$ Over Budget	Proposed Budget May 20 - Apr 21	Budget Notes
6190 - 17 Utilities					
6191 - Electric	14,424.56	18,000.00	-3,575.44	18,000.00	
6192 - Gas	4,042.19	10,000.00	-5,957.81	10,000.00	
6193 - Water	384.00	1,000.00	-616.00	1,000.00	
6194 - Cable	1,274.43	2,000.00	-725.57	2,000.00	
Total 6190 - 17 Utilities	20,125.18	31,000.00	-10,874.82	31,000.00	
6200 - Professional / Legal Expenses					
6210 - 10 Legal Expense - Attorney	11,708.44	30,000.00	-18,291.56	30,000.00	
6211 - 11 Accounting Expense	6,660.00	8,000.00	-1,340.00	8,000.00	
6212 - 13 Misc Legal - Publications	792.26	2,000.00	-1,207.74	2,000.00	
Total 6200 - Professional / Legal Expenses	19,160.70	40,000.00	-20,839.30	40,000.00	
6300 - Insurance Expense					
6310 - 15 Insurance General	23,365.00	29,000.00	-5,635.00	29,000.00	
Total 6300 - Insurance Expense	23,365.00	29,000.00	-5,635.00	29,000.00	
6500 - Special Fund Expense	138.00	500.00	-362.00	500.00	
6715 - Contract Services	34,053.84	50,000.00	-15,946.16	55,000.00	Kurtz- 4361.42 (9) + 4,448.65 (3)= \$52,598.73
6800 - 32 Misc	9,632.65	75,000.00	-65,367.35	75,000.00	
6900 - Grant Expense	0.00	15,000.00	-15,000.00	15,000.00	same as grant income
8000 - 33 Capital Outlay					
8005 - Buildings & Grounds	177,086.04	240,000.00	-62,913.96	100,000.00	Routine capital, Station Improvements (Bell Project), Update Keyless Entry
8010 - Vehicles	0.00	35,000.00	-35,000.00	35,000.00	Routine capital
8015 - Tools, Equip, Hoses, Etc.	0.00	35,000.00	-35,000.00	35,000.00	Routine capital, Side Sonar Equipment for Rescue Boat
8100 - Apparatus Purchase	0.00	700,000.00	-700,000.00	775,000.00	Replace Engine, Grass Rig and Utility Truck
8000 - 33 Capital Outlay - Other	0.00	35,000.00	-35,000.00	225,000.00	Routine capital, Replace Portable Radios/ Chargers, Pagers/ Chargers, Move Main Radio Antenna and Equipment, Property Acquisition
Total 8000 - 33 Capital Outlay	177,086.04	1,045,000.00	-867,913.96	1,170,000.00	
Total Expense	956,007.88	2,283,702.28	-1,327,694.40	2,751,293.02	
Net Income	429,011.62	2,087,339.64	-1,658,328.02	2,188,532.09	
Add back non-cash expenditures				175,735.82	
Capital Carryover for future outlay				2,364,267.91	

**Rockton Fire Protection District  
Proposed Budget - Ambulance  
FY May 20-April 21**

	May 19 - Apr 20	Budget	\$ Over Budget	Proposed Budget May 20 - Apr 21	Budget Notes
<b>Income</b>					
4000 - A101 Prev. Bank Balance	0.00	2,544,739.54	-2,544,739.54	2,673,293.65	4/30/20 Checking, CD's, RBC from Quickbooks
4100 - A100 Tax Levy	766,591.57	767,402.04	-810.47	665,831.72	2019 PTELL
4110 - A105 Misc. Interest	37,323.25	40,000.00	-2,676.75	40,000.00	
4300 - A103 Donations-Ambulance	0.00	500.00	-500.00	500.00	
4700 - A102 Ambulance Billings	282,677.14	216,000.00	66,677.14	240,000.00	based on \$20,000 monthly/ actual monthly average=\$23,556.43
4800 - A104 Misc Ambulance	10,468.04	800.00	9,668.04	800.00	CPR classes/ Includes HHS CARES Provider Relief \$8,103.04
<b>Total Income</b>	<b>1,097,060.00</b>	<b>3,589,441.58</b>	<b>-2,472,381.58</b>	<b>3,620,425.37</b>	
<b>Expense</b>					
5000 - Payroll Expenses					
5110 - A05 Employer Taxes-FICA, Unemp	3,032.08	8,148.00	-5,115.92	5,886.25	6.2% times sum of accts 5310,5320; plus 0.725% times sum of acct 5310, 5320 (2019 IDES 1,075% / 2020 IDES 0.725%)
5125 - A06 Employer Taxes-Medicare	611.36	1,624.00	-1,012.64	1,232.50	1.45% times sum of accts 5310,5320
5310 - A02 Firemen Reimbursement	36,255.81	100,000.00	-63,744.19	75,000.00	
5320 - A03 EMS Train Reimbursement	5,326.03	12,000.00	-6,673.97	10,000.00	CPR Instructor costs
<b>Total 5000 - Payroll Expenses</b>	<b>45,225.28</b>	<b>121,772.00</b>	<b>-76,546.72</b>	<b>92,118.75</b>	
5200 - Payroll Benefits / Personnel					
5215 - A19 Employee Health, Fitness	405.00	10,000.00	-9,595.00	10,000.00	Hepatitis B shots (\$136 per Shot * 3 shots * 40 people)
5230 - Deferred Compensation	580.09	3,360.00	-2,779.91	2,550.00	3% of sum of accts 5310 and 5320
<b>Total 5200 - Payroll Benefits / Personnel</b>	<b>985.09</b>	<b>13,360.00</b>	<b>-12,374.91</b>	<b>12,550.00</b>	
5400 Depreciation				58,189.75	
6100 - Bank Service Charge	0.00	100.00	-100.00	100.00	
6110 - Repairs & Maintenance					
6111 - Maint Buildings & Grounds	0.00	1,000.00	-1,000.00	1,000.00	
6112 - A08 Maint Vehicles	11,370.79	15,000.00	-3,629.21	25,000.00	Aging Fleet
6113 - A09 Maint-Tools, Equip, Etc.	9,386.83	20,000.00	-10,613.17	20,000.00	
6114 - A07 Maint Radio & Equip	1,124.22	6,000.00	-4,875.78	6,000.00	
6116 - Safety Tests	0.00	500.00	-500.00	500.00	
6117 - Misc. Supplies / Consumables	29.98	1,000.00	-970.02	1,000.00	
<b>Total 6110 - Repairs &amp; Maintenance</b>	<b>21,911.82</b>	<b>43,500.00</b>	<b>-21,588.18</b>	<b>53,500.00</b>	
6130 - 04Train Mtrl, Regis, Trvl, Food	7,870.22	10,000.00	-2,129.78	10,000.00	
6135 - A16 Public Education	5,050.81	8,500.00	-3,449.19	6,000.00	
6150 - A12 Fuel	8,725.53	12,000.00	-3,274.47	12,000.00	
6153 - A18 License, Dues, Subscription	860.88	2,000.00	-1,139.12	2,000.00	
6155 - A13 Office Supplies, Postage	259.30	300.00	-40.70	500.00	
6160 - Computer Programs & Supplies	476.79	20,000.00	-19,523.21	10,000.00	
6165 - Travel, Meetings, Food	0.00	1,000.00	-1,000.00	1,000.00	
6170 - Uniforms					
6171 - Uniforms-Dress, Work	450.26	500.00	-49.74	500.00	
6172 - A14 Uniforms-Prot Clothing	205.99	5,000.00	-4,794.01	2,500.00	
<b>Total 6170 - Uniforms</b>	<b>656.25</b>	<b>5,500.00</b>	<b>-4,843.75</b>	<b>3,000.00</b>	

Rockton Fire Protection District  
Proposed Budget - Ambulance  
FY May 20-April 21

	May 19 - Apr 20	Budget	\$ Over Budget	Proposed Budget May 20 - Apr 21	Budget Notes
6180 - Telephone					
6182 - Cell Phone Service	4,801.19	8,500.00	-3,698.81	8,500.00	
Total 6180 - Telephone	4,801.19	8,500.00	-3,698.81	8,500.00	
6200 - Professional / Legal Expenses					
6212 - Misc Legal - Publications	0.00	500.00	-500.00	500.00	
Total 6200 - Professional / Legal Expenses	0.00	500.00	-500.00	500.00	
6705 - A20 Medicare/Insurance Billings	14,305.27	15,000.00	-694.73	15,000.00	
6710 - A01 Administrative Service	360,000.00	360,000.00	0.00	360,000.00	\$30,000 per month
6715 - A10 Contract Services EMT-P, I	484,219.74	500,000.00	-15,780.26	500,000.00	Kurtz- 40,953.91 (9) + 40,953.91+819.08 (3)= \$483,904.16
6720 - A17 Medical Supplies	9,851.38	10,000.00	-148.62	20,000.00	Greater demand. Board increased on 5/12/20 from 15,000.
6725 - A11 Oxygen	881.42	1,000.00	-118.58	2,500.00	
6800 - A21 Miscellaneous	2,520.26	75,000.00	-72,479.74	75,000.00	
8000 - A15 Capital Outlay					
8005 - Buildings & Grounds	0.00	25,000.00	-25,000.00	25,000.00	Routine capital
8010 - A16 Vehicles	0.00	10,000.00	-10,000.00	10,000.00	Routine capital
8015 - Tools, Equip. Etc.	0.00	135,000.00	-135,000.00	150,000.00	Routine capital, Philips Monitors and accessories (2) and AED (5)
8100 - Apparatus Purchase	0.00	0.00	0.00	240,000.00	Replace Ambulance - C32
8000 - A15 Capital Outlay - Other	0.00	30,000.00	-30,000.00	30,000.00	Routine capital
Total 8000 - A15 Capital Outlay	0.00	200,000.00	-200,000.00	455,000.00	
Total Expense	966,601.23	1,408,032.00	-439,430.77	1,697,458.50	
Net Income	128,458.77	2,161,409.58	-2,032,950.81	1,922,966.87	
Add back non-cash expenditures				58,189.75	
Capital Carryover for future outlay				1,981,156.62	

