

# **LEMONT FIRE PROTECTION DISTRICT**

## **Lemont, Illinois**



**ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2022**

LEMONT FIRE PROTECTION  
DISTRICT, ILLINOIS  
ANNUAL COMPREHENSIVE FINANCIAL REPORT  
YEAR ENDED DECEMBER 31, 2022

Submitted by:  
Carla Clark  
Executive Assistant

**LEMONT FIRE PROTECTION DISTRICT, ILLINOIS**  
**TABLE OF CONTENTS**  
**YEAR ENDED DECEMBER 31, 2022**

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Page(s)

**PART 1 - INTRODUCTORY SECTION**

List of Principal Officials	i
Organizational Chart	ii
Letter of Transmittal	iii - viii
GFOA Certificate of Achievement	ix

**PART 2 - FINANCIAL SECTION**

Independent Auditor's Report	1-3
Management's Discussion and Analysis	MD&A 1-12
Basic Financial Statements	
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	4
Statement of Activities	5
Fund Financial Statements:	
Governmental Funds	
Balance Sheet - Governmental Funds	6
Reconciliation of Fund Balances of Governmental Funds to the	7
Governmental Activities in the Statement of Net Position	
Statement of Revenues, Expenditures, and Changes in Fund Balances	8
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and	
Changes in Fund Balances to the Governmental Activities in the Statement of Activities	9
Fiduciary Funds	
Statement of Fiduciary Net Position	10
Statement of Changes in Fiduciary Net Position	11
Notes to Financial Statements	12-42
Required Supplementary Information:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
General Fund	43
Ambulance Fund	44
Tort Liability Fund	45
Schedule of Changes in the Employer's Total OPEB Liability and Related Ratios	
Other Postemployment Benefits Plan	46
Schedule of Changes in the Employer's Net Pension Liability and Related Ratios	
Illinois Municipal Retirement	47
Firefighters' Pension	48

**LEMONT FIRE PROTECTION DISTRICT, ILLINOIS**  
**TABLE OF CONTENTS**  
**YEAR ENDED DECEMBER 31, 2022**

---

**PART 2 - FINANCIAL SECTION (CONTINUED)**

Schedule of Employer Contributions	
Illinois Municipal Retirement	49
Firefighters' Pension	50
Schedule of Investment Returns - Firefighters' Pension	51
Notes to Required Supplementary Information	52

Supplemental Data:

Major Governmental Funds	
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Capital Project Fund	53
Schedule of Detailed Expenditures - Budget and Actual	
General Fund	54-57
Ambulance Fund	58-61
Nonmajor Governmental Funds	
Combining Balance Sheet	62
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	63
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Social Security and IMRF Fund	64
Audit Fund	65
Foreign Fire Insurance Fund	66
Debt Service Fund	67
Schedule of Assessed Valuations, Rates and Extensions	68-70

**PART 3 - STATISTICAL SECTION (UNAUDITED)**

Government-Wide Net Position by Component	71
Government-Wide Changes in Net Position	72
Fund Balances of Governmental Funds	73
Summary of Changes in Total Fund Balances of Governmental Funds with Beginning and Ending Total Fund Balances	74
Governmental Funds Revenues	75
Governmental Funds Expenditures	76
Assessed Value and Actual Value of Taxable Property	77

**LEMONT FIRE PROTECTION DISTRICT, ILLINOIS**  
**TABLE OF CONTENTS**  
**YEAR ENDED DECEMBER 31, 2022**

---

**PART 3 - STATISTICAL SECTION (UNAUDITED) (CONTINUED)**

Property Tax Rates - Direct and Overlapping Governments	
Cook County	78
DuPage County	79
Will County	80
Principal Property Taxpayers	81
Property Tax Levies and Collections	82
Ratios of Outstanding Debt	83
Direct and Overlapping Governmental Activities Debt	84
Debt Limit Information	85
Demographic and Economic Information	86
Principal Employers	87
Full-time Equivalent District Employees by Type	88
Operating Indicators by Function	89
Fire District Information and Capital Asset Statistics	90

LEMONT FIRE PROTECTION DISTRICT  
Lemont, Illinois

List of Principal Officials

December 31, 2022

**BOARD OF TRUSTEES**

Victoria Cobbett, President  
Raymond Negrete, Treasurer  
Joseph Falese, Secretary

Linda Bernacchi, Trustee  
Daniel Tholotowsky, Trustee

**BOARD OF FIRE COMMISSIONERS**

John Bernacchi, Chairman  
Jay Nickleski, Vice-Chairman

George Rimbo, Secretary

**FIRE CHIEF**  
Daniel Tasso

**DEPUTY CHIEF**  
Matthew Peksa  
John Truffa

**EXECUTIVE ASSISTANT**  
Carla Clark



# LEMONT FIRE DISTRICT

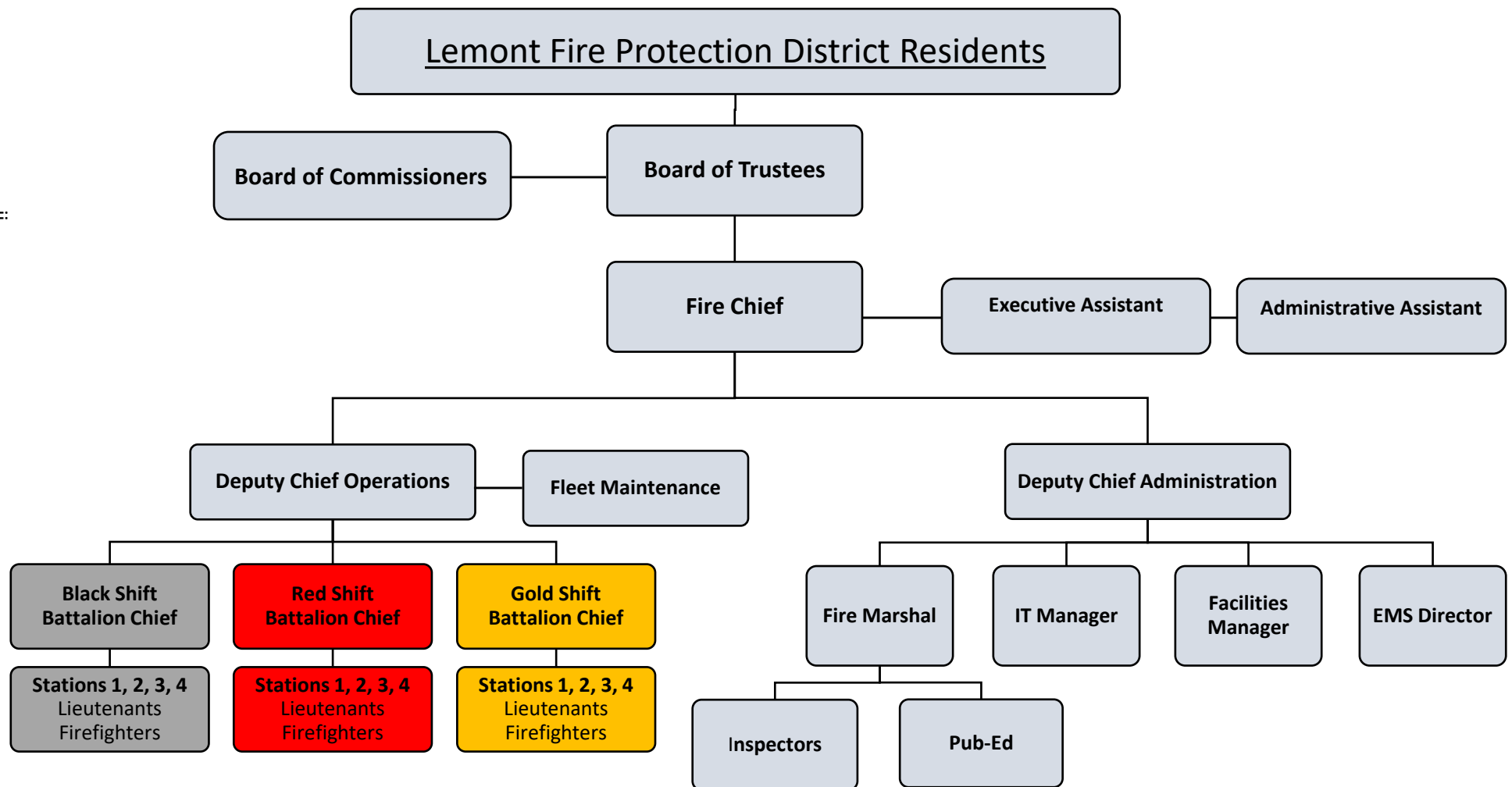
INTEGRITY - HONOR - DEDICATION

15900 New Avenue, Lemont IL 60439

(630) 257-2376

[www.lemontfire.com](http://www.lemontfire.com)

## ORGANIZATIONAL CHART







## *Lemont Fire Protection District*

*15900 New Avenue Lemont, IL 60439*

*(630) 257-2376 Fax (630) 257-0845*

July 17, 2023

Board of Trustees  
Lemont Fire Protection District  
15900 New Avenue  
Lemont, IL 60439

Honorable Trustees:

We are pleased to present the Annual Comprehensive Financial Report of the Lemont Fire Protection District (LFPD) for the year ended December 31, 2022.

This annual comprehensive financial report consists of management's representations concerning the finances of the district. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. As management, we assert 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 account 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. 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 LFPD by independent certified public accountants selected by the Board of Trustees. The Board of Trustees selected the accounting firm of Karrison, LLC. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the LFPD's basic financial statements for the fiscal year ended December 31, 2022, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The district had to implement Governmental Accounting Standards Board Statement 68, Accounting and Financial Reporting for Pensions in 2015. The government-wide statements reflected, for the first time, the total actuarial pension obligation of the district. The implementation of Statement 68 had a significant impact on the financial statements. As did the



implementation of Governmental Accounting Standards Board Statement 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pension in 2018. It is very important to note that the district's ending fund balance (excluding the Pension Fund, IMRF Plan and other postemployment benefits obligations) as of December 31, 2022 was \$9,418,522, the Firefighter's Pension Fund had a year-end net position of \$39,933,164 and IMRF plan had a year-end net position of \$2,326,592.

Generally accepted accounting principles require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management Discussion and Analysis (MD&A). The MD&A immediately follows the independent auditor's report. This transmittal letter is designed to complement the MD&A and should be read in conjunction with it.

## **DISTRICT PROFILE**

The Lemont Fire Protection District (LFPD) was organized in 1960 under the general laws of the State of Illinois providing for the organization and operation of the Fire Protection District 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.*). LFPD is located in southwest suburban Cook, DuPage and Will Counties, approximately 28 miles west of the City of Chicago.

The district operates under an elected Board of Trustees form of government. The five-member Board of Trustees constitutes the primary policy-making body of the district. The Board of Trustees are responsible for, among other things, determining district policies, adopting the annual budget, levying taxes, adopting ordinances/resolutions, and authorizing the payment of bills. The Fire Chief is appointed by the Board of Trustees and is responsible for the daily operations and management of the district.

The district provides a full range of services to the residents of the Village of Lemont, the unincorporated areas of Lemont Township, areas of the Village of Woodridge and the Village of Palos Park. These services include fire suppression services, emergency medical services, underwater rescue and recovery, hazardous material response, cause and origin investigation response, tactical rescue response, rescue task force response, fire prevention and public education.

The district operates four fire stations which were strategically built to minimize response times based on projected populations. The district also operates its own vehicle maintenance facility within Fire Station 1.

The district's reporting entity includes general district governmental and all related organizations for which the district exercises financial accountability as defined by the Governmental Accounting Standards Board. Accordingly, the district includes financial results of the Lemont Fire Protection District Firefighter's Pension Fund and other postemployment benefit obligations in these financial statements.

The President, Board of Trustees and staff of the district are intent on maintaining the district's financial condition, while continuing to provide the highest level of public services to its residents.

## **FINANCIAL INFORMATION**

The annual budget serves as the district's foundation for financial planning and control. All programs of the district are required to submit their budget requests to the Fire Chief by August 1<sup>st</sup> of each year. The budget requests act as a starting point for the development of a proposed budget. After reviewing the budget requests with each program liaison, the Fire Chief presents the proposed budget to the Board of Trustees. A copy of the proposed budget is also available to the public at this time. The Board of Trustees is required to hold a public hearing on the proposed budget and to adopt the final budget no later than December 31<sup>st</sup> of each year, the close of the district's fiscal year.

