

WARRENVILLE FIRE PROTECTION DISTRICT  
AGENDA FOR TRUSTEE BOARD MEETING

August 21, 2024

5:00 PM

3S472 Batavia Road, Warrenville, IL 60555

**1. CALL TO ORDER**

**2. PLEDGE OF ALLEGIANCE**

**3. ROLL CALL**

**4. APPROVE AGENDA**

**5. PUBLIC COMMENTS**

**6. ROUTINE BUSINESS**

a) Approval of Minutes

1. Regular meeting 07/17/2024
2. Special meetings 08/05/2024

b) Financial Reports

c) Approval of Bills

d) Other Finance

1. Approve annual audit for fiscal year ending 04/30/2024
  - i. GASB 67&68 Report (GASB 68 Fire District)
  - ii. GASB 74&75 Valuation Report (OPEB)
2. Receive annual audit from Warrenville Firefighter Pension Board
3. Receive Levy request from Warrenville Firefighter Pension Board
4. Discussion and possible action on bank transfer up to \$5 million

e) Closed Session

1. Personnel
2. Collective negotiating matters

**7. COMMUNICATIONS**

a) Fire Chief's Report

b) Trustees

c) Firefighters' Appreciation

d) Attorney

e) Logistics Report

f) Training Report

g) EMS Report

h) Apparatus Report

i) Fire Bureau Report

j) Personnel

**8. UNFINISHED BUSINESS**

- a) Discussion and possible action on capital cost reimbursement
- b) Status update on WFPD strategic plan project

**9. NEW BUSINESS**

- a) Review process for Consolidated Election on April 1, 2025
- b) Appointment of Election Official Representative for Consolidated Election on April 1, 2025

**10. ADJOURN**

**WARRENVILLE FIRE PROTECTION DISTRICT  
3S472 Batavia Road, Warrenville, IL 60555**

**Minutes of Trustee Meeting  
July 17, 2024**

**CALL TO ORDER**

President Perkins called the meeting to order at 1700 hours.

**PLEDGE OF ALLEGIANCE**

The meeting started with the pledge of allegiance to the flag.

**ROLL CALL**

Present for the meeting were President Kate Perkins, Treasurer Denise Pertell, Secretary Jeff Carstens, Trustee Mike Karl, Fire Chief Andy Dina, Assistant Chief Jamie Clark (left at 1828 hours, returned at 1831 hours), Assistant Chief Joe Levy (left at 1825 hours, returned at 1917 hours), Financial Analyst Amber Nadeau (left 1706 hours, returned 1757 hours), and Administrative Assistant Jenna Reavy (left 1706 hours, returned 1757 hours). Absent was Trustee Al Thompson.

The following guests were present at the start of the meeting and left at 1706 hours:

FF/EMT Aaron Carstens, FF/EMT Nadia Slates, FF/EMT Joseph Bovio, FF/EMT Austin Slocum, FF/EMT Andrew Janiec, FF/PM Rory Tosto, FF/PM Kevin Sheahan, FF/PM Drew Miller, FF/PM Eddie Clark, Captain Nic Tosto, Lieutenant Mia Ingram, Lieutenant Matt Banaszek, Ella Banaszek, David Karl, Jessica Karl, Alysya Niederbrach, Chris Thacker, and Hailey Sciacotta.

The remainder of the guests were Attorney Stephen DiNolfo representing Ottosen DiNolfo Hasenbalg & Castaldo Ltd. (left at 1749 hours), Fire Commissioner Tim Gornik (arrived 1811 hours, left 1817 hours), Paisley Gornik (arrived 1811 hours, left 1817 hours), Beth Fairbanks (arrived 1700 hours, left 1706 hours, returned 1811 hours, left 1819 hours) and Denise Kloska (arrived 1700 hours, left 1706 hours, returned 1811 hours, left 1819 hours)

**APPROVAL OF AGENDA**

A motion was made by Trustee Carstens, seconded by Trustee Pertell, to approve the agenda with the following items moved to after elections and appointments: closed session and the Warrenville Firefighters' Auxiliary update.

4 AYES      1 ABSENT      MOTION CARRIED

**PUBLIC COMMENTS**

None.

**ELECTIONS AND APPOINTMENTS**

President Perkins conducted the Oath of Office swearing-in of Trustee Michael Karl.

A motion was made by Trustee Carstens, seconded by Trustee Karl, to nominate Kate Perkins for Trustee President.

4 AYES      1 ABSENT      MOTION CARRIED

A motion was made by Trustee Carstens, seconded by Trustee Karl, to nominate Denise Pertell for Trustee Treasurer.

4 AYES      1 ABSENT      MOTION CARRIED

A motion was made by Trustee Pertell, seconded by Trustee Karl, to nominate Jeff Carstens for Trustee Secretary.

4 AYES      1 ABSENT      MOTION CARRIED

**CLOSED SESSION**

At 1706 hours, a motion was made by Trustee Carstens, seconded by Trustee Pertell, to go into closed session for the semiannual review of closed session minutes, personnel matters, and collective negotiating matters in accordance with 5 ILCS 120/2(c)(21), 5 ILCS 120/2(c)(1) and 5 ILCS 120/2(c)(2).

4 AYES      1 ABSENT      MOTION CARRIED

Financial Analyst Nadeau, Administrative Assistant Reavy, and guests left for closed session.

Closed session ended at 1809 hours.

**ELECTIONS AND APPOINTMENTS**

President Perkins conducted the Oath of Office swearing-in of Fire Commissioner Tim Gornik.

**NEW BUSINESS**

The President of the Warrenville Firefighters' Auxiliary, Denise Kloska, provided an update to the Board including recent activities and upcoming events.

**APPROVAL OF MINUTES**

A motion was made by Trustee Carstens, seconded by Trustee Pertell, to approve the regular minutes of the regular meeting on June 18, 2024.

4 AYES      1 ABSENT      MOTION CARRIED

A motion was made by Trustee Carstens, seconded by Trustee Pertell, to approve the closed session minutes of the regular meeting on June 18, 2024.

4 AYES      1 ABSENT      MOTION CARRIED

A motion was made by Trustee Carstens, seconded by Trustee Pertell, to approve the regular minutes of the special meetings on June 19, 2024 and July 1, 2024.

4 AYES      1 ABSENT      MOTION CARRIED

A motion was made by Trustee Carstens, seconded by Trustee Karl, to approve the closed session minutes of the special meetings on June 19, 2024 and July 1, 2024.

4 AYES      1 ABSENT      MOTION CARRIED

After reviewing the closed session minutes in closed session at this meeting, a motion was made by President Perkins, seconded by Trustee Carstens, to open the closed session minutes of the following meetings: 02/20/2019, 05/15/2019, 02/19/2020, 04/20/2022, 02/15/2023, 06/21/2023, 08/16/2023, 03/26/2024, 04/04/2024, 05/15/2024, 06/19/2024 at 1801 hours, 06/19/2024 at 1855 hours, and 07/01/2024.

4 AYES      1 ABSENT      MOTION CARRIED

A motion was made by Trustee Pertell, seconded by Trustee Carstens, to approve the destruction of all closed session recordings from December 2022 and prior.

4 AYES      1 ABSENT      MOTION CARRIED

### **FINANCIAL REPORTS**

Chief Dina presented the financial reports. The “Total Cash” from the Summary of Cash report is equal to the “Ending Cash Balance” on the Cash Activity Report. The Cash Activity Report included a beginning cash balance of \$5,913,017.59 and an ending cash balance of \$7,433,279.38 as recorded in the June 2024 financial reports.

Financial Analyst Nadeau suggested the Board consider moving money from the Fifth Third Bank Money Market to The Illinois Funds Investment account to earn more interest. President Perkins asked Financial Analyst Nadeau to provide a recommendation at the next meeting.

Chief Dina noted the June ambulance revenues were \$42,546.56. The Fire Recovery revenue was \$2,444.37. The Fire Bureau revenue was \$4,391.50.

Chief Dina said there will be a bill coming from the City of Warrenville for the apron work.

Chief Dina said the financial model will be updated after the annual audit is completed.

A motion was made by Trustee Pertell, seconded by Trustee Carstens, to accept the monthly accounting reports as presented.

ROLL CALL:  
Carstens – AYE  
Karl – AYE  
Perkins – AYE  
Pertell – AYE  
Thompson – ABSENT  
MOTION CARRIED

### **APPROVAL OF BILLS**

None.

### **OTHER FINANCE**

None.



## **FIRE CHIEF'S REPORT**

Chief Dina reported there were 193 calls for service in the month of May 2024, which included 124 EMS calls and 69 fire and rescue calls.

Chief Dina gave an overview of the structure fire at the Youth Center that occurred this week.

Chief Dina reported there was one significant incident for June 2024 for a semi-truck vs. car accident in Warrenville. There were no mutual aid calls.

The duty crew attended a Fun Fair held at Trinity Lutheran Church.

The Warrenville Firefighters' Auxiliary held their annual fundraiser at Markito's.

Staff completed CPR training for the Warrenville Police Department

Ground and aerial ladder testing was completed for all ground ladders and Tower 11 aerial ladder in our fleet in compliance with NFPA 1932 and NFPA 1914. All passed.

Work continues on the Batavia Road project. Both sides of the front apron ramp have been poured and look good. Next phase of the project is to remove and replace Batavia Road which is scheduled to begin July 15 and take up two weeks.

Lauterbach and Amen conducted the on-site fieldwork for the annual audit for the Fire District.

The Fire Commissioners interviewed three applicants to fill the four vacancies. Two of them have been hired and will start on July 29th.

Staff continue to meet with Little Friends regarding the Autism Safe Community.

Several members attended electric vehicle extinguisher training in Naperville. Chief Dina discussed equipment that the District might decide to purchase in the future.

Chief Dina attended and provided introductions to guests and dignitaries at the Metropolitan Fire Chiefs Home Day event in River Grove Illinois.

## **TRUSTEES**

Trustee Pertell requested that the trustee information section of the website get updated.

Trustee Carstens suggested the District purchase fire blankets for stove fires that can be given away to the public.

## **FIREFIGHTERS' APPRECIATION**

None.

## **ATTORNEY**

None.

## **LOGISTICS**

Chief Dina presented the Logistics Report.

## **TRAINING**

Chief Dina presented the Training Report. There were 814 training hours completed in June.

## **EMS**

Chief Dina presented the EMS Report.

## **APPARATUS**

Chief Dina presented the Apparatus Report. The new ambulance will be received in 2025.

## **FIRE BUREAU**

Chief Dina presented the Fire Bureau Report.

## **PERSONNEL**

Chief Dina said there are two new career firefighter/paramedics that will start on July 29th. After that, there will be two vacancies remaining. The application deadline closes on July 22nd. The test is scheduled for August 17th. Only three applications have been received so far.

## **UNFINISHED BUSINESS**

Chief Dina continues to work with the City of Warrenville for the capital cost reimbursement.

Trustee Carstens said his research shows that TIF District 3 takes \$50,000 away from the Fire District each year that it exists, while TIF District 4 takes \$300,000 each year that it exists.

The Board of Trustees discussed how to move forward with this item. They plan to discuss this more at the next meeting and possibly take action on the truck purchase.

Chief Dina informed the Board that the HR company has not been able to get responses from previous employees. Chief Dina provided them with additional names and all of the contact information. Only one person has responded. Chief Dina will reach out to the past members to encourage them to respond to the HR company.

Chief Dina provided an update on the District's strategic plan project. There has not been a meeting yet to assign leaders and tasks.

## **NEW BUSINESS**

Chief Dina presented the Capital Plan. He noted it is mostly vehicles. Chief Dina discussed a long-term strategy of what vehicles will be needed and could be retired in the future.

The apparatus floor is scheduled for next year. However, Chief Dina would like to get the floor done this year with the savings from the front apron work. Chief Dina is working on a quote for the floor from a vendor under the Sourcewell Purchasing Contract.

Chief Dina said the SCBA will need to be replaced at some point. It would be done all at once rather than spread out over multiple years. The new SCBA are lighter and have additional safety features.

There is \$40,000 designated for three years to replace the cardiac monitors. There was \$30,000 spent last year for the IT server replacement.

The replacement of the grass truck and water rescue truck are coming up. Chief Dina said it might be possible to just replace the skid unit on the grass truck. The water rescue truck is over 30 years old and repair parts have to be custom made for it.

The Board of Trustees referred to a three-step process for vehicle purchases that is outlined in Chief Dina's goals for this year. Chief Dina said he would provide the information according to the process.

**ADJOURNMENT**

At 1935 hours, a motion was made by Trustee Carstens, seconded by Trustee Pertell, to adjourn the meeting.

4 AYES      1 ABSENT      MOTION CARRIED

Present at the end of the meeting were President Kate Perkins, Treasurer Denise Pertell, Secretary Jeff Carstens, Trustee Mike Karl, Fire Chief Andy Dina, Assistant Chief Jamie Clark, Assistant Chief Joe Levy, Financial Analyst Amber Nadeau, and Administrative Assistant Jenna Reavy

There were no guests present at the end of the meeting.

The meeting adjourned at 1935 hours.

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary

**WARRENVILLE FIRE PROTECTION DISTRICT  
3S472 Batavia Road, Warrenville, IL 60555**

**Minutes of Special Trustee Meeting  
August 5, 2024**

**CALL TO ORDER**

President Perkins called the meeting to order at 1700 hours.

**PLEDGE OF ALLEGIANCE**

The meeting started with the pledge of allegiance to the flag.

**ROLL CALL**

Present for the meeting were President Kate Perkins, Secretary Jeff Carstens, Treasurer Denise Pertell, Trustee Al Thompson, Trustee Mike Karl, Fire Chief Andy Dina (left 1810 hours), and Assistant Chief Joe Levy (left at 1810 hours).

Guests present were Captain Nic Tosto (arrived 1701 hours, left 1738 hours), Lieutenant Mike Vaughn (arrived 1701 hours, left 1738 hours), and FF/PM David Koelper (arrived 1701 hours, left 1738 hours) with all three of them representing Warrenville Professional Firefighters Association Local #5036.

**APPROVAL OF AGENDA**

A motion was made by Trustee Carstens, seconded by Trustee Pertell, to approve the agenda with personnel moved before closed session.

5 AYES      MOTION CARRIED

**PUBLIC COMMENTS**

None.

**PERSONNEL**

Local #5036 Union President David Koelper spoke with the Board of Trustees about a grievance related to time off and Kelly days scheduling. One of the Kelly cycles filled up before a member could pick a day in that cycle. That meant the member had to double up on a day resulting in multiple people off on the same day.

Union President Koelper said one member received coaching for scheduling two members off on the same day. The Union feels this is something that is allowed per the contract. The Union reached out to the Chiefs and there was a discussion.

President Perkins asked when this situation happened. Union President Koelper said it happened in December during Kelly day picks, however, Administration staff did not learn about it until May. This affected the schedules for James Reavy and Lieutenant Vaughn.

President Perkins asked if the double up caused overtime. Lieutenant Vaughn said that it would have caused overtime, but he adjusted his own vacation days so overtime didn't happen.

President Perkins asked if this has happened before. Captain Tosto said it has not happened before because there weren't enough people on shift in the past. Also, the prior contract had 16 days in the Kelly cycle. The current contract has 13 days in the Kelly cycle.

Trustee Karl asked what order days are picked for Kelly days and vacation days. Union President Koelper said there is not any contract language that specifies the order. Trustee Thompson asked the Union if they would be open to adding clarifying language or if they have any remedies to prevent this in the future. Captain Tosto said the Union's solution was adding section 10.3 to the contract in the last negotiations. The Union said they would be open to clarify language during the next contract negotiations period.

Perkins said the Trustee Board will further discuss this in closed session. They will ask the attorney to write up their response. The written response will be sent to the Union within ten business days.

At 1738 hours, Captain Tosto, Lieutenant Vaughn and FF/PM Koelper left the meeting.

**CLOSED SESSION**

At 1738 hours, a motion was made by Trustee Thompson, seconded by Trustee Pertell, to go into closed session to discuss personnel matters and collective negotiation matters in accordance with 5 ILCS 120/2(c)(1) and 5 ILCS 120/2(c)(2).

5 AYES      MOTION CARRIED

Guests left during the closed session.  
Closed session ended at 1811 hours.

**ADJOURNMENT**

At 1811 hours, a motion was made by Trustee Carstens, seconded by Trustee Thomspson, to adjourn the meeting.

5 AYES      MOTION CARRIED

Present at the end of the meeting were President Kate Perkins, Secretary Jeff Carstens, Treasurer Denise Pertell, Trustee Al Thompson, and Trustee Mike Karl.

The meeting adjourned at 1811 hours.

**Warrenville Fire Protection District**  
**Cash Activity**  
**July 2024**

Beginning Cash Balance		7,433,279.38
Revenues:		
Receipts from the Monthly Receipts report	179,630.75	
PAYA Write Off	-	
Interest Income IL Funds account	2,192.65	
Interest Income 5/3 Money Market account	11,988.79	
Personal Property Replacement Tax Direct Deposit	9,939.88	
Total Revenues		203,752.07
Expenses:		
Vendor checks from the Check Register report	(59,973.46)	
Payroll disbursements and fees from the Precision payroll reports	(189,471.56)	
Auto Disbursements	(68,263.79)	
Foreign Fire Disbursements	-	
Foreign Fire Disbursements Paid on 5/3 Credit Card and reimbursed to District	-	
Bank fee 5/3 Checking Account	-	
Bank fee Hinsdale Lockbox Account	-	
Bank fee Money Market	-	
Credit Card Processing Fee	(176.84)	
Ambulance Billing Fee	(2,175.50)	
Total Expenses		<u>(320,061.15)</u>
Ending Cash Balance		<u><u>7,316,970.30</u></u>
Bank Account Balances at month end:		
* Fifth-Third Checking		1,851,737.10
Fifth-Third Money Market (2.99%)		4,912,709.74
The Illinois Funds Investments (5.48%)		481,897.84
Fifth-Third Lockbox Checking		-
Hinsdale Bank and Trust Co Lockbox		5,965.35
Fifth Third Foreign Fire Tax		64,660.27
		<u><u>7,316,970.30</u></u>

\* Note: The Fifth-Third Checking account balance displayed represents the general ledger balance not the bank balance. There are reconciling items such as outstanding checks and deposits in transit at month end.

Warrenville Fire Protection District  
Summary of Cash  
July 31, 2024

ASSETS

Corporate Fund

Fifth-Third Checking Pooled	\$ 1,235,059.89	
Hinsdale Lockbox Checking	5,965.35	
The Illinois Funds Investments	481,897.84	
Fifth-Third Money Market	1,758,794.44	
Total Corporate Fund		3,481,717.52

Audit Fund

Fifth-Third Checking Pooled	1,635.30	
Total Audit Fund		1,635.30

Liability Insurance Fund

Fifth-Third Checking Pooled	19,220.57	
Total Liability Insurance Fund		19,220.57

Workers Compensation Fund

Fifth-Third Checking Pooled	154,238.87	
Total Workers Compensation Fund		154,238.87

Foreign Fire Fund

Fifth-Third Foreign Fire Tax	64,660.27	
Total Foreign Fire Fund		64,660.27

Capital Projects Fund

Fifth-Third Pooled Checking	441,582.47	
Fifth-Third Money Market	3,153,915.30	
Total Capital Projects Fund		3,595,497.77

Total Cash	\$	7,316,970.30
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**Warrenville Fire Protection District**  
**Account Reconciliation**  
**As of Jul 31, 2024**  
**01-00-1000-00 - Fifth-Third Pooled Checking**  
**Bank Statement Date: July 31, 2024**

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance			2,110,245.01
Add: Cash Receipts			49,437.86
Less: Cash Disbursements			(128,237.25)
Add (Less) Other			<u>(189,648.40)</u>
Ending GL Balance			<u>1,851,737.10</u>
Ending Bank Balance			1,874,700.65
Add back deposits in transit			
Total deposits in transit			
(Less) outstanding checks			
	Jun 30, 2024	11329	(869.26)
	Jul 25, 2024	11344	(21,673.75)
	Jul 25, 2024	11345	(315.66)
	Jan 19, 2024	16092	<u>(104.88)</u>
Total outstanding checks			(22,963.55)
Add (Less) Other			
Total other			
Unreconciled difference			<u>0.00</u>
Ending GL Balance			<u><u>1,851,737.10</u></u>



## Warrenville Fire Protection District Monthly Receipts For the Period From Jul 1, 2024 to Jul 31, 2024

Filter Criteria includes: Report order is by Check Date. Report is printed in Detail Format.

Date	Account ID	Transactio	Line Description	Debit Amnt	Credit Am
7/1/24	10-00-1290-00 01-00-1000-00	2073550	Invoice: FP24-30 Alarm Detection Systems, Inc.	110.00	110.00
7/9/24	10-00-1290-00 01-00-1000-00	CJPWZLYI	Invoice: FP24-32 Chicago Metropolitan Fire Prev, Co.	1,587.50	1,587.50
7/9/24	10-00-1290-00 01-00-1000-00	DKCXVDFE	Invoice: FP24-31 Johnson Controls, Inc.	110.00	110.00
7/11/24	10-00-4350-00 01-00-1000-00	59868	Fire Recovery - Corp Fire Recovery USA LLC	3,202.66	3,202.66
7/17/24	10-00-1290-00 01-00-1000-00	BLO7U6RIJ	Invoice: FP24-33 Arrowhead Golf Club	450.00	450.00
7/19/24	10-00-4000-00 30-00-4000-00 40-00-4000-00 50-00-4000-00 10-00-4050-00 01-00-1000-00	07192024	Property Tax-Corporate Property Tax-Audit Property Tax-Liability Insur Property Tax-Work Comp Property Tax - Corp Emer&Rescu DuPage County Treasurer	35,506.34	29,200.38 79.90 307.31 1,708.63 4,210.12
7/25/24	10-00-1290-00 01-00-1000-00	128	Invoice: FP24-29 K'Odak Mechanical Inc	962.72	962.72
7/25/24	10-00-1290-00 01-00-1000-00	300024966	Invoice: FP24-34 US Alliance Fire Protection, Inc.	525.00	525.00
7/25/24	10-00-4250-10 01-00-1000-00	07252024	FMB-Public Education Corp - CPR class on 07/21 Warrenville Fire CPR	170.00	170.00
7/25/24	10-00-4250-10 01-00-1000-00	174	FMB-Public Education Corp - 07/21 CPR class for R. Martinez Warrenville Fire CPR	85.00	85.00
7/25/24	10-00-4250-10 01-00-1000-00	251	FMB-Public Education Corp - 07/21 CPR class for V. Torres Warrenville Fire CPR	85.00	85.00
7/25/24	10-00-4250-10 01-00-1000-00	4091	FMB-Public Education Corp - 07/21 CPR class for M. Corey Warrenville Fire CPR	85.00	85.00
7/29/24	10-00-1290-00 01-00-1000-00	88712	Invoice: FP24-16 Northwestern Medicine	384.00	384.00
7/31/24	10-00-4310-00 10-01-6115-00 01-00-1000-00	07312024	Amb Billing Fund 10 Paramedic Bill Fee Fund 10 Amb Deposits Fund 10	2,175.50 6,174.64	8,350.14
7/31/24	10-00-4310-00 10-00-1031-00	07312024-1	Amb Billing Fund 10 Amb Deposits Fund 10	128,017.39	128,017.39
				<b>179,630.75</b>	<b>179,630.75</b>

**Warrenville Fire Protection District**  
**Aged Receivables**  
**As of Jul 31, 2024**

Filter Criteria includes: 1) Includes Drop Shipments. Report order is by ID. Report is printed in Summary Format.

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<b>Customer Bill To Contact</b>	<b>0-30</b>	<b>31-60</b>	<b>61-90</b>	<b>Over 90 days</b>	<b>Amount Due</b>
	_____	_____	_____	_____	_____
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As of 07/31/2024, there were zero outstanding invoices

**Warrenville Fire Protection District**  
**FMB-Plan Review Cash Receipts**  
**July 2024**

<b>Date Paid</b>	<b>Invoice Number</b>	<b>Customer Name</b>	<b>Amount Paid</b>
7/1/2024	FP24-30	Alarm Detection Systems, Inc	110.00
7/9/2024	FP24-32	Chicago Metropolitan Fire Prev, Co	1,587.50
7/9/2024	FP24-31	Johnson Controls, Inc.	110.00
7/17/2024	FP24-33	Arrowhead Golf Club	450.00
7/25/2024	FP24-29	K'Odak Mechanical Inc	962.72
7/25/2024	FP24-34	US Alliance Fire Protection, Inc	525.00
7/29/2024	FP24-16	Northwestern Medicine	384.00
Total FMB cash received			\$ 4,129.22
Minus invoices recorded as revenue at 4/30/24			(384.00)
Fees charged on payments not received			(87.52)
Total current month revenue in account 10-00-4250-20			<u>\$ 3,657.70</u>

**Warrenville Fire Protection District**  
**Check Register**  
**For the Period From Jul 1, 2024 to Jul 31, 2024**

Filter Criteria includes: 1) Check Numbers from 10000 to 13000. Report order is by Check Number.

Payee	Check	Amount	Account ID	Account Description
Illinois Public Risk Fund	11334	15,146.00	10-00-2000-00 01-00-1000-00	Accounts Payable Fifth-Third Pooled Checking
Voegtle's Lawn Service, Inc.	11335	138.00	10-00-2000-00 01-00-1000-00	Accounts Payable Fifth-Third Pooled Checking
Ace Hardware - Warrenville	11336	106.09	10-00-2000-00 10-00-2000-00 01-00-1000-00	Accounts Payable Accounts Payable Fifth-Third Pooled Checking
Forest Preserve Dist. of Du	11337	5,562.14	10-00-2000-00 01-00-1000-00	Accounts Payable Fifth-Third Pooled Checking
IL Fire Service Admin Profe	11338	100.00	10-00-2000-00 01-00-1000-00	Accounts Payable Fifth-Third Pooled Checking
Ntiva, Inc.	11339	2,175.86	10-00-2000-00 01-00-1000-00	Accounts Payable Fifth-Third Pooled Checking
Pomp's Tire Service, Inc.	11340	1,446.92	10-00-2000-00 01-00-1000-00	Accounts Payable Fifth-Third Pooled Checking
Humani HR	11341	6,216.00	10-00-2000-00 01-00-1000-00	Accounts Payable Fifth-Third Pooled Checking
Air One Equipment, Inc.	11342	585.00	10-00-2000-00 01-00-1000-00	Accounts Payable Fifth-Third Pooled Checking
City of Warrenville	11343	306.92	10-00-2000-00 10-00-2000-00 01-00-1000-00	Accounts Payable Accounts Payable Fifth-Third Pooled Checking
Du-Comm	11344	21,673.75	10-00-2000-00 10-00-2000-00 01-00-1000-00	Accounts Payable Accounts Payable Fifth-Third Pooled Checking
Konica Minolta Premier Fina	11345	315.66	10-00-2000-00 01-00-1000-00	Accounts Payable Fifth-Third Pooled Checking
Mr. Handyman-Wheaton &	11346	86.00	10-00-2000-00 01-00-1000-00	Accounts Payable Fifth-Third Pooled Checking
Nicor Gas	11347	233.72	10-00-2000-00 01-00-1000-00	Accounts Payable Fifth-Third Pooled Checking
Pomp's Tire Service, Inc.	11348	1,913.40	10-00-2000-00 01-00-1000-00	Accounts Payable Fifth-Third Pooled Checking
Sikich, LLP - Accounting	11349	3,968.00	10-00-2000-00 01-00-1000-00	Accounts Payable Fifth-Third Pooled Checking
	<b>Total</b>	<b>59,973.46</b>		

**Warrenville Fire Protection District**  
**Check Register**  
**For the Period From Jul 1, 2024 to Jul 31, 2024**

Filter Criteria includes: 1) Check Numbers from 170 to 800. Report order is by Check Number.