## Rockton Fire Protection District

## Proposed Budget - Fire

May 2021 through April 2022

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NOV 13 2024

LORIGUNMOW

	May '20 - Apr 21	Budget	\$ Over Budget	Proposed Budget May 21 - Apr 22	Budget Notes
Income					
4000 - F100 Prev Bank Balance	0.00	3,444,102.72	-3,444,102.72	4,010,764.64	4/30/21 Checking, Spd Fund, CD's, RBC, Schwab from Quickbooks
4100 - F102 Tax Levy-Fire Fund	961,550.25	964,274.76	-2,724.51	964,558.12	2020 PTELL
4110 - F103 Misc. Int.	53,530.03	40,000.00	13,530.03	40,000.00	
4120 - F105 State of IL Replacement	50,847.79	40,000.00	10,847.79	40,000.00	https://www2.illinois.gov/rev/localgovernments/disbursements
4130 - F107 Winn Co Insurance Levy	45,914.90	46,044.12	-129.22	46,302.82	2020 PTELL
4140 - F108 Winn Co Audit Levy	5,288.33	5,303.51	-15.18	5,536.21	2020 PTELL
4300 - F106 Donations	3,210.00	500.00	2,710.00	500.00	
4400 - F109 Ambulance Transfer	360,000.00	360,000.00	0.00	360,000.00	\$30,000 per month
4500 - Special Fund Income	20,772.47	14,500.00	6,272.47	14,500.00	Foreign Fire Tax/ Interest
4800 - F104 Misc. Fire	17,628.10	10,100.00	7,528.10	10,100.00	\$900/mo for 12 months for 212 Green St.; other \$500
4900 - Grant Income	8,662.00	15,000.00	-6,338.00	15,000.00	IPRF/ Potential Grant Application
Total Income	1,527,403.87	4,939,825.11	-3,412,421.24	5,507,261.79	
Expense					
5000 - Payroll Expenses					
5010 - 01 Salary Personnel	207,251.91	250,000.00	-42,748.09	250,000.00	
5050 - 05 Salaries-Office	35,146.10	40,000.00	-4,853.90	40,000.00	1440 hours times \$22.50 is \$32,400 (based on 60 hr pay periods) 6.2% times sum of accts 5010,5050,5310,5320; plus 0.775% times sum of acct 5310,5320 and \$51,840 (4 part-time who will max out at \$12,960/ 2020
5110 - 06 Employer Taxes-FICA, Unemp	27,291.73	36,432.20	-9,140.47	36,516.76	Unemployment was 0.750%
5125 - 07 Employer Taxes-Medicare	6,057.19	7,975.00	-1,917.81	7,975.00	1.45% times sum of accts 5010,5050,5310,5320
5310 - 02 Firefighter Reimbursement	137,361.21	200,000.00	-62,638.79	200,000.00	
5320 - 03 Firefighter Training Reim.	20,156.32	60,000.00	-39,843.68	60,000.00	Recruit Academy Compensation (7)
Total 5000 - Payroll Expenses	433,264.46	594,407.20	-161,142.74	594,491.76	
5200 - Payroll Benefits / Personnel					
5205 - 14 Insurance-Workmans Comp	33,144.00	50,000.00	-16,856.00	50,000.00	
5210 - Group Ins-Life, Hlth, AD&D	6,502.15	9,000.00	-2,497.85	9,000.00	
5215 - 24 Employee Health, Fitness	1,637.94	8,000.00	-6,362.06	13,000.00	Wellness Scans
5220 - Personnel - Miscellaneous	0.00	5,000.00	-5,000.00	5,000.00	3% on sum of accts 5010, 5050, 5310, and 5320;
5230 - 457b Deferred Compensation	17,821.99	24,500.00	-6,678.01	24,500.00	plus \$8,000
Total 5200 - Payroll Benefits / Personnel	59,106.08	96,500.00	-37,393.92	101,500.00	
5300 - Other Fees / Reimb					
5330 - 04 Trustee Reimbursement	5,000.00	5,000.00	0.00	5,000.00	
Total 5300 - Other Fees / Reimb	5,000.00	5,000.00	0.00	5,000.00	
5400 - Depreciation					
6100 - Bank Service Charges	21.50	100.00	-78.50	116,536.64	Amount From Erboe and Associates
6105 - 12 Dispatch Expense	10,056.00	12,000.00	-1,944.00	100.00	
				50,000.00	Rock Com Increasing/ Transitioning to Rockford 911 Center

# Rockton Fire Protection District

## Proposed Budget - Fire

May 2021 through April 2022

	May '20 - Apr 21	Budget	\$ Over Budget	Proposed Budget May 21 - Apr 22	Budget Notes
6110 - Repairs & Maintenance					
6111 - 20 Maint Buildings & Grounds	73,407.87	80,000.00	-6,592.13	100,000.00	Tables for Meeting Room, Replacement Recliners, Audio/ Video Upgrades in Meeting Room
6112 - 19 Maintenance-Vehicles	89,770.71	100,000.00	-10,229.29	120,000.00	Aging Fleet
6113 - Maint-Tools, Equip, Hoses, Etc.	27,818.29	45,000.00	-17,181.71	45,000.00	Replace Rescue Ropes, New TRT equipment,
6114 - 18 Maint Radio & Equip	84.75	25,000.00	-24,915.25	25,000.00	
6115 - 21 Maint SCBA, Dive Equip	11,352.86	30,000.00	-18,647.14	30,000.00	Dry Suits, Side Sonar Equipment for Rescue Boat
6116 - 25 Safety Tests	1,146.30	2,000.00	-853.70	2,000.00	
6117 - Misc. Supplies / Consumables	414.39	2,000.00	-1,585.61	2,000.00	
Total 6110 - Repairs & Maintenance	203,995.17	284,000.00	-80,004.83	324,000.00	
6130 - 22Train Mtrl, Regis, Trvl, Food	7,182.43	35,000.00	-27,817.57	35,000.00	Target Solutions Subscription, Dive Training (Finishing Up 2019 Trainings)
6135 - 23 Public Education	0.00	6,000.00	-6,000.00	6,000.00	
6140 - 34 Extinguisher & Agents	3,274.80	5,000.00	-1,725.20	5,000.00	Foam
6150 - 26 Fuel	9,337.96	17,000.00	-7,662.04	17,000.00	
6153 - 31 License, Dues, Subscription	2,752.85	3,300.00	-547.15	3,300.00	
6155 - 27 Office Supplies, Postage	4,820.13	6,500.00	-1,679.87	6,500.00	
6160 - 28 Computer Programs & Supplies	12,052.38	20,000.00	-7,947.62	20,000.00	Replace Computers, Tuff Books for Command Cars
6165 - Travel, Meetings, Food					
6166 - Station Kitchen Supplies, Food	1,267.00	2,250.00	-983.00	2,250.00	
6165 - Travel, Meetings, Food - Other	0.00	1,250.00	-1,250.00	1,250.00	
Total 6165 - Travel, Meetings, Food	1,267.00	3,500.00	-2,233.00	3,500.00	
6170 - Uniforms					
6171 - 29 Uniforms-Dress, Work	9,697.34	15,000.00	-5,302.66	20,000.00	
6172 - 30 Uniforms-Prot Clothing	20,821.08	50,000.00	-29,178.92	50,000.00	Turnout Gear (5 Sals)
Total 6170 - Uniforms	30,518.42	65,000.00	-34,481.58	70,000.00	
6180 - 16 Telephone					
6182 - Cell Phone Service	612.00	1,000.00	-388.00	1,000.00	
6183 - Local Service	5,240.98	5,500.00	-259.02	6,000.00	
6184 - Long Distance	176.71	250.00	-73.29	500.00	
Total 6180 - 16 Telephone	6,029.69	6,750.00	-720.31	7,500.00	
6190 - 17 Utilities					
6191 - Electric	11,825.46	18,000.00	-6,174.54	18,000.00	
6192 - Gas	5,501.23	10,000.00	-4,498.77	10,000.00	
6193 - Water	384.00	1,000.00	-616.00	5,000.00	
6194 - Cable	1425.12	2,000.00	-574.88	2,000.00	
Total 6190 - 17 Utilities	19,135.81	31,000.00	-11,864.19	35,000.00	



**Rockton Fire Protection District**  
**Proposed Budget - Fire**  
May 2021 through April 2022

	May '20 - Apr 21	Budget	\$ Over Budget	Proposed Budget May 21 - Apr 22	Budget Notes
6200 - Professional / Legal Expenses					
6210 - 10 Legal Expense - Attorney	10,916.27	30,000.00	-19,083.73	30,000.00	
6211 - 11 Accounting Expense	6,592.50	8,000.00	-1,407.50	8,000.00	
6212 - 13 Misc Legal - Publications	780.75	2,000.00	-1,219.25	2,000.00	
Total 6200 - Professional / Legal Expenses	18,289.52	40,000.00	-21,710.48	40,000.00	
6300 - Insurance Expense					
6310 - 15 Insurance General	24,172.00	29,000.00	-4,828.00	30,000.00	
Total 6300 - Insurance Expense	24,172.00	29,000.00	-4,828.00	30,000.00	
6500 - Special Fund Expense	20.00	500.00	-480.00	500.00	
6715 - Contract Services	52,598.73	55,000.00	-2,401.27	55,000.00	Kurtz- \$44,48.65 (9) + \$4,537.63 (3)= \$53,650.74
6800 - 32 Misc	11,658.66	75,000.00	-63,341.34	75,000.00	
6900 - Grant Expense	0.00	15,000.00	-15,000.00	15,000.00	Same as grant income - Line item 4900
8000 - 33 Capital Outlay					
8005 - Buildings & Grounds	19,025.00	100,000.00	-80,975.00	135,000.00	Routine capital, Station Improvements (Bell Project), Garage Doors, Station Lighting Improvements (Front Apron and Bay)
8010 - Vehicles	0.00	35,000.00	-35,000.00	35,000.00	Routine capital, UTV
8015 - Tools, Equip, Hoses, Etc.	0.00	35,000.00	-35,000.00	35,000.00	Routine capital, Hose Washer, Hose Roller
8100 - Apparatus Purchase	0.00	775,000.00	-775,000.00	775,000.00	Replace Engine, Grass Rig
8000 - 33 Capital Outlay - Other	27,563.37	225,000.00	-197,436.63	125,000.00	Routine capital, Replace Portable Radios/ Chargers
Total 8000 - 33 Capital Outlay	46,588.37	1,170,000.00	-1,123,411.63	1,105,000.00	
Total Expense	961,141.96	2,575,557.20	-1,614,415.24	2,720,928.60	
Net Income	566,261.91	2,364,267.91	-1,798,006.00	2,786,333.19	
Add back non-cash expenditures				116,536.84	Enter Depreciation Amount
Capital carryover for future overlay				2,902,870.03	