The budget is prepared by fund, but the format of the budget provides for a program budget with line-item supplemental backup.

Budget to actual comparisons are provided in this report for the General, Ambulance and Major Special Revenue Funds. The General and Ambulance Funds comparison is presented on pages 54-61 as part of the basic financial statements. For the Non-Major Special Revenue Funds, these comparisons are presented in the governmental fund subsection of this report beginning on page 62.

## **ECONOMIC CONDITION AND OUTLOOK**

The district is located in Cook, DuPage and Will Counties approximately 28 miles southwest of the City of Chicago. The district covers 26.5 square miles and has a population of approximately 17,629. The district's daytime population is higher (40,000) due to the large industrial area located in Woodridge. Potential for future population growth is expected with the housing market and commercial growth seen over the last fiscal year. New construction in the Village of Lemont is continuing. In the Village of Lemont three new subdivisions have begun the planning process that will amount to over 450 new single-family homes. In fiscal year 2022, the Village of Lemont processed 85 residential building permits and a total of 1,180 permits. We have seen a steady increase in our ambulance call volume of 4.9% for fiscal year 2022 and with the projected subdivisions and new single-family homes our call volume will continue to rise.

Since the pandemic we have seen an increase in prices on fire equipment and apparatus costs, approximately 12% to 30%. The increase in cost is not the only concern, the delay in receiving these items from the manufacturer is affecting our capital replacement program. Engines and Ambulances are about a 2 year wait and staff vehicles are impossible to get now. Equipment is an extra 4 to 6 months to receive.

The district's 2022 tax year EAV was \$1,353,769,687.00, a (-4.82) decrease over the prior year. We estimate a slow recovery in our annual assessed valuation due to current economic conditions. We are expecting to see between 2% and 4% of the levy in uncollected property taxes based on sitting in three counties and the percent each county is responsible for. The CPI for 2022, affecting the 2023 revenues, is 8.4%. However, due to the Property Tax Extension Limitation Law (PTELL) or "tax cap", we can expect the extensions to be at 5.0%. Still fears based on current economics,

late or decreased tax collections and the possibility of a property tax freeze from the state legislature, tax revenues our largest revenue stream are projected to be relatively flat.

According to the Village of Lemont, the established population is 17,629, an increase of 10.18% from the 2010 census of 16,000. The average household contained an average of 2.78 individuals. The Forge, Lemont Quarries Adventure Park, a 300-acre aerial adventure park (largest in North America) which opened in July 2020 continues to anticipate a draw of one million visitors each year. This, as well as the population increase, contributes to the district's strong demand for fire protection from well trained and strategically positioned firefighters and paramedics located throughout the district.

## **MAJOR INITIATIVES FOR 2022**

The district continues to work within the scope of its projected revenue in maintaining services, per current levels, and contractual obligations.

The district staffs a minimum of three Engine/Ambulance jump companies and one Truck/Ambulance jump company daily. During 2022, District firefighters and paramedics responded to 4097 calls, a 4.9% increase over 2021. This increase is directly attributed to the new growth within our district. Approximately 70% of these calls were for emergency medical services. The number of emergency medical calls increased by 191 calls.

District staff, under the direction of the Board of Trustees and the Fire Chief, have been involved in a variety of projects during 2022. A few significant projects are discussed more thoroughly below.

- Took delivery of a new Engine, which replaced a 17-year-old engine.
- Replaced our entire fleet of Self-Contained Breathing Apparatus (SCBA) and placed them in service.
- Completed our Station Alerting Project that enables our stations, equipment, and personnel to respond in a much quicker manner, due to quicker alerting and station specific assignments, the ultimate goal is for the quickest response times possible.
- Held a community driven strategic plan event to identify and provide a process that envisions the future by accomplishing organizational visions. The Strategic Plan was finalized and will guide district operations through 2027.
- Purchased a 2021 Tender for delivery in 2023 as part of our capital replacement plan.
- Continued focus on training and safety and operational efficiencies. We continue to participate in the MABAS Division 19 training program, providing our personnel with many opportunities for classroom and practical training evolutions. In addition, we trained with various neighboring departments several times during the year, greatly improving our ability to work together in the event of an emergency.

- Continued emphasis on firefighter health, safety and fitness with daily physical fitness recommendation outlined within the daily work schedule for shift personnel.

## **MAJOR INITIATIVES FOR THE FUTURE**

Major initiatives for 2023 include:

- Complete upgrade process from Exchange 2013 to Microsoft 365 suite.
- Update current VHF radio communications link between Lemont FPD and Orland Central Dispatch with EPL line.
- Increase District marketing using social media platforms to promote fire district activities and provide informational updates.
- Review current capital improvement plan which considers future needs for fleet replacement and update the plan to a 5-year plan to be reviewed every year during the budget process.
- Purchase available land within the district to relocate two fire stations for better response times.
- Continued increases to pension funding to meet actuarial requirements.
- Aggressive risk-management based training (including enhanced probationary firefighter training) as well as safety and educational program delivery.
- Utilize International Association of Fire Chiefs' (IAFC) accreditation process with the Center for Public Safety Excellence.

## **ACKNOWLEDGEMENTS AND AWARDS**

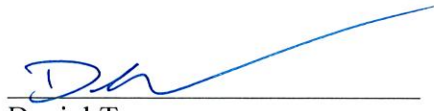
Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Lemont Fire Protection District for its annual comprehensive financial report for the fiscal year ended December 31, 2021. This was the fourth consecutive year that the Fire District has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

The timely preparation of the annual comprehensive financial report was made possible by the efficient and dedicated services of the entire staff. Appreciation is expressed to the district's employees throughout the organization, especially those employees who were instrumental in the successful completion of this report. We sincerely appreciate and acknowledge the support and direction provided by our auditor, Louis G. Karrison, CPA, LLC, in preparing the district's annual comprehensive financial report.

We would also like to express our appreciation to the Board of Trustees for their leadership and support in planning and conducting the financial operations of the district in a responsible and progressive manner.

Respectfully submitted,



Daniel Tasso  
Fire Chief



Carla Clark  
Executive Assistant



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Lemont Fire Protection District  
Illinois**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2021

*Christopher P. Morrell*

Executive Director/CEO

INDEPENDENT AUDITOR'S REPORT

Members of the Pension Board of Trustees  
Lemont Fire Protection District

**Opinions**

We have audited accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lemont Fire Protection District, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Lemont Fire Protection 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 Lemont Fire Protection District as of December 31, 2022 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.

We did not audit the financial statements of the Lemont Firefighters' Pension Fund, which represent 100% of the assets, liabilities, net position, revenues, and expenses of the fiduciary funds. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Firefighters' Pension Fund, is based solely on the report of the other auditors.

**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 Lemont Fire Protection District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**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 Lemont Fire Protection District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 Lemont Fire Protection District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Lemont Fire Protection District's ability to continue as a going concern for a reasonable period of time

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

## **Other Matters**

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information 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.

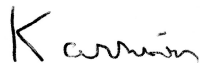
## **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lemont Fire Protection District's basic financial statements. The combining and individual fund financial statements and the financial information listed as schedules and supplemental data in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements, the schedules, and supplemental data are the responsibility of management and were derived from and relate 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 combining and individual fund financial statements and 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 financial 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 the 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 misstatement of the other information exists, we are required to describe it in our report.

 LLC

Downers Grove, Illinois  
June 30, 2023

# **Lemont Fire Protection District**

## **Management's Discussion and Analysis For the Year Ended December 31, 2022**

### **Introduction**

As management of the Lemont Fire Protection District (LFPD), we offer readers of our financial statements this narrative overview and analysis of the district's financial activities for the fiscal year ended December 31, 2022. We encourage readers to consider the information presented here in conjunction with the district's financial statements.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in its Statement No. 34 "Basic Financial Statements and Management's Discussion and Analysis, for State and Local Governments" issued June 1999. Certain comparative information between the current and prior year is required to be presented in the MD&A.

### **Financial Highlights**

The liabilities and deferred inflows of resources of the LFPD exceeded its assets and deferred outflows of resources by \$(2,452,053) at the end of the current fiscal year due to the implementation of GASB 68 which brings the full liability of the firefighter's pension fund of \$(14,443,446) and the implementation of GASB 75 which brings the full liability of other postemployment benefits (OPEB) of \$(1,756,116) onto the statement of net position. Net position consisted of net investment in capital assets, in the amount of \$5,896,228; amounts restricted for special revenue funds and other special purposes totaling \$3,885,080; and unrestricted unassigned net position of \$(12,233,361).

The district's total net position increased by \$2,823,218 resulting in an ending net position of \$(2,452,053). Revenue increased by 19.56% over the prior year, including an 89.27% increase in charges for services. Charges for services increased due to increased ambulance transports and revenue from the GEMT program.

Property tax revenues were \$12,029,698, compared to the prior year of \$11,111,844. The increase is attributed to the Cook County property tax distribution for the second half of tax year 2021 all being received by December 31, 2022.

At December 31, 2022, the district's governmental funds reported combined ending fund balances of \$9,418,522, an increase of \$2,756,868 from the prior year. Of this amount the general and ambulance funds had a combined ending fund balance of \$5,993,564, tort liability fund had an ending balance of \$(218,648), special revenue funds had an ending balance of \$144,376, capital projects fund had an ending fund balance of \$3,479,529, and the debt service fund had an ending fund balance of \$19,701.

At December 31, 2022, the Firefighters Pension Fund had a net position of \$39,933,164 with a funding ratio of 73.44%. Pension benefits/refunds paid in 2022 were \$1,628,198. IMRF plan had a net position of \$2,326,592 with a funding ratio of 101.28%.

(See Independent Auditor's Report)

MD&A 1

# **Lemont Fire Protection District**

## **Management's Discussion and Analysis For the Year Ended December 31, 2022**

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The district's total long-term debt principal decreased by \$255,000 during the current fiscal year. The total debt outstanding (both principal and interest) decreased to \$3,316,440. This change can be attributed to a decrease in bonds per the district's amortization schedule.

### **Overview of the Financial Statements**

This discussion and analysis are intended to serve as an introduction to the district's basic financial statements. The district's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

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

The government-wide financial statements are designed to provide readers with a broad overview of district finances, in a manner similar to a private-sector business and are reported using the accrual basis of accounting and economic resources measurement focus.

The *Statement of Net Position* presents information on all district assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between the two reported as net position. Over time, the increase or decrease in net position may serve as a useful indicator of whether or not the district's financial position is improving.

The *Statement of Activities* presents information showing how the district'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 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 unpaid obligations).

The government-wide financial statement of activities distinguishes district functions that are principally supported by taxes and charges for services (governmental activities) from functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities reflected the district's basic services including fire, ambulance, and other administrative functions. Fiduciary activities such as employee pension plans are not included in the government-wide statements since these assets are not available to fund district programs.

The government –wide financial statements are presented on page 4-5 of this report.

## Lemont Fire Protection District

Management's Discussion and Analysis  
For the Year Ended December 31, 2022

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### 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 units of government, uses fund accounting to ensure compliance with finance-related legal requirements. All the district's funds can be divided into two categories: governmental funds and fiduciary funds.

*Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, 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 a government's near-term financing requirements.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-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 assist in understanding the differences between these two perspectives.

The district maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance for the General Fund, Ambulance Fund, Tort Liability Fund, Capital Projects Fund and Non-major Special Revenue Funds. Data from the Special Revenue 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 and individual schedules elsewhere in the report.

The district adopts an annual appropriated budget for its funds. Budgetary comparison statements have been provided for the General and Ambulance Funds to demonstrate compliance with the Budget.

Basic governmental fund financial statements are presented on pages 6-9 of this report.

*Fiduciary funds* are used to account for resources held by a governmental unit, in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. The Fiduciary fund includes the pension trust fund.

Basic fiduciary fund financial statements are presented on pages 10-11 of this report.