<b>Payee</b>	<b>Check</b>	<b>Amount</b>	<b>Account ID</b>	<b>Account Description</b>
Aflac	714	749.46	10-00-2000-00 01-00-1000-00	Accounts Payable Fifth-Third Pooled Checking
Blue Cross Blue Shield of Ill	715	25,770.68	10-00-2000-00 01-00-1000-00	Accounts Payable Fifth-Third Pooled Checking
Blue Cross Blue Shield of Ill	716	647.77	10-00-2000-00 01-00-1000-00	Accounts Payable Fifth-Third Pooled Checking
Guardian Dental Plan	717	1,079.83	10-00-2000-00 01-00-1000-00	Accounts Payable Fifth-Third Pooled Checking
Fifth Third Bank - Procurem	718	16,780.81	10-00-2000-00 01-00-1000-00	Accounts Payable Fifth-Third Pooled Checking
IMRF - IL Municipal Retirem	719	1,345.24	10-00-2000-00 01-00-1000-00	Accounts Payable Fifth-Third Pooled Checking
MH Occupational Health, LL	720	21,890.00	10-00-2000-00 01-00-1000-00	Accounts Payable Fifth-Third Pooled Checking
	<b>Total</b>	<b>68,263.79</b>		

**Warrenville Fire Protection District**  
**Purchase Journal**  
**For the Period From Jul 1, 2024 to Jul 31, 2024**

Filter Criteria includes: 1) Includes Drop Shipments. Report order is by Vendor Name. Repo

Name	Date	Account ID	Account Description	Line Description	Debit	Credit
Ace Hardware - Warrenville	7/2/24	10-01-6520-00	Maintenance-Apparatus	Vehicle cleaning supplies	77.31	
Ace Hardware - Warrenville	7/2/24	10-00-2000-00	Accounts Payable	Ace Hardware - Warrenville		77.31
Ace Hardware - Warrenville	7/3/24	10-01-6500-00	Maintenance Buildings-Stat 1	Garden hose nozzles	28.78	
Ace Hardware - Warrenville	7/3/24	10-00-2000-00	Accounts Payable	Ace Hardware - Warrenville		28.78
Aflac	7/1/24	10-00-2160-00	Insurance - Aflac Payable	Accident insurance for June	749.46	
Aflac	7/1/24	10-00-2000-00	Accounts Payable	Aflac		749.46
Air One Equipment, Inc.	7/18/24	10-01-7200-00	Firefighters Pers Prot Equip	Firefighting boots for Vaughn	585.00	
Air One Equipment, Inc.	7/18/24	10-00-2000-00	Accounts Payable	Air One Equipment, Inc.		585.00
Blue Cross Blue Shield of Illinois	7/1/24	10-01-5200-00	Insurance-Health	Health insurance for July	25,770.68	
Blue Cross Blue Shield of Illinois	7/1/24	10-00-2000-00	Accounts Payable	Blue Cross Blue Shield of Illinois		25,770.68
Blue Cross Blue Shield of Illinois	7/1/24	10-01-5200-05	Insurance-Vision	Vision insurance for July	216.49	
Blue Cross Blue Shield of Illinois	7/1/24	10-01-5200-20	Insurance-Life	Life insurance for July	431.28	
Blue Cross Blue Shield of Illinois	7/1/24	10-00-2000-00	Accounts Payable	Blue Cross Blue Shield of Illinois		647.77
City of Warrenville	7/10/24	10-01-6800-20	Utilities-Water	Water utility for 05/31-06/30	242.53	
City of Warrenville	7/10/24	10-00-2000-00	Accounts Payable	City of Warrenville		242.53
City of Warrenville	7/23/24	10-01-7000-00	Motor Fuel	Shared fuel per IGA for Apr-June	64.39	
City of Warrenville	7/23/24	10-00-2000-00	Accounts Payable	City of Warrenville		64.39
Du-Comm	7/8/24	10-01-6110-00	DuComm Dispatch	Dispatch facility lease share 08/01-10/31	862.50	
Du-Comm	7/8/24	10-00-2000-00	Accounts Payable	Du-Comm		862.50
Du-Comm	7/8/24	10-01-6110-00	DuComm Dispatch	Dispatch usage share 08/01-10/31	20,811.25	
Du-Comm	7/8/24	10-00-2000-00	Accounts Payable	Du-Comm		20,811.25
Forest Preserve Dist. of DuPage County	7/1/24	10-01-7000-00	Motor Fuel	Motor fuel for 04/01-06/30	5,562.14	
Forest Preserve Dist. of DuPage County	7/1/24	10-00-2000-00	Accounts Payable	Forest Preserve Dist. of DuPage County		5,562.14
Guardian Dental Plan	7/1/24	10-01-5200-10	Insurance-Dental	Dental insurance for July	1,079.83	
Guardian Dental Plan	7/1/24	10-00-2000-00	Accounts Payable	Guardian Dental Plan		1,079.83
Humani HR	7/1/24	10-01-6080-00	Other Professional Services	HR retention service payment 1 of 3	6,216.00	
Humani HR	7/1/24	10-00-2000-00	Accounts Payable	Humani HR		6,216.00
IL Fire Service Admin Professionals	7/1/24	10-01-6700-00	Training-Seminars/Lecture	Annual training membership for Nadeau & Reavy	100.00	
IL Fire Service Admin Professionals	7/1/24	10-00-2000-00	Accounts Payable	IL Fire Service Admin Professionals		100.00
Illinois Public Risk Fund	7/1/24	50-00-5400-00	Worker's Compensation Expense	Workers comp insurance for July	15,146.00	
Illinois Public Risk Fund	7/1/24	10-00-2000-00	Accounts Payable	Illinois Public Risk Fund		15,146.00
IMRF - IL Municipal Retirement Fund	7/1/24	10-00-2163-00	IMRF Payable - Employee	Employee pension contributions for June	558.97	
IMRF - IL Municipal Retirement Fund	7/1/24	10-01-5200-27	IMRF District Contribution	Employer pension contributions for June	786.27	
IMRF - IL Municipal Retirement Fund	7/1/24	10-00-2000-00	Accounts Payable	IMRF - IL Municipal Retirement Fund		1,345.24
Konica Minolta Premier Finance	7/19/24	10-01-7100-00	Office Supplies	Copier lease and usage for 07/12-08/12	315.66	
Konica Minolta Premier Finance	7/19/24	10-00-2000-00	Accounts Payable	Konica Minolta Premier Finance		315.66
MH Occupational Health, LLC	7/1/24	10-01-5300-00	Health & Wellness	Annual Physicals	21,890.00	
MH Occupational Health, LLC	7/1/24	10-00-2000-00	Accounts Payable	MH Occupational Health, LLC		21,890.00
Mr. Handyman-Wheaton & Hinsdale	7/18/24	10-01-6500-00	Maintenance Buildings-Stat 1	Consultation fee	86.00	
Mr. Handyman-Wheaton & Hinsdale	7/18/24	10-00-2000-00	Accounts Payable	Mr. Handyman-Wheaton & Hinsdale		86.00
Nicor Gas	7/8/24	10-01-6800-10	Utilities-Gas	Gas utility for 06/06-07/08	233.72	
Nicor Gas	7/8/24	10-00-2000-00	Accounts Payable	Nicor Gas		233.72

**Warrenville Fire Protection District**  
**Purchase Journal**  
**For the Period From Jul 1, 2024 to Jul 31, 2024**

Filter Criteria includes: 1) Includes Drop Shipments. Report order is by Vendor Name. Repo

<b>Name</b>	<b>Date</b>	<b>Account ID</b>	<b>Account Description</b>	<b>Line Description</b>	<b>Debit</b>	<b>Credit</b>
Ntiva, Inc.	7/1/24	10-01-6600-10	IT Support Services	IT support services for July	2,175.86	
Ntiva, Inc.	7/1/24	10-00-2000-00	Accounts Payable	Ntiva, Inc.		2,175.86
Pomp's Tire Service, Inc.	7/1/24	10-01-6520-23	Maint App - 2018 M3263 (M11)	Replace 4 tires for M11	1,446.92	
Pomp's Tire Service, Inc.	7/1/24	10-00-2000-00	Accounts Payable	Pomp's Tire Service, Inc.		1,446.92
Pomp's Tire Service, Inc.	7/24/24	10-01-6520-24	Maint App - 2020 E1976 (E11)	Replace 4 tires for E11	1,913.40	
Pomp's Tire Service, Inc.	7/24/24	10-00-2000-00	Accounts Payable	Pomp's Tire Service, Inc.		1,913.40
Sikich, LLP - Accounting	7/21/24	10-01-6000-00	Accounting-Sikich	Accounting services for June	3,968.00	
Sikich, LLP - Accounting	7/21/24	10-00-2000-00	Accounts Payable	Sikich, LLP - Accounting		3,968.00
Voegtle's Lawn Service, Inc.	7/1/24	10-01-6500-00	Maintenance Buildings-Stat 1	Landscaping service for June	138.00	
Voegtle's Lawn Service, Inc.	7/1/24	10-00-2000-00	Accounts Payable	Voegtle's Lawn Service, Inc.		138.00
					<b>111,456.44</b>	<b>111,456.44</b>

**Warrenville Fire Protection District**  
**Purchase Journal - Fifth Third Pro Card**  
**For the Period From Jul 1, 2024 to Jul 31, 2024**

Filter Criteria includes: 1) Vendor IDs: Fifth Third Pro Card; 2) In

Name	Date	Account ID	Account Description	Line Description	Trans Amount
Fifth Third Bank - Pro	7/1/24	10-01-6120-00	Haz-Mat Equipment	Amazon - Helmet clips	4.99
		10-01-7200-00	Firefighters Pers Prot Equip	Witmer Public Safety Group - Turnout gear cleaner	259.29
		10-01-6170-00	GIS Maintenance	ESRI - GIS annual fee for additional user	275.00
		10-01-6200-00	Comm/Radio Equipment	Amazon - Phone case	27.58
		10-01-6010-00	Dues	IAAI - 2-year membership for Levy	250.00
		10-01-7100-00	Office Supplies	Amazon - Binders	31.77
		10-01-7300-00	Medical Supplies	Target - Water for rehab	28.14
		10-01-6120-00	Haz-Mat Equipment	Amazon - Road flares	19.09
		10-01-6520-00	Maintenance-Apparatus	NAPA Auto Parts - Fluids for vehicles	155.00
		10-01-6520-09	Maint App - 2019 Ford (C11)	Interstate Power Systems - Replacement battery for C11	115.78
		10-01-6700-05	Training-Certification Classes	American Heart Association - BLS CPR course licenses	1,260.00
		10-01-6745-00	Public Education	American Heart Association - CPR workbooks and valves	210.78
		10-01-7100-00	Office Supplies	USPS - Postage	5.70
		10-01-6600-05	IT Computer Software	Zoom - Video conference fee for June	15.99
		10-01-6530-00	Small Tools	Amazon - Tarps	141.04
		10-01-6810-00	Telephone-Land Line	AT&T - Internet service for 05/07-06/06	497.15
		10-01-6600-05	IT Computer Software	Deneb Corporation - Email hosting fee for June	586.34
		10-01-6810-00	Telephone-Land Line	AT&T - Station phone service for 05/07-06/06	740.80
		10-01-7100-00	Office Supplies	Amazon - Label maker tape	19.89
		10-01-6840-00	Cable	Comcast - Cable TV service for 05/15-06/14	61.15
		10-01-6500-00	Maintenance Buildings-Stat 1	Webmarc Doors - Bay door repairs	210.40
		10-01-6500-00	Maintenance Buildings-Stat 1	Colley Elevator - Quarterly elevator service for 06/01-08/31	276.00
		10-01-7220-90	Uniforms-Other	Fireground Supply - Helmet shields	598.89
		10-01-6500-00	Maintenance Buildings-Stat 1	Webmarc Doors - Install bay door receivers	1,060.90
		10-01-6170-00	GIS Maintenance	Corel - GIS Corel Draw annual subscription	269.00
		10-01-7220-00	Uniforms-Employees	Air One Equipment - Uniform items for A. Ingram	21.00
		10-01-7300-00	Medical Supplies	Stryker Medical - Charger mounts for stair chair	100.04
		10-01-7220-00	Uniforms-Employees	Air One Equipment - Uniform items for Gloodt	125.00
		10-01-5300-00	Health & Wellness	Edward Occupational Health - Physical	418.00
		10-01-7300-00	Medical Supplies	Stryker Medical - Stair chair 5-year warranty (IPRF grant)	2,572.50
		10-01-6040-00	Legal	Ottosen - Legal services for May	3,675.00
		10-01-7010-00	Operating Supplies	Family Pride - Laundry service lease for June	50.00
		10-01-6810-10	Telephone-Cell Phones	Tmobile - Mobile phones for 04/21-05/20	283.19
		10-01-6500-00	Maintenance Buildings-Stat 1	Hogan Plumbing - Fix apparatus bay drain backup	380.00
		10-01-6810-10	Telephone-Cell Phones	AT&T - Monthly fee	12.36
		10-01-6810-10	Telephone-Cell Phones	AT&T - FirstNet mobile phones for 04/26-05/25	386.91
		10-01-6730-00	Testing and Promotion	BioScan Tek - Background checks	184.00
		10-01-6745-00	Public Education	Edward Hospital - CPR cards	197.25
		10-01-7100-00	Office Supplies	Amazon - Office supplies	37.35
		10-01-7300-00	Medical Supplies	Linde Gas - Oxygen cylinder rentals	501.96
		10-01-6810-10	Telephone-Cell Phones	Verizon - Wireless router service for 06/07-07/06	715.58
		10-00-2000-00	Accounts Payable	Fifth Third Bank - Procurement Card	-16,780.81



Warrenville Fire Protection District  
Revenues and Expenses  
Compared with Budget  
For the Three Months Ending July 31, 2024

	Current Month Actual	Year to Date Actual	Annual Budget	Remaining Balance	Percent Available	
<u>Corporate Fund</u>						
<u>Revenues</u>						
10-00-4000-00	Property Tax Revenue	\$ 29,200.38	\$ 1,826,338.56	\$ 3,425,202.00	1,598,863.44	46.68
10-00-4010-00	Property Tax Revenue - Pension	4,462.67	279,118.17	562,053.00	282,934.83	50.34
10-00-4050-00	PropTax Rev - Emer&Rescue Fund	4,210.12	263,321.80	493,970.00	230,648.20	46.69
10-00-4100-00	State Replacement Tax Revenue	9,939.88	23,525.04	70,000.00	46,474.96	66.39
10-00-4250-10	FMB-Public Education	425.00	425.00	0.00	(425.00)	0.00
10-00-4250-20	FMB-Plan Review	3,657.70	8,661.72	20,000.00	11,338.28	56.69
10-00-4310-00	Ambulance Service Fees	136,367.53	297,189.27	1,060,000.00	762,810.73	71.96
10-00-4350-00	Fire Recovery	3,202.66	7,428.89	10,000.00	2,571.11	25.71
10-00-4500-00	Grant Revenue	0.00	20,171.00	21,000.00	829.00	3.95
10-00-4700-00	Other Income	0.00	0.00	3,000.00	3,000.00	100.00
10-00-4800-00	Interest Income	6,484.75	18,618.96	40,000.00	21,381.04	53.45
	<b>Total Revenues</b>	<b>197,950.69</b>	<b>2,744,798.41</b>	<b>5,705,225.00</b>	<b>2,960,426.59</b>	<b>51.89</b>
<u>Expenses</u>						
<u>Personal Services</u>						
10-01-5000-00	Payroll-Full Time Firefighters	142,136.53	435,416.05	2,200,000.00	1,764,583.95	80.21
10-01-5005-00	Payroll-Part Time Firefighters	23,814.75	71,017.25	500,000.00	428,982.75	85.80
10-01-5010-00	Payroll-Office & Staff	8,272.58	25,128.19	125,000.00	99,871.81	79.90
10-01-5015-00	Payroll-Part Time Supervisory	2,255.00	6,765.00	27,000.00	20,235.00	74.94
10-01-5020-00	Overtime	2,105.60	8,608.79	100,000.00	91,391.21	91.39
10-01-5022-00	Payroll-Special-Rate	780.25	1,804.20	10,000.00	8,195.80	81.96
10-01-5025-00	Payroll-Holiday Pay	2,105.52	3,523.85	59,000.00	55,476.15	94.03
10-01-5030-00	Payroll-Fireman POC	4,380.00	15,660.00	115,000.00	99,340.00	86.38
10-01-5080-00	Trustee Compensation	1,312.50	3,580.65	16,875.00	13,294.35	78.78
10-01-5090-00	Fire Commissioner Compensation	249.99	749.97	3,000.00	2,250.03	75.00
10-01-5100-00	Payroll Taxes	5,644.63	17,257.34	114,000.00	96,742.66	84.86
10-01-5200-00	Insurance-Health	23,681.32	75,616.27	365,000.00	289,383.73	79.28
10-01-5200-05	Insurance-Vision	216.49	649.47	2,800.00	2,150.53	76.80
10-01-5200-10	Insurance-Dental	1,079.83	3,309.80	13,500.00	10,190.20	75.48
10-01-5200-20	Insurance-Life	431.28	1,299.98	6,000.00	4,700.02	78.33
10-01-5200-25	VEBA	0.00	0.00	43,000.00	43,000.00	100.00
10-01-5200-26	457 District Contribution	0.00	600.00	1,600.00	1,000.00	62.50
10-01-5200-27	IMRF District Contribution	786.27	2,354.04	11,000.00	8,645.96	78.60
10-01-5300-00	Health & Wellness	22,308.00	22,308.00	33,000.00	10,692.00	32.40
10-01-5500-00	Pension Contribution	4,462.67	279,118.17	562,053.00	282,934.83	50.34
	<b>Total Personal Services</b>	<b>246,023.21</b>	<b>974,767.02</b>	<b>4,307,828.00</b>	<b>3,333,060.98</b>	<b>77.37</b>

Warrenville Fire Protection District  
Revenues and Expenses  
Compared with Budget  
For the Three Months Ending July 31, 2024

	Current Month Actual	Year to Date Actual	Annual Budget	Remaining Balance	Percent Available	
<u>Contractual Services</u>						
10-01-6000-00	Accounting-Sikich	3,968.00	15,335.00	35,000.00	19,665.00	56.19
10-01-6000-10	Accounting-Lauterbach & Amen	0.00	0.00	1,500.00	1,500.00	100.00
10-01-6010-00	Dues	250.00	2,829.00	6,730.00	3,901.00	57.96
10-01-6020-00	Firefighters Appreciation Fund	0.00	0.00	12,000.00	12,000.00	100.00
10-01-6030-00	General Insurance	0.00	0.00	2,610.00	2,610.00	100.00
10-01-6040-00	Legal	3,675.00	7,196.80	33,000.00	25,803.20	78.19
10-01-6045-00	Payroll Service Fee	328.74	1,013.77	5,000.00	3,986.23	79.72
10-01-6060-00	GEMT 50% Payment Expense	0.00	0.00	190,000.00	190,000.00	100.00
10-01-6080-00	Other Professional Services	6,216.00	6,216.00	20,000.00	13,784.00	68.92
10-01-6110-00	DuComm Dispatch	21,673.75	44,244.50	88,095.00	43,850.50	49.78
10-01-6115-00	Ambulance Billing Fees	2,175.50	7,823.89	48,000.00	40,176.11	83.70
10-01-6120-00	Haz-Mat Equipment	24.08	4,844.37	5,000.00	155.63	3.11
10-01-6130-00	Dive/Water Rescue	0.00	0.00	11,000.00	11,000.00	100.00
10-01-6140-00	Technical Rescue Equipment	0.00	0.00	2,500.00	2,500.00	100.00
10-01-6145-00	TEMS - (SWAT)	0.00	0.00	2,000.00	2,000.00	100.00
10-01-6150-00	SCBA Maintenance and Parts	0.00	0.00	20,000.00	20,000.00	100.00
10-01-6160-00	Hose and Appliances	0.00	0.00	6,000.00	6,000.00	100.00
10-01-6170-00	GIS Maintenance	544.00	544.00	800.00	256.00	32.00
10-01-6180-00	Credit Card Processing Fees	176.84	299.67	1,000.00	700.33	70.03
10-01-6200-00	Comm/Radio Equipment	27.58	220.21	20,000.00	19,779.79	98.90
10-01-6500-00	Maintenance Buildings-Stat 1	2,180.08	3,315.44	36,000.00	32,684.56	90.79
10-01-6510-00	Maintenance-Equipment	0.00	0.00	2,000.00	2,000.00	100.00
10-01-6520-00	Maintenance-Apparatus	232.31	232.31	70,000.00	69,767.69	99.67
10-01-6520-03	Maint App - 2009 E5026 (E13)	0.00	11,776.48	0.00	(11,776.48)	0.00
10-01-6520-09	Maint App - 2019 Ford (C11)	115.78	115.78	0.00	(115.78)	0.00
10-01-6520-23	Maint App - 2018 M3263 (M11)	1,446.92	1,446.92	0.00	(1,446.92)	0.00
10-01-6520-24	Maint App - 2020 E1976 (E11)	1,913.40	2,887.40	0.00	(2,887.40)	0.00
10-01-6530-00	Small Tools	141.04	381.04	4,000.00	3,618.96	90.47
10-01-6600-00	IT Hardware	0.00	389.99	14,000.00	13,610.01	97.21
10-01-6600-05	IT Computer Software	602.33	9,169.78	34,000.00	24,830.22	73.03
10-01-6600-10	IT Support Services	2,175.86	6,527.58	36,000.00	29,472.42	81.87
10-01-6700-00	Training-Seminars/Lecture	100.00	5,790.00	11,000.00	5,210.00	47.36
10-01-6700-05	Training-Certification Classes	1,260.00	2,901.00	40,000.00	37,099.00	92.75
10-01-6700-10	Training-Books/Manuals	0.00	145.51	2,200.00	2,054.49	93.39
10-01-6700-15	Training-Building Mat/Props	0.00	0.00	6,200.00	6,200.00	100.00
10-01-6700-20	Training-Audio Visual/Comp	0.00	0.00	3,200.00	3,200.00	100.00
10-01-6700-25	Training- Per Diem	0.00	0.00	4,500.00	4,500.00	100.00
10-01-6700-40	Training-Supplies	0.00	0.00	5,500.00	5,500.00	100.00
10-01-6700-48	Career Training	0.00	1,300.00	40,000.00	38,700.00	96.75
10-01-6700-50	Training - Fire Commissioners	0.00	159.46	4,800.00	4,640.54	96.68

Warrenville Fire Protection District  
Revenues and Expenses  
Compared with Budget  
For the Three Months Ending July 31, 2024

		Current Month Actual	Year to Date Actual	Annual Budget	Remaining Balance	Percent Available
10-01-6710-00	Fire Prevention Bureau	0.00	0.00	4,000.00	4,000.00	100.00
10-01-6730-00	Testing and Promotion	184.00	552.00	24,600.00	24,048.00	97.76
10-01-6745-00	Public Education	408.03	1,102.03	6,500.00	5,397.97	83.05
10-01-6750-00	Travel/Hotel Expense	0.00	649.55	6,500.00	5,850.45	90.01
10-01-6770-00	Client Relations Expense	0.00	77.93	4,500.00	4,422.07	98.27
10-01-6800-00	Utilities-Electric	0.00	990.72	13,000.00	12,009.28	92.38
10-01-6800-10	Utilities-Gas	233.72	800.72	12,000.00	11,199.28	93.33
10-01-6800-20	Utilities-Water	242.53	917.28	3,000.00	2,082.72	69.42
10-01-6810-00	Telephone-Land Line	1,237.95	2,475.90	15,000.00	12,524.10	83.49
10-01-6810-10	Telephone-Cell Phones	1,398.04	3,023.49	11,500.00	8,476.51	73.71
10-01-6830-00	Alarm Expense	0.00	819.48	4,000.00	3,180.52	79.51
10-01-6840-00	Cable	61.15	122.30	750.00	627.70	83.69
	Total Contractual Services	<u>52,992.63</u>	<u>148,637.30</u>	<u>928,985.00</u>	<u>780,347.70</u>	84.00

Warrenville Fire Protection District  
Revenues and Expenses  
Compared with Budget  
For the Three Months Ending July 31, 2024

	Current Month Actual	Year to Date Actual	Annual Budget	Remaining Balance	Percent Available	
<u>Commodities</u>						
10-01-7000-00	Motor Fuel	5,626.53	5,656.19	32,000.00	26,343.81	82.32
10-01-7010-00	Operating Supplies	50.00	264.76	2,500.00	2,235.24	89.41
10-01-7100-00	Office Supplies	410.37	1,280.40	8,500.00	7,219.60	84.94
10-01-7110-00	Cleaning Supplies	0.00	276.46	4,000.00	3,723.54	93.09
10-01-7200-00	Firefighters Pers Prot Equip	844.29	1,189.29	30,000.00	28,810.71	96.04
10-01-7220-00	Uniforms-Employees	146.00	583.00	32,000.00	31,417.00	98.18
10-01-7220-90	Uniforms-Other	598.89	598.89	6,000.00	5,401.11	90.02
10-01-7230-00	Fire & Rescue Equipment	0.00	0.00	20,000.00	20,000.00	100.00
10-01-7300-00	Medical Supplies	3,202.64	16,641.85	51,600.00	34,958.15	67.75
	Total Commodities	10,878.72	26,490.84	186,600.00	160,109.16	85.80
<u>Other</u>						
10-01-9500-60	Transfers to Capital Projects	0.00	200,000.00	200,000.00	0.00	0.00
	Total Other	0.00	200,000.00	200,000.00	0.00	0.00
	Total Expenses	309,894.56	1,349,895.16	5,623,413.00	4,273,517.84	76.00
	Net Revenue over Expenses	\$ (111,943.87)	\$ 1,394,903.25	\$ 81,812.00	(1,313,091.25)	(1,605.01)

Warrenville Fire Protection District  
Revenues and Expenses  
Compared with Budget  
For the Three Months Ending July 31, 2024

		Current Month Actual	Year to Date Actual	Annual Budget	Remaining Balance	Percent Available
<u>Audit Fund</u>						
<u>Revenues</u>						
30-00-4000-00	Property Tax Revenue	\$ 79.90	\$ 4,997.35	\$ 9,415.00	4,417.65	46.92
	Total Revenues	<u>79.90</u>	<u>4,997.35</u>	<u>9,415.00</u>	<u>4,417.65</u>	46.92
<u>Expenses</u>						
30-00-6005-00	Audit Fees	<u>0.00</u>	<u>7,410.00</u>	<u>9,415.00</u>	<u>2,005.00</u>	21.30
	Total Personal Services	<u>0.00</u>	<u>7,410.00</u>	<u>9,415.00</u>	<u>2,005.00</u>	21.30
	Net Revenue over Expenses	<u>\$ 79.90</u>	<u>\$ (2,412.65)</u>	<u>\$ 0.00</u>	<u>2,412.65</u>	0.00
<u>Liability Insurance Fund</u>						
<u>Revenues</u>						
40-00-4000-00	Property Tax Revenue	\$ 307.31	\$ 19,220.57	\$ 36,214.00	16,993.43	46.93
	Total Revenues	<u>307.31</u>	<u>19,220.57</u>	<u>36,214.00</u>	<u>16,993.43</u>	46.93
<u>Expenses</u>						
40-00-6035-00	Liability Insurance	<u>0.00</u>	<u>0.00</u>	<u>36,214.00</u>	<u>36,214.00</u>	100.00
	Total Personal Services	<u>0.00</u>	<u>0.00</u>	<u>36,214.00</u>	<u>36,214.00</u>	100.00
	Net Revenue over Expenses	<u>\$ 307.31</u>	<u>\$ 19,220.57</u>	<u>\$ 0.00</u>	<u>(19,220.57)</u>	0.00

Warrenville Fire Protection District  
Revenues and Expenses  
Compared with Budget  
For the Three Months Ending July 31, 2024

		Current Month Actual	Year to Date Actual	Annual Budget	Remaining Balance	Percent Available
<u>Workers Compensation Fund</u>						
<u>Revenues</u>						
50-00-4000-00	Property Tax Revenue	\$ 1,708.63	\$ 106,866.37	\$ 200,630.00	93,763.63	46.73
	Total Revenues	<u>1,708.63</u>	<u>106,866.37</u>	<u>200,630.00</u>	<u>93,763.63</u>	46.73
<u>Expenses</u>						
50-00-5400-00	Worker's Compensation Expense	15,146.00	45,439.00	200,630.00	155,191.00	77.35
	Total Personal Services	15,146.00	45,439.00	200,630.00	155,191.00	77.35
	Net Revenue over Expenses	<u><u>\$ (13,437.37)</u></u>	<u><u>\$ 61,427.37</u></u>	<u><u>\$ 0.00</u></u>	<u><u>(61,427.37)</u></u>	0.00

Warrenville Fire Protection District  
Revenues and Expenses  
Compared with Budget  
For the Three Months Ending July 31, 2024

		Current Month Actual	Year to Date Actual	Annual Budget	Remaining Balance	Percent Available
<u>Foreign Fire Fund</u>						
<u>Revenues</u>						
55-00-4150-00	Foreign Fire Tax Revenue	\$ 0.00	\$ 0.00	\$ 35,000.00	35,000.00	100.00
	Total Revenues	<u>0.00</u>	<u>0.00</u>	<u>35,000.00</u>	<u>35,000.00</u>	100.00
<u>Expenses</u>						
55-01-5150-00	Foreign Fire Tax	<u>0.00</u>	<u>0.00</u>	<u>35,000.00</u>	<u>35,000.00</u>	100.00
	Total Personal Services	<u>0.00</u>	<u>0.00</u>	<u>35,000.00</u>	<u>35,000.00</u>	100.00
	Net Revenue over Expenses	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>	<u><u>0.00</u></u>	0.00

Warrenville Fire Protection District  
Revenues and Expenses  
Compared with Budget  
For the Three Months Ending July 31, 2024

		Current Month Actual	Year to Date Actual	Annual Budget	Remaining Balance	Percent Available
<u>Capital Projects Fund</u>						
<u>Revenues</u>						
60-00-4800-00	Interest Income	\$ 7,696.69	\$ 22,919.65	\$ 8,000.00	(14,919.65)	(186.50)
60-00-4900-10	Transfers from Corp Fund	0.00	200,000.00	200,000.00	0.00	0.00
	Total Revenues	<u>7,696.69</u>	<u>222,919.65</u>	<u>208,000.00</u>	<u>(14,919.65)</u>	<u>(7.17)</u>
<u>Expenses</u>						
60-01-8010-00	Capital Outlay - Building	0.00	0.00	120,000.00	120,000.00	100.00
60-01-8015-00	Capital Outlay - Apparatus	0.00	0.00	281,000.00	281,000.00	100.00
60-01-8020-00	Capital Outlay - Operating Equ	0.00	51,273.82	40,000.00	(11,273.82)	(28.18)
	Total Expenses	<u>0.00</u>	<u>51,273.82</u>	<u>441,000.00</u>	<u>389,726.18</u>	<u>88.37</u>
	Net Revenue over Expenses	<u>\$ 7,696.69</u>	<u>\$ 171,645.83</u>	<u>\$ (233,000.00)</u>	<u>(404,645.83)</u>	<u>173.67</u>



Warrenville Fire Protection District

Bank Transfer Recommendation

August 21, 2024

There are several factors to consider when determining what types of accounts to hold the District's money, as well as how much money to put in each of them. A good interest rate can help the money grow faster. There are several factors to consider when comparing accounts. Below is information for some of the District's banking and investment accounts.