# Rockton Fire Protection District Proposed Budget - Ambulance May 2021 through April 2022

	May '20 - Apr 21	Budget	\$ Over Budget	Proposed Budget May 21 - Apr 22	Budget Notes
Income					
4000 - A101 Prev. Bank Balance	0.00	2,673,293.65	-2,673,293.65	2,620,235.37	4/27/21 Checking, CD's, RBC from Quickbooks
4100 - A100 Tax Levy	663,951.85	665,831.72	-1,879.87	666,106.27	2020 PTELL
4110 - A105 Misc. Interest	58,488.62	40,000.00	18,488.62	40,000.00	
4300 - A103 Donations-Ambulance	0.00	500.00	-500.00	500.00	
4700 - A102 Ambulance Billings	298,515.16	240,000.00	58,515.16	240,000.00	based on \$20,000 monthly/ actual monthly average=\$281,016.53/11=\$25,546.96
4800 - A104 Misc Ambulance	440.00	800.00	-360.00	800.00	CPR classes
<b>Total Income</b>	<b>1,021,395.63</b>	<b>3,620,425.37</b>	<b>-2,599,029.74</b>	<b>3,567,641.64</b>	
Expense					
5000 - Payroll Expenses					
5110 - A05 Employer Taxes-FICA, Unemp	3,044.14	5,886.25	-2,842.11	5,928.75	(2020 IDES 0.725%/ 2021 IDES 0.775%)
5125 - A06 Employer Taxes-Medicare	658.27	1,232.50	-574.23	1,232.50	1.45% times sum of accts 5310,5320
5310 - A02 Firefighter Reimbursement	40,795.03	75,000.00	-34,204.97	75,000.00	
5320 - A03 EMS Train Reimbursement	4,030.23	10,000.00	-5,969.77	10,000.00	CPR Instructor costs
<b>Total 5000 - Payroll Expenses</b>	<b>48,527.67</b>	<b>92,118.75</b>	<b>-43,591.08</b>	<b>92,161.25</b>	
5200 - Payroll Benefits / Personnel					
5215 - A19 Employee Health, Fitness	52.00	10,000.00	-9,948.00	10,000.00	Hepatitis B shots (\$136 per Shot * 3 shots * 40 people)
5230 - 457b Deferred Compensation	573.77	2,550.00	-1,976.23	2,550.00	3% of sum of accts 5310 and 5320
<b>Total 5200 - Payroll Benefits / Personnel</b>	<b>625.77</b>	<b>12,550.00</b>	<b>-11,924.23</b>	<b>12,550.00</b>	
5400 - Depreciation					
5400 - Bank Service Charge	0.00	100.00	-100.00	56,607.56	Amount From Erboe and Associates
6100 - Repairs & Maintenance					
6111 - Maint Buildings & Grounds	0.00	1,000.00	-1,000.00	1,000.00	
6112 - A08 Maint Vehicles	11,222.41	25,000.00	-13,777.59	25,000.00	Aging Fleet
6113 - A09 Maint-Tools, Equip, Etc.	11,656.33	20,000.00	-8,343.67	40,000.00	Stryker Power Load and Lucas Maintenance Agreements- \$16,000
6114 - A07 Maint Radio & Equip	297.83	6,000.00	-5,702.17	6,000.00	
6116 - Safety Tests	0.00	500.00	-500.00	500.00	
6117 - Misc. Supplies / Consumables	0.00	1,000.00	-1,000.00	1,000.00	
<b>Total 6110 - Repairs &amp; Maintenance</b>	<b>23,176.57</b>	<b>53,500.00</b>	<b>-30,323.43</b>	<b>73,500.00</b>	
6130 - 04Train Mtrl, Regis, Trvl, Food	3,360.00	10,000.00	-6,640.00	12,000.00	Airway Training Heads 1- Adult/ 1- Peds
6135 - A16 Public Education	1,335.50	6,000.00	-4,664.50	6,000.00	
6150 - A12 Fuel	7,119.89	12,000.00	-4,880.11	12,000.00	
6153 - A18 License, Dues, Subscription	132.00	2,000.00	-1,868.00	2,000.00	
6155 - A13 Office Supplies, Postage	263.45	500.00	-236.55	500.00	
6160 - Computer Programs & Supplies	535.46	10,000.00	-9,464.54	10,000.00	
6165 - Travel, Meetings, Food	0.00	1,000.00	-1,000.00	1,000.00	
6170 - Uniforms					
6171 - Uniforms-Dress, Work	257.25	500.00	-242.75	500.00	
6172 - A14 Uniforms-Prot Clothing	0.00	2,500.00	-2,500.00	2,500.00	
<b>Total 6170 - Uniforms</b>	<b>257.25</b>	<b>3,000.00</b>	<b>-2,742.75</b>	<b>3,000.00</b>	

**Rockton Fire Protection District**  
**Proposed Budget - Ambulance**  
May 2021 through April 2022

	May '20 - Apr 21	Budget	\$ Over Budget	Proposed Budget May 21 - Apr 22	Budget Notes
6180 - Telephone					
6182 - Cell Phone Service	6,832.21	8,500.00	-1,667.79	8,500.00	
Total 6180 - Telephone	6,832.21	8,500.00	-1,667.79	8,500.00	
6200 - Professional / Legal Expenses					
6212 - Misc Legal - Publications	0.00	500.00	-500.00	500.00	
Total 6200 - Professional / Legal Expenses	0.00	500.00	-500.00	500.00	
6705 - A20 Medicare/Insurance Billings	15,247.61	15,000.00	247.61	20,000.00	
6710 - A01 Administrative Service	360,000.00	360,000.00	0.00	360,000.00	\$30,000 per month
6715 - A10 Contract Services EMT-P	493,904.16	500,000.00	-6,095.84	510,000.00	Kurtz- \$41,772.99 (9) + \$41,772.99*835.46 (3)= \$503,782.26
6720 - A17 Medical Supplies	19,407.25	20,000.00	-592.75	25,000.00	Greater demand. Manufacturer Price Increases
6725 - A11 Oxygen	1,657.46	2,500.00	-842.54	2,500.00	
6800 - A21 Miscellaneous	3,768.18	75,000.00	-71,231.82	75,000.00	
8000 - A15 Capital Outlay					
8005 - Buildings & Grounds	0.00	25,000.00	-25,000.00	25,000.00	Routine capital
8010 - A16 Vehicles	0.00	10,000.00	-10,000.00	10,000.00	Routine capital
8015 - Tools, Equip. Etc.	88,303.48	150,000.00	-61,696.52	150,000.00	Routine capital, Power load for replacement C32, Video Laryngoscope(2),
8100 - Apparatus Purchase	0.00	240,000.00	-240,000.00	275,000.00	Ballistic Equipment
8000 - A15 Capital Outlay - Other	0.00	30,000.00	-30,000.00	30,000.00	Replace Ambulance - C32
Total 8000 - A15 Capital Outlay	88,303.48	455,000.00	-366,696.52	490,000.00	Routine capital
Total Expense	1,074,453.91	1,639,268.75	-564,814.84	1,772,918.81	
Net Income	-53,058.28	1,981,156.82	-2,034,214.90	1,794,722.83	
Add back non-cash expenditures				56,607.56	Enter Depreciation Amount
Capital carryover for future overlay				1,851,330.39	

Rockton Fire Protection District  
Proposed Budget - Fire  
May 2022 through April 2023

FILED - CO. CLERK  
NOV 13 2024  
ROCKTON, ILL.  
JANIS M. GUNMOW

Ordinary Income/Expense	May '21 - April 22	Budget	\$ Over Budget	Proposed Budget May 22 - April 23	Budget Notes
Income					
4000 · F100 Prev Bank Balance	0.00	4,010,764.64	-4,010,764.64		4,035,013.18 4/30/2022 Checking, Spol Fund, RBC, Schwab from Quickbooks
4100 · F102 Tax Levy-Fire Fund	963,492.55	964,556.12	-1,065.57		1,032,268.68 2021 PTELL - Corporate (\$1,028,358.57) and Rev Recap Adj (\$3,910.11)
4110 · F103 Misc. Int.	70,497.10	40,000.00	30,497.10		50,000.00 Increased
4120 · F105 State of IL Replacement	118,199.07	40,000.00	78,199.07		65,000.00 https://www2.illinois.gov/rev/localgovernments/disbursements/ 3 Yr Fiscal Average
4130 · F107 Winn Co Insurance Levy	46,251.29	46,302.82	-51.53		39,101.09 2021 PTELL
4140 · F108 Winn Co Audit Levy	5,529.31	5,536.21	-6.90		5,734.83 2021 PTELL
4300 · F106 Donations	26,120.00	500.00	25,620.00		500.00
4400 · F109 Ambulance Transfer	360,000.00	360,000.00	0.00		360,000.00 \$30,000 per month
4500 · Special Fund Income	23,760.23	14,500.00	9,260.23		18,000.00 Foreign Fire Tax/ Interest
4800 · F104 Misc- Fire	22,687.66	10,100.00	12,587.66		10,100.00 \$800/mo for 12 months for 212 Green St.; other \$500
4900 · Grant Income	2,900.00	15,000.00	-12,100.00		15,000.00 IPRF/ Potential Grant Application
Total Income	1,639,437.21	5,507,261.79	-3,867,824.58		5,630,717.78
Expense					
5000 · Payroll Expenses					
5010 · 01 Salary Personnel	213,179.40	250,000.00	-36,820.60		275,000.00
5050 · 05 Salaries-Office	39,743.52	40,000.00	-256.48		50,000.00
5110 · 06 Employer Taxes-FICA, Unemp	31,862.05	36,516.76	-4,654.71		6.2% times sum of accts 5010,5050,5310,5320; plus 0.725% times sum of acct 5310,5320 and \$51,840 (4 part-time who will max out at \$12,960/ 2021 Unemployment was 43,724.59 0.775%)
5125 · 07 Employer Taxes-Medicare	7,059.07	7,975.00	-915.93		9,570.00 1.45% times sum of accts 5010,5050,5310,5320
5310 · 02 Firefighter Reimbursement	160,401.59	200,000.00	-39,598.41		275,000.00 Additional POP Shifts Added
5320 · 03 Firefighter Training Reim.	41,289.01	60,000.00	-18,710.99		60,000.00 BOF Reimbursement Ended
Total 5000 · Payroll Expenses	493,534.64	594,491.76	-100,957.12		713,294.59
5200 · Payroll Benefits / Personnel					
5205 · 14 Insurance-Workmans Comp	45,262.00	50,000.00	-4,738.00		60,000.00 Increased Payroll Expenses
5210 · Group Ins-Life, Hlth, AD&D	8,104.70	9,000.00	-895.30		12,000.00
5215 · 24 Employee Health, Fitness	1,534.02	13,000.00	-11,465.98		13,000.00 Wellness Scans
5220 · Personnel - Miscellaneous	0.00	5,000.00	-5,000.00		5,000.00
5230 · 457h Deferred Compensation	19,741.42	24,500.00	-4,758.58		4% on sum of accts 5010, 5050, 5310, and 5320;
Total 5200 · Payroll Benefits / Personnel	74,642.14	101,500.00	-26,857.86		36,400.00 plus \$10,000
5300 · Other Fees / Reimb					
5330 · 04 Trustee Reimbursement	5,000.00	5,000.00	0.00		5,000.00
Total 5300 · Other Fees / Reimb	5,000.00	5,000.00	0.00		5,000.00
5400 · Depreciation					77,248.07 Amount From Erbe and Associates
6100 · Bank Service Charges	21.50	100.00	-78.50		100.00
6105 · 12 Dispatch Expense	25,009.23	50,000.00	-24,990.77		65,000.00 Rock Com Increase/ Transitioning to Rockford 911 Center

Rockton Fire Protection District  
Proposed Budget - Fire  
May 2022 through April 2023