(See Independent Auditor's Report)

MD&A 3

## **Lemont Fire Protection District**

Management's Discussion and Analysis  
For the Year Ended December 31, 2022

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### **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. The notes to basic financial statements can be found on pages 12 - 42 of this report.

### **Other Information**

In addition to these basic financial statements and accompanying notes, this report also presents required supplementary information concerning the district's revenues, expenditures, and changes in fund balance – budget and actual –for the General, Ambulance, and Tort Liability Funds. Disclosures regarding the pension benefits provided to LFPD's employees is also found in this section. This information can be found beginning on page 43 of this report.

Major funds are reported in the basic financial statements as discussed. Combining and/or individual statements and schedules are presented in a subsequent section of this report beginning on page 53 of this report.

### **Government-Wide Financial Analysis**

*Statement of Net Position* may serve over time as a useful indicator of a government's financial position. The LFPD's net position totaled \$(2,452,053) at the end of the current fiscal year, a 53.52% increase over the prior fiscal year. Following is a summary of the government-wide Statement of Net Position.

## Lemont Fire Protection District

### Management's Discussion and Analysis For the Year Ended December 31, 2022

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#### Statement of Net Position *Governmental Activities*

	2022	2021
Current and Other Assets	\$ 22,349,763	\$ 19,794,180
Capital Assets, net	5,896,228	5,657,279
Total Assets	<u>28,245,991</u>	<u>25,451,459</u>
Deferred Outflows of resources	<u>9,961,688</u>	<u>582,393</u>
Total assets and deferred outflows of resources	<u>38,207,679</u>	<u>26,033,852</u>
Long term Liabilities	21,749,108	12,094,092
Other liabilities	803,243	493,331
Total Liabilities	<u>22,552,351</u>	<u>12,587,423</u>
Deferred Inflows of resources	<u>18,107,381</u>	<u>18,721,700</u>
Total liabilities and deferred inflow of resources	<u>40,659,732</u>	<u>31,309,123</u>
Net Position		
Invested in Capital Assets	5,896,228	5,957,279
Restricted Amounts	3,885,080	2,705,075
Unrestricted Amounts	(12,233,361)	(13,937,625)
	<u>\$ (2,452,053)</u>	<u>\$ (5,275,271)</u>

A portion of the net position represents resources that are subject to external restrictions on how they may be used. At the end of the prior fiscal year, the district reported positive balances in all but unrestricted net positions. At the end of the current fiscal year, positive balances were reported in net investment in capital assets and restricted funds, while deficit balances were reported in unrestricted and total net position.

Capital assets are used in the operations of the district. These are land, improvements, buildings, apparatus, vehicles, and equipment. The district uses these capital assets to provide services to residents, consequently, these assets are not available for future spending.

An investment of \$5,896,228 in land improvements, buildings, apparatus, vehicles and equipment, to provide the services represents 15.43% of the district's total assets and deferred outflows.

(See Independent Auditor's Report)

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## Lemont Fire Protection District

### Management's Discussion and Analysis For the Year Ended December 31, 2022

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**Statement of Activities** A comparison of the statement of activities for the last two fiscal years is shown below

		<b>Statement of Activities</b>	
		<i>Governmental Activities</i>	
		<b>2022</b>	<b>2021</b>
Revenues			
Program Revenues			
Charges for Services	\$	2,982,751	\$ 1,575,946
Operating Grants & Contributions		0	13,446
General Revenues			
Property Taxes		12,029,698	11,111,844
Intergovernmental replacement taxes		736,752	364,128
Investment Earnings		(121,328)	(10,896)
Other Sources		221,598	201,726
Total Revenue		<u>15,849,471</u>	<u>13,256,194</u>
Expenses			
Governmental Activities			
Public Safety		<u>13,026,253</u>	<u>11,131,887</u>
Total Expenses		<u>13,026,253</u>	<u>11,131,887</u>
Change in Net Position		2,823,218	2,124,307
Net Position – Beginning of Year		<u>(5,275,271)</u>	<u>(7,399,578)</u>
Net Position – End of Year	\$	<u><u>(2,452,053)</u></u>	\$ <u><u>(5,275,271)</u></u>

### Governmental Activities

Governmental activities increased the district's net position by \$2,823,218. Key elements contributing to this net change are summarized below.

Total Revenues increased 19.68% in 2022. The increase is attributed to increases in property tax, charges for services and Intergovernmental replacement taxes. Even though revenues increased overall, budgeted revenues exceeded expectations by 8.31% in the General Fund and exceeded expectations by 19.20% in the Ambulance Fund.

## Lemont Fire Protection District

### Management's Discussion and Analysis For the Year Ended December 31, 2022

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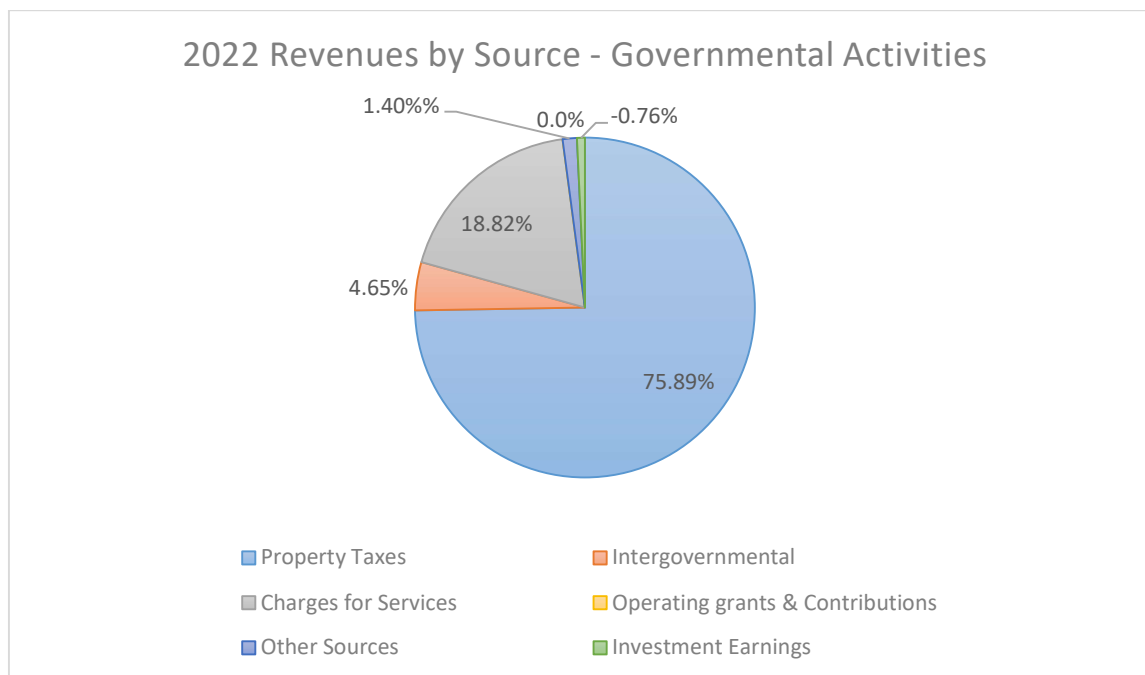
#### Governmental Activities continued

Service revenues of \$2,982,751 accounted for 18.82% of total revenues. Charges for services increased by \$1,406,805 over the prior fiscal year. The change was primarily due to an increase in ambulance transport charges and revenue from the GEMT program.

General revenues (property taxes) of \$12,029,698 accounted for 75.89% of total revenue. The largest general revenue, property taxes, increased by \$917,854 over the prior fiscal year. This increase is due to the consumer price index and new construction.

Other general revenues, which include intergovernmental taxes, operating grants and contributions, investment earnings and other miscellaneous revenues accounted for 5.29% of total revenues.

Total Expenses increased by \$1,894,366 or 17.01% over prior fiscal year. This increase is primarily the result of the financial information described in the reconciliation of the district's governmental activities.

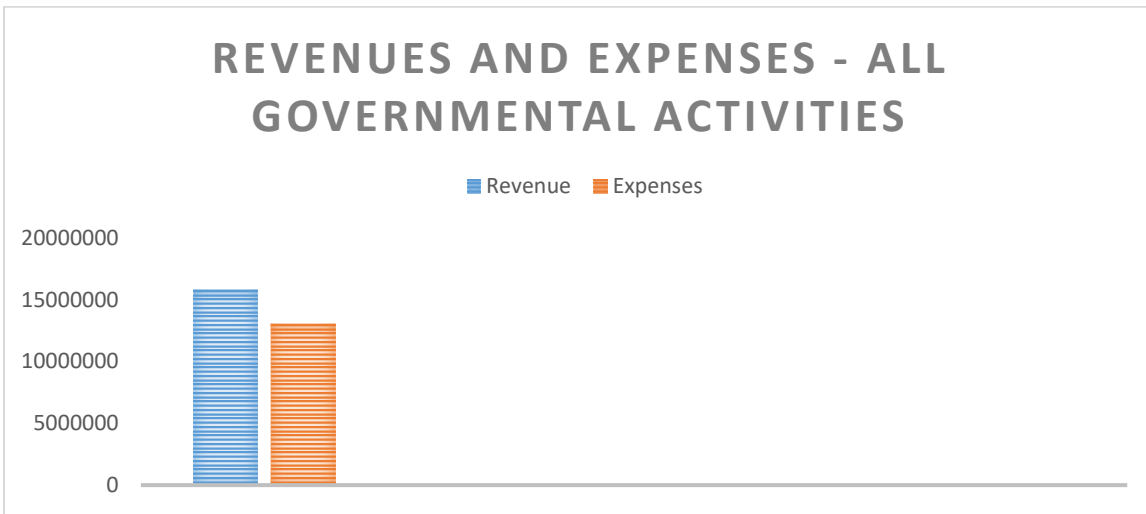


(See Independent Auditor's Report)

## Lemont Fire Protection District

Management's Discussion and Analysis  
For the Year Ended December 31, 2022

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### Financial Analysis of the District's Funds

**Governmental Funds.** The focus of the district's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the district's financing requirements. In particular, unrestricted and unassigned fund balances may serve as a useful measure of a government's new resources available for future operational needs.

Governmental funds reported ending fund balances of \$9,418,522, an increase of \$2,756,868 in comparison with the prior year. The increase was due to an increase in property taxes, intergovernmental replacement taxes, and ambulance revenue.

***Unrestricted fund balance,*** is the residual classification for the General Fund. This is fund balance not reported in any other classification and is available and expendable for any General Fund purpose. The unrestricted fund balance totaled \$3,487,542. Unrestricted fund balance represents 26.77% of total governmental fund expenditures, while total fund balance represents 72.30% of the same balance

***Restricted fund balances,*** which is the portion of fund balance that is subject to constraints imposed by external parties or enabling legislation. Restricted fund balance totaled \$3,885,080 (29.82%). This balance has been restricted as follows: \$2,506,022 to ambulance fund, and \$1,214,981 for capital outlay, and \$164,077 for payroll taxes, audit cost and fire department related purposes under the control of the Foreign Fire Insurance Board.

## Lemont Fire Protection District

Management's Discussion and Analysis  
For the Year Ended December 31, 2022

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### Governmental Funds continued

The following is a summary of changes in fund balances for the year ended December 31, 2022:

<i><b>Governmental Funds</b></i>	<i><b>Fund Balance Dec. 31, 2022</b></i>	<i><b>Increase (Decrease)</b></i>	<i><b>Fund Balance Dec. 31, 2021</b></i>
<i>General Fund</i>	\$ 3,487,542	\$ 1,726,113	\$ 1,761,429
<i>Ambulance Fund</i>	2,506,022	1,454,261	1,051,761
<i>Tort Liability Fund</i>	(218,648)	(149,249)	(69,399)
<i>Capital Projects Fund</i>	3,479,529	(272,832)	3,752,361
<i>Other Governmental Funds</i>	164,077	(1,425)	165,502
	<u>\$ 9,418,522</u>	<u>\$ 2,756,868</u>	<u>\$ 6,661,654</u>

**Major Governmental Funds.** If the assets and deferred outflows, liabilities and deferred inflows, revenues or expenditures of a governmental fund exceed 10% of the total of all governmental funds, that fund is reported as a major governmental fund in the accompanying fund financial statements. The district reported the following major funds:

The *General Fund* is the chief operating fund of the district for fire and rescue related costs. At the end of the current fiscal year, fund balance totaled \$3,487,542. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. General Fund expenditures totaled \$5,503,344 in the current fiscal year. Unassigned fund balance equaled 63.37% of total General Fund expenditures.