	<b>The Illinois Funds</b>	<b>Fifth Third – Money Mkt</b>	<b>Fifth Third - Checking</b>
Easily access funds	Yes	Yes	Yes
Account fees	No	No	No, if minimum balance is met
Minimum balance	No	No	Yes, \$1.2 mil combined
Earns interest	Yes, variable	Yes, constant rate	No
Interest rate	Averages 5%	2.99%	N/A
FDIC insured	No	No, insured by Bank of New York Mellon	No, insured by Bank of New York Mellon
Funds time commitment	No	No	No
S&P rating	AAAm, has never been downgraded in its entire history	A-	A-

## The Illinois Funds - Comparing Interest Rates Summary for last 5 years

<b>Product</b>	<b>Jul-19</b>	<b>Aug-19</b>	<b>Sep-19</b>	<b>Oct-19</b>	<b>Nov-19</b>	<b>Dec-19</b>	<b>Jan-20</b>	<b>Feb-20</b>	<b>Mar-20</b>	<b>Apr-20</b>	<b>May-20</b>	<b>Jun-20</b>	<b>Annual Average</b>
90Day T-Bill	2.13	1.98	1.9234	1.6667	1.56	1.56	1.54	1.54	0.3	0.13	0.12	0.15	1.22
iMoney.net	2.02	1.85	1.78	1.58	1.37	1.32	1.3	1.29	0.66	0.16	0.09	0.04	1.12
S&P LGIP Index	2.333	2.267	2.133	2.08	1.78	1.683	1.65	1.62	1.485	0.98	0.71	0.423	1.60
The Illinois Funds	2.4825	2.284	2.206	2.0027	1.8515	1.8048	1.7681	1.7449	1.2938	1.0822	0.8296	0.5289	1.66

<b>Product</b>	<b>Jul-20</b>	<b>Aug-20</b>	<b>Sep-20</b>	<b>Oct-20</b>	<b>Nov-20</b>	<b>Dec-20</b>	<b>Jan-21</b>	<b>Feb-21</b>	<b>Mar-21</b>	<b>Apr-21</b>	<b>May-21</b>	<b>Jun-21</b>	<b>Annual Average</b>
90Day T-Bill	0.12	0.1	0.1	0.0935	0.0843	0.079	0.08	0.0361	0.0229	0.0141	0.0092	0.0296	0.06
iMoney.net	0.01	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
S&P LGIP Index	0.313	0.203	0.15	0.127	0.095	0.083	0.077	0.0667	0.053	0.05	0.025	0.04	0.11
The Illinois Funds	0.3283	0.2421	0.2097	0.1807	0.1758	0.1758	0.1688	0.1593	0.1404	0.1214	0.1167	0.1037	0.18

<b>Product</b>	<b>Jul-21</b>	<b>Aug-21</b>	<b>Sep-21</b>	<b>Oct-21</b>	<b>Nov-21</b>	<b>Dec-21</b>	<b>Jan-22</b>	<b>Feb-22</b>	<b>Mar-22</b>	<b>Apr-22</b>	<b>May-22</b>	<b>Jun-22</b>	<b>Annual Average</b>
90Day T-Bill	0.0456	0.0499	0.036	0.0486	0.0478	0.0512	0.134	0.3157	0.4247	0.7447	0.967	1.483	0.36
iMoney.net	0.01	0.0061	0.01	0.0061	0.0061	0.01	0.01	0.0061	0.02	0.04	0.17	0.52	0.07
S&P LGIP Index	0.037	0.0333	0.03	0.0333	0.0333	0.04	0.04	0.05	0.0725	0.21	0.44	0.74	0.15
The Illinois Funds	0.098	0.0976	0.0968	0.1032	0.1055	0.135	0.154	0.1917	0.3564	0.5492	0.882	1.195	0.33

<b>Product</b>	<b>Jul-22</b>	<b>Aug-22</b>	<b>Sep-22</b>	<b>Oct-22</b>	<b>Nov-22</b>	<b>Dec-22</b>	<b>Jan-23</b>	<b>Feb-23</b>	<b>Mar-23</b>	<b>Apr-23</b>	<b>May-23</b>	<b>Jun-23</b>	<b>Annual Average</b>
90Day T-Bill	2.201	2.628	3.134	3.7324	4.206	4.31	4.605	4.751	4.762	4.996	5.2237	5.278	4.15
iMoney.net	0.93	1.61	1.86	2.37	3.07	3.5	3.73	3.96	4.11	4.28	4.48	4.8	3.23
S&P LGIP Index	1.196	1.643	2.076	2.66	2.98	3.714	4.12	4.285	4.443	4.755	4.91	5.04	3.49
The Illinois Funds	1.649	2.262	2.59	3.14	3.6573	3.998	4.295	4.541	4.772	4.9401	5.1702	5.257	3.86

<b>Product</b>	<b>Jul-23</b>	<b>Aug-23</b>	<b>Sep-23</b>	<b>Oct-23</b>	<b>Nov-23</b>	<b>Dec-23</b>	<b>Jan-24</b>	<b>Feb-24</b>	<b>Mar-24</b>	<b>Apr-24</b>	<b>May-24</b>	<b>Jun-24</b>	<b>Annual Average</b>
90Day T-Bill	5.391	5.44	5.46	5.482	5.414	5.3809	5.3694	5.3867	5.3858	5.3902	5.4031	5.403	5.41
iMoney.net	4.83	4.81	4.85	4.86	3.07	4.87	4.84	4.83	4.83	4.82	4.83	4.11	4.63
S&P LGIP Index	5.105	5.245	5.352	5.353	5.395	5.404	5.3925	5.36	5.336	5.3175	5.3033	5.303	5.32
The Illinois Funds	5.387	5.529	5.583	5.605	5.594	5.5414	5.4647	5.4757	5.476	5.4948	5.495	5.508	5.51

<b>Product</b>	<b>overall average</b>
90Day T-Bill	2.24
iMoney.net	1.81
S&P LGIP Index	2.13
The Illinois Funds	2.31

Warrenville Fire Protection District  
 Bank Transfer Recommendation  
 8/21/2024

Current status:

<b>Bank</b>	<b>Balance as of 07/31</b>	<b>Interest rate as of 07/31</b>	<b>Estimated annual interest</b>	<b>Estimated monthly interest</b>
Fifth Third Money Market	\$ 4,912,709.74	2.99%	\$ 146,890.02	\$ 12,240.84
Fifth Third Checking	\$ 1,874,700.65	0.00%	\$ -	\$ -
The Illinois Funds	\$ 481,897.84	5.48%	\$ 26,408.00	\$ 2,200.67
<b>TOTAL</b>	<b>\$ 7,269,308.23</b>		<b>\$ 173,298.02</b>	<b>\$ 14,441.50</b>

Recommendation #1 = move \$3 million to IL Funds (\$2 mil from Money Mkt, \$1 mil from Checking)  
 Result compared to current = Results in \$104,600 additional annual interest (60% more)

<b>Bank</b>	<b>Balance as of 07/31</b>	<b>Interest rate as of 07/31</b>	<b>Estimated annual interest</b>	<b>Estimated monthly interest</b>
Fifth Third Money Market	\$ 2,912,709.74	2.99%	\$ 87,090.02	\$ 7,257.50
Fifth Third Checking	\$ 874,700.65	0.00%	\$ -	\$ -
The Illinois Funds	\$ 3,481,897.84	5.48%	\$ 190,808.00	\$ 15,900.67
<b>TOTAL</b>	<b>\$ 7,269,308.23</b>		<b>\$ 277,898.02</b>	<b>\$ 23,158.17</b>

Recommendation #2 = move \$5 million to IL Funds (\$4 mil from Money Mkt, \$1 mil from Checking)  
 Result compared to current = Results in \$154,400 additional annual interest (89% more)

<b>Bank</b>	<b>Balance as of 07/31</b>	<b>Interest rate as of 07/31</b>	<b>Estimated annual interest</b>	<b>Estimated monthly interest</b>
Fifth Third Money Market	\$ 912,709.74	2.99%	\$ 27,290.02	\$ 2,274.17
Fifth Third Checking	\$ 874,700.65	0.00%	\$ -	\$ -
The Illinois Funds	\$ 5,481,897.84	5.48%	\$ 300,408.00	\$ 25,034.00
<b>TOTAL</b>	<b>\$ 7,269,308.23</b>		<b>\$ 327,698.02</b>	<b>\$ 27,308.17</b>



# WARRENVILLE FIRE PROTECTION DISTRICT

3S472 Batavia Road \* Warrenville, IL 60555 \* (630) 393-1381 \* FAX (630) 393-4608

## BOARD OF TRUSTEES:

**Kathleen Perkins**  
President

**Denise Pertell**  
Trustee – Treasurer

**Jeff Carstens**  
Trustee– Secretary

**Alasdair Thompson**  
Trustee

**Michael Karl**  
Trustee

**Andrew Dina**  
Fire Chief

## Fire Chief's Report to the Trustees Warrenville Fire Protection District July 2024

For the month of June we responded to 172 calls for service. This is 3 less calls than we responded to in the previous month. Reports indicated that 106 of the calls were for Emergency Medical Service requests and 66 were fire and rescue related.

### Specialty Team Call Outs/Notable Incidents

1. July 2 – Warrenville Engine 11 responded mutual aid to Batavia for the structure fire in a detached garage. Engine 11 performed extinguishment and overhaul operations while assigned to the incident.
2. July 2 – Warrenville Chief 11 responded to the box alarm structure fire in Naperville. On arrival, Chief 11 was assigned as Charlie Division Commander.
3. July 10 – Warrenville fire crews along with mutual aid companies responded to the structure fire that was located in the 30W200 block of Whitehall Court in Warrenville. The cause of the fire was determined to be an overheated bathroom ventilation fan. Crews located and extinguished the blaze and limited damage which kept the home habitable for the residents.
4. July 10 - Crews responded to the Blackwell Forest Preserve for a man and a dog who were injured by a fishing hook. The male [human] victim refused transport following treatment and our ambulance crew assisted the Forest Preserve Police in removing the hook from the dog's mouth and paw.
5. July 15 – Warrenville fire crews along with aid from several surrounding communities battled a 2-11 Alarm blaze at the Illinois Youth Center administration building. The fire caused severe damage to the facility that forced the State to shutter the facility until repairs could be made. The cause of the fire was determined to be a fluorescent light fixture.
6. July 30 - Warrenville Assistant 11 responded to Argonne National Laboratory for a Division 16 Hazardous Materials Box Alarm as part of the Incident Management Assistance Team for a hazardous materials release. A11 served as the Hazardous Materials Branch Chief. The hazard was mitigated by the Division 16 Hazardous Materials Response Team.
7. July 31 – Warrenville Assistant 11 responded to Argonne National Laboratory for a Division 16 Hazardous Materials Team response for the release of an unknown substance. The substance was identified and the hazard was mitigated by the team. A11 served as the Hazardous Materials Branch Chief.

## Other Items of Interest

1. We participated in the Fourth of July parade. Due to heavy call volume, our participation was spread throughout the parade route.
2. We held one of our best attended water fights in the five years. We had teams from Lisle-Woodridge, Sandwich, Wheeling, Aurora Township, one participant from Naperville, and four Warrenville teams. 1<sup>st</sup> place Sandwich, 2<sup>nd</sup> place Aurora Township, 3<sup>rd</sup> place Warrenville.
3. We provided first aid services to the Warrenville Park District with one bike medic, one ambulance staffed with one paramedic and one EMT, and one finish line EMT. From an injury and illness perspective, the event was uneventful.
4. The Warrenville Police in conjunction with the Illinois State Police held a Criminal Interdiction Course in the training room and utilized one bay of the apparatus floor.
5. Thanks to the outstanding efforts of Captain Bill Zabler and Financial Analyst Amber Nadeau, we received notice that we will be receiving \$11,051.94 from the office of the Illinois State Fire Marshal training reimbursement fund.
6. Administrative Assistant Jenna Reavy wrote and submitted a grant for \$23,586 to purchase a digital fire extinguisher training device. It will take three to four months to determine if we receive the grant.
7. The front ramp is completed with the exception of some caulking along the fire station, striping, and pressure washing.
8. Work began on the Batavia Road resurfacing project which required us to modify our responses.
9. IDPH inspections were conducted on our non-transport vehicles. All passed inspections.
10. Engine 13 was utilized at the Naperville Training Tower to assist with the Firemanship Conference being sponsored by the Aurora Fire Department.
11. The Warrenville Fire Prevention Bureau inspected a private fireworks display at Arrowhead Golf Club
12. We hosted and provided Heart Saver First Aid and CPR/AED classes to staff members from Chesterbrook Academy, a day care center in Naperville.
13. We had a meeting with the City regarding Capital Cost Reimbursement for a new ladder truck purchase.
14. We met with Humani HR regarding our recruitment, retention, and exit interview process.
15. Two new full time hires and five paid on call employees will begin one week of orientation.
16. The US Census Bureau wrapped up their operations. In total, they utilized our fire station for 20 days for training and as a base of operation.

Previous Month ▾ Jul 1, 2024 - Jul 31, 2024 ▾

**38%**

**FIRE**  
Percentage of Total Incidents

**62%**

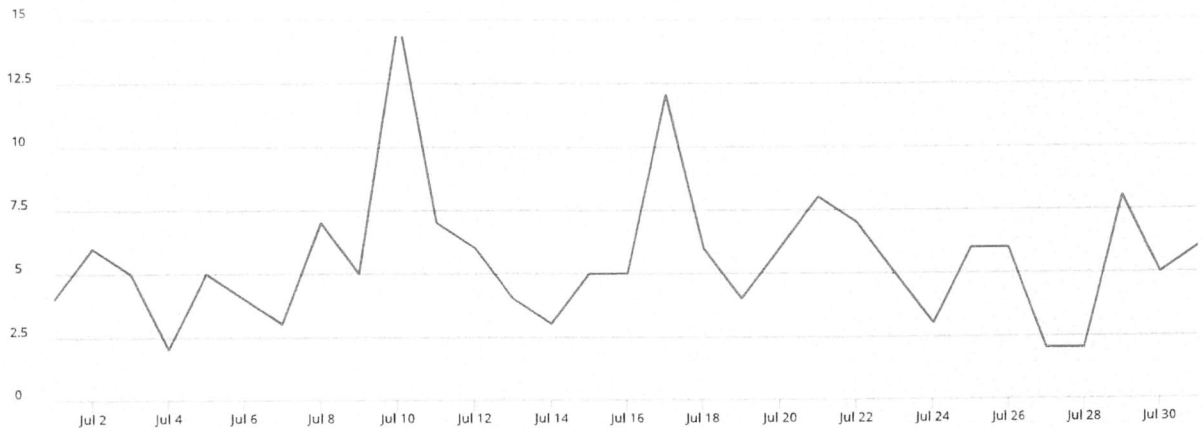
**EMS**  
Percentage of Total Incidents

**172**

**INCIDENTS**  
In Selected Time Slice

**31**

**DAYS**  
In Selected Time Slice



Counts    % Rows    % Columns    % All

Week Ending	7/7/24	7/14/24	7/21/24	7/28/24	8/4/24	8/11/24	8/18/24	8/25/24	9/1/24	9/8/24	9/15/24	9/22/24	9/29/24	Total
(11) Structure Fire	2	2	2											6
(13) Mobile property (vehicle) fire				1										1
(15) Outside rubbish fire				1										1
(32) Emergency medical service (EMS) incident	17	32	24	21	11									105
(38) Rescue or EMS standby	1													1
(41) Combustible/fl.. spills & leaks	3			1										4
(42) Chemical release, reaction, or toxic condition					2									2
(44) Electrical wiring/equipm. problem		1	2											3
(51) Person in distress	1	1	1											3
(55) Public service assistance			1		1									2
(57) Cover assignment, standby at fire station, move-up	1	1			2									4
(61) Dispatched and canceled en route		2	1	2										5
(65) Steam, other gas mistaken for smoke			2											2
(67) HazMat release investigation w/no HazMat					1									1

Week Ending	7/7/24	7/14/24	7/21/24	7/28/24	8/4/24	8/11/24	8/18/24	8/25/24	9/1/24	9/8/24	9/15/24	9/22/24	9/29/24	Total
(71) Malicious, mischievous false alarm		2												2
(73) System or detector malfunction	1	2	4	1										8
(74) Unintentional system/detect... operation (no fire)	3	4	9	4	2									22
Total	29	47	46	31	19									172



Previous Month ▾

Jul 1, 2024 - Jul 31, 2024 ▾

01:07

MM:SS  
Average Turnout Time

54%

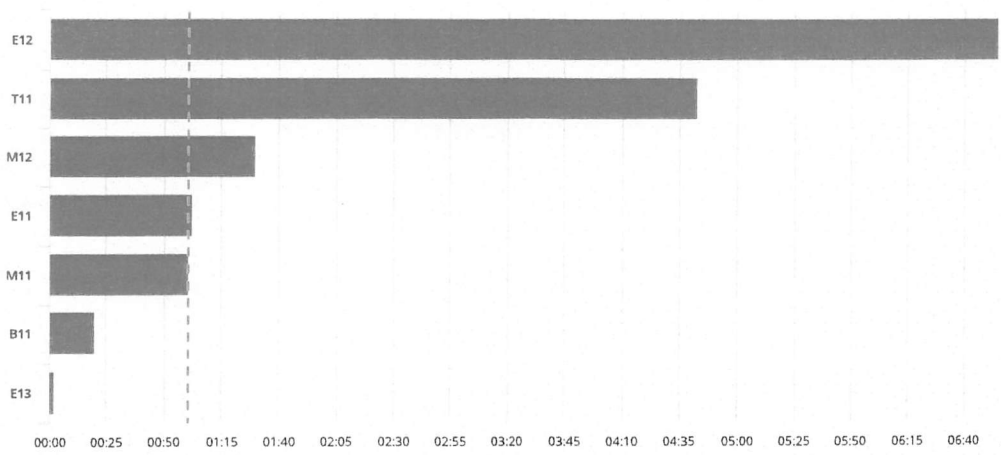
Of Responses  
Turnout Time < 01:00

166

Incidents  
In Selected Time Slice

31

DAYS  
In Selected Time Slice



	00:00 - 00:29	00:30 - 00:59	01:00 - 01:29	01:30 - 01:59	02:00 - 02:59	03:00 - 04:59	05:00 - 09:59	Total
B11	8		1	1				10
E11	28	46	38	19	9	2		142
E12						1	1	2
E13	1							1
M11	26	40	23	12	12	2		115
M12	4	3	1	2	1	1	1	13
T11					2	1	2	5
Total	67	89	63	34	24	7	4	288
Exceptions								55





# WARRENVILLE FIRE PROTECTION DISTRICT

3S472 Batavia Road \* Warrenville, IL 60555 \* (630) 393-1381 \* FAX (630) 393-4608

## BOARD OF TRUSTEES:

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President

**Denise Pertell**  
Trustee – Treasurer

**Jeffrey Carstens**  
Trustee – Secretary

**Alasdair Thompson**  
Trustee

**Michael Karl**  
Trustee

**Andrew Dina**  
Fire Chief

## Logistics Officer's Report to the Trustees - August 2024

### Station Maintenance:

- Pending Projects:
  - Dishwasher starting to have issues, still functional, will likely need replacement in near future.
  - Exterior outlet waterproof cover needs replacement – awaiting multiple repair issues to have Mr. Handyman estimate
- On Going Projects:
  - Estimate from Mr. Handyman for: Electrical EMT (conduit) loose from ceiling – needs to be reconnected to ceiling in a joist, kitchen Cabinet door repair, grout repair day room, threshold piece from day room to kitchen, elevator room door repair, probable replacement, & light above North East stairwell exterior door retaining water, Hose tower door needs service – awaiting administration response
- Completed Projects:
  - Water filter system in kitchen replaced
  - South-East bunk room window cracked – Mr. Handyman estimate approved, awaiting them to schedule.

### Personal Protective Equipment & Other Assigned Gear:

Please note, logistics does not assist with SCBA equipment.

- Disposed
  - None
- Pending Repairs
  - 7 pairs of pants – need repairs
- Repaired
  - 1 firefighter pants – repaired, awaiting return from service
- Ordered
  - None
- Other
  - Remain very low in spare pants
  - Rental information for turnout gear provided to administration. District would be responsible for any damage & needed repairs caused by use.



## WARRENVILLE FIRE PROTECTION DISTRICT

3S472 Batavia Road \* Warrenville, IL 60555 \* (630) 393-1381 \* FAX (630) 393-4608

# TRAINING DIVISION REPORT

*"TRAIN LIKE YOUR LIFE DEPENDS ON IT, BECAUSE IT DOES!"*

SUBMITTED BY: **BILL ZABLER**

### BOARD OF TRUSTEES:

**Kathleen Perkins**  
President

**Denise Pertell**  
Trustee – Treasurer

**Jeffrey Carstens**  
Trustee – Secretary

**Al Thompson**  
Trustee

**Michael Karl**  
Trustee

**Andrew Dina**  
Fire Chief

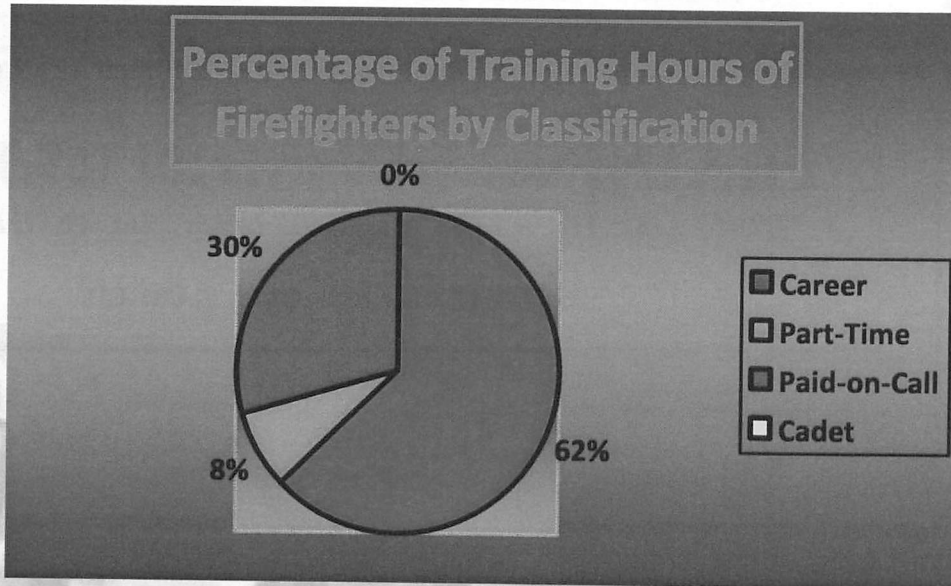
## July 2024

The month of July the weather has been great to get out and complete training objectives for Pump Operator clearance and Probationary Objectives. The last CPR re-certification was completed for Gold Shift due to the 4<sup>th</sup> of July holiday. The Firemanship Conference was hosted in Aurora, 2 members attended and Warrenville provided an Engine for the Hand-on Training Classes for two days. New employee orientation was completed for (3) new POC's attending Fire Academy, (1) that completed Fire Academy in the Spring, and (2) new full-timers. We are processing (5) people for the cadet program next year. Parent Night is scheduled for August 26th. The Paid-On-Call Training for the Month was CPR re-certification, Water Rescue/Boat Trailing & Operations, and recertification for Fire Apparatus Engineers that will continue into August.

### Notable Events:

- FF Janiec & FF Stump certified in Fire Service Vehicle Operator.
- Lt. Rossi, FF Clark, FF Janiec & FF Stump certified in Fire Apparatus Engineer.
- Multiple Full-timers are working on courses required for promotions (ICS Classes, Advanced Firefighter & CoFO Certifications).

## District Training Data:



### ISO Training Hours:

<u>Types of Hours</u>	<u>Quantity</u>	<u>Percentage</u>
Firefighter/Company/SCBA	280	37%
Driver/Operator	264	34%
Officer/Fire Prevention	70	9%
Hazardous Materials	48	6%
Special Operations	34	5%
Probationary	70	9%
<b>Total</b>	<b>766</b>	<b>100%</b>

### Monthly Training Hour Leaders:

<b>Career</b>	<i>Eddie Clark</i>	<b>67</b>
<b>Paid-on-Call</b>	<i>Andrew Janiec</i>	<b>84</b>
<b>Part-Time</b>	<i>Chloe Schaul</i>	<b>32</b>

### Total Training Hours by Month:

<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sept</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Total</b>
1076	810	819	860	995	814	766						<b>6140</b>



# WARRENVILLE FIRE DISTRICT EMS MONTHLY REPORT

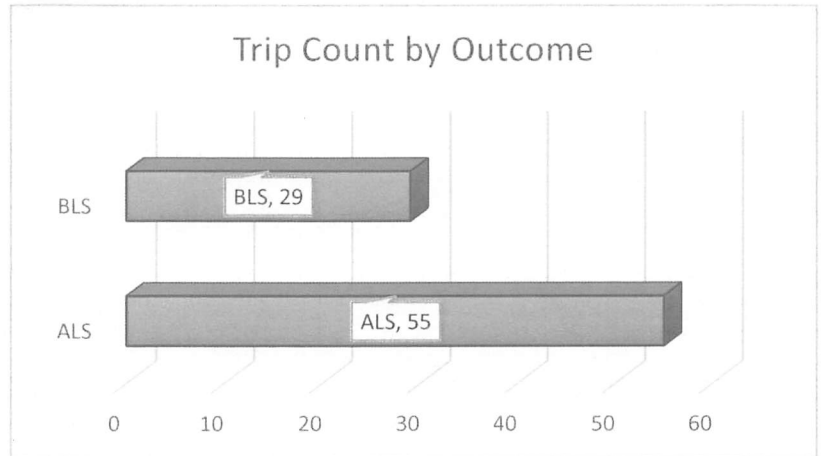
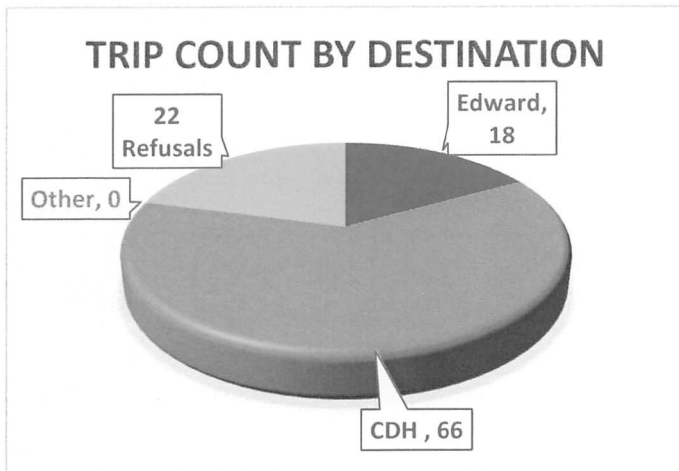


## JULY 2024

For the Month of July, the District ran a total of 106 EMS related calls. Of the 106 calls, 17 were 2<sup>nd</sup> ambulance request, 2 mutual aid given and 3 mutual aid received. The District transported a total of 84 patients with 22 refusals.