	May '21 - Apr 22	Budget	\$ Over Budget	Proposed Budget May 22 - April 23	Budget Notes
<b>6110 - Repairs &amp; Maintenance</b>					
6111 - 20 Maint Buildings & Grounds	29,518.89	100,000.00	-70,481.11		Tables and Chairs for Training Room (\$18K), Audio Video Upgrades for Training Room
6112 - 19 Maintenance-Vehicles	62,130.98	120,000.00	-57,869.02	150,000.00	(\$20K), Mattresses (\$2,400), Roof Repair (\$50K)
6113 - Maint-Tools, Equip, Hoses, Etc.	44,953.27	45,000.00	-46.73	120,000.00	Aging Fleet
6114 - 18 Maint Radio & Equip	9,968.48	25,000.00	-15,031.52	45,000.00	
6115 - 21 Maint SCBA, Dive Equip	8,810.86	30,000.00	-21,189.14	25,000.00	
6116 - 25 Safety Tests	1,201.60	2,000.00	-798.40	30,000.00	Dry Suits (\$6K), Side Sonar Equipment for Boat (\$10K)
6117 - Misc. Supplies / Consumables	509.99	2,000.00	-1,490.01	2,000.00	
<b>Total 6110 - Repairs &amp; Maintenance</b>	157,094.07	324,000.00	-166,905.93	374,000.00	
6130 - 22Train Mnt, Regis, Trvl, Food	15,662.39	35,000.00	-19,337.61	30,000.00	Target Solutions
6135 - 23 Public Education	451.65	6,000.00	-5,548.35	6,000.00	
6140 - 34 Extinguisher & Agents	2,945.50	5,000.00	-2,054.50	5,000.00	Foam
6150 - 26 Fuel	13,194.08	17,000.00	-3,805.92	25,000.00	Increase in Fuel Costs
6153 - 31 License, Dues, Subscription	3,040.92	3,300.00	-259.08	3,300.00	
6155 - 27 Office Supplies, Postage	4,865.26	6,500.00	-1,634.74	8,500.00	ID Maker
6160 - 28 Computer Programs & Supplies	10,912.51	20,000.00	-9,087.49	100,000.00	Replace Computers and IT Upgrades / Monitoring (\$80K), Tuff Books for Car 1 and 2
6165 - Travel, Meetings, Food					
6166 - Station Kitchen Supplies, Food	849.65	2,250.00	-1,400.35	2,250.00	
6165 - Travel, Meetings, Food - Other	0.00	1,250.00	-1,250.00	500.00	
<b>Total 6165 - Travel, Meetings, Food</b>	849.65	3,500.00	-2,650.35	2,750.00	
<b>6170 - Uniforms</b>					
6171 - 29 Uniforms-Dress, Work	5,723.25	20,000.00	-14,276.75	20,000.00	
6172 - 30 Uniforms-Prot Clothing	7,173.17	50,000.00	-42,826.83	50,000.00	Turnout Gear-5 Sets (\$20K)
<b>Total 6170 - Uniforms</b>	12,896.42	70,000.00	-57,103.58	70,000.00	
6180 - 16 Telephone					
6182 - Cell Phone Service	612.00	1,000.00	-388.00	1,000.00	
6183 - Local Service	5,610.46	6,000.00	-389.54	6,600.00	Increased by 10%
6184 - Long Distance	105.57	500.00	-394.43	500.00	
<b>Total 6180 - 16 Telephone</b>	6,328.03	7,500.00	-1,171.97	8,100.00	
<b>6190 - 17 Utilities</b>					
6191 - Electric	11,728.63	18,000.00	-6,271.37	25,000.00	Increase in Cost
6192 - Gas	6,034.36	10,000.00	-3,965.64	15,000.00	Increase in Cost
6193 - Water	393.62	5,000.00	-4,606.38	2,500.00	
6194 - Cable	1,436.36	2,000.00	-563.64	3,500.00	Upgrade WIFI
<b>Total 6190 - 17 Utilities</b>	19,592.97	35,000.00	-15,407.03	46,000.00	

Rockton Fire Protection District  
Proposed Budget - Fire  
May 2022 through April 2023

	May '21 - Apr 22	Budget	\$ Over Budget	Proposed Budget May 22 - April 23	Budget Notes
6200 · Professional / Legal Expenses					
6210 · 10 Legal Expense - Attorney	11,131.05	30,000.00	-18,868.95	35,000.00	
6211 · 11 Accounting Expense	6,993.30	8,000.00	-1,006.70	10,000.00	
6212 · 13 Misc Legal - Publications	513.00	2,000.00	-1,487.00	2,000.00	
Total 6200 · Professional / Legal Expenses	18,637.35	40,000.00	-21,362.65	47,000.00	
6300 · Insurance Expense					
6310 · 15 Insurance General	29,439.00	30,000.00	-561.00	35,000.00	
Total 6300 · Insurance Expense	29,439.00	30,000.00	-561.00	35,000.00	
6500 · Special Fund Expense	0.00	500.00	-500.00	500.00	
6715 · Contract Services	49,199.67	55,000.00	-5,800.33	60,000.00	Kurtz- \$4,774.34 (9) + \$4,869.83 (3)= \$57,578.55
6800 · 32 Misc	16,761.38	75,000.00	-58,238.62	75,000.00	
6900 · Grant Expense	0.00	15,000.00	-15,000.00	15,000.00	Same as grant income - Line Item 4900
8000 · 33 Capital Outlay					
8005 · Buildings & Grounds	0.00	135,000.00	-135,000.00	135,000.00	Routine capital, Station Improvements: Bell Project (\$3K), Garage Doors (\$80K), Station Lighting (\$13K)
8010 · Vehicles	0.00	35,000.00	-35,000.00	25,000.00	Routine capital
8015 · Tools, Equip, Hoses, Etc.	22,233.00	35,000.00	-12,767.00	25,000.00	Routine capital
8100 · Apparatus Purchase	563,690.81	775,000.00	-211,309.19	100,000.00	Routine Capital, Grass Rig (70K)
8000 · 33 Capital Outlay - Other	56,285.09	125,000.00	-68,714.91	125,000.00	Routine capital
Total 8000 · 33 Capital Outlay	642,208.90	1,105,000.00	-462,791.10	410,000.00	
Total Expense	1,602,287.26	2,604,391.76	-1,002,104.50	2,308,192.66	
Net Income	37,149.95	2,902,870.03	-2,865,720.08	3,322,525.12	
Add back non-cash expenditures				77,248.07	Enter Depreciation Amount
Capital carryover for future overlay				3,399,773.19	

**Rockton Fire Protection District**  
**Proposed Budget - Ambulance**  
 May 2022 through April 2023

		May '21 - Apr 22	Budget	\$ Over Budget	Proposed Budget May 22 - April 23	Budget Notes
Ordinary Income/Expense						
Income						
4000 - A101 Prev. Bank Balance	0.00	2,620,235.37	-2,620,235.37		2,714,650.40	4/30/22 Checking, RBC, and Charles Schwab from Quickbooks
4100 - A100 Tax Levy	665,369.98	666,106.27	-736.29		636,826.36	2021 P TELL
4110 - A105 Misc. Interest	61,596.88	40,000.00	21,596.88		50,000.00	Increased
4300 - A103 Donations-Ambulance	0.00	500.00	-500.00		500.00	
4700 - A102 Ambulance Billings	370,028.66	240,000.00	130,028.66		264,000.00	based on \$22,000 monthly/ actual monthly average = \$370,028.66/12 = \$30,835.72
4800 - A104 Misc Ambulance	1,791.75	800.00	991.75		800.00	CPR classes
Total Income	1,098,787.27	3,587,641.64	-2,468,854.37		3,666,776.76	
Expense						
5000 - Payroll Expenses						
5110 - A05 Employer Taxes-FICA, Unemp	3,071.82	5,928.75	-2,856.93		5,886.25	6.2% times sum of accts 5310,5320; plus 0.725% times sum of acct 5310, 5320 (2021 IDES 0.775%)
5125 - A06 Employer Taxes-Medicare	657.55	1,232.50	-574.95		1,232.50	1.45% times sum of accts 5310,5320
5310 - A02 Firefighter Reimbursement	41,029.39	75,000.00	-33,970.61		75,000.00	
5320 - A03 EMS Train Reimbursement	3,725.08	10,000.00	-6,274.92		10,000.00	
Total 5000 - Payroll Expenses	48,483.84	92,161.25	-43,677.41		92,118.75	
5200 - Payroll Benefits / Personnel						
5215 - A19 Employee Health, Fitness	0.00	10,000.00	-10,000.00		10,000.00	Hepatitis B shots (\$136 per Shot * 3 shots * 40 people)
5230 - 457b Deferred Compensation	594.49	2,550.00	-1,955.51		3,400.00	4% of sum of accts 5310 and 5320
Total 5200 - Payroll Benefits / Personnel	594.49	12,550.00	-11,955.51		13,400.00	
5400 - Depreciation						
6100 - Bank Service Charge	0.00	100.00	-100.00		100.00	
6110 - Repairs & Maintenance						
6111 - Maint Buildings & Grounds	0.00	1,000.00	-1,000.00		1,000.00	
6112 - A08 Maint Vehicles	8,378.60	25,000.00	-16,621.40		35,000.00	Aging Fleet
6113 - A09 Maint-Tools, Equip, Etc.	22,296.55	40,000.00	-17,703.45		35,000.00	
6114 - A07 Maint Radio & Equip	404.30	6,000.00	-5,595.70		6,000.00	
6116 - Safety Tests	0.00	500.00	-500.00		500.00	
6117 - Misc. Supplies / Consumables	0.00	1,000.00	-1,000.00		1,000.00	
Total 6110 - Repairs & Maintenance	31,079.45	73,500.00	-42,420.55		78,500.00	
6130 - 04Train Mtrl, Regis, Trvl, Food	160.00	12,000.00	-11,840.00		12,000.00	Sim Man (5K)
6135 - A16 Public Education	3,782.39	6,000.00	-2,217.61		6,000.00	
6150 - A12 Fuel	11,801.65	12,000.00	-198.35		20,000.00	Increase in Fuel Costs
6153 - A18 License, Dues, Subscription	297.16	2,000.00	-1,702.84		2,000.00	
6155 - A13 Office Supplies, Postage	497.86	500.00	-2.14		1,000.00	Increase in Printing Costs
6160 - Computer Programs & Supplies	832.49	10,000.00	-9,167.51		10,000.00	
6165 - Travel, Meetings, Food	0.00	1,000.00	-1,000.00		1,000.00	
6170 - Uniforms						
6171 - Uniforms-Dress, Work	0.00	500.00	-500.00		500.00	
6172 - A14 Uniforms-Prot Clothing	0.00	2,500.00	-2,500.00		2,500.00	
Total 6170 - Uniforms	0.00	3,000.00	-3,000.00		3,000.00	