The *Ambulance Fund* is the chief operating fund for the Emergency Medical Service in the district. The Ambulance Fund had a total fund balance of \$2,506,022 at the end of the current fiscal year, all of which is assigned for ambulance services. Total fund balance increased compared to the prior year, the fund received 93% more in ambulance and GEMT revenue over the prior year.

The *Tort Fund* is the chief operating fund for insurance costs and risk care management costs within the district. The Tort Fund had a total fund balance of (\$218,648) at the end of the current fiscal year, all of which is unrestricted unassigned. Compared to the prior year, the fund expenses exceeded the revenue due to insurance and risk care management costs being higher than anticipated.

## Lemont Fire Protection District

Management's Discussion and Analysis  
For the Year Ended December 31, 2022

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### Major Governmental Funds continued

The *Capital Fund* was established in order to separate out capital purchases, so that operation transactions can be clearly distinguished from other operating transactions. At the end of the current fiscal year, fund balance totaled \$3,479,529, of which \$1,214,981 was restricted for the capital purchases according to the purpose of the fund, the other \$2,264,548 is unrestricted assigned. Total fund balance of the Fund decreased during the current year, with the replacement of our entire fleet of SCBA equipment.

### Governmental Funds Budgetary Highlights

During the 2022 Budget year, the district did not revise the annual operating budget. Not including pension property taxes indirectly paid to the General Fund, actual revenues in the General and Ambulance funds were \$13,024,712, which exceeded budget estimates by \$2,055,175 or 18.73%, due to an increase in ambulance revenue.

Additionally, actual expenditures were \$10,602,733 under performed budget estimates by \$307,143 due in part to the continued efforts by the Administration to reduce spending.

### Capital Assets and Debt Administration

**Capital Assets.** The district's investment in capital assets for its governmental activities as of December 31, 2022 amounts to \$5,896,228 (net of accumulated depreciation). This investment in capital assets includes land, improvements, buildings, apparatus, vehicles and equipment. Net capital assets decreased by \$(61,051) mostly due to depreciation.

#### *Governmental Activities*

	2022	2021
Land	300,000	300,000
Buildings and building improvements	3,017,452	3,159,046
Apparatus and Vehicles	2,099,270	2,297,698
Equipment	479,506	200,535
Totals	5,896,228	5,957,279

Additional information on the district's capital assets can be found in the notes to financial statements on page 22.

## Lemont Fire Protection District

Management's Discussion and Analysis  
For the Year Ended December 31, 2022

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### Long-Term Debt

At the end of the current fiscal year, the district had total notes payable outstanding of \$3,045,000

In November 2020 the district approved Ordinance No. 20-04 providing for the issuance of \$3,550,000 General Obligation Bonds (Alternate Revenue Source), Series 2020 for the purpose of altering, repairing, improving and equipping existing facilities, including the acquisition of rolling stock, the pledge of certain revenues to the payment of principal and interest on the bonds, and the levy of a direct annual tax sufficient to pay such principal and interest if the pledged revenues are insufficient to make such payment. Bonds were dated November 13, 2020 and mature December 1, 2033.

Following is a summary of the long-term liabilities outstanding:

#### *Governmental Activities*

	2022	2021
General Obligation Bonds	3,045,000	3,300,000
Compensated Absences	3,066,162	3,612,290
Net Pension liabilities	14,443,446	3,984,484
Net postemployment benefits obligations	1,756,116	1,452,318
Total	22,310,724	12,349,092

Total long-term liabilities increased by \$9,961,632, during the current fiscal year. Increases to liabilities included increases to the Firefighters' Pension net pension liability and OPEB obligations \$10,762,760. Decreases to liabilities include a decrease to compensated absences \$(546,128). Additionally, long-term debt decreased by \$255,000 with the issuance of the Series 2020 General Obligation Bonds.

Bonded debt issuances are subject to a legal limitation based on 5.75% of assessed valuation of real and personal property. The district's available debt margin at December 31, 2022 was \$74,796,757. Moody's Investors Services have rated the district A2. Additional information on long-term debt obligations can be found in the notes to financial statements on pages 23 - 25.

## **Lemont Fire Protection District**

Management's Discussion and Analysis  
For the Year Ended December 31, 2022

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### **Economic Factors in Next Year's Budget and Rates**

The district is approximately 60% residential and 40% commercial. The primary revenue source is property taxes, representing approximately 85% of total revenue. The Property Tax Extension Limitation Law allows a taxing district to receive a limited inflationary increase in tax extensions. The district has continued to use a conservative approach with General Fund financial resources which has proven beneficial. Fund balances have increased over the last three years. The primary focus has been sustaining our current level of services while being more efficient in providing them.

Budgeted revenue for 2023 is \$25,496,218. Property taxes are assumed to increase for existing property by the Consumer Price Index and the addition of new construction property to the tax rolls. Other sources of budgeted revenue include fees for ambulance service and other miscellaneous sources.

Budgeted expenses for 2023 are \$19,346,995. Expenditures include salaries and benefits to maintain existing staffing levels, facility expenses to operate and maintain existing buildings maintenance expenses to maintain existing apparatus, new apparatus, debt payments and other miscellaneous expenditures.

### **Contacting the District's Financial Management**

This financial report is designed to provide a general overview of the district's finances, comply with finance related laws and regulations and demonstrate the district's commitment to public accountability. If you have any questions about this report or would like to request additional information, please contact Carla Clark, Executive Assistant or Fire Chief Daniel Tasso at Lemont Fire Protection District, 15900 New Avenue, Lemont, IL 60439.



# LEMONT FIRE PROTECTION DISTRICT

## STATEMENT OF NET POSITION

As of December 31, 2022

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ASSETS	
Cash and cash equivalents	\$ 7,827,630
Receivables	
Property taxes	12,660,218
Service fees	1,832,519
Net pension asset - Illinois Municipal Retirement Fund	29,396
Capital assets not being depreciated	300,000
Capital assets net of accumulated depreciation	<u>5,596,228</u>
Total assets	28,245,991
DEFERRED OUTFLOWS OF RESOURCES	
Pension items - IMRF	458,309
Pension items - Firefighters' Pension Fund	<u>9,503,379</u>
Total assets and deferred outflows of resources	<u>38,207,679</u>
LIABILITIES	
Accounts payable	64,397
Accrued payroll	177,230
Long-term liabilities	
Due within one year	561,616
Due in more than one year	<u>21,749,108</u>
Total liabilities	22,552,351
DEFERRED INFLOWS OF RESOURCES	
Deferred property taxes	12,660,218
Pension items - IMRF	238,126
Pension items - Firefighters' Pension Fund	<u>5,209,037</u>
Total liabilities and deferred inflows of resources	<u>40,659,732</u>
NET POSITION	
Net investment in capital assets	5,896,228
Restricted for ambulance	2,506,022
Restricted for special revenue funds	144,376
Restricted for debt service	19,701
Restricted for capital projects	1,214,981
Unrestricted	<u>(12,233,361)</u>
Total net position	<u>\$ (2,452,053)</u>

See accompanying notes to financial statements.

# LEMONT FIRE PROTECTION DISTRICT

## STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2022

	Program Revenues				Net (Expense) Revenue and Change in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Functions/Programs					
Governmental Activities					
Public safety	\$13,026,253	\$ 2,982,751	\$ -	\$ -	\$ (10,043,502)
Total	<u>\$13,026,253</u>	<u>\$ 2,982,751</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(10,043,502)</u>
General Revenues					
Property taxes					12,029,698
Intergovernmental replacement taxes					736,752
Investment income					(121,328)
Miscellaneous					<u>221,598</u>
Total					<u>12,866,720</u>
Change in net position					2,823,218
Net position - January 1					<u>(5,275,271)</u>
Net position - December 31					<u>\$ (2,452,053)</u>

See accompanying notes to financial statements.

**LEMONT FIRE PROTECTION DISTRICT**  
**GOVERNMENTAL FUNDS**

**BALANCE SHEET**

December 31, 2022

	General	Ambulance	Tort Liability	Capital Projects	Nonmajor	Total
<b>ASSETS</b>						
Assets						
Cash and investments	\$ 3,687,082	\$ 460,555	\$ (12,944)	\$ 3,484,617	\$ 208,320	\$ 7,827,630
Receivables						
Property taxes	6,236,968	4,663,250	1,549,000	-	211,000	12,660,218
Service fees	-	1,832,519	-	-	-	1,832,519
Due from other funds	<u>210,270</u>	<u>330,072</u>	<u>42,700</u>	<u>-</u>	<u>23,783</u>	<u>606,825</u>
Total assets	<u>10,134,320</u>	<u>7,286,396</u>	<u>1,578,756</u>	<u>3,484,617</u>	<u>443,103</u>	<u>22,927,192</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
Liabilities						
Accounts payable	22,785	29,138	7,386	5,088	-	64,397
Accrued payroll	89,244	87,986	-	-	-	177,230
Due to other funds	<u>297,781</u>	<u>-</u>	<u>241,018</u>	<u>-</u>	<u>68,026</u>	<u>606,825</u>
Total liabilities	<u>\$ 409,810</u>	<u>\$ 117,124</u>	<u>\$ 248,404</u>	<u>\$ 5,088</u>	<u>68,026</u>	<u>848,452</u>
Deferred Inflows of Resources						
Unavailable property taxes	<u>6,236,968</u>	<u>4,663,250</u>	<u>1,549,000</u>	<u>-</u>	<u>211,000</u>	<u>12,660,218</u>
Fund balances						
Restricted for ambulance	-	2,506,022	-	-	-	2,506,022
Restricted for nonmajor special revenue funds	-	-	-	-	144,376	144,376
Restricted for debt service	-	-	-	-	19,701	19,701
Restricted for capital projects	-	-	-	1,214,981	-	1,214,981
Unrestricted						
Assigned	-	-	-	2,264,548	-	2,264,548
Unassigned	<u>3,487,542</u>	<u>-</u>	<u>(218,648)</u>	<u>-</u>	<u>-</u>	<u>3,268,894</u>
Total fund balances	<u>3,487,542</u>	<u>2,506,022</u>	<u>(218,648)</u>	<u>3,479,529</u>	<u>164,077</u>	<u>9,418,522</u>
Total liabilities and fund balances	<u>\$ 10,134,320</u>	<u>\$ 7,286,396</u>	<u>\$ 1,578,756</u>	<u>\$ 3,484,617</u>	<u>\$ 443,103</u>	<u>\$ 22,927,192</u>

See accompanying notes to financial statements.

**LEMONT FIRE PROTECTION DISTRICT**

**RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO  
THE GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION**

December 31, 2022

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Fund balances of governmental funds	\$ 9,418,522
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	5,896,228
Net pension asset for the Firefighter's Pension Fund is shown as an asset on the statement of net position	29,396
Deferred outflows of resources for pension items	9,961,688
Deferred inflows of resources for pension items	(5,447,163)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.	
Long-term liabilities at year end consist of:	
General obligation bonds	(3,045,000)
Compensated absences payable	(3,066,162)
Other postemployment benefits obligation	(1,756,116)
Net pension liability - Firefighters' pension	<u>(14,443,446)</u>
Net position of governmental activities	<u>\$ (2,452,053)</u>

See accompanying notes to financial statements.