July's 2024 CE was on EZ-IO® Intraosseous Vascular Access along with Pediatric burns.

### Field Data:



### Incident Totals by Month

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total
103	124	93	95	124	117	106						<b>762</b>



# WARRENVILLE FIRE PROTECTION DISTRICT

3S472 Batavia Road \* Warrenville, IL 60555 \* (630) 393-1381 \* FAX (630) 393-4608

## BOARD OF TRUSTEES:

**Kathleen Perkins**  
President

**Denise Pertell**  
Trustee – Treasurer

**Jeffrey Carstens**  
Trustee – Secretary

**Alasdair Thompson**  
Trustee

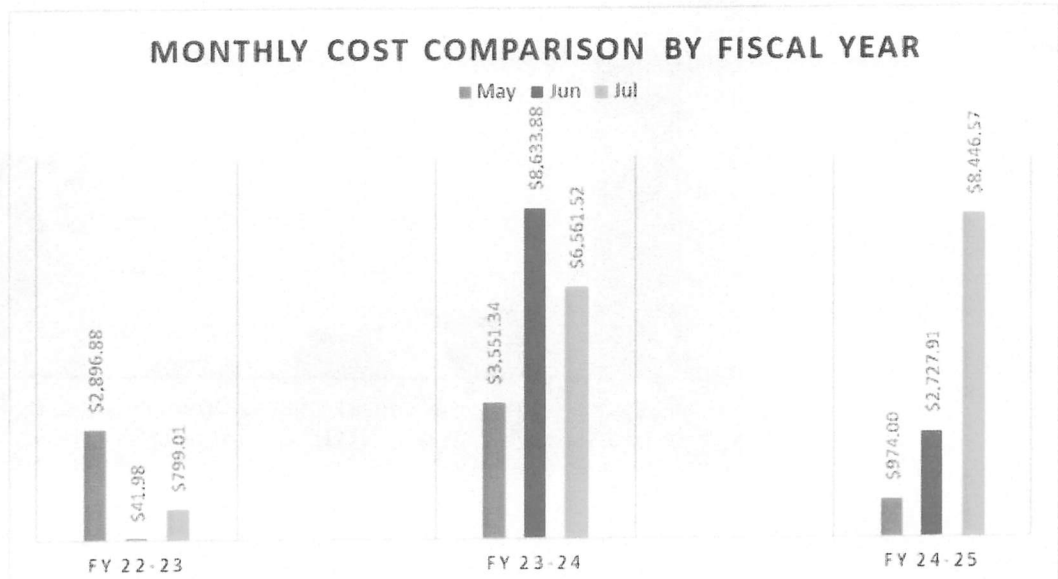
**Michael Karl**  
Trustee

**Andrew Dina**  
Fire Chief

## July Apparatus Report (Updated)

- 2020 Pierce (E1976) – Tire Replacement
- 2018 Ford Ambulance (M3263) – Replace Tires and Front & Rear Brake Lines
- 14Ft. Zodiac Boat – Tire Replacement
- 2004 E-One (E8372) – Safety Lane

<b>2020 Pierce (E1976)</b>	<b>\$ 1,913.40</b>
<b>2018 Ford Ambulance (M3263)</b>	<b>\$ 6,427.20</b>
<b>14Ft. Zodiac Boat</b>	<b>\$ 65.97</b>
<b>2004 E-One (E8372)</b>	<b>\$ 40.00</b>
<b>Current Month Total</b>	<b>\$ 8,446.57</b>
<b>Fiscal Year-to-Date Total</b>	<b>\$ 12,148.48</b>
<b>Fiscal Year 23-24 Budget</b>	<b>\$ 70,000.00</b>

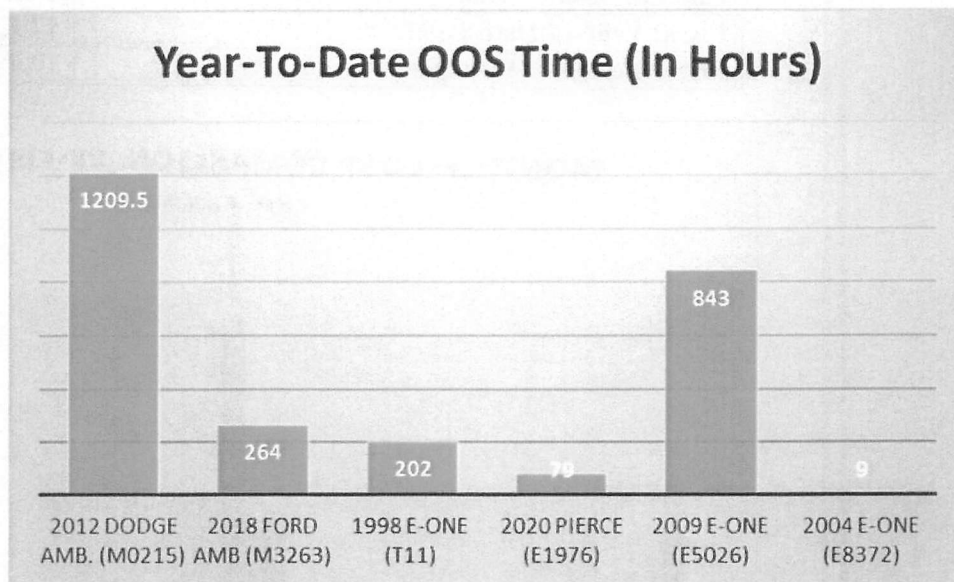
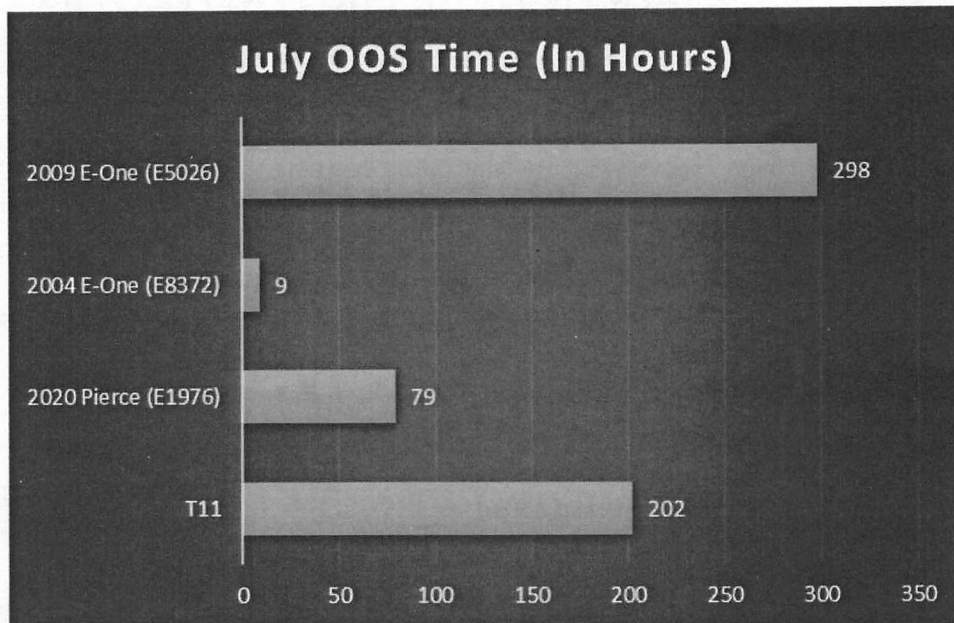


### Other Items of Interest

2012 Dodge ambulance (M0215)	8/5 – 8/16	<i>Mechanical: A/C Evaporator Replacement, Repair Driver's Side Combo Window Switch</i>
2009 E-One (E5026)	7/19 – 8/21	<i>Mechanical: Check Engine Light</i>



## Apparatus Out-of-Service





## Fire Prevention Bureau Report July 2024

The Fire Prevention Bureau accomplished the following activities during the last month...

### PUB EDUCATION EVENTS

1	Station Tours
	Block Party / Birthday drive by
	Community Event (description)
2	Touch a Truck

### COMMUNITY RISK REDUCTION

	Senior smoke detector installed
	Senior KNOX BOX installed
	Senior Event S.A.L.T.
	School Talks/Programs (Bower, Johnson, Hubble)
	Preschool Talks
	WYFS Quest Hot Shots
	CPR

### FIRE BUREAU

2	Plan Reviews
25	Annual Inspections
30	Re-inspections
	School Inspections
5	Sprinkler hydrostatic test & above ceiling inspections
6	Fire Alarm Test (new, existing and repaired)
	Final Occupancy permit issued
2	KNOX BOX installed/keys acquired or replaced
	Fire Drills
2	Fire works
2	Refer to Bureau
	TCE Reports Reviewed
	New Businesses Inspected

Respectfully,

*Carl Voda*

Carl Voda  
Fire Marshal



Lauterbach & Amen, LLP

CERTIFIED PUBLIC ACCOUNTANTS

# Warrenville Fire Protection District Firefighters' Pension Fund Reporting

For the Contribution Year Ending April 30, 2025 for Funding Purposes  
For the Fiscal Year Ending April 30, 2024 for Financial Statement Reporting

Presented by:  
Anthony Gedvilas, Actuarial Consultant

**Actuarial**

**Audit**

**Client Accounting &  
Advisory Services**

**Pension**

**Tax**



# Recommended Contribution & Funded Status

Page 8 in Report

	Prior Valuation	Current Valuation	Difference
Recommended Contribution	\$561,566	\$627,519	\$65,953 (11.74% Increase)
Fair Value of Assets (FVA)	\$6,333,300	\$7,207,100	\$873,800
Actuarial Value of Assets (AVA)	\$6,922,800	\$7,453,100	\$530,300
Actuarial Accrued Liability	\$9,519,000	\$10,224,200	\$705,200
EAN Unfunded Actuarial Accrued Liability/(Surplus)	\$2,596,200	\$2,771,000	\$174,800
Percent Funded (AVA)	72.73%	72.90%	0.17%
Percent Funded (FVA)	66.53%	70.49%	3.96%

*Current Funding Policy is level % pay contributions to a 100% funding target over a layered amortization period of 15 years.*

# Recommended Contribution Reconciliation

Page 15 in Report

	Actuarial Liability	Recommended Contribution
Expected Changes	\$526,600	\$18,300
Salary Increases Greater than Expected	\$106,600	\$21,800
Actuarial Experience	\$72,000	\$12,200
Investment Return Less than Expected	\$0	\$11,900
Contributions Less than Expected	\$0	\$1,900
Net Increase/(Decrease)	<u>\$705,200</u>	<u>\$66,000</u>

# Recommended Contribution Breakdown

Page 26 in Report

	Prior Valuation	Current Valuation	Difference
Employer Normal Cost (with interest)	\$253,765	\$282,271	\$28,506
Amortization of Unfunded Accrued Liability/(Surplus)	\$307,801	\$345,248	\$37,447
Recommended Contribution	\$561,566	\$627,519	\$65,953

*The Recommended Contribution has Increased by 11.74% from the Prior Valuation.*

# Demographic Changes

Page 13-14 in Report

- There were 3 Members who were hired during the year. This increased the Recommended Contribution by approximately \$33,200.
- There were 3 Members who terminated employment during the year. This decreased the Recommended Contribution by approximately \$20,800.
- There were 9 inactive Members who continued to collect benefits. This increased the Recommended Contribution by approximately \$4,800.
- Other demographic changes experienced during the year were minimal.



# Age and Service Distribution

Page 36 in Report

**5/1/2024 Age and Service Distribution - Tier 1|Tier 2 Active Members**

Age	Service	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up	Total
Under 25		0 1										0 1
25 to 29		0 1	0 3									0 4
30 to 34			0 1	0 1								0 2
35 to 39			0 3	0 2								0 5
40 to 44						2 0						2 0
45 to 49				0 1								0 1
50 to 54					0 1							0 1
55 to 59												
60 to 64			1 0									1 0
65 to 69												
70 & up												
<b>Total</b>		0 2	1 7	0 4	0 1	2 0						3 14



# Expected Benefit Payments

Page 9 & 35 in Report

Current Valuation	
Total Active Members	17
Total Inactive Members	17
Current Benefit Payments	\$468,200
Expected Benefit Payments in 5 Years	\$594,100
Expected Benefit Payments in 10 Years	\$719,300

*Benefit Payments are Anticipated to Increase 27% in the Next 5 Years and 54% in the Next 10 Years.*

# Assumption Changes

Page 14 in Report

- The year over year step increases dictated by the wage schedule did not change from the prior wage schedule; therefore, we have not updated the individual pay increases assumption.

# Change in Fair Value of Assets

Page 17 in Report

Current Valuation	
Beginning Fair Value of Assets	\$6,333,300
Employer Contributions	\$528,700
Member Contributions	\$165,100
Return on Investments	\$697,100
Benefits and Refunds	(\$471,100)
Other Expenses	(\$45,900)
Change in Fair Value	\$873,800
Ending Fair Value of Assets	\$7,207,100

*The Rate of Return on Investments on a Fair Value of Assets Basis for the Fund was Approximately 10.10% Net of Administrative Expense. The Expected Rate of Return on Investments is 6.50%.*



# Risk Management

Page 11, 13, & 23 in Report

- The ratio of benefit payments to the Fair Value of Assets is 6.50%, compared to an Expected Rate of Return on Investments of 6.50%.
- Based on the number of active Members in the Plan, there is a moderate demographic risk.

	0.25% Decrease (6.25%)	Current Expected Rate of Return on Investments (6.50%)	0.25% Increase (6.75%)
Recommended Contribution	\$680,631	\$627,519	\$576,749
Dollar Impact	\$53,112		(\$50,770)
Percentage Impact	8.46%		(8.09%)

# Alternative Contribution

Page 31 in Report

	Prior Valuation	Current Valuation	Difference
Alternative Contribution	\$321,536	\$358,955	\$37,419
PUC Unfunded Actuarial Accrued Liability/(Surplus)	\$3,749,900	\$3,949,000	\$199,100
Alternative Contribution Funded Percentage (AVA)	64.86%	65.37%	0.51%

*Alternative  
Contribution Funding  
Policy is Level % Pay  
Contributions to a  
90% Funding Target  
Over the Remaining  
16 Years.*

# Five-Year Employer Contribution History

Page 33 in GASB 67/68 Report

Fiscal Year End	Employer Contribution	Actuarially Determined Contribution (ADC)	% of ADC
4/30/2024	\$528,655	\$536,900	98.46%
4/30/2023	\$518,672	\$518,352	100.06%
4/30/2022	\$525,930	\$521,419	100.87%
4/30/2021	\$425,430	\$380,436	111.83%
4/30/2020	\$376,897	\$384,003	98.15%
<b>5 - Year Average</b>			<b>101.87%</b>

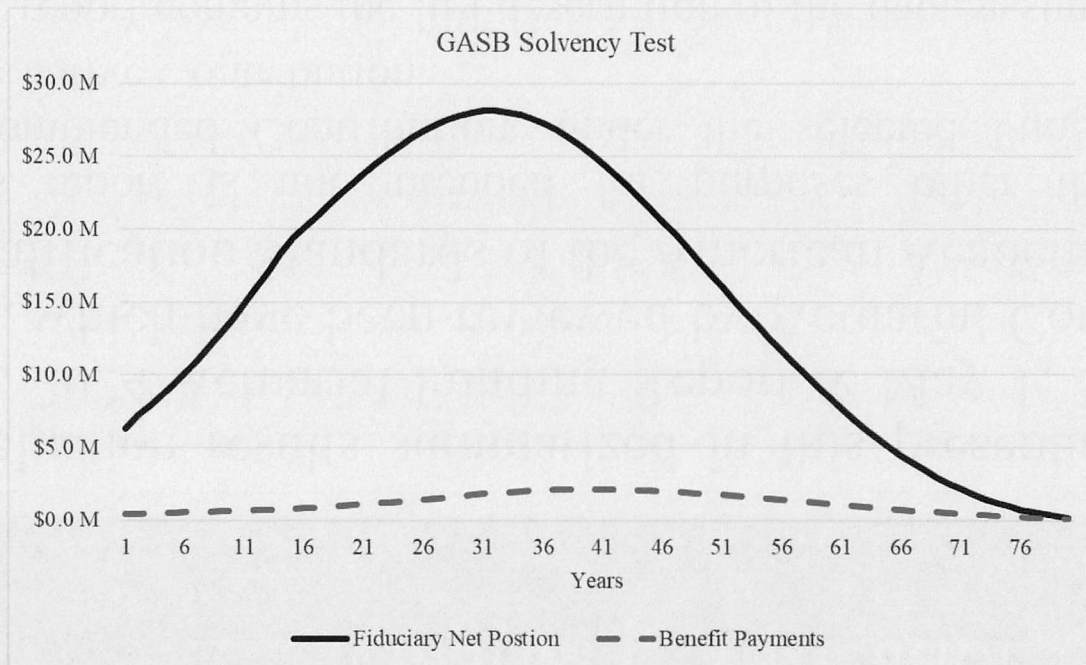
*The Actuarially Determined Contribution for the Current Year is the Recommended Contribution from the May 1, 2022 Actuarial Valuation Completed by Lauterbach & Amen, LLP.*

There is a Formal Funding Policy that exists between the Pension Board and the District. See page 32 in the GASB 67/68 Actuarial Report for a detailed explanation of the Formal Funding Policy.



# GASB Solvency Test

Page 42 in GASB 67/68 Report



*The Plan's Projected  
Fiduciary Net  
Position is  
Anticipated to Cover  
Projected Benefit  
Payments in Full for  
the Current  
Employees.*





# Actuarial Certification

- The valuation results summarized in this presentation are from the May 1, 2024 Actuarial Funding Report & May 1, 2023 GASB 67/68 Report, which have been reviewed by Actuarial Consultants that meet the Qualification Standards of the American Academy of Actuaries.
  - This report is not intended for purposes other than determining the Recommended Contribution, under the selected Funding Policy, and the Alternative Contribution.
  - This report contains the full description of the data, assumptions, methods, and provisions used to produce these actuarial results.
  - For any rounded figures shown in this presentation, please refer to the Actuarial Funding Report for more exact figures.



WARRENVILLE FIRE PROTECTION DISTRICT  
PENSION

---

3S472 Batavia Road \* Warrenville, IL 60555 \* (630) 393-1381 \* FAX (630) 393-4608

BOARD OF TRUSTEES  
PENSION BOARD:

Assist. Fire Chief Joe Levy  
President  
Denise Pertell  
Treasurer - Ex officio  
Beth Fairbanks  
Secretary  
Terese Krafcheck  
Trustee  
Alasdair Thompson  
Trustee  
Austin Wiedmyer  
Trustee

August 21, 2024

Board of Trustees  
Warrenville Fire Protection District

Trustees,

As President of the Warrenville Fire Protection District's Pension Fund, I would like to request, on behalf of the Pension Board, the District to levy \$627,519 for the Firefighters' Pension Fund, as recommended by the Actuarial Valuation Report from Lauterbach and Amen.

Along with this request is the Municipal Compliance Report for the Year Ended April 30, 2024.

Sincerely,

A handwritten signature in black ink, appearing to be "Joe Levy", written in a cursive style.

Joe Levy  
President  
WFPD Pension Board

**WARRENVILLE FIRE PROTECTION DISTRICT  
FIREFIGHTERS' PENSION FUND**

**House Bill 5088 (Public Act 95-950) - Municipal Compliance Report  
For the Year Ended April 30, 2024**

The Pension Board certifies to the Board of Trustees of the Municipality on the condition of the Pension Fund at the end of its most recently completed fiscal year the following information:

1. The total net assets of the fund in its custody at the end of the fiscal year and the current market value of those assets:

Total Net Assets (at Market Value)	\$ 7,207,075
------------------------------------	--------------

Actuarial Value of Assets (see item 8 for explanation)	\$ 7,453,132
--	--------------

2. The estimated receipts during the next succeeding fiscal year from deductions from the salaries of firefighters and from other sources:

Estimated Receipts - Employee Contributions	\$ 167,152
---	------------

Estimated Receipts - All Other Sources Investment Earnings	N/A
---	-----

Municipal Contributions	\$ 627,519
-------------------------	------------

3. The estimated amount required during the next succeeding fiscal year to (a) pay all pensions and other obligations provided in Article 4 of the Illinois Pension Code, and to meet the annual requirements of the fund as provided in Sections 4-118 and 4-120 and (c) the increase in employer pension contributions resulting from the implementation of P.A. 93-0689:

(a) Pay all Pensions and Other Obligations	\$ 627,519
--	------------

(b) Annual Requirement of the Fund as Determined by: Illinois Firefighters' Pension Investment Fund – Report Dated *	\$ *
--	------

Private Actuary - Report Dated July 15, 2024 (Entry Age Normal - Level Percent)	\$ 627,519
--	------------

Private Actuary - Report Dated July 15, 2024 (PA096-1495)	\$ 358,955
---	------------

(c) Private Actuary Report Dated July 15, 2024	\$ N/A
--	--------

**WARRENVILLE FIRE PROTECTION DISTRICT  
FIREFIGHTERS' PENSION FUND**

**House Bill 5088 (Public Act 95-950) - Municipal Compliance Report  
For the Year Ended April 30, 2024**

4. The total net income received from investment of assets along with the assumed investment return and actual investment return received by the fund during its most recently completed fiscal year compared to the total net income, assumed investment return, and actual investment return received during the preceding fiscal year:

	Current Fiscal Year 2024	Preceding Fiscal Year 2023
Net Income Received from Investment of Assets	\$ 704,060	\$ 53,568
Assumed Investment Return Illinois Firefighters' Pension Investment Fund – Report Dated *	*      %	7.125    %
Private Actuary – Report Dated July 15, 2024	6.50    %	6.50    %
Actual Investment Return	10.10   %	0.16    %

5. The total number of active employees who are financially contributing to the fund:

Number of Active Members	<u>17</u>
--------------------------	-----------

6. The total amount that was disbursed in benefits during the fiscal year, including the number of and total amount disbursed to (i) annuitants in receipt of a regular retirement pension, (ii) recipients being paid a disability pension, and (iii) survivors and children in receipt of benefits:

	Number of	Total Amount Disbursed
(i) Regular Retirement Pension	5	\$ 318,779
(ii) Disability Pension	3	\$ 149,090
(iii) Survivors and Child Benefits	1	\$ 298



**WARRENVILLE FIRE PROTECTION DISTRICT  
FIREFIGHTERS' PENSION FUND**

**House Bill 5088 (Public Act 95-950) - Municipal Compliance Report  
For the Year Ended April 30, 2024**

7. The funded ratio of the fund:

	Current Fiscal Year 2024	Preceding Fiscal Year 2023
Illinois Firefighters' Pension Investment Fund – Report Dated *	* %	78.40 %
Private Actuary – Report Dated July 15, 2024	72.90 %	72.73 %

8. The unfunded liability carried by the fund, along with an actuarial explanation of the unfunded liability:

Unfunded Liability: Illinois Firefighters' Pension Investment Fund – Report Dated *	\$ *
Private Actuary – Report Dated July 15, 2024	\$ 2,771,038

The accrued liability is the actuarial present value of the portion of the projected benefits that has been accrued as of the valuation date based upon the actuarial valuation method and the actuarial assumptions employed in the valuation. The unfunded accrued liability is the excess of the accrued liability over the actuarial value of assets.

9. The investment policy of the Pension Board under the statutory investment restrictions imposed on the fund.

Investment Policy - See Attached

\*Illinois Firefighters' Pension Investment Fund prior year information is based on data as of April 30, 2023 from the November 16, 2023 report. Information as of April 30, 2024 is not available at this time.

**WARRENVILLE FIRE PROTECTION DISTRICT  
FIREFIGHTERS' PENSION FUND**

**House Bill 5088 (Public Act 95-950) - Municipal Compliance Report  
For the Year Ended April 30, 2024**

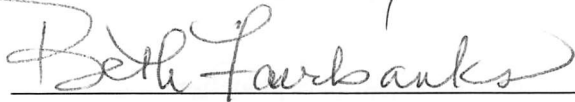
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CERTIFICATION OF MUNICIPAL FIRE  
PENSION FUND COMPLIANCE REPORT

We, the undersigned Trustees of the Warrenville FPD Fire Pension Fund, based upon information and belief, and to the best of our knowledge, certify pursuant to §5/4-134 of the Illinois Pension Code, that the preceding report is true and accurate.



\_\_\_\_\_  
President



\_\_\_\_\_  
Secretary

Dated: 8/21/24

WARRENVILLE FIRE PROTECTION  
DISTRICT, WARRENVILLE, ILLINOIS  

---

MANAGEMENT LETTER



FOR THE FISCAL YEAR ENDED  
APRIL 30, 2024

3S472 Batavia Road  
Warrenville, IL 60055  
Phone: 630.393.1381  
[www.warrenvillefire.com](http://www.warrenvillefire.com)



August 8, 2024

Members of the Board of Trustees  
Warrenville Fire Protection District  
Warrenville, Illinois

In planning and performing our audit of the financial statements of the Warrenville Fire Protection District (the District), Illinois, for the year ended April 30, 2024, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration, we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit field work progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Finance Committee, Board of Trustees, management, and others within the Warrenville Fire Protection District, Illinois.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various District personnel. We would be pleased to discuss our comments and suggestions in further detail with you at your convenience, to perform any additional study of these matters, or to review the procedures necessary to bring about desirable changes.

We commend the finance department for the well-prepared audit package and we appreciate the courtesy and assistance given to us by the entire District staff.

*Lauterbach & Amen, LLP*

LAUTERBACH & AMEN, LLP

## PRIOR RECOMMENDATIONS

### 1. GASB STATEMENT NO. 94 PRIVATE-PUBLIC AND PUBLIC-PUBLIC PARTNERSHIPS AND AVAILABILITY PAYMENT ARRANGEMENTS

#### Comment

In March 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, which provides guidance regarding the information needs of financial statement users by improving the comparability of financial statements among governments that enter into public-private and public-public partnerships (PPPs) and availability payment arrangements (APAs) and by enhancing the understandability, reliability, relevance, and consistency of information about PPPs and APAs. A PPP is an arrangement in which a government (the transferor) contracts with an operator to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definitions Service Concession Arrangements (SCAs) if (a) the operator collects and is compensated by fees from third parties, (b) the transferor (government) determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services, and (c) the transferor (government) is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. An APA is an arrangement in which a government compensates an operator for activities that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* is applicable to the District's financial statements for the year ended April 30, 2024.

#### Recommendation

Lauterbach & Amen, LLP will work directly with the District to review the new criteria associated with PPPs and PAs to determine the appropriate financial reporting for these activities under GASB Statement No. 94.

#### Status

As the District has no PPPs or APAs, this comment is considered implemented. The District and Lauterbach & Amen will continue to monitor PPPs and APAs in the future to determine if additional reporting is required. This comment has been implemented and will not be repeated.