**Rockton Fire Protection District**  
**Proposed Budget - Ambulance**  
May 2022 through April 2023

	May '21 - Apr 22	Budget	\$ Over Budget	Proposed Budget May 22 - April 23	Budget Notes
6180 - Telephone					
6182 - Cell Phone Service	3,590.63	8,500.00	-4,919.37	8,500.00	
Total 6180 - Telephone	3,590.63	8,500.00	-4,919.37	8,500.00	
6200 - Professional / Legal Expenses					
6212 - Misc Legal - Publications	0.00	500.00	-500.00	500.00	
Total 6200 - Professional / Legal Expenses	0.00	500.00	-500.00	500.00	
6705 - A20 Medicare/Insurance Billings	14,095.19	20,000.00	-5,904.81	25,000.00 Increase in GEMT Cost Report/ 5% Fee on Billing Deposits (Account 4700)	
6710 - A01 Administrative Service	360,000.00	360,000.00	0.00	360,000.00 \$30,000 per month	
6715 - A10 Contract Services EMT-P	499,886.64	510,000.00	-10,113.36	650,000.00 Kurtz 5/22 - \$53,475.66 (9) + \$53,475.66 + \$1,165.00 (3) = \$644,916.45	
6720 - A17 Medical Supplies	10,892.89	25,000.00	-14,107.11	25,000.00	
6725 - A11 Oxygen	1,518.85	2,500.00	-981.15	3,000.00 Increase in Fuel Costs	
6800 - A21 Miscellaneous	3,517.00	75,000.00	-71,483.00	75,000.00	
8000 - A15 Capital Outlay					
8005 - Buildings & Grounds	0.00	25,000.00	-25,000.00	25,000.00 Routine capital	
8010 - A16 Vehicles	0.00	10,000.00	-10,000.00	10,000.00 Routine capital	
8015 - Tools, Equip, Etc.	0.00	150,000.00	-150,000.00	100,000.00 Routine capital, Power load for replacement C32 (30K)	
8100 - Apparatus Purchase	0.00	275,000.00	-275,000.00	320,000.00 Replace Ambulance - C32 (320K)	
8000 - A15 Capital Outlay - Other	0.00	30,000.00	-30,000.00	30,000.00 Routine capital	
Total 8000 - A15 Capital Outlay	0.00	490,000.00	-490,000.00	485,000.00	
Total Expense	991,020.53	1,716,311.25	-725,290.72	1,935,216.87	
Net Income	107,766.74	1,651,330.39	-1,743,563.65	1,731,559.89	
Add back non-cash expenditures					
Capital carry over for future overlay				64,098.12 Enter Depreciation Amount	
				1,795,658.01	



**COPY**

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JUL 15 2024

LORI GUMMOW

ORDINANCE NO. 2024-O-01

**AN ORDINANCE FIXING THE BUDGET AND MAKING APPROPRIATIONS  
FOR THE ROCKTON FIRE PROTECTION DISTRICT, WINNEBAGO COUNTY, ILLINOIS  
FOR THE FISCAL YEAR ENDING APRIL 30, 2025**

WHEREAS, the Board of Trustees of said ROCKTON 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 Appropriation Ordinance on JULY 9, 2024, and as said District lies within Winnebago County, Illinois, notice of said hearing was given at least thirty (30) days prior thereto by publication in a newspaper published in Winnebago County and having general circulation within said ROCKTON FIRE PROTECTION DISTRICT, and all other legal requirements have been complied with.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE ROCKTON FIRE PROTECTION DISTRICT, in the County of Winnebago and State of Illinois:

SECTION 1: That the fiscal year of the Rockton Fire Protection District is hereby fixed and declared to be from May 1, 2024 through April 30, 2025.

SECTION 2: That the following Budget containing an estimate of revenues available and expenditures and the appropriations contained therein be and the same is hereby adopted as the Budget and Appropriations of said ROCKTON FIRE PROTECTION DISTRICT for this fiscal year; and the following sums of money, or as much thereof as may be authorized by law, is hereby appropriated to defray the necessary expenses and liabilities of the ROCKTON FIRE PROTECTION DISTRICT, for the fiscal year ending on April 30, 2025, for the respective objects and purposes, as hereinafter set forth, namely:

### ESTIMATED RECEIPTS CORPORATE (FIRE) FUND

Corporate - 2023 Levy	1,142,039.00
Insurance – 2023 Levy	40,645.00
Audit – 2023 Levy	6,112.00
Revenue Recapture Adjustment	8,251.00
Cash on Hand	4,655,510.00
Foreign Fire Insurance Fund	18,000.00
Personal Property Replacement Tax	81,500.00
Ambulance Transfer	0.00
Grant Income	15,000.00
Donations	500.00
Miscellaneous Interest Income	50,000.00
Miscellaneous Fire Income	<u>11,900.00</u>
CORPORATE FUND TOTAL ESTIMATED RECEIPTS	6,029,457.00

### ESTIMATED RECEIPTS AMBULANCE FUND

Ambulance – 2023 Levy	702,887.00
Cash on Hand	2,871,604.00
Ambulance Billings	360,000.00
Miscellaneous Interest Income	50,000.00
Donation	500.00
Miscellaneous Ambulance Income	<u>800.00</u>
AMBULANCE FUND TOTAL ESTIMATED RECEIPTS	3,985,791.00

**TOTAL ESTIMATED RECEIPTS ALL FUNDS** **10,015,248.00**

### CORPORATE

### ESTIMATED EXPENDITURES

	<u>Budgeted</u>
Payroll Expenses	762,977.00
Payroll Benefits/Personnel	143,750.00
Other Fees/Reimbursement	11,250.00
Depreciation	213,883.00
Bank Service Charges	100.00
Dispatch Expense	50,000.00
Repairs and Maintenance	474,000.00
Training Material and Registrations	30,000.00
Public Education	10,000.00
Extinguisher and Agents	5,000.00
Fuel	30,000.00

Licenses, Dues, Subscriptions	3,300.00
Office Supplies, Postage	7,000.00
Computer Programs and Supplies	40,000.00
Travel, Meetings and Food	2,750.00
Uniforms	70,000.00
Telephone	13,500.00
Utilities	47,500.00
Professional/Legal Expenses	57,000.00
Insurance	55,000.00
Special Fund Expense	500.00
Contract Services	140,000.00
Miscellaneous	75,000.00
Grant Expense	15,000.00
Capital Outlay	<u>420,000.00</u>
<b>TOTAL ESTIMATED EXPENSE-CORPORATE</b>	<b>2,677,510.00</b>

### AMBULANCE

	<u>Budgeted</u>
Payroll Expenses	92,225.00
Payroll Benefits/Personnel	10,250.00
Depreciation	41,480.00
Bank Service Charge	100.00
Repairs and Maintenance	137,500.00
Training Materials and Registrations	12,000.00
Public Education	6,000.00
Fuel	25,000.00
Licenses, Dues and Subscriptions	2,000.00
Office Supplies and Postage	1,000.00
Computer Programs and Supplies	10,000.00
Travel, Meetings and Food	1,000.00
Uniforms	3,500.00
Telephone	6,500.00
Professional/Legal Expenses	500.00
Medicare/Insurance Billings	30,000.00
Administrative Services	0.00
Contract Services	742,000.00
Medical Supplies	25,000.00
Oxygen	3,000.00
Miscellaneous	75,000.00
Capital Outlay	912,000.00
<b>TOTAL ESTIMATED EXPENSE-AMBULANCE</b>	<b>\$2,136,055.00</b>

**RE-CAP OF ESTIMATED BUDGET & APPROPRIATIONS  
for the fiscal year 2024/2025**

	<u>Budgeted</u>	<u>Appropriated</u>
CORPORATE	2,677,510.00	2,800,000.00
AMBULANCE	2,136,055.00	2,400,000.00
<b>TOTAL</b>	4,813,565.00	5,200,000.00

SECTION 3: 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 4: 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.

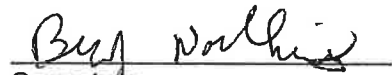
SECTION 5: This Ordinance shall be published in the Rockton Herald and shall be in full force and effect at the expiration of ten (10) days from and after its publication.

PASSED in lawful session by a unanimous roll call vote of the Board of Trustees of  
said ROCKTON FIRE PROTECTION DISTRICT on July 9, 2024.



\_\_\_\_\_  
President  
ROCKTON FIRE  
PROTECTION DISTRICT

Attest:



\_\_\_\_\_  
Secretary  
ROCKTON FIRE PROTECTION DISTRICT

IN RE THE ROCKTON FIRE PROTECTION )  
DISTRICT FOR FIRE PROTECTION IN THE )  
COUNTY OF WINNEBAGO AND STATE OF ILLINOIS )

**OFFICIAL SEAL**  
**AMANDA MCMAHON**  
**NOTARY PUBLIC, STATE OF ILLINOIS**  
**My Commission Expires 10/6/25**

STATE OF ILLINOIS       )  
COUNTY OF WINNEBAGO)

I, the undersigned, Secretary of the ROCKTON FIRE PROTECTION DISTRICT, in Winnebago County, State of Illinois, do hereby certify that the foregoing is a full, true, complete and correct copy of Ordinance No. 2024-O-01 of said ROCKTON FIRE PROTECTION DISTRICT, entitled **AN ORDINANCE FIXING THE BUDGET AND MAKING APPROPRIATIONS FOR THE ROCKTON FIRE PROTECTION DISTRICT FOR THE FISCAL YEAR ENDING APRIL 30, 2025** which was duly passed and signed on July 9, 2024, according to the law by the Board of Trustees of said ROCKTON FIRE PROTECTION DISTRICT.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the corporate seal of said ROCKTON FIRE PROTECTION DISTRICT at Rockton, Illinois, on July 9, 2024.

  
\_\_\_\_\_  
Secretary  
ROCKTON FIRE  
PROTECTION DISTRICT

FILED - CO. CLERK

NOV 13 2024

LORI GUMMOW

**ROCKTON FIRE  
PROTECTION DISTRICT  
Rockton, Illinois**

**ANNUAL FINANCIAL REPORT**

**Year Ended April 30, 2023**



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# Erboe & Associates

Certified Public Accountants

3600 East State Street, Suite 318  
Rockford, Illinois 61108  
(815)394-0004  
(815)394-0017 fax

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NOV 13 2024

LORI GUMMOW

## Independent Auditor's Report

The Board of Trustees  
Rockton Fire Protection District  
Rockton, Illinois

### **Opinions**

We have audited the accompanying financial statements of the governmental activities, the blended component units, each major fund, and the aggregate remaining fund information of Rockton Fire Protection District, as of and for the year ended April 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the blended component units, each major fund, and the aggregate remaining fund information of Rockton Fire Protection District as of April 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Rockton Fire Protection District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Rockton Fire Protection District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Rockton Fire Protection District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Rockton Fire Protection District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 22 through 25 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary budgetary comparison information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Rockton Fire Protection District's basic financial statements. The supplemental schedule of assessed valuation, tax levies, rates and extensions is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

## **Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Management has omitted management discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

*Erboe & Associates, CPAs*

Rockford, Illinois  
October 23, 2023

Illinois State Registration #066-004204

ROCKTON FIRE PROTECTION DISTRICT  
STATEMENT OF NET POSITION  
April 30, 2023

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	<u>Governmental Activities</u>
<b><u>ASSETS</u></b>	
Cash and cash equivalents	\$ 375,022
Investments	6,462,696
Receivables (net):	
Property taxes	1,784,229
Prepaid expenses	30,706
Capital assets (net):	
Assets subject to depreciation (Note 3)	<u>2,669,973</u>
	<u>\$11,322,626</u>
 <b><u>LIABILITIES AND NET POSITION</u></b>	
<i>Liabilities</i>	
Accounts payable	\$ 79,822
Accrued payroll taxes	8,769
Accrued payroll	<u>72,983</u>
Total liabilities	<u>161,574</u>
 <i>Deferred Inflows of Resources</i>	
Deferred property taxes	<u>1,784,229</u>
Total deferred inflows of resources	<u>1,784,229</u>
 <i>Net Position</i>	
Net investment in capital assets	2,669,973
Unrestricted	<u>6,706,850</u>
Total net position	<u>9,376,823</u>
	<u>\$11,322,626</u>

The accompanying notes are an integral part of these financial statements.