**LEMONT FIRE PROTECTION DISTRICT**  
**GOVERNMENTAL FUNDS**

STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES

For the year ended December 31, 2022

	General	Ambulance	Tort Liability	Capital Projects	Nonmajor	Total
Revenues						
Property taxes	\$ 6,578,667	\$ 3,903,127	\$ 1,305,458	\$ -	\$ 242,446	\$ 12,029,698
Intergovernmental replacement taxes	368,376	368,376	-	-	-	736,752
Charges for services	63,091	2,919,660	-	-	-	2,982,751
Investment income	5,106	5,106	-	(131,540)	-	(121,328)
Miscellaneous	214,217	7,381	-	-	-	221,598
Total revenues	<u>7,229,457</u>	<u>7,203,650</u>	<u>1,305,458</u>	<u>(131,540)</u>	<u>242,446</u>	<u>15,849,471</u>
Expenditures						
Current						
Public safety	5,503,344	5,099,389	1,454,707	-	243,871	12,301,311
Capital outlay	-	-	-	483,465	-	483,465
Principal and interest	-	-	-	307,827	-	307,827
Total expenditures	<u>5,503,344</u>	<u>5,099,389</u>	<u>1,454,707</u>	<u>791,292</u>	<u>243,871</u>	<u>13,092,603</u>
Excess (Deficiency) of Revenues over Expenditures	<u>1,726,113</u>	<u>2,104,261</u>	<u>(149,249)</u>	<u>(922,832)</u>	<u>(1,425)</u>	<u>2,756,868</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	650,000	-	650,000
Transfers out	-	(650,000)	-	-	-	(650,000)
	<u>-</u>	<u>(650,000)</u>	<u>-</u>	<u>650,000</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>1,726,113</u>	<u>1,454,261</u>	<u>(149,249)</u>	<u>(272,832)</u>	<u>(1,425)</u>	<u>2,756,868</u>
Fund balances - January 1	<u>1,761,429</u>	<u>1,051,761</u>	<u>(69,399)</u>	<u>3,752,361</u>	<u>165,502</u>	<u>6,661,654</u>
Fund balances - December 31	<u>\$ 3,487,542</u>	<u>\$ 2,506,022</u>	<u>\$ (218,648)</u>	<u>\$ 3,479,529</u>	<u>\$ 164,077</u>	<u>\$ 9,418,522</u>

See accompanying notes to financial statements.

## LEMONT FIRE PROTECTION DISTRICT

### RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO THE GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2022

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Net change in fund balances - governmental funds	\$ 2,756,868
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures; however, they are capitalized and depreciated in the statement of activities	391,890
Repayment of long-term debt is reported as an expenditure when due in the governmental funds, but as a reduction of principal outstanding in the statement of net positions Bonds	255,000
Changes in compensated absences payable are not reported in the fund financial statements	546,128
Changes in other postemployment benefits obligation are not reported in the fund financial statements	(303,798)
Changes in net pension assets are not reported in the fund financial statements	(533,631)
Changes in net pension liabilities are not reported in the fund financial statements	(10,458,962)
Changes in deferred outflows for pension items are not reported in the fund financial statements	9,379,295
Changes in deferred inflows for pension items are not reported in the fund financial statements	1,243,369
Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds Depreciation	<u>(452,941)</u>
Change in net position of governmental activities	<u>\$ 2,823,218</u>

See accompanying notes to financial statements.

**LEMONT FIRE PROTECTION DISTRICT  
FIDUCIARY FUNDS**

**STATEMENT OF FIDUCIARY NET POSITION**

As of December 31, 2022

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	<u>Firefighters' Pension</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 666,431
Investments:	
Pooled investment accounts	38,846,426
Receivables:	
Accrued interest	403,238
Due from the District	16,310
Prepays	<u>3,908</u>
Total assets	<u>39,936,313</u>
<b>LIABILITIES</b>	
Expenses due/unpaid	<u>3,149</u>
<b>NET POSITION</b>	
Net position restricted for pension benefits	<u>\$ 39,933,164</u>

See accompanying notes to financial statements.



**LEMONT FIRE PROTECTION DISTRICT**  
**FIDUCIARY FUNDS**

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**

For the Year Ended December 31, 2022

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	<u>Firefighters' Pension</u>
Additions	
Contributions	
Employer contributions	\$ 1,808,279
Member contributions	<u>534,605</u>
Total contributions	<u>2,342,884</u>
Investment income	
Investment earnings	315,098
Net change in fair value	<u>(8,197,367)</u>
Total investment income	(7,882,269)
Less investment expenses	<u>(69,486)</u>
Net investment income	<u>(7,951,755)</u>
Total additions	<u>(5,608,871)</u>
Deductions	
Administration	48,985
Benefits	<u>1,628,198</u>
Total deductions	<u>1,677,183</u>
Change in fiduciary net position	(7,286,054)
Net position restricted for pensions	
January 1	<u>47,219,218</u>
December 31	<u><u>\$ 39,933,164</u></u>

See accompanying notes to financial statements.

# LEMONT FIRE PROTECTION DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Lemont Fire Protection District (the District) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and reporting principles. The following is a summary of the significant accounting policies of the District.

#### a. Reporting Entity

The District provides fire, rescue, emergency medical services, and general administrative services.

As required by GAAP, these financial statements present the District and any component units, entities for which the District is considered to be financially accountable. At December 31, 2022, there were no other entities that would be considered a component unit of the District. Also, the District is not considered a component unit of any other governmental entity.

#### Firefighters' Pension Employees Retirement System

The District's sworn firefighters participate in the Firefighters' Pension Employees Retirement System (FPERS). FPERS functions for the benefit of these employees and is governed by a five-member pension board. Two members appointed by the District's President, one elected pension beneficiary, and two elected active firefighters constitute the pension board. 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 District because its sole purpose is to provide retirement benefits for the District's sworn firefighters. The FPERS is reported as a pension trust fund. It issues a standalone financial report which is available to the public at the District's offices.

See accompanying notes to financial statements.

# LEMONT FIRE PROTECTION DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

#### b. Fund Accounting

The District uses funds to report on its financial position and the changes in its financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. Funds are classified into the following categories: governmental and fiduciary.

Governmental funds are used to account for all or most of the District's general activities, including the collection and disbursement restricted or committed revenue sources (special revenue funds), the acquisition or construction of general capital assets (capital projects funds) and the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the government not accounted for in some other fund.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the entity. When these assets are held under the terms of a formal trust agreement, a pension trust fund is used.

#### c. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District. The effect of material interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support; however, there are no business activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and (2) grants and shared revenues that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

# LEMONT FIRE PROTECTION DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

#### c. Government-Wide and Fund Financial Statements (Cont.)

Separate financial statements are provided for the governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

The District reports the following major governmental funds:

General Fund is the District's primary operating fund - accounts for the direct costs of fire suppression and an allocation of administration costs that are not required to be accounted for in other funds. Major resources are property taxes.

Ambulance Fund - accounts for the direct costs of emergency medical services and an allocation of administration costs. Major resources are property taxes and ambulance fees.

Tort Liability Fund - accounts for insurance costs, risk care management costs, and property taxes levied. Major resources are property taxes.

Capital Projects Fund – accounts for the financial resources used for the construction of major capital facilities and the purchase or replacement of equipment.

The District also reports the following nonmajor governmental funds:

Social Security and IMRF Fund - accounts for social security and IMRF taxes and property taxes levied.

Audit Fund - accounts for audit fees and property taxes levied.

Foreign Fire Insurance Fund - accounts for foreign fire insurance taxes received and distributions to the Foreign Fire Insurance Board.

Debt Service Fund – accounts for the resources acquired and payment of principal and interest on debt.

Additionally, the District reports the Firefighters' Pension Fund as a fiduciary fund.

# LEMONT FIRE PROTECTION DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

#### d. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements and the fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period (60 days) or soon enough thereafter to be used to pay liabilities of the current period. The District recognizes property taxes when they become both measurable and available in the year intended to finance. Expenditures are recorded when the related fund liability incurred. Those revenues susceptible to accrual are property taxes and interest revenue.

The District reports unearned/deferred revenue on its financial statements.

Unearned/deferred revenues arise when a potential revenue does not meet both the measurable and available or earned criteria for recognition in the current period.

Unearned/deferred revenues also arise when resources are received by the District before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met or when the District has a legal claim to the resources, the liability for unearned/deferred revenue is removed from the financial statements and revenue is recognized.

#### e. Cash and Investments

Cash and cash equivalents include all demand and savings accounts.

Investments of the District’s operating funds with maturities of one year or more from the date of purchase, other than nonnegotiable certificates of deposit, are stated at fair value based on quoted market prices. Investments with maturities of one year or less from the date of purchase and nonnegotiable certificates of deposit are stated at cost or amortized cost. All other investments which do not consider market rates are stated at cost. All investments of the fiduciary fund are reported at fair value.

# LEMONT FIRE PROTECTION DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

#### f. Receivables and Payables

##### Interfund

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of the interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.”

#### g. Uncollectibles

Ambulance receivables are reported net of an allowance for uncollectibles of \$716,255.

#### h. Capital Assets

Capital assets are recorded as expenditures at the time of purchase. Capital assets, which include property, plant, and equipment, are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost in excess of \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are reported at acquisition value.

The costs of normal maintenance and repairs that do not add to the value or service capacity of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	25-50
Appartus	10-25
Vehicles	8-15
Equipment	2-20

# LEMONT FIRE PROTECTION DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

#### i. Compensated Absences

It is the District's policy to permit employees to accumulate earned but unused sick pay and vacation benefits. Upon retirement, sick pay is paid out at a rate of 60% of sick pay accumulated, not to exceed 1800 hours. Vacation pay is paid out based upon length of service with no more than three day's worth being accrued. All sick pay and vacation benefits are accrued and reported in the government-wide financial statements. In the fund financial statements, sick pay and vacation benefits are reported as a fund liability for amounts owed to terminated or retired employees, if any.

#### j. Long-Term Obligations

In the government-wide financial statements, general long-term debt and other long-term obligations are reported as liabilities in the statement of net position.

#### k. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources.

This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

# LEMONT FIRE PROTECTION DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

#### 1. Fund Balance/Net Position

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not spendable in form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities. None of the restricted fund balance result from enabling legislation adopted by the District. Committed fund balance is constrained by formal actions of the District's Board of Trustees, which is considered the District's highest level of decision-making authority. Formal actions include resolutions and ordinances approved by the Board. Assigned fund balance represents amounts constrained by the District's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the Fire Chief by the District's Board of Trustees. Any residual fund balance is reported as unassigned.

The District's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending the District considers committed funds to be expended first followed by assigned and then unassigned funds.

The District has not established fund balance reserve policies for any of its governmental funds.

In the government-wide financial statements, restricted net position is legally restricted by outside parties for a specific purpose. Net position has not been restricted by enabling legislation adopted by the District. Investment in capital assets represents the book value of capital assets less any long-term debt principal outstanding issued to construct capital assets.

#### m. Accounting Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.



# LEMONT FIRE PROTECTION DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022

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### 2. PROPERTY TAXES AND PERSONAL PROPERTY REPLACEMENT TAXES

Property taxes for 2022 attach as an enforceable lien on January 1, 2022, on property values assessed as of the same date. Taxes are levied by December of the fiscal year (by passage of a Tax Levy Ordinance). The District has a statutory tax rate limit in various operating funds subject to change only by approval of the voters of the District. Also, the District is subject to the Property Tax Extension Limitation Act, which in general limits the amount of taxes to the lesser of 5% or the percentage increase in the consumer price index for the year preceding the levy. Certain bond issue levies and referendum increases are exempt from this limitation.

Tax bills are prepared by the counties and issued on or about February 1, 2023 and August 1, 2023 (Cook County), and June 1, 2023 and September 1, 2023 ( DuPage and Will Counties); and are payable in two installments, on or about March 1, 2023 (Cook County) and September 1, 2023 (DuPage and Will Counties). The counties collect such taxes and remit them periodically. Property taxes for the 2021 levy were received and recognized as revenue in fiscal 2022.

Personal property replacement taxes represent an additional State of Illinois income tax on corporations (certain utilities), trusts, partnerships, and S corporations; and a new tax on the invested capital of public utilities providing gas, communications, electrical and waste services.

Revenues are collected by the State of Illinois under the replacement tax and are allocated and paid by the State eight times a year. The replacement tax provides that monies received should be first applied toward payment of the proportionate share of the pension or retirement obligations which were previously levied on personal property. Remaining allocations are made at the discretion of the Board of Trustees.

# LEMONT FIRE PROTECTION DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022

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### 3. DEPOSITS AND INVESTMENTS

#### a. District Investments

The District's investment policy authorizes the District to invest in all investments allowed by Illinois Compiled Statutes. These include deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreements to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services and Illinois Funds (created by the Illinois State Legislature under the control of the State Comptroller that maintains a \$1 per share value which is equal to the participants fair value).