## **PRIOR RECOMMENDATIONS – Continued**

### **2. GASB STATEMENT NO. 96 SUBSCRIPTION BASED INFORMATION TECHNOLOGY ARRANGEMENTS**

#### Comment

In May 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 96, Subscription-Based Information Technology Arrangements, which provides guidance regarding the information needs of financial statement users by improving accounting and financial reporting for Subscription-Based Information Technology Arrangements (SBITAs) by governments. It establishes uniform accounting and financial reporting requirements for SBITAs, improves the comparability of financial statements among governments that have entered into SBITAs, and enhances the understandability, reliability, relevance, and consistency of information about SBITAs. GASB Statement No. 96, Subscription-Based Information Technology Arrangements is applicable to the District's financial statements for the year ended April 30, 2024.

#### Recommendation

Lauterbach & Amen, LLP will work directly with the District to review the new SBITA criteria in conjunction with the District's current arrangements to determine the appropriate financial reporting for these activities under GASB Statement No. 96.

#### Status

As the District has no material SBITAs, there was no impact on the financial statements in the current year, therefore this comment is considered implemented. The District and Lauterbach & Amen will continue to monitor SBITAs in the future to determine if additional reporting is required. This comment has been implemented and will not be repeated.

### **3. GASB STATEMENT NO. 100 ACCOUNTING CHANGES AND ERROR CORRECTIONS**

#### Comment

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 100, Accounting Changes and Error Corrections, which establishes accounting and financial reporting requirements for (a) accounting changes, and (b) the correction of an error in previously issued financial statements (error correction). Accounting changes are (a) changes in accounting principle, (b) changes in accounting estimates, or (c) changes to or within the financial reporting entity. Error corrections are (a) errors from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were issued, or (b) a change from (i) applying an accounting principle that is not generally accepted to transactions or other events that previously were significant to (ii) applying a generally accepted accounting principle to those transactions or other events is an error correction. GASB Statement No. 100 requires that (a) changes in accounting principal and error corrections are reported retroactively, (b) changes in accounting estimates are reported prospectively, and (c) changes to or within the financial reporting entity should be reported by adjusting the current reporting period's beginning net position, fund balance, or fund net position, as applicable, for the effect of the change as if the change occurred as of the beginning of the reporting period. GASB Statement No. 100, Accounting Changes and Error Corrections is applicable to the District's financial statements for the year ended April 30, 2025.

## **PRIOR RECOMMENDATIONS – Continued**

### **3. GASB STATEMENT NO. 100 ACCOUNTING CHANGES AND ERROR CORRECTIONS**

#### Recommendation

Lauterbach & Amen, LLP will work directly with the District to review any accounting changes or error corrections to determine the appropriate financial reporting for these activities under GASB Statement No. 100.

#### Status

This comment has not been implemented and will be repeated in the future.

#### Management Response

Management acknowledges this comment and, if applicable, will work to implement it when required by GASB.

### **4. GASB STATEMENT NO. 101 COMPENSATED ABSENCES**

#### Comment

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 101, Compensated Absences, which establishes standards of accounting and financial reporting for (a) compensated absences, and (b) associated salary-related payments, including certain defined contribution pensions and defined contribution other postemployment benefits (OPEB). The statement requires that a liability should be recognized for any type of leave that has not been used at year-end if (a) The leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Examples of leave that should be reviewed, and potentially measured under GASB Statement No. 101 are vacation leave, paid time off leave, holiday leave, and sick leave. Examples of leave that are excluded from GASB Statement No. 101 are parental leave, military leave, and jury duty leave. GASB Statement No. 101, Compensated Absences is applicable to the District's financial statements for the year ended April 30, 2025.

#### Recommendation

Lauterbach & Amen, LLP will work directly with the District to review the new compensated absences and associated salary-related payments, including certain defined contribution pensions and defined contribution other postemployment benefits criteria to determine the appropriate financial reporting for these activities under GASB Statement No. 101.

#### Status

This comment has not been implemented and will be repeated in the future.

#### Management Response

Management acknowledges this comment and, if applicable, will work to implement it when required by GASB.

## PRIOR RECOMMENDATIONS – Continued

5. **FUNDS OVER BUDGET**

Comment

Previously and during our current year-end audit procedures, we noted that the following funds had an excess of actual expenditures over budget for April 30, 2023 and April 30, 2024:

Funds	2023	2024
Foreign Fire	\$ -	7,978
Liability Insurance	2,805	-

Recommendation

We recommended the District investigate the causes of the funds over budget and adopt appropriate future funding measures.

Status

This comment has not been implemented and will be repeated in the future.

Management Response

Management acknowledges this comment and will work to correct it in the coming year.



WARRENVILLE FIRE PROTECTION  
DISTRICT, WARRENVILLE, ILLINOIS  

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ANNUAL COMPREHENSIVE FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED  
APRIL 30, 2024

3S472 Batavia Road  
Warrenville, IL 60055  
Phone: 630.393.1381  
[www.warrenvillefire.com](http://www.warrenvillefire.com)

**WARRENVILLE FIRE PROTECTION DISTRICT  
WARRENVILLE, ILLINOIS**

**ANNUAL COMPREHENSIVE FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED  
APRIL 30, 2024**

Prepared by

Fire District Administration

# WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS

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# WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS

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## **INTRODUCTORY SECTION**

This section includes miscellaneous data regarding the Warrenville Fire Protection District including: Principal Officials, Organizational Chart, and Letter of Transmittal.

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**List of Principal Officials**

**April 30, 2024**

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**BOARD OF TRUSTEES**

Kathleen Perkins  
President

Denise Pertell  
Treasurer

Joseph Rogers  
Secretary

Jeffrey Carstens  
Trustee

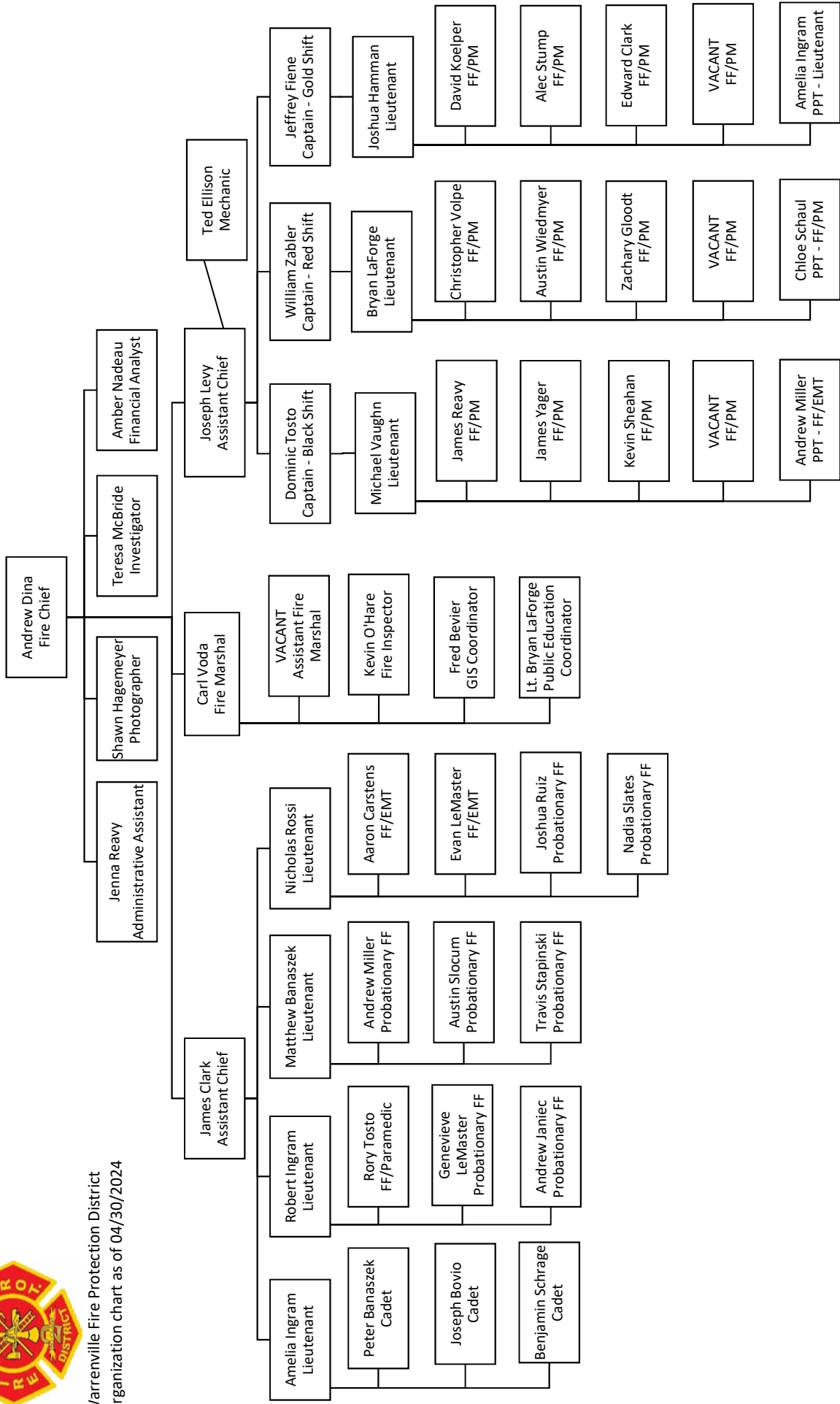
Alasdair Thompson  
Trustee

**OTHER MANAGEMENT**

Andrew Dina  
Fire Chief



Warrenville Fire Protection District  
 Organization chart as of 04/30/2024





# WARRENVILLE FIRE PROTECTION DISTRICT

3S472 Batavia Road \* Warrenville, IL 60555 \* (630) 393-1381 \* FAX (630) 393-4608

August 8, 2024

## **BOARD OF TRUSTEES:**

**Kathleen Perkins**  
President

**Denise Pertell**  
Trustee – Treasurer

**Joseph Rogers**  
Trustee – Secretary

**Jeffrey Carstens**  
Trustee

**Alasdair Thompson**  
Trustee

**Andrew Dina**  
Fire Chief

Members of the Board of Trustees  
Warrenville Fire Protection District  
Warrenville, IL 60555

We are pleased to present the Annual Comprehensive Financial Report (ACFR) of the Warrenville Fire Protection District (WFPD), Warrenville, Illinois for the fiscal year ended April 30, 2024.

The District is required to issue annually a report of its financial position and activity presented in conformance with generally accepted accounting principles (GAAP). This report is presented using the financial reporting model outlined by the Governmental Accounting Standards Board (GASB). Management assumes full responsibility for the completeness and reliability of all the information presented in this report and asserts that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

To provide a reasonable basis for making its representations, management has established a comprehensive internal control framework. This framework is designed to provide reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition and that accounting transactions are executed in accordance with management's authorization and properly recorded so that the financial statements can be prepared in conformity with generally accepted accounting principles (GAAP). The objective of the internal control framework is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

State statutes require an annual audit of the financial records and transactions of the District by independent certified public accountants selected by the Board of Trustees. The Board of Trustees selected the accounting firm of Lauterbach & Amen, LLP. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified or clean opinion that the WFPD's basic financial statements for the fiscal year ended April 30, 2024, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report. Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A is also intended to disclose any known significant events or decisions that affect the financial condition of the District. MD&A complements this letter of transmittal and should be read in conjunction with it.



## **DISTRICT PROFILE**

The Warrenville Fire Protection District (WFPD) was organized in 1939 under the general laws of the State of Illinois providing for the organization and operation of fire protection districts and is now operating under the provisions of the Fire Protection District Act of the State of Illinois, as amended (70 ILCS 705/0.01 et seq.).

WFPD is comprised of residential, commercial, industrial, and healthcare occupancies in the west central portion of DuPage County. Located approximately thirty-one miles west of Chicago's Central Business District, the WFPD covers a population of approximately 20,000 people and an area of approximately 18 square miles including the City of Warrenville and some unincorporated areas.

WFPD provides a full range of services to its residents, as well as non-residents. These services include fire suppression services, emergency medical services, hazardous material response, underwater rescue and recovery, fire prevention and public education, special technical rescue, and community events. Some of the programs offered to the public include CPR/AED training, fire extinguisher training, school safety talks, Hot Shots program, station tours, touch-a-truck events, block parties, and more. In addition to general operations, the District exercises oversight of the Firefighters' Pension Fund and Foreign Fire Insurance Tax Board; therefore, these activities are included in the reporting entity. Warrenville Fire Protection District is also a member of Mutual Aid Box Alarm System (MABAS) Division 16, which consists of eight agencies that provide mutual aid to each other in the form of apparatus and manpower during emergencies that overload the original agency.

WFPD operates under an elected Board of Trustees form of government. The Board of Trustees is comprised of five members who are responsible, among other things, for determining policies, passing resolutions and ordinances, adopting the annual budget, and appointing committees. The Fire Chief is appointed by the Board of Trustees and is responsible for the daily operations and management of the District.

The annual budget serves as the foundation for the District's financial planning and control. State law requires that a Fire Protection District adopt a final budget by no later than the end of the first quarter of the new fiscal year. The WFPD budget is prepared by fund and function, but the format of the budget provides for a departmental budget with line item supplemental backup. The legal level of budgetary control is the fund level.

A budget to actual comparison is provided in this report for the General Fund. The comparison is presented as required supplementary information. For governmental funds other than the General Fund and major Special Revenue Funds, this comparison is presented in the governmental fund subsection of this report.

## **ECONOMIC CONDITION AND OUTLOOK**

WFPD's number one priority remains life safety for our citizens and our personnel. We have a high volume of Emergency Medical Service (EMS) activity and all other areas of our operations are divided between fire/suppression response along with fire alarm response, plus public education. It is projected that call volume will continue to trend higher each year. As call volume increases, the District continues to increase staffing levels to correspond with community expectations for service. As ambulance demand increases, the District has realized an increase in the revenue generated by ambulance billing fees.

The support of the taxpayers enables the District to charge both a corporate tax rate and an emergency medical services tax rate, in addition to the levies for audit, tort liability insurance, and workers compensation. WFPD is pleased to report that in tax year 2022, the District saw a 5.2% increase in the assessed value. It is hoped this cycle of increases in EAV and new construction will continue into the future. The amount of collected property taxes continues to be close to 100% of the extension. WFPD's economic outlook continues to be acceptable and allows the District to at least maintain current core service levels. The District's potential for residential and commercial growth should provide for a growing community in the foreseeable future.

## **LONG-TERM FINANCIAL PLANNING**

WFPD maintains a 15-year capital improvement/replacement schedule that aids in keeping buildings and equipment up to date and modern. The District made improvements in fiscal year 2023-2024, including a server replacement and cardiac monitor. The Capital Improvement Fund is funded and/or has funding scheduled over the next 15 years. Solid budget management by the District has allowed systematic transfers into the Capital Fund, including additional transfers of excess funds when available. At this time, the capital expenditures anticipated in the next 5 years includes vehicle replacements, cardiac monitor replacements, SCBA equipment replacements, and station improvement projects. The District uses GFOA best practice risk analysis to maintain our fund balance or reserves at levels sustainable for the long-term.

The District has financial policies in place to promote fiscal stability. In general, all supplies, materials, equipment and contractual/professional services required for operational efficiency have been included in the annual budget. Purchases during the fiscal year shall proceed in accordance with the purchasing procedures upon approval of the annual budget by the Board of Trustees. The District procurement policy shall always be consistent with all State statutes pertaining to competitive bidding. WFPD continues to end the fiscal year with an overall savings due to the revenue higher than budgeted and the expenses less than budgeted.

The Fire Chief and Assistant Chief are responsible for approving the purchase of items that have been specifically identified in the budget or do not exceed the budget line item. The Fire Chief will provide the Board of Trustees with advanced notice of all purchases that exceed \$5,000 prior to the items being purchased. It is anticipated that such notice would be provided at a regular Board meeting and identify items to be purchased over the next thirty days. In the event of a purchase that exceeds \$25,000, the Fire Chief shall provide the Board of Trustees with the following information to obtain Board approval: Type of bid process used, the names of the vendors bidding and the cost proposed, the vendor proposed to be selected and why, and any other pertinent information.

The investment policy emphasizes safety of principle and maintenance of purchasing power as the foremost objectives. The District recently opened an account with The Illinois Funds as a means to increase interest income. This move forecasts to be beneficial in terms of raising revenue in keeping with the investment laws of the State of Illinois. Safety, security, and rate of return continue to be the primary goals of the investment program.

### **MAJOR INITIATIVES AND ACHIEVEMENTS FOR FISCAL YEAR 2023-2024**

Staffing and associated costs continues to be the largest operating expenditure for the District. The collective bargaining agreement with the Warrenville Professional Firefighters Association Local 5036 was renegotiated effective May 1, 2023, and continues through April 30, 2026. The nationwide candidate pool for full-time career firefighters/paramedics has been shrinking, making it difficult to uphold minimum staffing requirements.

WFPD will continue to maintain its one fire station by way of general maintenance and replacement schedule.

The District continues to keep a watchful eye over the budget, levy, and all expenses while balancing commitments of employment, pensions, insurances, and maintaining a solid financial position to cover all operational expenses for years to come.

WFPD continues to receive favorable renewal rates for both liability and workers compensation insurance. This reflects the mechanisms in place that ensure a safe working environment. The District maintains an active Health and Safety Committee that makes recommendations and reviews incidents as they occur.

While the District remains mostly dependent on property tax revenue, WFPD has diversified its revenue sources through fees such as ambulance billing, fire recovery, and fire prevention and public education. WFPD also receives additional Medicaid revenues through the State of Illinois GEMT program. During the fiscal year 2023-2024, the District received grants totaling \$13,812 from Illinois American Water, Illinois Public Risk Fund, and Enbridge.

WFPD is concerned about the tough economic times and is aware of its taxpayers' burden of overall taxes. The Board of Trustees keeps this in mind with a continued conservative approach to spending, while promoting safety through regular training and maintaining staffing levels. The Board of Trustees continues the conservative controls of the finances using additional projections of future revenue and expenses over a three-year outlook.

WFPD purchased and installed pre-plan software, which provides a digital platform to store and access critical information about buildings and properties in our jurisdiction. This information includes building layouts, hazardous materials, utility shut-offs, key contacts, and other important details that can help firefighters respond more effectively and safely to emergencies. The software also helps fire departments with pre-incident planning, training exercises, and collaboration with other emergency responders.

WFPD created a strategic plan to set clear goals and objectives in order to provide a path for achieving success and measuring progress. It will help the District prioritize resources, such as personnel, equipment, and budget, to ensure that they are being used effectively and efficiently to meet the goals.

The strategic plan helps identify potential risks, develop strategies to mitigate risks, and assists in tracking progress towards achieving goals. This will help the District identify areas for improvement and be accountable for the results.

### **FUTURE INITIATIVES AND ACHIEVEMENTS**

Strive for financial stability, while assessing all necessary programs, reviewing investments and policies, and completing capital improvements and purchases without the need to take on any debt. In addition, the District will aggressively reduce any existing debt in an effort to become debt free.

Consistently fund the firefighters' pension fund as well as the civilian employee Illinois Municipal Retirement Fund (IMRF) pension fund.

Continue efforts to prevent fires and loss of life and property in the District, with a continued emphasis on firefighter health, safety, and fitness.

Annually achieve the Certificate of Achievement for Excellence in Financial Reporting (COA) program award through the Government Finance Officers Association (GFOA).

Maintain goal of 40% of General Fund operating expenditures in reserves.

Continue exploring opportunities for cooperation and/or funding with other taxing bodies.

Begin to implement objectives and goals from the Strategic Plan.

### **AWARDS AND ACKNOWLEDGEMENTS**

The timely preparation of the ACFR was made possible by the efficient and dedicated services of our administrative staff and financial analyst. The District sincerely appreciates and acknowledges the support and direction provided by the accounting firm of Lauterbach & Amen, LLP in preparing the District's ACFR.

Additional appreciation is given to the Board of Trustees for their leadership and support in planning and conducting the financial operations of the District in a responsible manner.

Respectfully submitted,

*Andrew Dina*

Andrew Dina, Fire Chief  
Warrenville Fire Protection District

## **FINANCIAL SECTION**

This section includes:

- Independent Auditors' Report
- Management's Discussion and Analysis
- Basic Financial Statements
- Required Supplementary Information
- Other Supplementary Information

## **INDEPENDENT AUDITORS' REPORT**



## **INDEPENDENT AUDITOR'S REPORT**

August 8, 2024

Members of the Board of Trustees  
Warrenville Fire Protection District  
Warrenville, Illinois

### **Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Warrenville Fire Protection District (the District), Illinois, as of and for the year ended April 30, 2024, 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, each major fund, and the aggregate remaining fund information of the Warrenville Fire Protection District, Illinois as of April 30, 2024, 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 the 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 the 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 the 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 the 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 the 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 management's discussion and analysis, the budgetary comparison schedules, and supplementary pension and other post-employment benefit (OPEB) schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 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 Warrenville Fire Protection District, Illinois basic financial statements. The other supplementary information and supplemental schedules are presented for purposes of additional analysis and are 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 been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**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.

*Lauterbach & Amen, LLP*

LAUTERBACH & AMEN, LLP

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

# **WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

## **Management's Discussion and Analysis April 30, 2024**

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Our discussion and analysis of the Warrenville Fire Protection District (the District), Illinois' financial performance provides an overview of the District's financial activities for the fiscal year ended April 30, 2024. Please read it in conjunction with the transmittal letter, which can be found in the introductory section of this report and the District's financial statements, which can be found in the basic financial statements section of this report.

### **FINANCIAL HIGHLIGHTS**

- The District's total assets/deferred outflows exceeded its total liabilities/deferred inflows at the close of the most recent fiscal year by \$4,495,429.
- The District's total net position increased \$946,259 resulting in ending net position of \$4,495,429.
- Property taxes collected were \$4,395,407 compared to the prior year of \$4,143,036 for an increase of \$252,371.
- At April 30, 2024, the District's governmental funds reported combined ending fund balances of \$5,634,616 an increase of \$1,149,793 from the prior year.

### **USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the District as a whole and present a longer-term view of the District's finances. For governmental activities, fund financial statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds.

The government-wide financial statements provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The Statement of Net Position reports information on all of the District's assets/deferred outflows and liabilities/deferred inflows, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

# WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS

## Management's Discussion and Analysis April 30, 2024

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### USING THIS ANNUAL REPORT – Continued

The District's governmental activities are supported by taxes and other general revenues. All governmental activities are reported as public safety activities.

#### Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and fiduciary funds.

#### Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The District maintains six individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and Capital Projects Fund, both considered major funds. Data from the other four governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

#### Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs. The accounting use for fiduciary funds is much like that used for proprietary funds.

# **WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

## **Management's Discussion and Analysis April 30, 2024**

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### **USING THIS ANNUAL REPORT – Continued**

#### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

#### **Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information.

#### **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets/deferred outflows exceeded liabilities/deferred inflows by \$4,495,429 as of April 30, 2024. Total revenues were \$5,909,553, while total expenses were \$4,963,294.

The largest portion of the District's net position, \$1,773,855, reflects its investment in capital assets (for example, land, buildings, machinery, and equipment); less any related debt used to acquire those assets that are still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt (if applicable) must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion, \$183,206, of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining unrestricted net position may be used to meet the government's ongoing obligations to citizens and creditors. This unrestricted net position is \$2,538,368.

#### **FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

# WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS

## Management's Discussion and Analysis April 30, 2024

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### FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS – Continued

#### Governmental Funds

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

Governmental funds reported ending fund balances of \$5,634,616. Of this total, \$36,185 is nonspendable, \$161,520 is restricted, \$3,423,852 is assigned and \$2,013,0591 is unassigned.

The General Fund is the primary operating fund of the District. The fund balance of the General Fund at April 30, 2024 is \$2,027,558. This represents 41.0% of the current year budgeted expenditures. The decrease in fund balance in the General Fund of \$1,089,942 was due to less additional grant revenue than anticipated and expenditures less than the budget and included a transfer of \$2,350,000 to the Capital Projects Fund.

The Capital Projects Fund reported an increase in fund balance of \$2,187,406. This surplus is mainly due to higher interest revenue and the transfer in of \$2,350,000 from the General Fund.

#### GENERAL FUND BUDGETARY HIGHLIGHTS

The District Board did not adopt any amendments to the General Fund budget once it was approved. Actual revenues of \$5,592,935 were \$345,948 more than budgeted revenues of \$5,246,987. The increase is due to a higher revenue in the charges of services and the interest which are \$295,725 and \$47,784 higher than the budgeted amount of \$986,000 and \$13,000. Actual expenditures of \$4,332,877 were \$616,318 lower than budgeted expenditures of \$4,949,195. There were decreases in the salaries and related, contractual services, and commodities expenditures that contributed to lower budgeted expenditures for the current fiscal year.

#### DEBT ADMINISTRATION

During the year ending April 30, 2020, the District issued an installment contract for \$580,443 for the purchase of a Pierce Enforcer pumper vehicle. This is being repaid in annual installments in fiscal years 2021-2025. For the year ending April 30, 2024, the District retired \$121,009 of the installment contract resulting in an ending balance of \$123,433.

Additional information on the District's long-term debt can be found in Note 3 of this report.

# WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS

## Management's Discussion and Analysis April 30, 2024

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### CAPITAL ASSETS

The District's investment in capital assets for its governmental activities as of April 30, 2024 was \$1,897,288 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings, equipment, and vehicles.

This year's major addition included:

Construction in Progress	\$	6,626
Equipment		<u>47,264</u>
		<u><u>53,890</u></u>

Additional information on the District's capital assets can be found in note 3 of this report.

### ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The District's elected officials considered many factors when setting the fiscal-year 2025 budget, tax rates, and fees that will be charged for its governmental activities, including the change in the CPI, unemployment rates and other economic factors.

### REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Warrenville Fire Protection District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be directed to the Warrenville Fire Protection District's Fire Chief, 3S472 Batavia Road, Warrenville, IL 60555.

## **BASIC FINANCIAL STATEMENTS**

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-Wide Financial Statements
- Fund Financial Statements

Governmental Funds

Fiduciary Fund

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.