ROCKTON FIRE PROTECTION DISTRICT  
STATEMENT OF ACTIVITIES AND CHANGES  
IN NET POSITION  
For the Year Ended April 30, 2023

	<u>Total</u>	<u>Admin</u>	<u>Ambulance</u>
<i>Expenses</i>			
Salaries & benefits	\$ 663,231	\$ 623,509	\$ 39,722
Materials & supplies	71,631	34,947	36,684
Other program expenses	1,139,577	461,393	678,184
Depreciation	<u>244,674</u>	<u>203,179</u>	<u>41,495</u>
Total expenses	<u>2,119,113</u>	<u>1,323,028</u>	<u>796,085</u>
<i>Program Revenues</i>			
Donations	3,455	3,455	-
Billings	<u>485,083</u>	<u>-</u>	<u>485,083</u>
Net program expense	<u>1,630,575</u>	<u>1,319,573</u>	<u>311,002</u>
<i>General Revenues</i>			
Taxes:			
Property	1,712,767		
Intergovernmental:			
Replacement tax	154,948		
Interest	93,551		
Special income fund	27,612		
Rental income	9,486		
Unrealized loss on investments	( 69,492)		
Miscellaneous	<u>25,978</u>		
Total general revenues	<u>1,954,850</u>		
Change in net position	324,275		
Net position, May 1, 2022	<u>9,052,548</u>		
Net position, April 30, 2023	<u>\$9,376,823</u>		

The accompanying notes are an integral part of these financial statements.

ROCKTON FIRE PROTECTION DISTRICT  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
April 30, 2023

	<u>Special Revenue Funds</u>				Total
	<u>General Fund</u>	<u>Ambulance Fund</u>	<u>Audit Fund</u>	<u>Insurance Fund</u>	<u>Governmental Funds</u>
<b><u>ASSETS</u></b>					
Cash and equivalents	\$ 307,723	\$ 67,299	\$ -	\$ -	\$ 375,022
Investments	3,960,965	2,501,729	-	-	6,462,694
Receivables (net):					
Property taxes	1,079,318	661,010	5,522	38,379	1,784,229
Prepaid expenses	<u>21,069</u>	<u>905</u>	<u>-</u>	<u>8,731</u>	<u>30,705</u>
	<u>\$5,369,075</u>	<u>\$3,230,943</u>	<u>\$ 5,522</u>	<u>\$ 47,110</u>	<u>\$8,652,650</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>					
<i>Liabilities</i>					
Accounts payable	\$ 20,957	\$ 58,865	\$ -	\$ -	\$ 79,822
Accrued payroll taxes	6,959	1,809	-	-	8,768
Accrued payroll	<u>55,790</u>	<u>17,193</u>	<u>-</u>	<u>-</u>	<u>72,983</u>
Total liabilities	<u>83,706</u>	<u>77,867</u>	<u>-</u>	<u>-</u>	<u>161,573</u>
<i>Deferred Inflows of Resources</i>					
Deferred property taxes	<u>1,079,318</u>	<u>661,010</u>	<u>5,522</u>	<u>38,379</u>	<u>1,784,229</u>
Total deferred inflows	<u>1,079,318</u>	<u>661,010</u>	<u>5,522</u>	<u>38,379</u>	<u>1,784,229</u>
<i>Fund Balances</i>					
Assigned	-	2,491,161	-	-	2,491,161
Unspendable	21,069	905	-	8,731	30,705
Unassigned	<u>4,184,982</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,184,982</u>
Total fund balances	<u>4,206,051</u>	<u>2,492,066</u>	<u>-</u>	<u>8,731</u>	<u>6,706,848</u>
	<u>\$5,369,075</u>	<u>\$3,230,943</u>	<u>\$ 5,522</u>	<u>\$ 47,110</u>	<u>\$8,652,650</u>

The accompanying notes are an integral part of these financial statements.

ROCKTON FIRE PROTECTION DISTRICT  
GOVERNMENTAL FUNDS  
RECONCILIATION OF FUND BALANCES  
TO THE STATEMENT OF NET POSITION  
April 30, 2023

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Total fund balances for governmental funds	\$6,706,848
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	2,669,973
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds	<u>-</u>
Net position of governmental activities	<u>\$9,376,823</u>

The accompanying notes are an integral part of the financial statements.



ROCKTON FIRE PROTECTION DISTRICT  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
For the Year Ended April 30, 2023

	<u>Special Revenue Funds</u>				Total Governmental Funds
	<u>General Fund</u>	<u>Ambulance Fund</u>	<u>Audit Fund</u>	<u>Insurance Fund</u>	
<i>Revenues</i>					
Taxes:					
Property	\$1,031,567	\$ 636,394	\$ 5,731	\$ 39,075	\$1,712,767
Intergovernmental:					
Replacement tax	154,948	-	-	-	154,948
Ambulance billings	-	485,083	-	-	485,083
Donations	3,455	-	-	-	3,455
Special fund income	27,612	-	-	-	27,612
Interest	57,061	36,490	-	-	93,551
Rent income	9,486	-	-	-	9,486
Grant income	1,928	-	-	-	1,928
Unrealized loss on invest	( 36,955)	( 32,537)	-	-	( 69,492)
Miscellaneous	19,293	4,755	-	-	24,048
Total revenues	<u>1,268,395</u>	<u>1,130,185</u>	<u>5,731</u>	<u>39,075</u>	<u>2,443,386</u>
<i>Expenditures</i>					
Public safety	1,037,390	754,590	7,000	75,457	1,874,437
Capital outlay	173,100	-	-	-	173,100
Debt service	-	-	-	-	-
Total expenditures	<u>1,210,490</u>	<u>754,590</u>	<u>7,000</u>	<u>75,457</u>	<u>2,047,537</u>
Excess (deficiency) of revenues over expenditures	57,905	375,595	( 1,269)	( 36,382)	395,849
<i>Other financing sources/uses</i>					
Operating transfers in (out)	<u>340,463</u>	<u>( 364,736)</u>	<u>1,269</u>	<u>23,004</u>	<u>-</u>
Net change in fund balance	398,368	10,859	-	( 13,378)	395,849
Fund balance, May 1, 2022	<u>3,807,683</u>	<u>2,481,207</u>	<u>-</u>	<u>22,109</u>	<u>6,310,999</u>
Fund balance, April 30, 2023	<u>\$4,206,051</u>	<u>\$2,492,066</u>	<u>\$ -</u>	<u>\$ 8,731</u>	<u>\$6,706,848</u>

The accompanying notes are an integral part of these financial statements.

ROCKTON FIRE PROTECTION DISTRICT  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
For the Year Ended April 30, 2023

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Amounts reported for governmental activities in the Statement of Activities are different because:

Net change in fund balances-total governmental funds	\$395,849
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Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital outlay	173,100
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Depreciation expense	(244,674)
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For governmental funds, the repayment of long-term debt consumes current financial resources but has no effect on net position. This amount is the net effect of these differences in the treatment of long-term debt.

Long-term debt	<u>-</u>
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Total changes in net position of governmental activities	<u>\$324,275</u>
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The accompanying notes are an integral part of these financial statements.

ROCKTON FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Business Activity

Rockton Fire Protection District is a local governmental organization located in Rockton, Illinois, dedicated to protecting the lives and property of the people in the District from man-made and natural emergencies by providing a range of programs.

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the government's accounting policies are described below.

Reporting Entity

The financial statements include all funds of the District. Accordingly, the criteria specified by the Governmental Accounting Standards Board have been applied in determining the scope of the reporting entity for financial reporting purposes. Specifically, those activities over which the District's officials exercise oversight responsibility are included in the financial statements. The criteria include, but are not limited to, whether the District exercises oversight responsibility over an entity (which includes: financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

Newspaper Publication

The budget (Ordinance 2022-O-02) was published in The Herald on July 21, 2022.

Basis of Presentation

**Government-wide statements:** The statement of net position and the statement of activities display information about the government. These statements include the financial activities of the overall government. These statements distinguish between the governmental and business-type activities of the District. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties. The District does not maintain any business-type activities.

ROCKTON FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Basis of Presentation, continued

The statement of activities presents a comparison between direct expense and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenue. The District has no program revenues.

**Fund financial statements:** The fund financial statements provide information about the District's funds. Separate statements for each fund category-governmental and proprietary-are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities. The District does not maintain any proprietary funds.

The District reports the following funds:

Governmental Funds: The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District:

**General Fund** - The general fund is the general operating fund of the District. It is used to account for all financial resources relating to fire protection services except those required to be accounted for in another fund.

**Special Revenues Funds** - Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes including those relating to the ambulance fund, the audit fund and the insurance fund.

**Debt Service Funds** - The debt service funds are used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt. The District does not maintain any debt service funds at this time.

ROCKTON FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Basis of Presentation, continued

Capital Projects Funds - The capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds). The District does not maintain any capital projects funds at this time.

Measurement Focus and Basis of Accounting

Government-wide Financial Statements-The government-wide financial statements report using the economic resources measurement focus and the accrual basis of accounting generally including the reclassification or elimination of internal activity (between or within funds). Reimbursements are reported as reductions to expenses. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, including property taxes, grants, and donations, are recognized as follows: On the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements-Governmental fund financial statements report using the current financial resources measurement focus and the modified accrual basis of accounting. Most revenues of the district are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The District considers revenues to be available if they are collected within 60 days of the end of the fiscal year. Property tax revenues are deferred until the fiscal year where they are budgeted for use even if they meet this criteria. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are reported as expenditures in the year they are due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Budgetary Data

The District's budgets are adopted as required by Illinois General Statutes. An annual budget is adopted for the General Fund and Special Revenue Funds. All annual appropriations lapse at the fiscal year end. All budgets are prepared using the modified accrual basis of accounting. Expenditures may not legally exceed appropriations at the functional level for all annually budgeted funds. Amendments are required for any revisions that alter total expenditures of any fund or that change functional appropriations by more than 10%. All amendments must be approved by the governing board. The budget ordinance must be adopted within the first quarter of the fiscal year, or the governing board must adopt an interim budget that covers that time until annual ordinance can be adopted.

ROCKTON FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Deposits and Investments

State statutes authorize the District to make deposits in interest bearing depository accounts in federally insured and/or state chartered banks and savings and loan associations, or other financial institutions as designated by ordinances, and to invest available funds in direct obligations of, or obligations guaranteed by, the United States Treasury or agencies of the United States, money market mutual funds whose portfolios consist of government securities, Illinois Public Treasurer's Investment Pool, and annuities.