The District's investment policy does limit its deposits to financial institutions that are members of the FDIC system and are capable of posting collateral for amounts in excess of FDIC insurance. Additionally, the District will not invest in any institution in which the District's funds on deposit are in excess of 75% of the institution's capital stock and surplus.

It is the policy of the District to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the District and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objectives of the policy are, in order of priority, safety of principal, liquidity and rate of return.

The District maintains a cash and investment pool that is available for use by all funds, except the pension trust fund. In addition, investments are separately held by several of the District's funds. The deposits and investments of the pension trust funds are held separately from those of other funds.

In accordance with its investment policy, the District limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for short and long-term cash flow needs while providing a reasonable rate of return based on the current market.

The District limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in securities issued by United States governmental agencies. Illinois Funds is rated AAA.

# LEMONT FIRE PROTECTION DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022

### 3. DEPOSITS AND INVESTMENTS (Cont.)

#### a. District Investments (Cont.)

Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, 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 but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in Illinois Funds are valued at Illinois Funds' share price, the price for which the investment could be sold.

#### b. Interest Rate Risk

The following table presents the investments and maturities of the District's debt securities as of December 31, 2022:

Investment Type	Investment Maturities in Years				
	Fair Value	Less than 1	1 - 5	6 - 10	More than 10
Negotiable CDs	\$ 1,320,783	\$ 509,647	\$ 811,136	\$ -	\$ -
U.S. Treasuries	523,006	108,787	414,219	-	-
U.S. Agencies	1,351,694	801,830	549,864	-	-
State and Local Obligations	165,438	49,153	116,285	-	-
Total	\$ 3,360,921	\$ 1,469,417	\$ 1,891,504	\$ -	\$ -
Investments not subject to interest rate risk					
Money market funds	<u>90,529</u>				
Total	<u>\$ 3,451,450</u>				

In accordance with its investment policy, the District limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for short and long-term cash flow needs while providing a reasonable rate of return based on the current market.

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; and, Level 3 inputs are significant unobservable inputs. The above U.S. Treasuries are valued using quoted market prices (Level 1 inputs). Negotiable CDs, U.S. Agencies and State and Local Obligations are valued using matrix pricing techniques (Level 2 inputs). Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

# LEMONT FIRE PROTECTION DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022

### 4. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2022 was as follows:

	Balances January 1	Increases	Decreases	Balances December 31
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 300,000	\$ -	\$ -	\$ 300,000
Total capital assets not being depreciated	300,000	-	-	300,000
Capital assets being depreciated				
Buildings and building improvements	5,865,408	-	-	5,865,408
Equipment	1,106,054	366,720	(9,800)	1,462,974
Apparatus and vehicles	5,954,954	25,170	(245,891)	5,734,233
Total capital assets being depreciated	12,926,416	391,890	(255,691)	13,062,615
Less accumulated depreciation				
Buildings and building improvements	2,706,362	141,594	-	2,847,956
Equipment	905,519	87,749	(9,800)	983,468
Apparatus and vehicles	3,657,256	223,598	(245,891)	3,634,963
Total accumulated depreciation	7,269,137	452,941	(255,691)	7,466,387
Net capital assets being depreciated	5,657,279	(61,051)	-	5,596,228
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS - NET	\$ 5,957,279	\$ (61,051)	\$ -	\$ 5,896,228

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

GOVERNMENTAL ACTIVITIES	
Public Safety	\$ 452,941
Total	\$ 452,941

# LEMONT FIRE PROTECTION DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022

### 5. INTERFUND RECEIVABLES AND PAYABLES

	Due From	Due To
General	\$ 210,270	\$ 297,781
Ambulance	330,072	-
Tort Liability	42,700	241,018
Social Security/IMRF	-	68,026
Audit	4,082	-
Debt Service	19,701	-
	<u>\$ 606,825</u>	<u>\$ 606,825</u>

### 6. LONG-TERM DEBT

#### a. Changes in Long-Term Debt

The following is a summary of changes in long-term debt for the year ended December 31, 2022:

	Balances December 31, 2021	Additions	Reductions	Balances December 31, 2022	Due Within One Year
GOVERNMENTAL ACTIVITIES					
General obligation bonds	\$ 3,300,000	\$ -	\$ 255,000	\$ 3,045,000	\$ 255,000
Compensated absences	3,612,290	-	546,128	3,066,162	306,616
Net pension liability - Firefighters	3,984,484	10,458,962	-	14,443,446	-
OPEB obligation	1,452,318	303,798	-	1,756,116	-
Total	<u>\$ 2,349,092</u>	<u>\$ 10,762,760</u>	<u>\$ 801,128</u>	<u>\$ 22,310,724</u>	<u>\$ 561,616</u>

Pension/OPEB liabilities and compensated absences are liquidated by the General Fund and the Ambulance Fund.

# LEMONT FIRE PROTECTION DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022

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### 6. LONG-TERM DEBT (Cont.)

#### b. Issuance of Long-Term Debt

In November 2020 the District approved Ordinance No. 20-04 providing for the issuance of \$3,550,000 General Obligation Bonds (Alternate Revenue Source), Series 2020 for capital related purpose of altering, repairing, improving and equipping existing facilities, including the acquisition of rolling stock, the pledge of certain revenues to the payment of principal and interest on the bonds, and the levy of a direct annual tax sufficient to pay such principal and interest if the pledged revenues are insufficient to make such payment. Bonds were dated November 13, 2020 and mature December 1, 2033.

Debt service requirements to maturity are as follows:

Fiscal Year Ending December 31	Principal	Interest	Total
2023	255,000	44,153	299,153
2024	260,000	40,455	300,455
2025	265,000	36,685	301,685
2026	270,000	32,843	302,843
2027	275,000	28,928	303,928
2028	275,000	24,940	299,940
2029	280,000	20,953	300,952
2030	285,000	16,892	301,892
2031	290,000	12,760	302,760
2032	295,000	8,554	303,555
2033	295,000	4,277	299,277
Total	\$ 3,045,000	\$ 271,440	\$ 3,316,440

# LEMONT FIRE PROTECTION DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022

### 6. LONG-TERM DEBT (Cont.)

#### Legal Debt Margin

The District's legal debt limitation as of December 31, 2022 was as follows:

Assessed valuation - 2022	<u>\$ 1,353,769,687</u>
Statutory debt limitations - 5.75%	77,841,757
Amount of debt applicable to debt limitation	<u>3,045,000</u>
Legal debt margin	<u>\$ 74,796,757</u>

### 7. TRANSFERS

During the current fiscal year the District made the following transfers:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
Ambulance	\$ -	\$ 650,000
Capital projects	<u>650,000</u>	<u>-</u>
	<u>\$ 650,000</u>	<u>\$ 650,000</u>

The transfers will not be repaid.

### 8. 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; injuries to employees; employee health, and natural disasters. All risks are covered by commercial insurance purchased from independent third parties. There have been no significant reductions in insurance coverage from coverage in prior years. Settlement amounts have not exceeded insurance coverage for the current year or the three years prior.

# LEMONT FIRE PROTECTION DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022

### 9. OTHER POSTEMPLOYMENT BENEFITS

#### a. Plan Description

In addition to providing the pension benefits described in the following note, the District provides postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the District and can be amended by the District through its personnel manual and union contract. No assets are accumulated in a trust. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report. The activity of the plan is reported in the District's governmental activities.

#### b. Benefits Provided

The District provides postemployment health care benefits to its retirees. To be eligible for benefits, an employee must qualify for retirement under one of the District's two retirement plans. A retired employee who wishes to continue coverage shall bear 100% of the premium rate currently in effect for active employees for this coverage. Certain eligible retirees are also able to subsidize a portion of their costs for the premium rate by utilizing unused sick leave or by participation in a Voluntary Employee Benefit Association until age 65. Upon a retiree reaching age 65 years of age, Medicare becomes the primary insurer and the District's medical coverages lapse.

#### c. Membership

At December 31, 2021 (the latest information available), membership consisted of:

Inactive fund members or beneficiaries currently receiving benefits payments	52
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Inactive fund members entitled to but not yet receiving benefits payments	-
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Active fund members	<u>13</u>
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. . Total	<u><u>65</u></u>
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# LEMONT FIRE PROTECTION DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022

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### 9. OTHER POSTEMPLOYMENT BENEFITS (Cont.)

#### d. Actuarial Assumptions and Other Inputs

The total OPEB liability was determined by an actuarial valuation performed as of December 31, 2022 using the following actuarial methods and assumptions:

Actuarial valuation date	January 1, 2022
Actuarial cost method	Entry-age normal
Inflation	2.25%
Discount rate	3.72%
Healthcare cost trend rates	7.00% graded to 5.00% over 10 years
Asset valuation method	N/A
Mortality rates	Headcount-Weighted PubG-2010(B) rates projected generationally from 2020 using Scale MP-2020

#### e. Discount Rate

The discount rate was based on the General Obligation Municipal Bond Rate as of December 31, 2022.

# **LEMONT FIRE PROTECTION DISTRICT**

## **NOTES TO THE FINANCIAL STATEMENTS**

December 31, 2022

### **9. OTHER POSTEMPLOYMENT BENEFITS (Cont.)**

#### **f. Changes in the Total OPEB Liability**

Balances at January 1, 2022	\$ <u>1,452,318</u>
Changes for the period	
Service cost	39,944
Interest	29,286
Actuarial experience	415,496
Changes in assumptions	(119,396)
Benefit payments	<u>(61,352)</u>
Net changes	<u>303,978</u>
Balances at December 31, 2022	<u><u>\$ 1,756,296</u></u>

#### **g. Rate Sensitivity**

The following is a sensitive analysis of total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the District calculated using the discount rate of 3.72% as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.72%) or 1 percentage point higher ( 4.72%) than the current rate:

	1% Decrease 2.72%	Current Discount Rate 3.72%	1% Increase 4.72%
Total OPEB liability	\$ 1,871,119	\$ 1,756,296	\$ 1,650,363

The table below presents the total OPEB liability of the District calculated using the healthcare rate of 7.00% as well as what the District's total OPEB liability would be if it were calculated using a healthcare rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1% Decrease Varies	Current Healthcare Rate Varies	1% Increase Varies
Total OPEB liability	\$ 1,619,644	\$ 1,756,296	\$ 1,911,497

# LEMONT FIRE PROTECTION DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022

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### 9. OTHER POSTEMPLOYMENT BENEFITS (Cont.)

#### h. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2022, the District recognized OPEB expense of \$365,330.

### 10. EMPLOYEE RETIREMENT SYSTEMS

The District maintains a single-employer, defined benefit pension plan (Firefighters' Pension Fund) which covers its qualified sworn employees and participates in the statewide Illinois Municipal Retirement Fund, an agent multiple-employer public employee pension plan which covers substantially all of the remaining qualified district employees.

#### Illinois Municipal Retirement Fund

The District's defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement, disability, annual cost of living adjustments, and death benefits to plan members and beneficiaries. IMRF is an agent multiple-employer pension plan that acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly. 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).

#### Plan Administration

All employees 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.

# LEMONT FIRE PROTECTION DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022

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### 10. EMPLOYEE RETIREMENT SYSTEMS (Cont.)

#### Illinois Municipal Retirement Fund (Cont.)

##### Plan Membership

At December 31, 2022, IMRF membership consisted of:

Plan members and beneficiaries currently receiving benefits	-
Retirees and beneficiaries	8
Inactive, nonretired plan members	12
Active plan members	<u>6</u>
	<u>26</u>

##### Benefits Provided

IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduce benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 - 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

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 members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 - 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and other requirements are established by state statute.

##### Contributions

Participating members are required to contribute 4.5% of their annual covered salary to IMRF. The District is required to contribute the remaining amount necessary to fund IMRF as specified by statute.

# LEMONT FIRE PROTECTION DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022

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### 10. EMPLOYEE RETIREMENT SYSTEMS (Cont.)