**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Statement of Net Position - Governmental Activities**

**April 30, 2024**

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**See Following Page**

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Statement of Net Position - Governmental Activities**

**April 30, 2024**

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**ASSETS**

Current Assets

Cash and Investments	\$ 5,670,113
Receivables - Net of Allowances	4,731,350
Prepays	36,185
Total Current Assets	<u>10,437,648</u>

Noncurrent Assets

Capital Assets

Nondepreciable Capital Assets	225,270
Depreciable Capital Assets	5,702,185
Accumulated Depreciation	(4,030,167)
Total Noncurrent Assets	<u>1,897,288</u>
Total Assets	<u>12,334,936</u>

**DEFERRED OUTFLOWS OF RESOURCES**

Deferred Items - IMRF	22,714
Deferred Items - Firefighters' Pension	<u>760,851</u>
Total Deferred Outflows of Resources	<u>783,565</u>
Total Assets and Deferred Outflows of Resources	<u>13,118,501</u>

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

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**LIABILITIES**

Current Liabilities	
Accounts Payable	\$ 8,630
Accrued Payroll	66,376
Compensated Absences Payable	12,783
Installment Contract Payable	123,433
Total Current Liabilities	<u>211,222</u>
Noncurrent Liabilities	
Compensated Absences Payable	51,130
Net Pension Liability - IMRF	31,852
Net Pension Liability - Firefighters' Pension	2,839,479
Total OPEB Liability - RBP	373,004
Total Noncurrent Liabilities	<u>3,295,465</u>
Total Liabilities	<u>3,506,687</u>

**DEFERRED INFLOWS OF RESOURCES**

Property Taxes	4,728,026
Deferred Items - IMRF	47,381
Deferred Items - Firefighters' Pension	340,978
Total Deferred Inflows of Resources	<u>5,116,385</u>
Total Liabilities and Deferred Inflows of Resources	<u>8,623,072</u>

**NET POSITION**

Net Investment in Capital Assets	1,773,855
Restricted	
Property Tax Levies	
Audit	4,048
Liability Insurance	21,686
Workmen's Compensation	92,812
Foreign Fire Insurance	64,660
Unrestricted	<u>2,538,368</u>
Total Net Position	<u>4,495,429</u>

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

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Statement of Activities  
For the Fiscal Year Ended April 30, 2024**

	Expenses	Program Revenues		Net
		Charges for Services	Operating Grants/ Contributions	(Expenses) Revenues and Changes in Net Position
Governmental Activities				
Public Safety	\$ 4,953,590	1,281,725	19,477	(3,652,388)
Interest on Long Term Debt	9,704	-	-	(9,704)
Total Governmental Activities	<u>4,963,294</u>	<u>1,281,725</u>	<u>19,477</u>	<u>(3,662,092)</u>

General Revenues	
Taxes	
Property Taxes	4,395,407
Foreign Fire Taxes	42,031
Intergovernmental - Unrestricted	
Replacement Taxes	69,519
Interest Income	85,223
Miscellaneous	16,171
	<u>4,608,351</u>
Change in Net Position	946,259
Net Position - Beginning	<u>3,549,170</u>
Net Position - Ending	<u><u>4,495,429</u></u>

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

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Balance Sheet - Governmental Funds**

**April 30, 2024**

	General	Capital Projects	Nonmajor	Totals
<b>ASSETS</b>				
Cash and Investments	\$ 2,084,741	3,423,852	161,520	5,670,113
Receivables - Net of Allowances				
Taxes	4,482,106	-	245,920	4,728,026
Other	3,324	-	-	3,324
Due from Other Funds	14,499	-	-	14,499
Prepays	-	-	36,185	36,185
Total Assets	<u>6,584,670</u>	<u>3,423,852</u>	<u>443,625</u>	<u>10,452,147</u>
<b>LIABILITIES</b>				
Accounts Payable	8,630	-	-	8,630
Accrued Payroll	66,376	-	-	66,376
Due to Other Funds	-	-	14,499	14,499
Total Liabilities	<u>75,006</u>	<u>-</u>	<u>14,499</u>	<u>89,505</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property Taxes	4,482,106	-	245,920	4,728,026
Total Liabilities and Deferred Infows of Resources	<u>4,557,112</u>	<u>-</u>	<u>260,419</u>	<u>4,817,531</u>
<b>FUND BALANCES</b>				
Nonspendable	-	-	36,185	36,185
Restricted	-	-	161,520	161,520
Assigned	-	3,423,852	-	3,423,852
Unassigned	2,027,558	-	(14,499)	2,013,059
Total Fund Balances	<u>2,027,558</u>	<u>3,423,852</u>	<u>183,206</u>	<u>5,634,616</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>6,584,670</u>	<u>3,423,852</u>	<u>443,625</u>	<u>10,452,147</u>

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

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Reconciliation of Total Governmental Fund Balance to the  
Statement of Net Position - Governmental Activities**

**April 30, 2024**

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<b>Total Governmental Fund Balances</b>	\$ 5,634,616
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets are not financial resources and therefore, are not reported in the funds.	1,897,288
Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	(24,667)
Deferred Items - Firefighters' Pension	419,873
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds	
Compensated Absences Payable	(63,913)
Net Pension Liability - IMRF	(31,852)
Net Pension Liability - Firefighters' Pension	(2,839,479)
Total OPEB Liability - RBP	(373,004)
Installment Contract Payable	<u>(123,433)</u>
<b>Net Position of Governmental Activities</b>	<u><u>4,495,429</u></u>

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

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds  
For the Fiscal Year Ended April 30, 2024**

	General	Capital Projects	Nonmajor	Totals
<b>Revenues</b>				
Taxes	\$ 4,145,259	-	292,179	4,437,438
Intergovernmental	69,519	-	-	69,519
Charges for Services	1,281,725	-	-	1,281,725
Grants and Donations	19,477	-	-	19,477
Interest	60,784	24,439	-	85,223
Miscellaneous	16,171	-	-	16,171
Total Revenues	<u>5,592,935</u>	<u>24,439</u>	<u>292,179</u>	<u>5,909,553</u>
<b>Expenditures</b>				
Public Safety	4,332,877	-	239,850	4,572,727
Capital Outlay	-	56,320	-	56,320
<b>Debt Service</b>				
Principal Repayment	-	121,009	-	121,009
Interest and Fiscal Charges	-	9,704	-	9,704
Total Expenditures	<u>4,332,877</u>	<u>187,033</u>	<u>239,850</u>	<u>4,759,760</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,260,058</u>	<u>(162,594)</u>	<u>52,329</u>	<u>1,149,793</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	2,350,000	-	2,350,000
Transfers Out	(2,350,000)	-	-	(2,350,000)
	<u>(2,350,000)</u>	<u>2,350,000</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(1,089,942)	2,187,406	52,329	1,149,793
Fund Balances - Beginning	<u>3,117,500</u>	<u>1,236,446</u>	<u>130,877</u>	<u>4,484,823</u>
Fund Balances - Ending	<u><u>2,027,558</u></u>	<u><u>3,423,852</u></u>	<u><u>183,206</u></u>	<u><u>5,634,616</u></u>

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

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances  
to the Statement of Activities - Governmental Activities**

**For the Fiscal Year Ended April 30, 2024**

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<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$ 1,149,793</b>
Amounts reported for governmental activities in the Statement of Activities are different because:	
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.	
Capital Outlays	53,890
Depreciation Expense	(192,588)
The net effect of deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Change in Deferred Items - IMRF	9,534
Change in Deferred Items - Firefighters' Pension	(418,471)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal on long-term debt consumes the current financial resources of the governmental funds.	
Change in Compensated Absences Payable	881
Change in Net Pension Liability - IMRF	11,234
Change in Net Pension Liability - Firefighters' Pension	262,394
Change in Total OPEB Liability - RBP	(51,417)
Installment Contract Payable	121,009
<b>Changes in Net Position of Governmental Activities</b>	<b>946,259</b>

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



**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Statement of Fiduciary Plan Net Position  
April 30, 2024**

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	<u>Pension Trust</u>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 113,243
Investments	
Illinois Firefighters Pension Investment Fund	7,097,206
Prepays	<u>552</u>
Total Assets	<u>7,211,001</u>
<b>LIABILITIES</b>	
Accounts Payable	<u>3,920</u>
<b>NET POSITION</b>	
Net Position Restricted for Pensions	<u><u>7,207,081</u></u>

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

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Statement of Changes in Fiduciary Plan Net Position  
For the Fiscal Year Ended April 30, 2024**

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	Pension Trust
Additions	
Contributions - Employer	\$ 528,655
Contributions - Plan Members	164,814
Contributions - Other	284
Total Contributions	<u>693,753</u>
Investment Income	
Interest Earned	85,125
Net Change in Fair Value	618,936
	<u>704,061</u>
Less Investment Expenses	(6,988)
Net Investment Income	<u>697,073</u>
Total Additions	<u>1,390,826</u>
Deductions	
Administration	45,887
Benefits and Refunds	471,115
Total Deductions	<u>517,002</u>
Change in Plan Net Position	873,824
Net Position Restricted for Pensions	
Beginning	<u>6,333,257</u>
Ending	<u><u>7,207,081</u></u>

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

# **WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

## **Notes to the Financial Statements**

**April 30, 2024**

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### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The government-wide financial statements of the Warrenville Fire Protection District (the District), Illinois are prepared in accordance 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 District's accounting policies established in GAAP and used by the District are described below.

#### **REPORTING ENTITY**

The District is a municipal corporation governed by a five-member Board of Trustees. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is both legally and substantively separate from the government. Management has determined that there is one fiduciary component unit that is required to be included in the financial statements of the District as pension trust fund and there are no discretely component units to include in the reporting entity.

#### **Firefighters' Pension Employees Retirement System**

The District sworn firefighters participate in the Firefighters' Pension Employees Retirement System (FPERS). FPERS functions for the benefit of those employees and is governed by a five-member pension board, with two members appointed by the District President, two elected from active participants of the Fund, and one elected from the retired members of the Fund. The participants are required to contribute a percentage of salary as established by state statute and the District is obligated to fund all remaining FPERS costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the District is authorized to approve the actuarial assumptions used in the determination of contribution levels. Although it is legally separate from the District, the FPERS is reported as if it were part of the primary government because its sole purpose is to provide retirement benefits for the District's sworn firefighters. The FPERS is reported as a fiduciary fund, and specifically a pension trust fund, due to the fiduciary responsibility exercised over the FPERS.

#### **BASIS OF PRESENTATION**

##### **Government-Wide Statements**

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-wide and fund financial statements categorize primary activities as the governmental type. The District's public safety and general administrative services are classified as governmental activities.

# WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS

## Notes to the Financial Statements

April 30, 2024

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

#### BASIS OF PRESENTATION – Continued

##### Government-Wide Statements – Continued

In the government-wide Statement of Net Position, the governmental activities are: (a) presented on a consolidated basis by column, and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows and obligations. The District's net position is reported in three parts: net investment in capital assets, restricted and unrestricted.

This government-wide focus is more on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities.

##### Fund Financial Statements

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures. Funds are organized into two major categories: governmental and fiduciary.

The various funds are reported by generic classification within the financial statements. The following fund types are used by the District:

##### 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 District maintains the following governmental funds:

*General Fund* is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is a major fund.

*Special Revenue Funds* are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The District maintains four nonmajor special revenue funds.

*Capital Projects Funds* are used to accounts for financial resources to be used for the acquisition or construction of major capital facilities. The Capital Projects Fund is a major fund and accounts for revenues and expenditures relative to the construction of capital improvements and equipment replacement.

# WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS

## Notes to the Financial Statements

April 30, 2024

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

#### BASIS OF PRESENTATION – Continued

##### Fund Financial Statements – Continued

##### Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support District programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to full-accrual basis.

*Pension Trust Funds* are used to account for assets held in a trustee capacity for pension benefit payments. The Firefighters' Pension Fund accounts for the accumulation of resources to be used for disability and retirement annuity payments to employees covered by the plan. Financing is provided by employee contributions, the annual property tax levy and investment income.

Since by definition these assets are being held for the benefit of a third party (pension participants) and cannot be used to address activities or obligations of the District, these funds are not incorporated into the government-wide statements.

#### MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

##### Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus as defined below.

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate.

All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets/deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

All pension trust funds utilize an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows and liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported. Pension trust fund equity is classified as net position.

# WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS

## Notes to the Financial Statements

April 30, 2024

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

#### MEASUREMENT FOCUS AND BASIS OF ACCOUNTING – Continued

##### Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred outflow is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.”

Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. The District recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are property taxes, interest revenue, and charges for services. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

All pension trust funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

#### ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY

##### Cash and Investments

For the purpose of the Statement of Net Position, cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Notes to the Financial Statements  
April 30, 2024**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

**ASSETS/DEFERRED OUTLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY – Continued**

**Receivables**

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances for governmental activities include property taxes and grants.

**Prepays**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements. Prepays are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type prepaids are recorded as expenditures when consumed rather than when purchased.

**Interfund Receivables, Payables and Activity**

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

**Capital Assets**

Capital assets purchased or acquired with an original cost of \$5,000 or more, depending on asset class, are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Buildings	40 Years
Equipment	7 - 10 Years
Vehicles	5 - 30 Years

# WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS

## Notes to the Financial Statements

April 30, 2024

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

#### ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY – Continued

##### Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents a consumption/acquisition of net assets that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

##### Compensated Absences

The District accrues accumulated unpaid sick time and associated employee-related costs when earned (or estimated to be earned) by the employee. In accordance with GASB Statement No. 16, no liability is recorded for nonvesting accumulation rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave that is estimated to be taken as “terminal leave” prior to retirement.

All sick time pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

##### Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities.

In the fund financial statements, governmental fund types recognize debt issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

##### Net Position

In the government-wide financial statements, equity is classified as net position and displayed as follows:

Net Investment in Capital Assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.



# WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS

## Notes to the Financial Statements

April 30, 2024

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

#### ASSETS/DEFERRED OUTLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY – Continued

##### Net Position – Continued

Restricted – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislations.

Unrestricted – All other net position that do not meet the definition of “restricted” or “investment in capital assets.”

##### Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumption 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 revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

### NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

#### BUDGETARY INFORMATION

The District follows these procedures in establishing the budgetary data reflected in the financial statements;

- Prior to April 1, the Fire Chief submits to the Board of Trustees (the Board) a tentative operating budget for the fiscal year commencing the following May 1. The operating budget includes expenditures and the means of financing them.
- The working budget is then approved by the Board and adopted by May 1. The Board holds public hearings to solicit comments and may add to, subtract from, or change appropriations, but may not change the form of the budget.
- Prior to August 31, the final budget is passed by an appropriation ordinance. The tax levy ordinance is filed with the County Clerk by the last Tuesday in December to obtain tax revenue.
- The Board must approve all formal appropriation transfers. Any increases to the final budget require a public hearing before the Board approval. There is no budget amendment for the current year.

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Notes to the Financial Statements  
April 30, 2024**

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**NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY – Continued**

**BUDGETARY INFORMATION – Continued**

- The Fire Chief can approve expenditures that exceed any line item of departmental expenditures of a fund as long as the expenditures do not exceed the appropriation. Thus, the legal level of budgetary control is determined by fund.
- The legal budgetary authority lapses at the end of the fiscal year.
- The budget amounts shown in the financial statements are those originally adopted as there were several amendments during the fiscal year. As provided by Illinois Budget Law (50ILCS 330) the District may make various line item transfers within the General Fund.

**EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUND**

The following fund had an excess of actual expenditures over budget for the fiscal year:

Fund	Excess
Foreign Fire	\$ 7,989

**NOTE 3 – DETAIL NOTES ON ALL FUNDS**

**DEPOSITS AND INVESTMENTS**

Permitted Deposits and Investments – Statutes authorize the District to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, and commercial paper rated within the three highest classifications by at least two standard rating services.

The Illinois Funds is an investment pool managed by the Illinois Public Treasurer’s Office which allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company. Investments in Illinois Funds are valued at the share price, which is the price for which the investment could be sold.

**District**

*Deposits and Investments.* At year-end, the carrying amount of the District’s deposits totaled \$5,194,729 and the bank balances totaled \$5,225,848. The District also has \$475,384 invested in the Illinois Funds at year-end, which is measured at the net asset value per share as determined by the pool.

# WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS

## Notes to the Financial Statements

April 30, 2024

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### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

#### DEPOSITS AND INVESTMENTS – Continued

##### District – Continued

*Interest Rate Risk.* Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District structures the investment portfolio so that securities mature to meet cash requirements for ongoing operation, thereby avoiding the need to see securities on the open market prior to maturity, and by investing operating funds primarily in shorter-term securities. The District's investment in Illinois Funds has an average maturity of less than one year.

*Credit Risk.* Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The District's investment policy mitigates credit risk by limiting investments to the safest type of securities, pre-qualifying the financial institution, broker/dealers, intermediaries, and advisors with which an entity will do business, and diversifying the investment portfolio so that potential losses on individual securities will be minimized. At year-end, the District's investment in the Illinois Funds was rated AAmmf by Fitch.

*Custodial Credit Risk.* In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy requires pledging of collateral for all bank balances in excess of the federal depository insurance, at an amount of not less than 110% of the fair market value of the funds secured. At year-end, all of the bank balance of the deposits was covered by federal depository or equivalent insurance.

For an investment, this is the risk that in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy does not address custodial credit risk for investments.

*Concentration of Credit Risk.* This is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District's investment policy requires investing funds for a specific maturity date that is required for either cash flow purposes or for conformance to maturity guidelines, in such instruments which would be most advantageous under prevailing market conditions. Records will be kept of all investments purchases or sold by the District in compliance with statutes. At year-end, the District does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

# WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS

## Notes to the Financial Statements

April 30, 2024

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### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

#### DEPOSITS AND INVESTMENTS – Continued

##### Firefighters' Pension Fund

The Illinois Firefighters' Pension Investment Fund (IFPIF) is an investment trust fund responsible for the consolidation and fiduciary management of the pension assets of Illinois suburban and downstate firefighter pension funds. IFPIF was created by Public Act 101-0610, and codified within the Illinois Pension Code, becoming effective January 1, 2020, to streamline investments and eliminate unnecessary and redundant administrative costs, thereby ensuring assets are available to fund pension benefits for the beneficiaries of the participating pension funds. Participation in IFPIF by Illinois suburban and downstate firefighter pension funds is mandatory. Investments of the Fund are combined in a commingled external investment pool and held by IFPIF. A schedule of investment expenses is included in IFPIF's annual report. For additional information on IFPIF's investments, please refer to their annual comprehensive financial report, which can be obtained from IFPIF at 1919 South Highland Avenue, Building A, Suite 237, Lombard, IL 60148 or at [www.ifpif.org](http://www.ifpif.org).

*Deposits.* The Fund retains all its available cash with one financial institution. Available cash is determined to be that amount which is required for the current expenditures of the Fund. The excess of available cash is required to be transferred to IFPIF for purposes of the long-term investment for the Fund. At year-end, the carrying amount of the Fund's cash on hand totaled \$113,243 and the bank balances totaled \$114,948.

*Custodial Credit Risk.* In the case of deposits, this is the risk that in the event of a bank failure, the Fund's deposits may not be returned to it. The Fund's investment policy states that all deposits in excess of FDIC insurable limits be secured by collateral in order to protect deposits from default. At year-end, the entire carrying amount of the bank balance of deposits is covered by federal depository or equivalent insurance.

*Investments.* At year-end the Fund has \$7,097,206 invested in IFPIF. The pooled investments consist of the investments as noted in the target allocation table available at [www.ifpif.org](http://www.ifpif.org). Investments in IFPIF are valued at IFPIF's share price, which is the price the investment could be sold. There are no unfunded commitments at year-end. The plan may redeem shares by giving notice by 5:00 pm central time on the 1st of each month. Requests properly submitted on or before the 1st of each month will be processed for redemption by the 14th of the month. Expedited redemptions may be processed at the sole discretion of IFPIF.

*Investment Policy.* IFPIF's current investment policy was adopted by the Board of Trustees on June 17, 2022. IFPIF is authorized to invest in all investments allowed by Illinois Compiled Statutes (ILCS). The IFPIF shall not be subject to any of the limitations applicable to investments of pension fund assets currently held by the transferor pension funds under Sections 1-113.1 through 1-113.12 or Article 4 of the Illinois Pension Code.

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Notes to the Financial Statements  
April 30, 2024**

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**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**DEPOSITS AND INVESTMENTS – Continued**

**Rate of Return**

For the year ended April 30, 2024, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 1.71%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

**PROPERTY TAXES**

Property taxes for 2023 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and are payable in two installments, on or about June 1 and October 1 during the following year. The County collects such taxes and remits them periodically. Based upon collection histories, the District has provided an allowance for uncollectible property taxes equivalent to 1% of the current year’s levy. All uncollected taxes relating to prior years’ levies have been written off.

**INTERFUND BALANCES**

Interfund balances are advances in anticipation of receipts. The composition of interfund balances as of the date of this report, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Nonmajor Governmental	<u>\$ 14,499</u>

**INTERFUND TRANSFERS**

Transfers are used to move unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Interfund transfers for the year consisted of the following:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
Capital Projects	General	<u>\$ 2,350,000</u>

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Notes to the Financial Statements  
April 30, 2024**

**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**CAPITAL ASSETS**

Capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<b>Nondepreciable Capital Assets</b>				
Land	\$ 225,270	-	-	225,270
Constuction In Progress	18,190	6,626	24,816	-
	<u>243,460</u>	<u>6,626</u>	<u>24,816</u>	<u>225,270</u>
<b>Depreciable Capital Assets</b>				
Buildings	2,160,451	-	-	2,160,451
Equipment	1,547,917	72,080	-	1,619,997
Vehicles	1,921,737	-	-	1,921,737
	<u>5,630,105</u>	<u>72,080</u>	<u>-</u>	<u>5,702,185</u>
<b>Less Accumulated Depreciation</b>				
Buildings	1,344,999	65,612	-	1,410,611
Equipment	1,353,989	40,884	-	1,394,873
Vehicles	1,138,591	86,092	-	1,224,683
	<u>3,837,579</u>	<u>192,588</u>	<u>-</u>	<u>4,030,167</u>
Total Net Depreciable Capital Assets	<u>1,792,526</u>	<u>(120,508)</u>	<u>-</u>	<u>1,672,018</u>
Total Net Capital Assets	<u>2,035,986</u>	<u>(113,882)</u>	<u>24,816</u>	<u>1,897,288</u>

Depreciation expense of \$192,588 was charged to the public safety function.

**LONG-TERM DEBT**

**Installment Contracts**

The District has established installment contracts payable as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
\$580,443 Installment Contract of 2019 - Due in annual installments of \$130,713 including interest at 3.97% through November 1, 2024.	\$ 244,442	-	121,009	123,433

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Notes to the Financial Statements  
April 30, 2024**

**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**LONG-TERM DEBT – Continued**

**Long-Term Liability Activity**

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Compensated Absences	\$ 64,794	881	1,762	63,913	12,783
Net Pension Liability					
IMRF	43,086	-	11,234	31,852	-
Firefighters' Pension	3,101,873	-	262,394	2,839,479	-
Total OPEB Liability - RBP	321,587	51,417	-	373,004	-
Installment Contract Payable	244,442	-	121,009	123,433	123,433
Totals	3,775,782	52,298	396,399	3,431,681	136,216

The compensated absences, the net pension liabilities for IMRF and the Firefighter’s Pension, and the total OPEB liability are liquidated by the General Fund. The installment contract payable is being paid from the Capital Projects Fund.

**Debt Service Requirements to Maturity**

The annual debt service requirements to maturity, including principal and interest, are as follows:

Fiscal Year	Installment Contract	
	Principal	Interest
2025	\$ 123,433	7,280

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Notes to the Financial Statements  
April 30, 2024**

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**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**LONG-TERM DEBT – Continued**

**Legal Debt Margin**

Chapter 70, Section 705/12 of the Illinois Compiled Statutes provides “Any fire protection district incorporated under this Act may borrow money for corporate purposes and may issue bonds therefor, but shall not become indebted in any manner, or for any purpose, to an amount in the aggregate to exceed 5.75% on the valuation of taxable property therein to be ascertained by the last assessment for State and County taxes previous to the incurring of such indebtedness or until January 1, 1983, if greater, the sum that is produced by multiplying the district's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979.”

Assessed Valuation - 2023	<u>\$ 721,175,514</u>
Legal Debt Limit	
5.75% of Equalized Assessed Value	41,467,592
Amount of Debt Applicable to Limit	
None	<u>-</u>
Legal Debt Margin	<u>41,467,592</u>

**NET POSITION CLASSIFICATIONS**

Net investment in capital assets was comprised of the following as of April 30, 2024:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 1,897,288
Less Capital Related Debt:	
Installment Contract of 2019	<u>(123,433)</u>
Net Investment in Capital Assets	<u>1,773,855</u>



# WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS

## Notes to the Financial Statements

April 30, 2024

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### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

#### FUND BALANCE CLASSIFICATIONS

In the governmental funds financial statements, the District considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The District first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

*Nonspendable Fund Balance.* Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

*Restricted Fund Balance.* Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

*Committed Fund Balance.* Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Board of Trustees; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

*Assigned Fund Balance.* Consists of amounts that are constrained by the Board of Trustees' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Board of Trustees itself or b) a body or official to which the Board of Trustees has delegated the authority to assign amounts to be used for specific purposes. The District's highest level of decision-making authority is the Board of Trustees, who is authorized to assign amounts to a specific purpose.

*Unassigned Fund Balance.* Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

*Minimum Fund Balance Policy.* The District's policy manual states that the General Fund should maintain a minimum fund balance equal to 10% to 40% of budgeted operating expenditures.

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Notes to the Financial Statements  
April 30, 2024**

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**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**FUND BALANCE CLASSIFICATIONS – Continued**

The following is a schedule of fund balances classifications for the governmental funds as of the date of this report:

	General	Capital Projects	Nonmajor	Totals
Fund Balances				
Nonspendable				
Prepays	\$ -	-	36,185	36,185
Restricted				
Property Tax Levies				
Audit	-	-	4,048	4,048
Worker's Compensation	-	-	92,812	92,812
Foreign Fire Insurance Tax	-	-	64,660	64,660
	-	-	161,520	161,520
Assigned				
Capital Projects	-	3,423,852	-	3,423,852
Unassigned	2,027,558	-	(14,499)	2,013,059
Total Fund Balances	2,027,558	3,423,852	183,206	5,634,616

**NOTE 4 – OTHER INFORMATION**

**RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters; and injuries to the District's employees. These risks are provided for through insurance from private insurance companies. The District currently reports all its risk management activities in the General Fund. There were no significant changes in insurance coverages from the prior year and settlements did not exceed insurance coverage in any of the past three fiscal years.

# WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS

## Notes to the Financial Statements April 30, 2024

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### NOTE 4 – OTHER INFORMATION – Continued

#### CONTINGENT LIABILITIES

##### Litigation

From time to time, the District is party to various pending claims and legal proceedings with respect to employment, civil rights, property taxes and other matters. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the District attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the District's financial position or results of operations.

##### Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

#### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS

The District contributes to two defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system and the Firefighters' Pension Plan that is a single-employer pension plan. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online at [www.imrf.org](http://www.imrf.org). The benefit, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

The District recognized aggregate pension items relating to the two pension plans as follows:

	Pension Expenses/ (Revenues)	Net Pension Liabilities	Deferred Outflows	Deferred Inflows
IMRF	\$ (7,418)	31,852	22,714	47,381
Firefighters' Pension	684,732	2,839,479	760,851	340,978
	677,314	2,871,331	783,565	388,359

# WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS

## Notes to the Financial Statements

April 30, 2024

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### NOTE 4 – OTHER INFORMATION – Continued

#### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

##### Illinois Municipal Retirement Fund (IMRF)

##### Plan Descriptions

*Plan Administration.* All employees (other than those covered by the Firefighters' Pension Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable. *Benefits Provided.* IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

IMRF provides two tiers of pension benefits. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired *on or after* January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Notes to the Financial Statements  
April 30, 2024**

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**NOTE 4 – OTHER INFORMATION – Continued**

**EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued**

**Illinois Municipal Retirement Fund (IMRF) – Continued**

**Plan Descriptions – Continued**

*Plan Membership.* As of December 31, 2023, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	2
Inactive Plan Members Entitled to but not yet Receiving Benefits	-
Active Plan Members	<u>3</u>
Total	<u><u>5</u></u>

*Contributions.* As set by statute, the District’s Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended April 30, 2024, the District’s contribution was 8.40% of covered payroll.

*Net Pension Liability.* The District’s net pension liability was measured as of December 31, 2023. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

*Actuarial Assumptions.* The total pension liability was determined by an actuarial valuation performed, as of December 31, 2023, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	2.85% to 13.75%
Cost of Living Adjustments	2.75%
Inflation	2.25%

# WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS

## Notes to the Financial Statements April 30, 2024

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### NOTE 4 – OTHER INFORMATION – Continued

#### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

##### Illinois Municipal Retirement Fund (IMRF) – Continued

##### Plan Descriptions – Continued

*Actuarial Assumptions – Continued.* For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed Income	25.50%	4.90%
Domestic Equities	35.50%	6.50%
International Equities	18.00%	7.60%
Real Estate	10.50%	6.20%
Blended	9.50%	6.25% - 9.90%
Cash and Cash Equivalents	1.00%	4.00%

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Notes to the Financial Statements  
April 30, 2024**

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**NOTE 4 – OTHER INFORMATION – Continued**

**EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued**

**Illinois Municipal Retirement Fund (IMRF) – Continued**

**Discount Rate**

The discount rate used to measure the total pension liability was 7.25%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that District contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund’s fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

**Discount Rate Sensitivity**

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the District calculated using the discount rate as well as what the District’s net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability	\$ 52,504	31,852	14,828

# WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS

## Notes to the Financial Statements

April 30, 2024

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### NOTE 4 – OTHER INFORMATION – Continued

#### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

##### Illinois Municipal Retirement Fund (IMRF) – Continued

##### Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2022	170,678	127,592	43,086
Changes for the Year:			
Service Cost	11,469	-	11,469
Interest on the Total Pension Liability	12,357	-	12,357
Changes of Benefit Terms	-	-	-
Difference Between Expected and Actual Experience of the Total Pension Liability	5,892	-	5,892
Changes of Assumptions	(2,749)	-	(2,749)
Contributions - Employer	-	14,619	(14,619)
Contributions - Employees	-	6,882	(6,882)
Net Investment Income	-	14,883	(14,883)
Benefit Payments, including Refunds of Employee Contributions	(11,948)	(11,948)	-
Other (Net Transfer)	-	1,819	(1,819)
Net Changes	15,021	26,255	(11,234)
Balances at December 31, 2023	185,699	153,847	31,852



**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Notes to the Financial Statements  
April 30, 2024**

**NOTE 4 – OTHER INFORMATION – Continued**

**EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued**

**Illinois Municipal Retirement Fund (IMRF) – Continued**

**Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions**

For the year ended April 30, 2024, the District recognized pension revenue of \$7,418. At April 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 8,118	(44,384)	(36,266)
Change in Assumptions	-	(2,997)	(2,997)
Net Difference Between Projected and Actual			
Earnings on Pension Plan Investments	11,016	-	11,016
Total Pension Expense to be Recognized in Future Periods	19,134	(47,381)	(28,247)
Pension Contributions Made Subsequent to the Measurement Date	3,580	-	3,580
Total Deferred Amounts Related to IMRF	22,714	(47,381)	(24,667)

\$3,580 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the reporting year ended April 30, 2025.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows/(Inflows) of Resources
2025	\$ (12,951)
2026	(11,928)
2027	(3,503)
2028	(553)
2029	491
Thereafter	197
Total	(28,247)

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Notes to the Financial Statements  
April 30, 2024**

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**NOTE 4 – OTHER INFORMATION – Continued**

**EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued**

**Firefighters’ Pension Plan**

**Plan Descriptions**

*Plan Administration.* The Firefighters’ Pension Plan is a single-employer defined benefit pension plan that covers all sworn firefighter personnel. The defined benefits and employee and minimum employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/4-1) and may be amended only by the Illinois legislature. The District accounts for the Fund as a pension trust fund. The Fund is governed by a five-member pension board. Two members of the Board are appointed by the District President, one member is elected by pension beneficiaries and two members are elected by active fire employees.