The District has entered into an agreement with the Federal Home Loan Bank. They have agreed to collateralize any funds not insured by the FDIC. The excess funds are collateralized in an amount equal to at least market value of the amount of funds deposited exceeding the insurance limitation.

The District values their investments with RBC Wealth Management and Charles Schwab at original cost. They do not record the unrealized change in value. The District recognizes the change in value when the securities are sold.

Cash and Cash Equivalents

The District has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agents.

Allowances for Doubtful Accounts

All receivables that historically experience uncollectible accounts are shown net of an allowance for doubtful accounts. This amount is estimated by analyzing the percentage of receivables that were written off in prior years.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements and expensed as the items are used.

Credit Risk

Financial instruments that potentially subject the District to concentrations of credit risk consist of demand deposits with a financial institution. On April 30, 2023, there are no balances exceeding the FDIC insurance amount of \$250,000 that are not collateralized. The District believes there is minimal credit risk to its cash and investment accounts.

ROCKTON FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. A threshold of \$2,500 is used for equipment, a threshold of \$5,000 is used for building and improvements, and a threshold of \$10,000 is used for infrastructure. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Appliances, tools, and equipment	5-7 years
Vehicles	5-7 years
Improvements	10-20 years
Buildings	40 years

Deferred Revenue

Deferred revenues are reported in the governmental fund financial statements when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Property tax revenues are deferred until the fiscal year where they are budgeted for use even if they meet this criteria. Deferred revenues also arise in both government-wide and fund financial statements when resources are received by the District before it has legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for deferred revenue is removed and revenue is recognized.

Long-Term Debt

*Government-wide Financial Statements*-Long-term debt is reported as a liability in the government wide statements of net position.

*Governmental Fund Financial Statements*-The face amount of governmental funds long-term debt is reported as other financing sources in the governmental fund financial statements.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

ROCKTON FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Net Position

In the government-wide financial statements, net position represents the difference between total assets and total liabilities. Unrestricted net position is those that do not meet the definition of either *invested in capital assets net of related debt* or *restricted net position*. *Investment in capital assets net of related debt* consist of capital assets less accumulated depreciation and net of outstanding balances of any debts used to finance those assets, such as bonds, capital leases, and notes. *Restricted net position* is those that may be used only to finance specific types of transactions. These restrictions may be established by debt covenants, grantors, laws or regulations of other governments, the state or city constitution, or any legislation that enabled the District to initially assess the related taxes or fees. *Restricted net position* represents the balance of restricted assets less the outstanding balances of any liabilities that will be settled using restricted assets.

Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. Fund equities may be classified in the following five categories:

Non-spendable – Fund balances that cannot be spent because they are either:

Not in spendable form – Generally, amounts that are not expected to be converted to cash, such as inventories or prepaid amounts. This classification also includes some long-term amounts such as property acquired for resale or the long-term portion of loans receivable.

Legally or contractually required to be maintained intact – Amounts that are required to be maintained intact, such as the principal of a permanent fund.

Restricted – Amounts that can be used only for specific purposes because of (a) constitutional provisions or enabling legislation or (b) externally imposed constraints.

Committed – Amounts that can be used only for specific purposes because of a formal action by the government's highest level of decision-making authority. This classification might also include contractual obligations if existing resources have been committed for use in satisfying those contractual requirements.

Assigned – Amounts intended to be used for specific purposes but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body, another body (such as a finance committee), or by an official to whom that authority has been given. This is the residual fund balance classification for all governmental funds except the general fund. Assigned fund balances should not be reported in the general fund if doing so causes the government to report a negative unassigned general fund balance.



ROCKTON FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Fund Equity, continued

Unassigned – This is the residual classification for the general fund (i.e., everything that is not in another classification or in another fund). The general fund is the only governmental fund that can report a positive unassigned fund balance. Other governmental funds might have a negative unassigned fund balance because of overspending for specific purposes for which amounts had been restricted, committed, or assigned.

It is the policy of the District to first apply unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Major Funds

The District presents all funds as major because there are only two funds.

Total Column

*Government-wide financial statements*-The total column presented in the government-wide financial statements represents consolidated financial information.

*Fund financial statements*-The total column presented on the fund financial statements is presented only to facilitate financial analysis. Data in this column is not the equivalent of consolidated financial information.

Encumbrances

An encumbrance accounting system, in which purchase order commitments for the expenditures of funds are recorded to reserve that portion of the applicable appropriation, is not used by Rockton Fire Protection District.

Support from Governmental Units

The District receives a substantial amount of support from tax levies. A significant reduction in the level of this support, if this were to occur, may have a significant effect on the District's programs and activities.

Reclassifications

Certain amounts represented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

ROCKTON FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

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NOTE 2: CASH AND INVESTMENTS

Cash Deposits - At year end, the carrying amount of the District's bank deposits was \$375,022 and the bank balance was \$319,100. Management has arranged for the collateralization of third-party securities in the name of Rockton Fire Protection District on the funds more than \$250,000.

	<u>Carrying amount</u>	<u>Bank balance</u>
Category #1	\$250,000	\$250,000
Category #2	125,022	69,100
Category #3	-	-

Category #1 includes deposits insured or collateralized with securities held by the District or by its agent in the District's name.

Category #2 includes deposits collateralized with securities held by the pledging financial institution's trust department or agent in the District's name.

Category #3 includes deposits which are uncollateralized.

Investments - The District invested in certificates of deposit and securities and records all interest earned from these investments in the respective funds. Management has arranged for the collateralization of third-party securities in the name of Rockton Fire Protection District on the funds more than \$250,000. The following categorizes the investments according to levels of risk.

	<u>Carrying amount</u>	<u>Bank balance</u>
Category #1	-	-
Category #2	-	-
Category #3	\$6,532,185	\$6,532,185

Category #1 includes investments that are insured or registered or for which securities are held by the District or by its agent in the District's name.

Category #2 includes uninsured and unregistered investments for which the securities are held by the broker or dealer, or its trust department or agent in the District's name.

Category #3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or its trust department or agent, but not in the District's name. These are deemed custodial credit risk.

ROCKTON FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

NOTE 3: CAPITAL ASSETS

Depreciable capital asset activity for the year ended April 30, 2023, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Adjustments</u>	<u>Ending Balance</u>
<b>Governmental activities:</b>					
Building & grounds	\$2,423,417	\$ 71,916	\$ -	\$ -	\$2,495,333
Vehicles	2,515,111	64,246	-	-	2,579,357
Equipment	1,094,937	-	-	-	1,094,937
Furniture & equipment	<u>33,187</u>	<u>36,938</u>	<u>-</u>	<u>-</u>	<u>70,125</u>
Total capital assets					
being depreciated	<u>6,066,652</u>	<u>173,100</u>	<u>-</u>	<u>-</u>	<u>6,239,752</u>
Less accumulated depreciation:					
Building & grounds	397,091	76,000	-	-	473,091
Vehicles	2,002,820	120,967	-	-	2,123,787
Equipment	893,705	42,882	-	-	936,587
Furniture & equipment	<u>31,487</u>	<u>4,827</u>	<u>-</u>	<u>-</u>	<u>36,314</u>
Total accumulated depreciation	<u>3,325,103</u>	<u>244,676</u>	<u>-</u>	<u>-</u>	<u>3,569,779</u>
Total capital assets, net	<u>\$2,741,549</u>	<u>\$ 71,576</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$2,669,973</u>

Depreciation expense was charged to functions of the primary government as follows:

General Fund	\$203,182
Ambulance Fund	<u>41,494</u>
	<u>\$244,676</u>

The District does not own any non-depreciable assets.

NOTE 4: PROPERTY TAXES

The District annually establishes a legal right to revenue from property tax assessments upon enactment of a tax levy ordinance by the District Board. Property taxes are recognized as a receivable at the time they are levied. Revenue from property taxes is recognized as the taxes are collected in the year intended to finance or when they become available to be used to pay liabilities of the current period, generally considered to be within sixty days after year end. Revenue from those taxes which are not considered available is deferred.

The 2022 tax levy, which attached as an enforceable lien on property as of January 1, 2022, has been recorded as a receivable and as a deferred revenue as of April 30, 2023. Taxes are payable in two installments on June 1<sup>st</sup> and September 1<sup>st</sup>. Property taxes are billed and collected by the County Treasurer of Winnebago County, Illinois. The County then remits the property tax revenue to the District in several installments, usually between July and November. Tax bills were mailed at least 30 days prior to the first installment due date. The District adopted the Ordinances of Levying and Assessing Taxes on November 8, 2022.

ROCKTON FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

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NOTE 5: FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 820, "Fair Value Measurements", establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels for the fair value hierarchy under ASC 820 are described below:

*Level 1*

Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the District has the ability to access.

*Level 2*

Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or by other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

*Level 3*

Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Inputs refer broadly to the assumptions that market participants use to make valuation decisions, including assumptions about risk. Inputs may include price information, volatility statistics, specific and broad credit data, liquidity statistics and other factors. The District is required to maximize the use of observable inputs (Levels 1 and 2) and minimize the use of unobservable inputs (Level 3). The District considers observable data to be that market data which is readily available, regularly distributed or updated, reliable and verifiable, not proprietary and provided by independent sources that are actively involved in the relevant market. The categorization of a financial instrument within the hierarchy is based upon the pricing transparency of the instrument and does not necessarily correspond to the marketplace's perceived risk of that instrument.

The measurement of assets and liabilities, which are presented below, are classified within the hierarchy based on the lowest (or least observable) input that is significant to the measurement. The District's assessment of the significance of an input requires judgment, which may affect the valuation and classification within the fair value hierarchy. The fair value of assets and liabilities using Level 3 inputs are generally determined by using pricing models, discounted cash flow methods or calculated net asset value per share that are not used as the basis of daily trades, which all require significant management judgment or estimation.

ROCKTON FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

NOTE 5: FAIR VALUE MEASUREMENTS, continued

At April 30, 2023, all of the District's investments are actively traded and, as such, are considered Level 1. These investments are summarized below:

	<u>Investment Funds</u>	
	<u>Cost</u>	<u>Market Value</u>
Fire:		
Cash and equivalents	\$ 12,542	\$ 12,542
Securities	3,956,246	3,920,012
Accrued interest income	-	28,413
	<u>3,968,788</u>	<u>3,960,967</u>
Ambulance:		
Cash and equivalents	\$ 3,435	\$ 3,435
Securities	2,515,060	2,483,030
Accrued interest income	-	15,264
	<u>2,518,495</u>	<u>2,501,729</u>
Total	<u>\$6,487,283</u>	<u>\$6,462,696</u>

Investment securities, in general, are exposed to various risks, such as interest rate, credit and overall market volatility. Accordingly, it is reasonably possible that changes in the value of investments will occur in the near term and that such changes could be material in amount in relation to the carrying value of investments.

NOTE 6: CONTINGENCIES

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; and errors and omissions. The District has purchased commercial insurance coverage for these losses. The insurance coverage is consistent with the prior year and the amounts of settlements during the past three years have not exceeded this coverage.