#### Illinois Municipal Retirement Fund (Cont.)

##### Net Pension Liability

##### Actuarial Assumptions

The District's net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions, including:

Inflation	2.25%
Salary increases	2.85-13.75%
Interest	7.25%
Cost of living adjustments	2.75%
Asset valuation method	Fair Value

##### Discount Rate

The discount rate used to measure the total pension liability was 7.25%. 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 the District contributions will be made at rates equal to the difference between actuarial determined contribution rates and the member rate. Based upon those assumptions, the fiduciary net position was projected not to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments of 7.25% was blended with the index rate of 1.84% for tax-exempt general obligation municipal bonds rated AA or better at December 31, 2022, to arrive at a discount rate of 7.25% used to determine the total pension liability.

# LEMONT FIRE PROTECTION DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022

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### 10. EMPLOYEE RETIREMENT SYSTEMS (Cont.)

#### Illinois Municipal Retirement Fund (Cont.)

The following table discloses changes in the net pension liability:

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Balances at January 1, 2022	<u>\$ 2,119,169</u>	<u>\$ 2,682,196</u>	<u>\$ (563,027)</u>
Changes for the period			
Service cost	64,257	-	64,257
Interest	152,552	-	152,552
Difference between expected and actual experience	55,475	-	55,475
Changes in assumptions	-	-	-
Employer contributions	-	33,461	(33,461)
Employee contributions	-	27,781	(27,781)
Net investment income	-	(334,544)	334,544
Benefit payments and refunds	(94,257)	(94,257)	-
Administrative expense	-	-	-
Other (net transfer)	<u>-</u>	<u>11,955</u>	<u>(11,955)</u>
Net Changes	<u>178,027</u>	<u>(355,604)</u>	<u>533,631</u>
Balances at December 31, 2022	<u>\$ 2,297,196</u>	<u>\$ 2,326,592</u>	<u>\$ (29,396)</u>

# LEMONT FIRE PROTECTION DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022

### 10. EMPLOYEE RETIREMENT SYSTEMS (Cont.)

#### Illinois Municipal Retirement Fund (Cont.)

#### Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended December 31, 2022, the District recognized pension income of \$61,114. At December 31, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	35,717	9,021
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	<u>422,592</u>	<u>229,105</u>
Total	<u>\$ 458,309</u>	<u>\$ 238,126</u>

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

Period Ended December 31	Net Deferred Outflows of Resources
2023	\$ 4,102
2024	48,938
2025	61,495
2026	105,648
2027	-
Thereafter	<u>-</u>
Total	<u>220,183</u>

# LEMONT FIRE PROTECTION DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022

### 10. EMPLOYEE RETIREMENT SYSTEMS (Cont.)

#### Illinois Municipal Retirement Fund (Cont.)

##### 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 net pension liability of the District calculated using the discount rate of 7.25% as well as what the District's net pension liability would have been if it was calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate.

	1% Decrease 6.25%	Rate 7.25%	1% Increase 8.25%
Net pension liability	\$ 233,864	\$ (29,396)	\$ (234,811)

#### Firefighters' Pension Plan

##### 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 contribution levels are governed by Illinois Compiled Statutes 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 Board of Trustees. It issues a standalone financial report which is available to the public at its District offices.

##### Plan Membership

At December 31, 2022, membership consisted of:

Inactive plan members currently receiving benefits	21
Inactive plan members entitled to but not yet receiving benefits	8
Active plan members	<u>53</u>
	<u>82</u>



# LEMONT FIRE PROTECTION DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022

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### 10. EMPLOYEE RETIREMENT SYSTEMS (Cont.)

#### Firefighters' Pension Plan (Cont.)

##### Benefits Provided

The Firefighters' Pension Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits. Tier 1 employees (those hired prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held at the date of retirement. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75.00% of such salary. Employees with at least 10 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 covered employee 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 3.00% of the original pension and 3.00% compounded annually thereafter.

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten 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 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Firefighters' salary for pension purposes is capped at \$106,800, plus the lesser of  $\frac{1}{2}$  of the annual change in the Consumer Price Index or 3.00% compounded. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75.00% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e.  $\frac{1}{2}\%$  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 3.00% or  $\frac{1}{2}$  of the change in the Consumer Price Index for the proceeding calendar year.

# LEMONT FIRE PROTECTION DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022

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### 10. EMPLOYEE RETIREMENT SYSTEMS (Cont.)

#### Firefighters' Pension Plan (Cont.)

##### 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 finance the plan and the administrative costs as actuarially determined by an enrolled actuary. Effective January 1, 2011, the District has until the year 2040 to fund 90% of the past services costs for the Firefighters' Pension Plan.

##### Deposits, Investments and Concentrations

Effective January 1, 2020, the Illinois General Assembly, under P.A. 101-610, established the Firefighters' Pension Investment Fund (IFPIF). IFPIF is defined as an investment trust fund and an external investment pool. IFPIF is not a component unit of any other government and is responsible for investing the assets of the 296 suburban and downstate firefighter pension funds. A nine-member Board of Trustees made up of four active firefighters, one retired firefighter and four representatives of employers governs the Investment Fund. The Investment Fund Trustees are fiduciaries for the participants and beneficiaries of the participating pension funds and discharge their duties solely in the interest of the fund participants and beneficiaries. The Fund transferred all eligible assets to the Investment Fund on June 1, 2022. Effective with that date, the Fund invests in accordance with the Investment Fund's statutory requirements and investment policy. Investments in the Investment Fund are valued at the share price, which is the price for which the investment could be sold.

*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 Pension Fund's deposits totaled \$666,431 and the bank balances totaled \$676,288.

# LEMONT FIRE PROTECTION DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022

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### Firefighters' Pension Plan (Cont.)

*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 \$38,846,426 invested in IFPIF, which is measured at the Net Asset Value (NAV) per share as determined by the pool. The pooled investments consist of the investments as noted in the target allocation table available at [www.ifpif.org](http://www.ifpif.org).

*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.

### Rate of Return

For the year ended December 31, 2022, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was (12.00)%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

# LEMONT FIRE PROTECTION DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022

### 10. EMPLOYEE RETIREMENT SYSTEMS (Cont.)

#### Firefighters' Pension Plan (Cont.)

#### Net Pension Liability

The components of the net pension liability as of December 31, 2022 were as follows:

	<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension Liability</u>
Balances at January 1, 2022	<u>\$ 51,203,702</u>	<u>\$ 47,219,218</u>	<u>\$ 3,984,484</u>
Changes for the period			
Service cost	1,495,735	-	1,495,735
Interest	3,514,030	-	3,514,030
Difference between expected and actual experience	(134,697)	-	(134,697)
Changes in assumptions	-	-	-
Changes in benefit terms	(73,962)	-	(73,962)
Employer contributions	-	1,808,279	(1,808,279)
Employee contributions	-	532,273	(532,273)
Other contributions	-	2,332	(2,332)
Net investment income	-	(7,951,755)	7,951,755
Benefit payments and refunds	(1,628,198)	(1,628,198)	-
Administrative expense	-	(48,985)	48,985
Other (net transfer)	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes	<u>3,172,908</u>	<u>(7,286,054)</u>	<u>10,458,962</u>
Balances at December 31, 2022	<u>\$ 54,376,610</u>	<u>\$ 39,933,164</u>	<u>\$ 14,443,446</u>

# LEMONT FIRE PROTECTION DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022

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### 10. EMPLOYEE RETIREMENT SYSTEMS (Cont.)

#### Firefighters' Pension Plan (Cont.)

##### Actuarial Assumptions

Assumptions employed are presented in the following table:

Actuarial valuation date	December 31, 2022
Actuarial cost method	Entry Age Normal
Assumptions	
Inflation	2.25%
Salary increases	3.75-18.74%
Interest	7.00%
Cost of living adjustments	3.25%
Asset valuation method	Fair Value

Mortality rates were based on the Pub-2010 adjusted for plan status, demographics, and Illinois Public Pension Data, as described

# LEMONT FIRE PROTECTION DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022

### 10. EMPLOYEE RETIREMENT SYSTEMS (Cont.)

#### Firefighters' Pension Plan (Cont.)

#### Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended December 31, 2022, the District recognized pension expense of \$365,120. At December 31, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to Firefighters' Pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 100,083	\$ 2,227,970
Changes in assumptions	378,976	385,846
Net difference between projected and actual earnings on pension plan investments	<u>9,024,320</u>	<u>2,595,221</u>
Total	<u>\$ 9,503,379</u>	<u>\$ 5,209,037</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to Firefighters' Pension will be recognized in pension expense as follows:

Period Ended December 31	Net Deferred Outflows of Resources
2023	\$ 408,299
2024	1,017,473
2025	1,567,544
2026	1,898,943
2027	(307,032)
Thereafter	<u>(290,885)</u>
Total	<u>4,294,342</u>

# LEMONT FIRE PROTECTION DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022

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### 10. EMPLOYEE RETIREMENT SYSTEMS (Cont.)

#### Firefighters' Pension Plan (Cont.)

##### Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows to determine the discount rate assumed that the 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 upon those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods 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 net pension liability of the District calculated using the discount rate of 7.00% as well as what the District's net pension liability would have been if it was calculated using a discount rate that is 1 percentage point lower (6.00%) or 1 percentage point higher (8.00%) than the current rate.

	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
Net pension liability	\$ 22,968,679	\$ 14,443,446	\$ 7,506,664

### 11. CONTINGENCIES

The District has two cases filed for workers' compensation with the Industrial Commission of Illinois. The District has adequate insurance with regard to both claims and does not expect any liability in excess of the insurance coverage. With regard to other pending matters, the eventual outcome and the related liability, if any, is not determinable at this time. Accordingly, no provision has been made in the accompanying financial statements for settlement costs.

# **LEMONT FIRE PROTECTION DISTRICT**

## **NOTES TO THE FINANCIAL STATEMENTS**

December 31, 2022

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### **12. SUBSEQUENT EVENTS**

Subsequent events have been evaluated through June 30, 2023, which is the date the financial statements were available to be issued. Management is not aware of any additional subsequent events that would require recognition or disclosure in the financial statements.



## REQUIRED SUPPLEMENTARY INFORMATION

**LEMONT FIRE PROTECTION DISTRICT**  
**GENERAL FUND**

**SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended December 31, 2022

	Original and Final Budget	Actual
Revenues		
Property taxes		
Corporate	\$ 4,337,999	\$ 5,170,272
Pension	1,748,354	1,408,395
Personal property taxes	135,000	368,376
Charges for services		
Fine and service fees	25,000	14,173
Impact fees	5,000	1,600
Fire recovery serives	30,000	47,318
Investment income	1,000	5,106
Miscellaneous		
Employee insurance	352,225	175,126
Donations	5,000	4,408
Other	35,000	34,683
Total revenues	<u>6,674,578</u>	<u>7,229,457</u>
Expenditures		
Current		
Administration	450,202	438,090
Suppression and EMS	5,034,039	4,575,612
Maintenance	191,350	174,088
Communications	122,500	126,490
Fire prevention bureau	234,616	189,064
Total expenditures	<u>6,032,707</u>	<u>5,503,344</u>
Excess (Deficiency) of Revenues over Expenditures	641,871	1,726,113
Other Financing Sources (Uses)		
Transfers (Out)	<u>(900,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (258,129)</u>	1,726,113
Fund Balance - January 1		<u>1,761,429</u>
Fund Balance - December 31		<u>\$ 3,487,542</u>

See independent auditors report.

**LEMONT FIRE PROTECTION DISTRICT**  
**AMBULANCE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended December 31, 2022

	Original and Final Budget	Actual
Revenues		
Property taxes	\$ 4,290,313	\$ 3,903,127
Personal property taxes	135,000	368,376
Charges for services		
Ambulance fees	1,600,000	2,917,647
CPR class income	2,000	413
Impact fees	5,000	1,600
Investment income	1,000	5,106
Miscellaneous		
Donations	5,000	2,408
Other	5,000	4,973
Total revenues	<u>6,043,313</u>	<u>7,203,650</u>
Expenditures		
Current		
Administration	476,013	444,010
Suppression and EMS	3,982,679	4,243,843
Mainenance	295,977	285,047
Communications	122,500	126,489
Total expenditures	<u>4,877,169</u>	<u>5,099,389</u>
Excess (Deficiency) of Revenues over Expenditures	1,166,144	2,104,261
Other Financing Sources (Uses)		
Transfers (Out)	<u>(1,200,000)</u>	<u>(650,000)</u>
Net Change in Fund Balance	<u>\$ (33,856)</u>	1,454,261
Fund Balance - January 1		<u>1,051,761</u>
Fund Balance - December 31		<u>\$ 2,506,022</u>

See independent auditors report.