*Plan Membership.* At April 30, 2024, the measurement date, membership consisted of the following:

active Plan Members Currently Receiving Benefits	10
active Plan Members Entitled to but not yet Receiving Benefits	5
ctive Plan Members	<u>13</u>
Total	<u>28</u>

*Benefits Provided.* The following is a summary of the Firefighters’ Pension Plan as provided for in Illinois State Statutes.

The Firefighters’ Pension Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits. Covered employees hired before January 1, 2011 (Tier 1), attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit of ½ of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.5 percent of such salary for each additional year of service over 20 years up to 30 years, to a maximum of 75 percent of such salary. Employees with at least eight years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a firefighter who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3 percent of the original pension and 3 percent compounded annually thereafter.

# WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS

## Notes to the Financial Statements

April 30, 2024

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### NOTE 4 – OTHER INFORMATION – Continued

#### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

##### Firefighters' Pension Plan – Continued

##### Plan Descriptions – Continued

*Benefits Provided – Continued.* Covered employees hired on or after January 1, 2011 (Tier 2), attaining the age of 55 or older with 10 or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the firefighter during the 48 consecutive months of service within the last 60 months of service in which the total salary was the highest by the number of months of service in that period. Firefighters' salary for the pension purposes is capped at \$106,800, plus the lesser of ½ of the annual change in the Consumer Price Index or 3 percent compounded. The annual benefit shall be increased by 2.5 percent of such a salary for each additional year of service over 20 years up to 30 years to a maximum of 75 percent of such salary. Employees with at least 10 years may retire at or after age 50 and receive a reduced benefit (i.e., ½ percent for each month under 55). The monthly benefit of a Tier 2 firefighter shall be increased annually at age 60 on the January 1<sup>st</sup> after the firefighter retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3 percent or ½ of the change in the Consumer Price Index for the proceeding calendar year.

*Contributions.* Covered employees are required to contribute 9.455% of their base salary to the Firefighters' Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The District is required to contribute the remaining amounts necessary to finance the plan and the administrative costs as actuarially determined by an enrolled actuary. However, effective January 1, 2011, ILCS requires the District to contribute a minimum amount annually calculated using the projected unit credit actuarial cost method that will result in the funding of 90% of the past service cost by the year 2040. For the year-ended April 30, 2024, the District's contribution was 30.33% of covered payroll.

*Significant Investments.* At year-end, the Pension Plan does not have any investments over 5 percent of net plan position available for retirement benefits (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Notes to the Financial Statements  
April 30, 2024**

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**NOTE 4 – OTHER INFORMATION – Continued**

**EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued**

**Firefighters’ Pension Plan – Continued**

**Actuarial Assumptions**

The total pension liability was determined by an actuarial valuation performed, as of April 30, 2024, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	6.50%
Salary Increases	3.75% - 15.79%
Cost of Living Adjustments	3.25%
Inflation	2.25%

Mortality rates were based on the sex distinct raw rates as developed in the PubS-2010(A) study. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis.

**Discount Rate**

The discount rate used to measure the total pension liability was 6.50%, prior year valuation was 6.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that District contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund’s fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Notes to the Financial Statements  
April 30, 2024**

**NOTE 4 – OTHER INFORMATION – Continued**

**EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued**

**Firefighters’ Pension Plan – Continued**

**Discount Rate Sensitivity**

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the District calculated using the discount rate as well as what the District’s net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
Net Pension Liability	\$ 4,410,250	2,839,479	1,580,381

**Changes in the Net Pension Liability**

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at April 30, 2023	9,435,130	6,333,257	3,101,873
Changes for the Year:			
Service Cost	417,102	-	417,102
Interest on the Total Pension Liability	602,764	-	602,764
Changes of Benefit Terms	-	-	-
Difference Between Expected and Actual Experience of the Total Pension Liability	62,679	-	62,679
Changes of Assumptions	-	-	-
Contributions - Employer	-	528,655	(528,655)
Contributions - Employees	-	165,098	(165,098)
Net Investment Income	-	697,073	(697,073)
Benefit Payments, including Refunds of Employee Contributions	(471,115)	(471,115)	-
Administrative Expense	-	(45,887)	45,887
Net Changes	611,430	873,824	(262,394)
Balances at April 30, 2024	10,046,560	7,207,081	2,839,479

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Notes to the Financial Statements  
April 30, 2024**

**NOTE 4 – OTHER INFORMATION – Continued**

**EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued**

**Firefighters’ Pension Plan – Continued**

**Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions**

For the year ended April 30, 2024, the District recognized pension expense of \$684,732. At April 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 535,269	(6,186)	529,083
Change in Assumptions	70,445	(334,792)	(264,347)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	155,137	-	155,137
Total Deferred Amounts Related to Firefighters' Pension	<u>760,851</u>	<u>(340,978)</u>	<u>419,873</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2025	\$ 158,234
2026	262,900
2027	22,284
2028	(47,964)
2029	2,314
Thereafter	<u>22,105</u>
Total	<u>419,873</u>

# WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS

## Notes to the Financial Statements April 30, 2024

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### NOTE 4 – OTHER INFORMATION – Continued

#### OTHER POST-EMPLOYMENT BENEFITS

##### General Information about the OPEB Plan

*Plan Description.* The District's defined benefit OPEB plan, Retiree Benefits Plan (RBP), provides OPEB for all permanent full-time general and public safety employees of the District. RBP is a single-employer defined benefit OPEB plan administered by the District. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the District Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

*Benefits Provided.* RBP provides healthcare, dental or vision benefits for retirees and their dependents. The retiree and their dependent pay the full cost of coverage for whichever plan is elected and may continue in retirement past Medicare eligibility.

*Plan Membership.* As of April 30, 2024, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	-
Inactive Plan Members Entitled to but not yet Receiving Benefits	-
Active Plan Members	<u>18</u>
Total	<u><u>18</u></u>

##### Total OPEB Liability

The District's total OPEB liability was measured as of April 30, 2024, and was determined by an actuarial valuation date of the same date

*Actuarial Assumptions and Other Inputs.* The total OPEB liability in the April 30, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Salary Increases	3.00%
Discount Rate	4.07%
Healthcare Cost Trend Rates	The initial trend rate is based on the 2023 Segal Health Plan Cost Trend Survey. The grading period and ultimate trend rates selected fall within a generally accepted range.
Retirees' Share of Benefit-Related Costs	100% of projected health insurance premiums for retirees.

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Notes to the Financial Statements  
April 30, 2024**

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**NOTE 4 – OTHER INFORMATION – Continued**

**OTHER POST-EMPLOYMENT BENEFITS – Continued**

**Total OPEB Liability – Continued**

*Actuarial Assumptions and Other Inputs – Continued.* The discount rate was based on a combination of the expected long-term rate of return on plan assets and the municipal bond rate.

Mortality rates were based on the Sex Distinct Raw Rates as developed in the PubS-2010(A) study improved to 2019 using MP-2019 Improvement Rates. These rates are improved generationally using MP-2019 improvement rates.

**Change in the Total OPEB Liability**

	<u>Total OPEB Liability</u>
Balance at April 30, 2023	\$ 321,587
Changes for the Year:	
Service Cost	61,788
Interest on the Total OPEB Liability	11,352
Changes of Benefit Terms	-
Difference Between Expected and Actual Experience	-
Changes of Assumptions or Other Inputs	(21,723)
Benefit Payments	-
Net Changes	<u>51,417</u>
Balance at April 30, 2024	<u><u>373,004</u></u>



**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Notes to the Financial Statements  
April 30, 2024**

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**NOTE 4 – OTHER INFORMATION – Continued**

**OTHER POST-EMPLOYMENT BENEFITS – Continued**

**Sensitivity of the Total OPEB Liability to Changes in the Discount Rate**

The discount rate used to measure the total pension liability was 4.07%, while the prior valuation used 3.53%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher:

	1% Decrease (3.07%)	Current Discount Rate (4.07%)	1% Increase (5.07%)
Total OPEB Liability	\$ 414,194	373,004	335,830

**Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates**

The following presents the total OPEB liability, calculated using current Healthcare Trend Rates, as well as what the total OPEB liability would be if it were calculated using Healthcare Trend Rates that are one percentage point lower or one percentage point higher:

	1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	\$ 315,329	373,004	443,293

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended April 30, 2024, the District recognized OPEB expense of \$51,417. Per GASB Statement No. 75, under the Alternative Measurement Method, changes in Total OBEP Liability are immediately recognized as expense, resulting in no deferred outflows of resources or deferred inflows of resources related to OPEB. There were no contributions subsequent to the measurement date.

## **REQUIRED SUPPLEMENTARY INFORMATION**

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule of Employer Contributions  
    Illinois Municipal Retirement Fund  
    Firefighters' Pension Fund
  
- Schedule of Changes in the Employer's Net Pension Liability  
    Illinois Municipal Retirement Fund  
    Firefighters' Pension Fund
  
- Schedule of Investment Returns  
    Firefighters' Pension Fund
  
- Schedule of Changes in the Employer's Total OPEB Liability  
    Retiree Benefits Plan
  
- Budgetary Comparison Schedule  
    General Fund

Notes to the Required Supplementary Information

Budgetary Information – Budgets are adopted on a basis consistent with generally accepted accounting principles.

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Illinois Municipal Retirement Fund**

**Required Supplementary Information**

**Schedule of Employer Contributions**

**April 30, 2024**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2017	\$ 16,794	\$ 16,794	\$ -	\$ 155,641	10.79%
2018	16,694	16,694	-	158,289	10.55%
2019	15,481	15,481	-	163,330	9.48%
2020	14,326	14,326	-	167,888	8.53%
2021	16,583	16,583	-	189,044	8.77%
2022	15,737	15,737	-	162,237	9.70%
2023	13,806	13,806	-	143,074	9.65%
2024	13,350	13,350	-	158,967	8.40%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	20 Years
Asset Valuation Method	5-Year Smoothed Market
Inflation	2.25%
Salary Increases	2.85% to 13.75%, including inflation
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Firefighters' Pension Fund**

**Required Supplementary Information  
Schedule of Employer Contributions  
April 30, 2024**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 191,150	\$ 255,683	\$ 64,533	\$ 862,225	29.65%
2016	224,935	243,416	18,481	759,676	32.04%
2017	243,442	246,945	3,503	826,462	29.88%
2018	335,423	325,671	(9,752)	840,550	38.74%
2019	365,719	363,433	(2,286)	869,969	41.78%
2020	384,003	376,896	(7,107)	969,546	38.87%
2021	380,436	425,430	44,994	1,165,842	36.49%
2022	521,419	525,930	4,511	1,259,825	41.75%
2023	518,352	518,672	320	1,414,201	36.68%
2024	536,900	528,655	(8,245)	1,743,143	30.33%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	100% Funded Over 11.48 Years (Layered)
Asset Valuation Method	Fair Value
Inflation	2.25%
Salary Increases	3.75% - 15.79%
Investment Rate of Return	6.25%
Retirement Age	See the Notes to the Financial Statements
Mortality	Pub-2010 Adjusted for Plan Status, Demographics, and Illinois Public Pension Data, as Described

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Illinois Municipal Retirement Fund**

**Required Supplementary Information  
Schedule of Changes in the Employer's Net Pension Liability  
April 30, 2024**

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**See Following Page**

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Illinois Municipal Retirement Fund**

**Required Supplementary Information  
Schedule of Changes in the Employer's Net Pension Liability  
April 30, 2024**

	12/31/2016	12/31/2017
Total Pension Liability		
Service Cost	\$ 12,890	14,277
Interest	483	10,847
Differences Between Expected and Actual Experience	126,891	(11,345)
Change of Assumptions	-	(5,980)
Benefit Payments, Including Refunds of Member Contributions	-	(5,551)
Net Change in Total Pension Liability	140,264	2,248
Total Pension Liability - Beginning	-	140,264
Total Pension Liability - Ending	140,264	142,512
Plan Fiduciary Net Position		
Contributions - Employer	\$ 16,794	16,928
Contributions - Members	29,045	7,060
Net Investment Income	-	3,494
Benefit Payments, Including Refunds of Member Contributions	-	(5,551)
Other (Net Transfer)	(1,731)	3,778
Net Change in Plan Fiduciary Net Position	44,108	25,709
Plan Net Position - Beginning	-	44,108
Plan Net Position - Ending	44,108	69,817
Employer's Net Pension Liability	\$ 96,156	72,695
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	31.45%	48.99%
Covered Payroll	\$ 155,641	156,879
Employer's Net Pension Liability as a Percentage of Covered Payroll	61.78%	46.34%

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023
14,562	15,664	16,377	16,132	11,826	11,469
11,015	13,007	15,423	18,165	16,429	12,357
7,250	10,400	17,175	(30,658)	(57,070)	5,892
5,094	-	(3,710)	-	-	(2,749)
(5,852)	(6,018)	(6,183)	(8,470)	(42,392)	(11,948)
32,069	33,053	39,082	(4,831)	(71,207)	15,021
142,512	174,581	207,634	246,716	241,885	170,678
174,581	207,634	246,716	241,885	170,678	185,699
15,922	13,861	15,853	16,250	12,706	14,619
7,294	7,524	10,998	7,492	5,937	6,882
(3,459)	15,097	15,300	21,673	(22,434)	14,883
(5,852)	(6,018)	(6,183)	(8,470)	(42,392)	(11,948)
839	(1,445)	(992)	(4,230)	(7,496)	1,819
14,744	29,019	34,976	32,715	(53,679)	26,255
69,817	84,561	113,580	148,556	181,271	127,592
84,561	113,580	148,556	181,271	127,592	153,847
90,020	94,054	98,160	60,614	43,086	31,852
48.44%	54.70%	60.21%	74.94%	74.76%	82.85%
161,695	167,194	174,782	166,500	131,994	152,920
55.67%	56.25%	56.16%	36.40%	32.64%	20.83%

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Firefighters' Pension Fund**

**Required Supplementary Information**

**Schedule of Changes in the Employer's Net Pension Liability**

**April 30, 2024**

	4/30/2015	4/30/2016	4/30/2017
Total Pension Liability			
Service Cost	\$ 261,529	227,254	235,415
Interest	278,270	288,134	377,042
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience	(89,635)	695,594	155,523
Change of Assumptions	211,424	457,988	4,619
Benefit Payments, Including Refunds of Member Contributions	(133,215)	(214,704)	(278,167)
Net Change in Total Pension Liability	528,373	1,454,266	494,432
Total Pension Liability - Beginning	4,189,120	4,717,493	6,171,759
Total Pension Liability - Ending	4,717,493	6,171,759	6,666,191
Plan Fiduciary Net Position			
Contributions - Employer	\$ 255,683	243,416	246,945
Contributions - Members	72,763	81,683	86,723
Net Investment Income	184,819	9,803	264,397
Benefit Payments, Including Refunds of Member Contributions	(133,215)	(214,704)	(278,167)
Administrative Expense	(48,472)	(36,894)	(20,187)
Net Change in Plan Fiduciary Net Position	331,578	83,304	299,711
Plan Net Position - Beginning	3,290,718	3,622,296	3,705,600
Plan Net Position - Ending	3,622,296	3,705,600	4,005,311
Employer's Net Pension Liability	\$ 1,095,197	2,466,159	2,660,880
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	76.78%	60.04%	60.08%
Covered Payroll	\$ 862,225	759,676	826,462
Employer's Net Pension Liability as a Percentage of Covered Payroll	127.02%	324.63%	321.96%



4/30/2018	4/30/2019	4/30/2020	4/30/2021	4/30/2022	4/30/2023	4/30/2024
250,128	253,984	276,893	342,483	340,243	363,526	417,102
408,303	432,646	456,986	488,829	519,770	569,663	602,764
-	-	216,260	-	-	(36,975)	-
(334)	(15,575)	45,600	19,182	72,717	360,073	62,679
1,025	-	(175,063)	-	-	(336,484)	-
(266,692)	(272,560)	(290,719)	(357,958)	(436,840)	(460,172)	(471,115)
392,430	398,495	529,957	492,536	495,890	459,631	611,430
6,666,191	7,058,621	7,457,116	7,987,073	8,479,609	8,975,499	9,435,130
7,058,621	7,457,116	7,987,073	8,479,609	8,975,499	9,435,130	10,046,560
325,671	363,433	376,896	425,430	525,930	518,672	528,655
79,601	86,994	115,378	243,277	119,733	134,400	165,098
213,145	294,861	88,012	1,064,659	(412,571)	53,568	697,073
(266,692)	(272,560)	(290,719)	(357,958)	(436,840)	(460,172)	(471,115)
(22,843)	(23,739)	(31,415)	(38,996)	(43,567)	(43,642)	(45,887)
328,882	448,989	258,152	1,336,412	(247,315)	202,826	873,824
4,005,311	4,334,193	4,783,182	5,041,334	6,377,746	6,130,431	6,333,257
4,334,193	4,783,182	5,041,334	6,377,746	6,130,431	6,333,257	7,207,081
2,724,428	2,673,934	2,945,739	2,101,863	2,845,068	3,101,873	2,839,479
61.40%	64.14%	63.12%	75.21%	68.30%	67.12%	71.74%
840,550	869,969	969,546	1,165,842	1,259,825	1,414,201	1,743,143
324.12%	307.36%	303.83%	180.29%	225.83%	219.34%	162.89%

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Firefighters' Pension Fund**

**Required Supplementary Information  
Schedule of Investment Returns  
April 30, 2024**

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Fiscal Year	Annual Money- Weighted Rate of Return, Net of Investment Expense
2015	5.78%
2016	0.24%
2017	6.97%
2018	5.13%
2019	6.56%
2020	1.81%
2021	20.19%
2022	(2.87%)
2023	0.85%
2024	1.71%

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Retiree Benefits Plan**

**Required Supplementary Information  
Schedule of Changes in the Employer's Total OPEB Liability  
April 30, 2024**

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**See Following Page**

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Retiree Benefits Plan**

**Required Supplementary Information**

**Schedule of Changes in the Employer's Total OPEB Liability**

**April 30, 2024**

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	<u>4/30/2019</u>
Total OPEB Liability	
Service Cost	\$ 13,422
Interest	16,562
Changes in Benefit Terms	-
Differences Between Expected and Actual Experience	-
Change of Assumptions or Other Inputs	4,438
Benefit Payments	<u>(46,192)</u>
Net Change in Total OPEB Liability	(11,770)
Total OPEB Liability - Beginning	<u>440,295</u>
 Total OPEB Liability - Ending	 <u><u>428,525</u></u>
 Employee-Covered Payroll	 \$ 1,070,361
 Total OPEB Liability as a Percentage of Employee-Covered Payroll	  40.04%

Notes:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

*Changes of Assumptions.* Changes of assumptions related to the discount rate were made in 2019 through 2024.

4/30/2020	4/30/2021	4/30/2022	4/30/2023	4/30/2024
14,262	15,938	21,564	20,372	61,788
15,304	10,617	7,257	9,844	11,352
-	-	-	-	-
-	(120,861)	-	(10,909)	-
33,734	30,704	(34,564)	(636)	(21,723)
(49,144)	(55,915)	(6,984)	(7,521)	-
14,156	(119,517)	(12,727)	11,150	51,417
428,525	442,681	323,164	310,437	321,587
442,681	323,164	310,437	321,587	373,004
1,102,472	1,135,546	1,169,613	1,566,703	1,613,704
40.15%	28.46%	26.54%	20.53%	23.11%

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**General Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended April 30, 2024**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 4,151,487	4,151,487	4,145,259
Intergovernmental			
Personal Property Replacement Taxes	65,000	65,000	69,519
Charges for Services	986,000	986,000	1,281,725
Grants and Donations	14,000	14,000	19,477
Interest	13,000	13,000	60,784
Miscellaneous	17,500	17,500	16,171
Total Revenues	<u>5,246,987</u>	<u>5,246,987</u>	<u>5,592,935</u>
Expenditures			
Public Safety			
Salaries and Related	3,996,095	3,996,095	3,441,882
Contractual Services	759,600	759,600	737,402
Commodities	193,500	193,500	152,056
Other Expenditures	-	-	1,537
Total Expenditures	<u>4,949,195</u>	<u>4,949,195</u>	<u>4,332,877</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	297,792	297,792	1,260,058
Other Financing (Uses)			
Transfers Out	<u>(200,000)</u>	<u>(200,000)</u>	<u>(2,350,000)</u>
Net Change in Fund Balance	<u>97,792</u>	<u>97,792</u>	(1,089,942)
Fund Balance - Beginning			<u>3,117,500</u>
Fund Balance - Ending			<u><u>2,027,558</u></u>

## **OTHER SUPPLEMENTARY INFORMATION**

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Budgetary Comparison Schedules – Major Governmental Funds
- Combining Statements – Nonmajor Governmental Funds
- Budgetary Comparison Schedules – Nonmajor Governmental Funds

## **INDIVIDUAL FUND DESCRIPTIONS**

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### **GENERAL FUND**

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

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### **SPECIAL REVENUE FUNDS**

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than fiduciary funds or capital project funds) that are legally restricted to expenditure for specified purposes.

#### **Audit Fund**

The Audit Fund is used to account for revenues derived from a specific property tax levy and expenditures of these monies for the District's annual audit.

#### **Liability Insurance Fund**

The Liability Insurance Fund is used to account for the operations of the District's liability insurance and risk management activities. Financing is provided by an annual tax levy.

#### **Worker's Compensation Fund**

The Worker's Compensation Fund is used to account for the operations of the District's worker's compensation insurance risk. Financing is provided by an annual tax levy.

#### **Foreign Fire Insurance Tax**

The Foreign Fire Insurance Tax Fund is used to account for the revenues derived from the Foreign Fire Insurance Tax and disbursement of these funds for the benefit, use and maintenance related to the Fire Department.

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### **CAPITAL PROJECT FUND**

The Capital Project Fund is created to account for all resources used for the acquisition of capital facilities by a governmental until except those financed by Proprietary Funds.

#### **Capital Projects Fund**

The Capital Project Fund is used to account for the acquisition and improvement of District property including infrastructure and general capital assets.

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## **INDIVIDUAL FUND DESCRIPTIONS**

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### **PENSION TRUST FUND**

#### **Firefighters' Pension Fund**

The Firefighters' Pension Fund is used to account for the accumulation of resources to be used for retirement annuity payments to employees of the District at appropriate amounts and times in the future. Resources are contributed by employees at rates fixed by law and by the District at amounts determined by an annual actuarial study.

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**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Capital Projects Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended April 30, 2024**

	Budget		Actual
	Original	Final	
Revenues			
Interest	\$ 3,000	3,000	24,439
Expenditures			
Capital Outlay			
Building	100,000	100,000	-
Apparatus	131,000	131,000	-
Operating	70,000	70,000	56,320
Debt Service			
Principal Repayment	-	-	121,009
Interest and Fiscal Charges	-	-	9,704
Total Expenditures	301,000	301,000	187,033
Excess (Deficiency) of Revenues Over (Under) Expenditures	(298,000)	(298,000)	(162,594)
Other Financing Sources			
Transfers In	200,000	200,000	2,350,000
Net Change in Fund Balance	(98,000)	(98,000)	2,187,406
Fund Balance - Beginning			1,236,446
Fund Balance - Ending			3,423,852

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Nonmajor Governmental - Special Revenue Funds**

**Combining Balance Sheet  
April 30, 2024**

	Audit	Liability Insurance	Worker's Compensation	Foreign Fire Insurance Tax	Totals
<b>ASSETS</b>					
Cash and Investments	\$ 4,048	-	92,812	64,660	161,520
Receivables - Net of Allowances					
Taxes	9,375	36,059	200,486	-	245,920
Prepays	-	36,185	-	-	36,185
Total Assets	13,423	72,244	293,298	64,660	443,625
<b>LIABILITIES</b>					
Due to Other Funds	-	14,499	-	-	14,499
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property Taxes	9,375	36,059	200,486	-	245,920
Total Liabilities and Deferred Inflows of Resources	9,375	50,558	200,486	-	260,419
<b>FUND BALANCES</b>					
Nonspendable	-	36,185	-	-	36,185
Restricted	4,048	-	92,812	64,660	161,520
Unassigned	-	(14,499)	-	-	(14,499)
Total Fund Balances	4,048	21,686	92,812	64,660	183,206
Total Liabilities, Deferred Inflows of Resources and Fund Balances	13,423	72,244	293,298	64,660	443,625

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Nonmajor Governmental - Special Revenue Funds**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Year Ended April 30, 2024**

	Audit	Liability Insurance	Worker's Compensation	Foreign Fire Insurance Tax	Totals
Revenues					
Taxes					
Property Taxes	\$ 11,243	38,646	200,259	-	250,148
Foreign Fire Insurance Taxes	-	-	-	42,031	42,031
Total Revenues	11,243	38,646	200,259	42,031	292,179
Expenditures					
Public Safety	11,110	32,685	153,066	42,989	239,850
Net Change in Fund Balances	133	5,961	47,193	(958)	52,329
Fund Balances - Beginning	3,915	15,725	45,619	65,618	130,877
Fund Balances - Ending	4,048	21,686	92,812	64,660	183,206

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Audit - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended April 30, 2024**

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	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 11,233	11,233	11,243
Expenditures			
Public Safety			
Audit	11,233	11,233	11,110
Net Change in Fund Balance	<u>-</u>	<u>-</u>	133
Fund Balance - Beginning			<u>3,915</u>
Fund Balance - Ending			<u>4,048</u>

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Liability Insurance - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended April 30, 2024**

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	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 38,615	38,615	38,646
Expenditures			
Public Safety			
General Liability Insurance	38,615	38,615	32,685
Net Change in Fund Balance	<u>-</u>	<u>-</u>	5,961
Fund Balance - Beginning			<u>15,725</u>
Fund Balance - Ending			<u>21,686</u>

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Worker's Compensation - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended April 30, 2024**

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	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 200,097	200,097	200,259
Expenditures			
Public Safety			
Worker's Compensation	200,097	200,097	153,066
Net Change in Fund Balance	<u>-</u>	<u>-</u>	47,193
Fund Balance - Beginning			<u>45,619</u>
Fund Balance - Ending			<u>92,812</u>

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Foreign Fire Insurance Tax - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended April 30, 2024**

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	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Foreign Fire Insurance Taxes	\$ 35,000	35,000	42,031
Expenditures			
Public Safety			
Foreign Fire Tax	35,000	35,000	42,989
Net Change in Fund Balance	<u>-</u>	<u>-</u>	(958)
Fund Balance - Beginning			<u>65,618</u>
Fund Balance - Ending			<u>64,660</u>



## **SUPPLEMENTAL SCHEDULE**

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Long-Term Debt Requirements**

**Installment Contract of 2019**

**April 30, 2024**

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Date of Contract	October 16, 2019
Date of Maturity	November 1, 2024
Original Amount of Contract	\$580,443
Interest Rates	3.97%
Interest Dates	November 1
Principal Maturity Date	November 1, 2024
Payable to	Fifth Third Bank

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Principal	Interest	Totals
2025	\$ 123,433	7,280	130,713

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## **STATISTICAL SECTION**

### **(Unaudited)**

This part of the annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

#### Financial Trends

These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.