NOTE 7: LEASE INCOME

The District leases its property located at 212 Green Street, Rockton, to a third party under a month to month operating lease agreement for \$850 per month. In addition, the District contracted with a property management firm to perform management and leasing services for 7% of the collected rent for the preceding month. The management fees are netted against the rental income each month. Lease income less management fees were \$9,486 for the year ended April 30, 2023. The building has a cost of \$104,157 and accumulated depreciation of \$37,501 as of April 30, 2023.

ROCKTON FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

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NOTE 8: LONG-TERM DEBT

The District has not incurred any long-term debt.

NOTE 9: PENSION PLAN

The District adopted NFFPA Benefits "Wise Choice for Public Employees" §457(b) Deferred Compensation Plan. On an annual basis, for all paid on call (POC), paid on premise (POP), part time personnel (PT), and the fire chief, Rockton Fire Protection District will contribute \$1.00 to the employees account for every \$1.00 of wages the employee defers to the plan up to (capped at) 4% of the employee's gross annual payroll. On an annual basis, for part time personnel and the fire chief, Rockton Fire Protection District will contribute the amount of \$3,000 to the plan for the employee's account. The 457(b) Deferred Compensation Plan will have no vesting requirement and will not have loan provisions. This plan is administered by NFFPA Benefits. Employees may elect to defer up to \$20,500 of their yearly compensation for the calendar year ending December 31, 2022. Participation in this plan is voluntary. The District contributed \$27,799 to the pension plan for the year ended April 30, 2023.

NOTE 10: GROUND EMERGENCY MEDICAL TRANSPORTATION PROGRAM

The Illinois Ground Emergency Medical Transportation (GEMT) program was established in 2019 as a federal funding opportunity to allow Illinois agencies that provide emergency medical transportation service for Medicaid patients to receive supplemental reimbursement for unrecovered costs associated with serving those patients. The GEMT program provides federal funding to bridge a portion of the difference between Medicaid reimbursement rates and actual costs of service delivery to Medicaid patients. These funds are collected by the District's ambulance billing services and are included in ambulance billing revenue. Per the terms of the Illinois GEMT program intergovernmental agreement ("IGA"), the District will be entitled to keep 50% of these federal funds and disburse the remaining 50% of the funds to the state of Illinois. Due to not receiving regular invoices from the state, the billing revenue in the accompanying Statement of Activities and Changes in Net Position and Statement of Revenues, Expenditures and Changes in Fund Balances, may be higher than actual. For the year ended April 30, 2023, the District remitted \$44,459 to the State of Illinois for this program.

NOTE 11: EVALUATIONS OF SUBSEQUENT EVENTS

Subsequent events have been evaluated through the date of the auditor's report, which is the date the financial statements were available to be issued.

ROCKTON FIRE PROTECTION DISTRICT  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND

For the Year Ended April 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Over (Under)</u>
<i>Revenues</i>				
Taxes:				
Property	\$1,032,269	\$1,032,269	\$1,031,567	\$ ( 702)
Intergovernmental:				
Replacement tax	65,000	65,000	154,948	89,948
Donations	500	500	3,455	2,955
Special fund income	18,000	18,000	27,612	9,612
Interest	50,000	50,000	57,061	7,061
Rental income	-	-	9,486	9,486
Grant income	15,000	15,000	1,928	( 13,072)
Unrealized loss on investments	-	-	( 36,955)	( 36,955)
Miscellaneous	<u>10,100</u>	<u>10,100</u>	<u>19,293</u>	<u>9,193</u>
Total revenues	<u>1,190,869</u>	<u>1,190,869</u>	<u>1,268,395</u>	<u>77,526</u>
<i>Expenditures</i>				
Public safety	1,793,193	1,793,193	1,037,390	755,803
Capital outlay	410,000	410,000	173,100	236,900
Debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>2,203,193</u>	<u>2,203,193</u>	<u>1,210,490</u>	<u>992,703</u>
Excess (deficiency) of revenues over expenditures	(1,012,324)	(1,012,324)	57,905	1,070,229
<i>Other financing sources/uses</i>				
Operating transfers in (out)	<u>360,000</u>	<u>360,000</u>	<u>340,463</u>	<u>( 19,537)</u>
Net change in fund balance	<u>\$ ( 652,324)</u>	<u>\$ ( 652,324)</u>	398,368	<u>\$1,050,692</u>
Fund balance, May 1, 2022			<u>3,807,683</u>	
Fund balance, April 30, 2023			<u>\$4,206,051</u>	

The accompanying notes to the budgetary comparison schedule are an integral part of the budgetary comparison schedules.

ROCKTON FIRE PROTECTION DISTRICT  
BUDGETARY COMPARISON SCHEDULE  
AMBULANCE FUND

For the Year Ended April 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Over (Under)</u>
<i>Revenues</i>				
Taxes:				
Property	\$ 636,826	\$ 636,826	\$ 636,394	\$ ( 432)
Intergovernmental:				
Replacement tax	-	-	-	-
Ambulance billings	264,000	264,000	485,083	221,083
Donations	500	500	-	( 500)
Interest	50,000	50,000	36,490	( 13,510)
Unrealized loss on investments	-	-	( 32,537)	( 32,537)
Miscellaneous	800	800	4,755	3,955
Total revenues	<u>952,126</u>	<u>952,126</u>	<u>1,130,185</u>	<u>178,059</u>
<i>Expenditures</i>				
Public safety	1,090,217	1,090,217	754,590	335,627
Capital outlay	485,000	485,000	-	485,000
Debt service	-	-	-	-
Total expenditures	<u>1,575,217</u>	<u>1,575,217</u>	<u>754,590</u>	<u>820,627</u>
Excess (deficiency) of revenues over expenditures	( 623,091)	( 623,091)	375,595	998,686
<i>Other financing sources/uses</i>				
Operating transfers in (out)	( 360,000)	( 360,000)	( 364,736)	( 4,736)
Net change in fund balance	<u>\$ ( 983,091)</u>	<u>\$ ( 983,091)</u>	10,859	<u>\$993,950</u>
Fund balance, May 1, 2022			<u>2,481,207</u>	
Fund balance, April 30, 2023			<u>\$2,492,066</u>	

The accompanying notes to the budgetary comparison schedule are an integral part of the budgetary comparison schedules.



ROCKTON FIRE PROTECTION DISTRICT  
BUDGETARY COMPARISON SCHEDULE  
AUDIT FUND

For the Year Ended April 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Over (Under)</u>
<i>Revenues</i>				
Taxes:				
Property	\$ 5,735	\$ 5,735	\$ 5,731	\$ ( 4)
Intergovernmental:				
Replacement taxes	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>5,735</u>	<u>5,735</u>	<u>5,731</u>	<u>( 4)</u>
<i>Expenditures</i>				
Public safety	10,000	10,000	7,000	3,000
Capital outlay	-	-	-	-
Debt service	-	-	-	-
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>7,000</u>	<u>3,000</u>
Excess (deficiency) of revenues over expenditures	( 4,265)	( 4,265)	( 1,269)	2,996
<i>Other financing sources/uses</i>				
Operating transfers in (out)	<u>-</u>	<u>-</u>	<u>1,269</u>	<u>1,269</u>
Net change in fund balance	<u>\$ ( 4,265)</u>	<u>\$ ( 4,265)</u>	<u>-</u>	<u>\$ 4,265</u>
Fund balance, May 1, 2022			<u>-</u>	
Fund balance, April 30, 2023			<u>\$ -</u>	

The accompanying notes to the budgetary comparison schedule are an integral part of the budgetary comparison schedules.

ROCKTON FIRE PROTECTION DISTRICT  
BUDGETARY COMPARISON SCHEDULE  
INSURANCE FUND  
For the Year Ended April 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Over (Under)</u>
<i>Revenues</i>				
Taxes:				
Property	\$ 39,101	\$ 39,101	\$ 39,075	\$ ( 26)
Intergovernmental:				
Replacement taxes	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>39,101</u>	<u>39,101</u>	<u>39,075</u>	<u>( 26)</u>
<i>Expenditures</i>				
General government	95,000	95,000	75,457	19,543
Capital outlay	-	-	-	-
Debt service	-	-	-	-
Total expenditures	<u>95,000</u>	<u>95,000</u>	<u>75,457</u>	<u>19,543</u>
Excess (deficiency) of revenues over expenditures	( 55,899)	( 55,899)	( 36,382)	19,517
<i>Other financing sources/uses</i>				
Operating transfers in (out)	<u>-</u>	<u>-</u>	<u>23,004</u>	<u>23,004</u>
Net change in fund balance	<u>\$( 55,899)</u>	<u>\$( 55,899)</u>	<u>( 13,378)</u>	<u>\$ 42,521</u>
Fund balance, May 1, 2022			<u>22,109</u>	
Fund balance, April 30, 2023			<u>\$ 8,731</u>	

The accompanying notes to the budgetary comparison schedule are an integral part of the budgetary comparison schedules.

ROCKTON FIRE PROTECTION DISTRICT  
NOTES TO BUDGETARY COMPARISON SCHEDULES

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NOTE 1: BUDGETS

As set forth in the Illinois Statutes, the Board of Trustees adopts an annual budget for all funds. The annual budgets are prepared in accordance with the basis of accounting utilized by each fund. There were no amendments to the budget for the fiscal year ended April 30, 2023. All annual appropriations lapse at fiscal year end.

NOTE 2: OVEREXPENDITURE OF BUDGETS

There were no line items that had expenditures that exceeded the budget in either the Fire Fund or the Ambulance Special Revenue Fund.

## **SUPPLEMENTARY INFORMATION**

ROCKTON FIRE PROTECTION DISTRICT  
SUPPLEMENTAL SCHEDULE OF ASSESSED VALUATION,  
TAX LEVIES, RATES AND EXTENSIONS  
For the Year Ended April 30, 2023

2020 Assessed valuation	<u>\$251,645,739</u>
2021 Assessed valuation	<u>\$260,673,909</u>
2022 Assessed valuation	<u>\$278,899,993</u>

	2020		
	Levy	Rates	Extensions
Fire Protection Fund	\$ 964,368	.3833	\$ 964,558
Ambulance Fund	666,081	.2647	666,106
Audit Fund	5,500	.0022	5,536
Insurance Fund	46,256	.0184	46,303
Total	<u>\$1,682,205</u>	<u>.6686</u>	<u>\$1,682,503</u>

	2021		
	Levy	Rates	Extensions
Fire Protection Fund	\$1,033,098	.3960	\$1,032,269
Ambulance Fund	715,984	.2443	636,826
Audit Fund	5,813	.0022	5,735
Insurance Fund	48,618	.0150	39,101
Total	<u>\$1,803,513</u>	<u>.6575</u>	<u>\$1,713,931</u>

	2022		
	Levy	Rates	Extensions
Fire Protection Fund	\$1,102,290	.3909	\$1,090,220
Ambulance Fund	674,924	.2762	665,832
Audit Fund	5,564	.0020	5,578
Insurance Fund	38,949	.0191	38,767
Total	<u>\$1,821,727</u>	<u>.6975</u>	<u>\$1,800,397</u>