#### Revenue Capacity

These schedules contain information to help the reader assess the District's most significant local revenue sources.

#### Debt Capacity

These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.

#### Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

#### Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Net Position by Component - Last Ten Fiscal Years  
April 30, 2024 (Unaudited)**

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**See Following Page**

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Net Position by Component - Last Ten Fiscal Years  
April 30, 2024 (Unaudited)**

	2015	2016	2017	2018
Governmental Activities				
Net Investment in Capital Assets	\$ 1,814,889	1,967,961	1,950,690	1,802,379
Restricted	12,561	9,686	15,383	18,871
Unrestricted (Deficit)	1,544,940	(57,720)	(301,835)	(403,734)
Total Governmental Activities				
Net Position	3,372,390	1,919,927	1,664,238	1,417,516

Data Source: Audited Financial Statements

2019	2020	2021	2022	2023	2024
1,690,933	1,853,306	1,872,763	1,868,678	1,791,544	1,773,855
33,870	28,592	28,230	84,387	130,877	183,206
(908,454)	(1,413,541)	(378,477)	545,008	1,626,749	2,538,368
816,349	468,357	1,522,516	2,498,073	3,549,170	4,495,429

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Changes in Net Position - Last Ten Fiscal Years  
April 30, 2024 (Unaudited)**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Expenses										
Governmental Activities										
Public Safety	\$ 3,024,679	3,911,439	3,773,667	4,055,895	4,127,886	4,567,827	3,946,183	4,332,352	4,590,224	4,953,590
Interest on Long-Term Debt	-	-	-	-	-	-	23,044	18,771	14,325	9,704
Total Governmental Activities Expenses	3,024,679	3,911,439	3,773,667	4,055,895	4,127,886	4,567,827	3,969,227	4,351,123	4,604,549	4,963,294
Governmental Activities										
Charges for Services										
Public Safety	324,818	322,043	401,248	636,451	651,502	762,117	849,878	788,501	1,325,061	1,281,725
Operating Grants/Contributions	-	7,578	16,264	1,000	10,312	17,150	126,467	337,461	24,564	19,477
Total Governmental Activities	324,818	329,621	417,512	637,451	661,814	779,267	976,345	1,125,962	1,349,625	1,301,202
Program Revenue										
Net (Expenses) Revenues	(2,699,861)	(3,581,818)	(3,356,155)	(3,418,444)	(3,466,072)	(3,788,560)	(2,992,882)	(3,225,161)	(3,254,924)	(3,662,092)
Governmental Activities										
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property	2,915,287	2,973,299	3,004,565	3,060,299	3,130,568	3,238,220	3,945,152	4,049,989	4,143,036	4,395,407
Foreign Fire	18,943	19,000	23,570	22,577	20,222	24,570	30,204	32,569	43,324	42,031
Intergovernmental										
Replacement Taxes	29,400	29,786	31,289	31,273	28,553	31,145	39,504	86,109	78,330	69,519
Interest Income (Loss)	10,008	10,950	2,481	(768)	20,679	46,298	3,606	(21,253)	28,063	85,223
Miscellaneous	47,368	17,421	38,561	58,341	105,178	100,335	28,575	53,304	13,268	16,171
Total Governmental Activities	3,021,006	3,050,456	3,100,466	3,171,722	3,305,200	3,440,568	4,047,041	4,200,718	4,306,021	4,608,351
Changes in Net Position										
Governmental Activities	321,145	(531,362)	(255,689)	(246,722)	(160,872)	(347,992)	1,054,159	975,557	1,051,097	946,259

Data Source: Audited Financial Statements

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Fund Balances of Governmental Funds - Last Ten Fiscal Years  
April 30, 2024 (Unaudited)**

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**See Following Page**



**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Fund Balances of Governmental Funds - Last Ten Fiscal Years  
April 30, 2024 (Unaudited)**

	2015	2016	2017	2018
General Fund				
Nonspendable	\$ 31,962	74,799	75,216	-
Unassigned	702,825	746,649	941,798	1,135,917
Total General Fund	<u>734,787</u>	<u>821,448</u>	<u>1,017,014</u>	<u>1,135,917</u>
All Other Governmental Funds				
Nonspendable	22,800	41,069	32,719	24,621
Restricted	12,561	9,686	15,383	18,871
Assigned	753,168	386,679	171,494	180,124
Unassigned	(5,591)	(19,548)	(15,559)	(13,687)
Total All Other Governmental Funds	<u>782,938</u>	<u>417,886</u>	<u>204,037</u>	<u>209,929</u>
Total Governmental Funds	<u><u>1,517,725</u></u>	<u><u>1,239,334</u></u>	<u><u>1,221,051</u></u>	<u><u>1,345,846</u></u>

Data Source: Audited Financial Statements

2019	2020	2021	2022	2023	2024
-	-	-	-	-	-
757,502	432,189	1,001,425	1,995,867	3,117,500	2,027,558
757,502	432,189	1,001,425	1,995,867	3,117,500	2,027,558
25,052	27,165	30,566	34,832	32,686	36,185
33,870	28,592	28,230	66,196	115,152	161,520
646,219	906,205	1,154,471	1,102,274	1,236,446	3,423,852
(11,349)	(11,069)	(24,673)	(16,641)	(16,961)	(14,499)
693,792	950,893	1,188,594	1,186,661	1,367,323	3,607,058
1,451,294	1,383,082	2,190,019	3,182,528	4,484,823	5,634,616

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Changes in Fund Balances for Governmental Funds - Last Ten Fiscal Years  
April 30, 2024 (Unaudited)**

	2015	2016	2017	2018
<b>Revenues</b>				
Taxes	\$ 2,963,630	3,022,085	3,059,424	3,114,149
Intergovernmental	-	-	-	-
Charges for Services	324,818	322,043	401,248	636,451
Grants and Donations	-	7,578	16,264	1,000
Interest	10,008	10,950	2,481	(768)
Miscellaneous	47,368	17,421	38,561	58,341
<b>Total Revenues</b>	<b>3,345,824</b>	<b>3,380,077</b>	<b>3,517,978</b>	<b>3,809,173</b>
<b>Expenditures</b>				
Public Safety	3,049,094	3,291,132	3,320,581	3,592,668
Capital Outlay	56,025	367,336	215,680	91,710
Debt Service				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
<b>Total Expenditures</b>	<b>3,105,119</b>	<b>3,658,468</b>	<b>3,536,261</b>	<b>3,684,378</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>240,705</b>	<b>(278,391)</b>	<b>(18,283)</b>	<b>124,795</b>
<b>Other Financing Sources (Uses)</b>				
Debt Issuance	-	-	-	-
Disposal of Capital Assets	-	-	-	-
Transfers In	423,961	-	-	100,000
Transfers Out	(423,961)	-	-	(100,000)
	-	-	-	-
<b>Net Change in Fund Balances</b>	<b>240,705</b>	<b>(278,391)</b>	<b>(18,283)</b>	<b>124,795</b>
<b>Debt Service as a Percentage of Noncapital Expenditures</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

Data Source: Audited Financial Statements

2019	2020	2021	2022	2023	2024
3,179,343	3,293,935	3,975,356	4,082,558	4,186,360	4,437,438
-	-	39,504	86,109	78,330	69,519
651,502	762,117	849,878	788,501	1,325,061	1,281,725
10,312	17,150	126,467	337,461	24,564	19,477
20,679	46,298	3,606	(21,253)	28,063	85,223
98,311	71,335	26,455	49,784	13,268	16,171
3,960,147	4,190,835	5,021,266	5,323,160	5,655,646	5,909,553
3,722,309	3,911,926	3,963,601	4,081,455	4,179,518	4,572,727
139,257	956,564	122,135	122,001	43,120	56,320
-	-	107,669	111,944	116,388	121,009
-	-	23,044	18,771	14,325	9,704
3,861,566	4,868,490	4,216,449	4,334,171	4,353,351	4,759,760
98,581	(677,655)	804,817	988,989	1,302,295	1,149,793
-	580,443	-	-	-	-
6,867	29,000	2,120	3,520	-	-
600,000	600,000	500,000	264,000	300,000	2,350,000
(600,000)	(600,000)	(500,000)	(264,000)	(300,000)	(2,350,000)
6,867	609,443	2,120	3,520	-	-
105,448	(68,212)	806,937	992,509	1,302,295	1,149,793
0.00%	0.00%	3.20%	3.10%	3.02%	2.78%

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Assessed Value and Actual Value of Taxable Property - Last Ten Tax Levy Years  
April 30, 2024 (Unaudited)**

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Tax Levy Year	Residential Property	Farm Property	Railroad Property	Commercial Property
2014	\$ 346,235,871	\$ 114,914	\$ 371,533	\$ 139,898,404
2015	355,621,408	106,835	448,060	146,326,562
2016	386,002,606	112,314	494,975	149,811,021
2017	416,794,320	113,880	408,834	157,584,476
2018	441,582,582	119,887	430,447	159,224,389
2019	462,383,409	111,898	433,789	161,022,942
2020	483,187,735	113,739	428,546	159,164,467
2021	494,678,095	117,107	384,704	154,352,731
2022	516,267,782	118,438	393,093	166,150,573
2023	545,359,049	153,261	395,165	154,638,769

Data Source: Office of the County Clerk

Note: Property in the District is reassessed each year. Property is assessed at 33.33% of actual value.

Industrial Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Value Taxable Value	Estimated Actual Taxable Value
\$ 12,066,080	\$ 498,686,802	0.5973	\$ 1,496,060,406	33.33%
12,887,193	515,390,058	0.5840	1,546,170,174	33.33%
13,501,310	549,922,226	0.5572	1,649,766,678	33.33%
14,252,030	589,153,540	0.5347	1,767,460,620	33.33%
16,930,380	618,287,685	0.5241	1,854,863,055	33.33%
17,396,200	641,348,238	0.6161	1,924,044,714	33.33%
17,445,400	660,339,887	0.6145	1,981,019,661	33.33%
17,692,120	667,224,757	0.6214	2,001,674,271	33.33%
19,165,310	702,095,196	0.6269	2,106,285,588	33.33%
20,629,270	721,175,514	0.6556	2,163,526,542	33.33%

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years  
April 30, 2024 (Unaudited)**

	2014	2015	2016	2017
<b>District Direct Rates</b>				
Fire Protection	\$ 0.3087	0.2954	0.2771	0.2617
Ambulance	0.2059	0.2086	0.1938	0.1832
Pension	0.0489	0.0480	0.0593	0.0609
Audit	0.0014	0.0013	0.0006	0.0013
Liability Insurance	0.0057	0.0054	0.0052	0.0050
Emergency Rescue	-	-	-	-
Workers' Compensation	0.0267	0.0253	0.0212	0.0226
Aggregate Refunds	-	-	-	-
<b>Total Direct Tax Rate</b>	<b>0.5973</b>	<b>0.5840</b>	<b>0.5572</b>	<b>0.5347</b>
<b>Overlapping Rates</b>				
City of Warrenville	0.8227	0.8107	0.7710	0.7282
Warrenville Library District	0.4247	0.4153	0.3944	0.3777
Warrenville Park District	0.5604	0.5461	0.5131	0.4862
School District Unit #200	5.3915	5.3108	5.1076	4.9916
School District Unit #203	5.4756	5.3549	5.0548	5.0062
School District Unit #204	6.0210	5.8505	5.6004	5.4967
College of DuPage #502	0.2975	0.2786	0.2626	0.2431
DuPage County	0.2057	0.1971	0.1848	0.1749
DuPage Co. Forest Preserve Dist.	0.1691	0.1622	0.1514	0.1306
DuPage Airport Authority	0.0196	0.0188	0.0176	0.0166
Wheaton Mosquito District	0.0188	0.0156	0.0136	0.0165
Wheaton Park District	0.8442	0.8275	0.7892	0.7670
Milton Township	0.0484	0.0475	0.0457	0.0449
Milton Township Spc Police	0.0379	0.0406	0.0411	0.0415
Naperville Township	0.0413	0.0452	0.0435	0.0426
Winfield Township	0.1396	0.1370	0.1275	0.1192
Winfield Township Road	0.1835	0.1801	0.1676	0.1587
<b>Total Overlapping Rates</b>	<b>20.7015</b>	<b>20.2385</b>	<b>19.2859</b>	<b>18.8422</b>
<b>Total Tax Rates</b>	<b>21.2988</b>	<b>20.8225</b>	<b>19.8431</b>	<b>19.3769</b>

Data Source: Office of the County Clerk

2018	2019	2020	2021	2022	2023
0.2612	0.2583	0.2493	0.2596	0.2664	0.2846
0.1762	0.1778	0.1662	0.1731	0.1776	0.1896
0.0589	0.0583	0.0798	0.0778	0.0766	0.0779
0.0012	0.0012	0.0012	0.0017	0.0016	0.0013
0.0049	0.0046	0.0046	0.0053	0.0055	0.0050
-	0.0954	0.0928	0.0758	0.0701	0.0685
0.0217	0.0205	0.0206	0.0270	0.0285	0.0278
-	-	-	0.0011	0.0006	0.0009
0.5241	0.6161	0.6145	0.6214	0.6269	0.6556
0.7013	0.6886	0.6866	0.6863	0.6604	0.6803
0.3697	0.3622	0.3606	0.3651	0.3685	0.3861
0.4698	0.4577	0.4495	0.4533	0.4577	0.4634
4.8883	4.8603	4.8540	4.8374	4.9029	4.7816
4.9259	4.9672	4.8841	4.9142	4.9580	4.9989
5.4589	5.3600	5.2956	5.3146	5.3308	5.1967
0.2317	0.2112	0.2114	0.2037	0.1946	0.1907
0.1673	0.1655	0.1609	0.1587	0.1428	0.1473
0.1278	0.1242	0.1205	0.1177	0.1130	0.1076
0.0146	0.0141	0.0148	0.0144	0.0139	0.0132
0.0161	0.0160	0.0157	0.0154	0.0148	0.0141
0.7469	0.7425	0.7403	0.7201	0.5705	0.5695
0.0442	0.0408	0.0434	0.0596	0.0606	0.0609
0.0425	0.0438	0.0454	0.0472	0.0481	0.0496
0.0424	0.0419	0.0414	0.0417	0.0412	0.0562
0.1008	0.0939	0.0811	0.0435	0.0756	0.0726
0.1526	0.1483	0.1448	0.1437	0.1440	0.1396
18.5008	18.3382	18.1501	18.1366	18.0974	17.9283
19.0249	18.9543	18.7646	18.7580	18.7243	18.5839



**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Principal Property Tax Payers - Current Tax Levy Year and Nine Tax Levy Years Ago  
April 30, 2024 (Unaudited)**

Taxpayer	2023 tax year (payable in 2024)			2014 tax year (payable in 2015)		
	Taxable Assessed Value		Percentage of Total District Taxable Assessed Value	Taxable Assessed Value		Percentage of Total District Taxable Assessed Value
	Value	Rank	Value	Value	Rank	Value
Preserve at Cantera Owner Warrenville Property	\$ 18,254,390	1	2.60%			
Cantera Dev Holdings LLC	17,337,990	2	2.47%			
Northwestern Memorial	14,558,540	3	2.07%			
Covington Realty Partners	9,916,110	4	1.41%			
Globe Chicago Property FI	9,784,300	5	1.39%	\$ 4,714,628	6	0.95%
MJH Warrenville LLC	5,867,890	6	0.84%	6,567,340	2	1.32%
LTF Real Estate MP II LLC	5,223,060	7	0.74%	3,490,990	9	0.70%
Adventus US Realty #5 LP	3,878,370	8	0.55%	4,946,210	5	0.99%
RR Donnelley & Sons CO	3,611,120	9	0.51%	4,403,670	7	0.88%
Northwestern Mutual Life	2,834,510	10	0.40%	9,543,880	1	1.91%
Candence Health				5,392,530	3	1.08%
Liberty/Warrenville LLC				4,954,970	4	0.99%
Cantera 30 Theatre LP				4,250,220	8	0.85%
Burnham Cantera LLC				3,414,200	10	0.68%
	<u>91,266,280</u>		<u>13.00%</u>	<u>51,678,638</u>		<u>10.36%</u>

Data Source: Office of the County Clerk

Note: Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers contain multiple parcels, and it is possible that some parcels and their valuations have been overlooked.

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Property Tax Levies and Collections - Last Ten Tax Levy Years  
April 30, 2024 (Unaudited)**

Tax Levy Year	Taxes Levied	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2014	\$ 2,978,656	\$ 2,973,301	99.90%	\$ -	\$ 3,315,463	99.90%
2015	3,009,878	3,004,565	99.73%	-	3,272,818	99.73%
2016	3,064,167	3,060,299	99.77%	-	3,348,985	99.77%
2017	3,150,204	3,130,568	99.85%	-	3,404,169	99.85%
2018	3,238,190	3,238,480	97.96%	-	3,397,759	97.96%
2019	3,951,346	3,944,888	99.92%	-	3,502,863	99.92%
2020	4,057,789	4,049,990	98.43%	-	3,574,568	98.43%
2021	4,146,135	4,142,725	98.38%	-	3,661,639	98.38%
2022	4,401,436	4,395,407	98.60%	-	4,395,407	99.86%
2023	4,728,027	-	0.00%	-	-	0.00%

Data Source: Office of the County Clerk

\*The 2023 levy amounts will be collectible during District Fiscal Year 2025, as such none of this levy is collected during fiscal year 2024.

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Ratios of Outstanding Debt by Type - Last Ten Fiscal Years  
April 30, 2024 (Unaudited)**

Fiscal Year	Installment Contract Payable	Percentage of Personal Income *	Per Capita *
2015	\$ -	0.00%	-
2016	-	0.00%	-
2017	-	0.00%	-
2018	-	0.00%	-
2019	-	0.00%	-
2020	580,443	0.08%	29.0
2021	472,774	0.06%	23.6
2022	360,830	0.07%	18.0
2023	244,442	0.04%	12.2
2024	123,433	N/A	6.2

Data Source: District Records

\*See the Schedule of Demographic and Economic Information for personal income and population data.

Note: Details of the District's outstanding debt can be found in the notes to financial statements.

N/A - Not available

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Ratios of General Bonded Debt Outstanding - Last Ten Fiscal Years  
April 30, 2024 (Unaudited)**

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Actual Taxable Value of Property*	Per Capita**
2015	\$ -	\$ -	-	0.00%	\$ -
2016	-	-	-	0.00%	-
2017	-	-	-	0.00%	-
2018	-	-	-	0.00%	-
2019	-	-	-	0.00%	-
2020	-	-	-	0.00%	-
2021	-	-	-	0.00%	-
2022	-	-	-	0.00%	-
2023	-	-	-	0.00%	-
2024	-	-	-	0.00%	-

Data Source: District Records

\*See the Schedule of Assessed Value and Actual Value of Taxable Property for property value data.

\*\*See the Schedule of Demographic and Economic Information for population data.

Note: Details of the District's outstanding debt can be found in the notes to financial statements.

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Schedule of Direct and Overlapping Bonded Debt  
April 30, 2024 (Unaudited)**

Governmental Unit	Gross Debt (2)	Percentage Debt Applicable to District (1)	District's Share of Debt
Warrenville Fire Protection District	\$ 123,433	100.00%	\$ 123,433
City of Warrenville	13,457,360	125.70%	16,915,902
Warrenville Library District	1,125,000	119.72%	1,346,850
Warrenville Park District	698,480	98.55%	688,383
School District Unit #200	59,562,839	18.95%	11,289,201
School District Unit #203	6,610,000	13.57%	896,890
School District Unit #204	83,850,000	17.90%	15,005,657
College of DuPage #502	103,020,000	1.55%	1,601,387
DuPage County	98,919,801	1.50%	1,483,305
DuPage County Forest Preserve District	86,520,878	1.50%	1,297,382
Dupage Airport Authority	-	1.58%	-
Wheaton Park District	7,469,000	25.35%	1,893,714
Wheaton Sanitary District	50,198,700	27.88%	13,996,621
Total Overlapping Debt	511,432,058		66,415,293
Total Direct and Overlapping Debt	511,555,491		66,538,726

Data Source: Office of the County Clerk

(1) Determined by ratio of assessed valuation of property subject to taxation in the District to valuation of property subject to taxation in overlapping unit.

(2) The gross debt that is shown is based on the most recent audit reports that are available for the entity.

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Legal Debt Margin - Last Ten Fiscal Years**  
**April 30, 2024 (Unaudited)**

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**See Following Page**

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Legal Debt Margin - Last Ten Fiscal Years**

**April 30, 2024 (Unaudited)**

Fiscal Year	2015	2016	2017	2018
Legal Debt Limit	\$ 28,674,491	29,634,928	31,620,528	33,876,329
Total Debt Applicable to Limit	-	-	-	-
Legal Debt Margin	<u>28,674,491</u>	<u>29,634,928</u>	<u>31,620,528</u>	<u>33,876,329</u>
Total Debt Applicable to the Limit as a Percentage of Debt Limit	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

Data Source: District Records

2019	2020	2021	2022	2023	2024
35,526,791	36,877,524	37,969,544	38,365,424	40,370,474	41,467,592
-	-	-	-	-	-
35,526,791	36,877,524	37,969,544	38,365,424	40,370,474	41,467,592
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Legal Debt Margin for Fiscal Year 2024

Assessed Value	\$ 721,175,514
Legal Debt Margin	<u>5.75%</u>
Debt Limit	41,467,592
Debt Applicable to Limit	<u>-</u>
Legal Debt Margin	<u><u>41,467,592</u></u>



**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Demographic and Economic Statistics - Last Ten Fiscal Years  
April 30, 2024 (Unaudited)**

Fiscal Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate	Population Age 65 and older
2015	13,140	\$ 416,498,580	\$ 31,697	6.30%	N/A
2016	13,140	444,302,820	33,813	5.90%	N/A
2017	13,140	467,389,800	35,570	4.30%	N/A
2018	13,140	471,226,680	35,862	4.48%	N/A
2019	13,140	478,282,860	35,493	2.90%	N/A
2020	20,000	468,335,880	35,642	12.60% *	N/A
2021	20,000	509,450,940	38,771	5.50%	N/A
2022	20,000	537,688,169	26,884	5.55%	15.80%
2023	20,000	551,512,229	27,576	3.80%	15.80%
2024	20,000	N/A	N/A	N/A	15.80%

Data Source: City of Warrenville Annual Comprehensive Financial Report and U.S. Census Bureau

\*DuPage Countywide number as a result of the COVID-19 pandemic

N/A - Not available

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Principal Employers - Prior Fiscal Year and Eight Fiscal Years Ago  
April 30, 2024 (Unaudited)**

Employer	2023			2014		
	Employees	Rank	Percentage of Total District Employment	Employees	Rank	Percentage of Total District Employment
EN Engineering LLC	1,000	1	7.38%			
Liberty Mutual	600	2	4.43%			
Edward Hospital	400	3	2.95%	142	7	0.81%
LSC Communications	362	4	2.67%			
RR Donnelley	350	5	2.58%	350	2	1.98%
A&H Management Group	265	6	1.96%			
The Pride Stores	250	7	1.84%			
Target	246	8	1.82%	291	3	1.65%
Lifetime Fitness	240	9	1.77%	240	4	1.36%
Sonova USA Inc (formerly Phonak)	220	10	1.62%	510	1	2.89%
Patterson Medical Supply				170	5	0.96%
First American Title				150	6	0.85%
National Express				140	8	0.79%
Emerson Network Power				100	9	0.57%
KSM Electronics				78	10	0.44%
	<u>3,933</u>		<u>29.02%</u>	<u>2,171</u>		<u>12.30%</u>

Data Source: City of Warrenville Annual Comprehensive Financial Report

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Full-Time Equivalent Employees by Function/Program - Last Ten Fiscal Years  
April 30, 2024 (Unaudited)**

	2015	2016	2017	2018
<b>FULL-TIME</b>				
Chief Officers	1	1	1	1
Career Firefighters/Paramedics	8	9	9	8
Administrative and Support Services	2	3	2	2
Total full-time	11	13	12	11
<b>PART-TIME</b>				
Chief Officers	2	1	2	2
Paid on Call (POC) and Part-time	38	34	34	34
Administrative and Support Services	9	9	10	9
Elected and Appointed Officials	3	3	5	5
Contract Personnel	7	6	5	5
Total part-time	59	53	56	55

Data Source: District Records

2019	2020	2021	2022	2023	2024
1	1	1	2	2	2
10	12	11	11	14	15
2	2	2	1	1	1
13	15	14	14	17	18
2	2	1	1	1	1
35	41	36	31	21	18
8	6	7	5	6	7
8	8	8	8	8	8
2	1	-	-	-	-
55	58	52	45	36	34

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Operating Indicators by Function/Program - Last Ten Fiscal Years  
April 30, 2024 (Unaudited)**

Function/Program	2015	2016	2017	2018
<b>Incidents</b>				
Fires	37	34	36	52
Explosions	1	-	1	-
EMS Calls	904	978	1,062	1,146
Hazardous Conditions	49	72	87	86
Service Calls	178	245	185	209
Good Intent Calls	99	76	95	123
False Calls	278	284	305	297
Natural Disasters	-	-	-	-
Special Incidents	7	4	4	4
<b>Total</b>	<b>1,553</b>	<b>1,693</b>	<b>1,775</b>	<b>1,917</b>

**Ambulance Billing Rates**

**ALS**

Transport - Resident	\$ 672.00	\$ 672.00	\$ 1,650.00	\$ 1,650.00
Transport - Non-Resident	1,120.00	1,120.00	1,650.00	1,650.00

**BLS**

Transport - Resident	532.00	532.00	1,650.00	1,650.00
Transport - Non-Resident	840.00	840.00	1,650.00	1,650.00

**Other**

Mileage - Resident (per mile)	9.62	9.62	15.00	15.00
Mileage - Non-Resident (per mile)	9.62	9.62	15.00	15.00
Citizen Assist - Resident	50.00	50.00	200.00	200.00
Citizen Assist - Non-Resident	N/A	N/A	200.00	200.00
Non-Transport - Resident	100.00	100.00	200.00	200.00
Non-Transport - Non-Resident	100.00	100.00	200.00	200.00

Data Source: District Records

N/A - Not available

Note: Incident data is based on fiscal year and Ambulance Billing Rates data is based on calendar year

2019	2020	2021	2022	2023	2024
46	25	36	40	39	53
-	3	1	3	1	1
1,057	1,093	1,012	1,220	1,281	1,362
97	63	61	66	54	76
163	148	147	163	115	138
133	81	96	102	120	146
319	240	284	292	313	291
-	-	-	-	-	3
-	4	5	3	2	1
1,815	1,657	1,642	1,889	1,925	2,071

\$ 1,650.00	\$ 1,854.00	\$ 1,909.62	\$ 2,500.00	\$ 2,704.75	\$ 2,785.89
1,650.00	1,854.00	1,909.62	2,500.00	2,704.75	2,785.89
1,650.00	1,854.00	1,909.62	2,500.00	2,704.75	2,785.89
1,650.00	1,854.00	1,909.62	2,500.00	2,704.75	2,785.89
15.00	15.45	15.91	16.72	18.16	18.70
15.00	15.45	15.91	16.72	18.16	18.70
200.00	206.00	212.18	200.00	216.38	216.38
200.00	206.00	212.18	200.00	216.38	216.38
200.00	206.00	212.18	200.00	216.38	216.38
200.00	206.00	212.18	200.00	216.38	216.38

**WARRENVILLE FIRE PROTECTION DISTRICT, ILLINOIS**

**Capital Asset Statistics by Function/Program - Last Ten Fiscal Years  
April 30, 2024 (Unaudited)**

Function/Program	2015	2016	2017	2018
<b>Buildings</b>				
Fire Stations	2	2	2	1
<b>Vehicles (In-Service)</b>				
Ladder Trucks	1	1	1	1
Engines/Squad	3	3	3	3
Rescue Vehicle	3	3	3	3
Ambulances	1	1	1	1
Administration Vehicles	2	2	2	3
<b>Total Vehicles (In-Service)</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>11</b>
<b>Vehicles (Inactive)</b>				
Antique Apparatus	1	1	1	1

Data Source: District Records

2019	2020	2021	2022	2023	2024
1	1	1	1	1	1
1	1	1	1	1	1
3	3	3	3	3	3
3	3	3	3	3	3
1	2	2	2	2	2
4	4	4	4	4	4
12	13	13	13	13	13
1	1	1	1	1	1