**LEMONT FIRE PROTECTION DISTRICT**  
**TORT LIABILITY FUND**

**SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended December 31, 2022

	Original and Final Budget	Actual
Revenues		
Property taxes	\$ 1,117,999	\$ 1,007,161
WC property taxes	337,500	298,297
Grant revenue	<u>15,000</u>	<u>-</u>
Total revenues	<u>1,470,499</u>	<u>1,305,458</u>
Expenditures		
Legal liability fees	7,500	6,737
Liability insurance	82,000	106,741
Opti-com traffic control	15,000	1,433
Risk care management physicals	30,000	39,183
Risk care management training/equipment	8,000	2,350
Risk care management wages	967,048	967,047
Unemployment insurance	8,000	-
Workers compensation insurance	337,288	331,202
IPRF grant	<u>15,000</u>	<u>14</u>
Total expenditures	<u>1,469,836</u>	<u>1,454,707</u>
Excess (Deficiency) of Revenues over Expenditures	663	(149,249)
Other Financing Sources (Uses)		
Transfers In	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 663</u>	(149,249)
Fund Balance - January 1		<u>(69,399)</u>
Fund Balance - December 31		<u>\$ (218,648)</u>

See independent auditors report.

**LEMONT FIRE PROTECTION DISTRICT**

**SCHEDULE OF CHANGES IN THE EMPLOYER'S TOTAL OPEB LIABILITY AND RELATED RATIOS - OTHER POSTRETIREMENT BENEFIT PLAN**

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Total OPEB Liability										
Service cost	43,773	41,596	47,169			-	-	-	-	-
Interest	41,684	47,093	35,248	30,411	29,286	-	-	-	-	-
Differences between expected and actual experience	-	-	13,780	-	-	-	-	-	-	-
Changes in assumptions	(66,516)	124,268	124,491	(17,912)	415,496	-	-	-	-	-
Benefit payments	(86,511)	(75,336)	(75,455)	(69,751)	(61,352)	-	-	-	-	-
Net Change in Total OPEB Liability	(67,570)	137,621	145,233	(57,252)	264,034	-	-	-	-	-
Total OPEB Liability - Beginning	1,254,094	1,186,524	1,324,145	1,469,378	1,452,318	-	-	-	-	-
Total OPEB Liability - Ending	1,186,524	1,324,145	1,469,378	1,412,126	1,716,352	-	-	-	-	-
OPEB Plan Net Position										
Contribution - Employer	86,511	75,336	75,455	69,751	61,352					
Benefit payments	(86,511)	(75,336)	(75,455)	(69,751)	(61,352)					
Net Change in OPEB Plan Net Position	-	-	-	-	-					
OPEB Plan Net Position - Beginning	-	-	-	-	-					
OPEB Plan Net Position - Ending	-	-	-	-	-					
Employer's Net OPEB Liability Ending	1,186,524	1,324,145	1,469,378	1,452,318	1,756,296					

Note: There are no assets accumulated in a trust that meet the criteria of the GASB Codification to pay related benefits for the OPEB plan.

See independent auditor's report.

**LEMONT FIRE PROTECTION DISTRICT**

**SCHEDULE OF CHANGES IN THE EMPLOYER'S NET PENSION LIABILITY AND RELATED RATIOS - ILLINOIS MUNICIPAL RETIREMENT FUND**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Total Pension Liability										
Service cost	\$ 80,037	\$ 55,242	56,844	67,855	75,057	70,552	64,297	67,963	64,257	-
Interest	96,573	101,999	115,410	129,292	129,751	125,423	135,495	145,931	152,552	-
Changes of benefit terms	-	-	-	-						
Differences between expected and actual experience	(106,654)	76,977	59,635	(12,196)	(114,966)	9,440	24,482	(28,351)	55,475	-
Changes in assumptions	59,037	9,805	(10,739)	(49,898)	50,059	-	(4,850)	-	-	-
Benefit payments & refunds	(28,566)	(59,918)	(51,466)	(52,306)	(212,775)	(62,587)	(64,151)	(90,468)	(94,257)	-
Net Change in Total Pension Liability	100,427	184,105	169,684	82,747	(72,874)	142,828	155,273	95,075	178,027	-
Total Pension Liability - Beginning	1,261,904	1,362,331	1,546,436	1,716,120	1,798,867	1,725,993	1,868,821	2,024,094	2,119,169	-
Total Pension Liability - Ending	1,362,331	1,546,436	1,716,120	1,798,867	1,725,993	1,868,821	2,024,094	2,119,169	2,297,196	-
Plan Fiduciary Net Position										
Contributions - employer	46,783	44,936	52,514	64,335	60,733	47,949	41,624	43,123	33,461	-
Contributions - member	21,952	20,322	25,383	28,495	27,140	27,107	27,185	30,034	27,781	-
Net investment income	78,651	7,034	96,875	266,108	(96,523)	320,962	290,010	388,523	(334,544)	-
Benefit payments & refunds	(28,566)	(59,918)	(51,466)	(52,306)	(212,775)	(62,587)	(64,151)	(90,468)	(94,257)	-
Other	16,083	(29,665)	4,844	(18,930)	105,983	2,896	15,623	(22,932)	11,955	-
Net Change in Plan Fiduciary Net Position	134,903	(17,290)	128,150	287,702	(115,442)	336,327	310,291	348,280	(355,604)	-
Plan Net Position - Beginning	1,269,275	1,404,178	1,386,888	1,515,038	1,802,740	1,687,298	2,023,625	2,333,916	2,682,196	-
Plan Net Position - Ending	1,404,178	1,386,888	1,515,038	1,802,740	1,687,298	2,023,625	2,333,916	2,682,196	2,326,592	-
Net Pension Liability - Ending	(41,847)	159,548	201,082	(3,873)	38,695	(154,804)	(309,822)	(563,027)	(29,396)	-
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	103.07%	89.68%	88.28%	100.22%	97.76%	108.28%	115.31%	126.57%	101.28%	
Covered Payroll	\$ 429,351	\$ 451,609	\$ 564,058	\$ 633,218	\$ 603,115	\$ 602,375	\$ 604,109	\$ 646,530	\$ 617,350	
Net Pension Liability as a Percentage of Covered Payroll	-9.75%	35.33%	35.65%	-0.61%	6.42%	-25.70%	-51.29%	-87.08%	-4.76%	

See independent auditor's report.

**LEMONT FIRE PROTECTION DISTRICT**

**SCHEDULE OF CHANGES IN THE EMPLOYER'S NET PENSION LIABILITY AND RELATED RATIOS - FIREFIGHTERS' PENSION**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Total Pension Liability										
Service cost	\$ 1,204,080	\$ 1,188,481	1,221,383	1,306,880	1,320,345	1,296,153	1,429,475	1,466,105	1,495,735	-
Interest	2,026,059	2,221,426	2,436,587	2,559,737	2,772,144	2,986,109	3,181,332	3,300,452	3,514,030	-
Changes of benefit terms	-	-	-	-	-	307,991	-		(73,962)	
Differences between expected and actual experience	-	228,780	9,522	74,551	(43,384)	9,435	(1,307,650)	(1,651,347)	(134,697)	-
Changes in assumptions	-	-	(1,159,751)	-	-	629,082	14,993	-	-	-
Benefit payments & refunds	(386,401)	(491,983)	(637,918)	(859,010)	(954,541)	(1,030,387)	(1,256,957)	(1,344,978)	(1,628,198)	-
Net Change in Total Pension Liability	2,843,738	3,146,704	1,869,823	3,082,158	3,094,564	4,198,383	2,061,193	1,770,232	3,172,908	-
Total Pension Liability - Beginning	29,136,907	31,980,645	35,127,349	36,997,172	40,079,330	43,173,894	47,372,277	49,433,470	51,203,702	-
Total Pension Liability - Ending	31,980,645	35,127,349	36,997,172	40,079,330	43,173,894	47,372,277	49,433,470	51,203,702	54,376,610	-
Plan Fiduciary Net Position										
Contributions - employer	1,281,717	1,514,889	1,570,559	1,381,399	1,521,077	1,449,941	1,574,861	1,759,661	1,808,279	-
Contributions - member	456,826	463,195	466,230	527,522	488,725	500,422	507,360	533,646	534,605	-
Net investment income	1,203,169	289,214	1,431,989	3,132,187	(1,093,074)	5,160,423	5,304,462	4,427,215	(7,951,755)	-
Benefit payments & refunds	(386,401)	(491,983)	(637,918)	(859,010)	(954,541)	(1,030,387)	(1,256,957)	(1,344,978)	(1,628,198)	-
Administrative expenses	(34,097)	(36,285)	(35,688)	(38,967)	(39,470)	(41,148)	(40,816)	(52,996)	(48,985)	-
Net Change in Plan Fiduciary Net Position	2,521,214	1,739,031	2,795,172	4,143,131	(77,283)	6,039,251	6,088,910	5,322,548	(7,286,054)	-
Plan Net Position - Beginning	18,647,244	21,168,458	22,907,489	25,702,661	29,845,792	29,768,509	35,807,760	41,896,670	47,219,218	-
Plan Net Position - Ending	21,168,458	22,907,489	25,702,661	29,845,792	29,768,509	35,807,760	41,896,670	47,219,218	39,933,164	-
Net Pension Liability - Ending	10,812,187	12,219,860	11,294,511	10,233,538	13,405,385	11,564,517	7,536,800	3,984,484	14,443,446	-
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	66.19%	65.21%	69.47%	74.47%	68.95%	75.59%	84.75%	92.22%	73.44%	
Covered Payroll	\$ 4,858,379	\$ 4,858,436	\$ 5,510,064	\$ 5,702,917	\$ 4,957,156	\$ 5,877,504	\$ 5,357,882	\$ 6,201,745	\$ 5,678,132	
Net Pension Liability as a Percentage of Covered Payroll	222.55%	251.52%	204.98%	179.44%	270.42%	196.76%	140.67%	64.25%	254.37%	

See independent auditor's report.

**LEMONT FIRE PROTECTION DISTRICT**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS - ILLINOIS MUNICIPAL RETIREMENT FUND**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Actuarially Determined Contribution	\$ 41,175	\$ 44,935	52,514	64,355	60,734	47,949	41,623	43,124	33,460	-
Contribution in Relation to the Actuarially Determined Contribution	46,783	44,936	52,514	64,355	60,733	47,949	41,624	43,123	33,461	-
Contribution Deficiency (Excess)	(5,608)	(1)	-	-	1	-	(1)	1	(1)	-
Covered Payroll	\$ 429,351	\$ 451,609	\$ 564,058	\$ 633,218	\$ 603,115	\$ 602,375	\$ 604,109	\$ 646,530	\$ 617,350	
Contribution as a Percentage of of Covered Valuation Payroll	10.90%	9.95%	9.31%	10.16%	10.07%	7.96%	6.89%	6.67%	5.42%	
Notes										
Valuation date	Actuarially determined contribution rates are calculated as of January 1 of the prior fiscal year									
Methods and assumptions used to determine contribution rates										
Actuarial cost method	Entry-age normal									
Amortization Period	Level % of pay; closed									
Remaining amortization period	21 years									
Asset valuation method	5-year Smoothed Fair Value									
Inflation	2.25%									
Salary increases	2.85-13.75%									
Investment rate of return	7.25%									
Retirement age	Exper. Based									
Mortality	RP-2014 Comb. Healthy Mortality Table									

See independent auditor's report.



# LEMONT FIRE PROTECTION DISTRICT

## SCHEDULE OF EMPLOYER CONTRIBUTIONS - FIREFIGHTERS' PENSION

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Actuarially Determined Contribution	\$ 1,531,085	\$ 1,351,540	1,437,968	1,458,359	1,498,817	1,488,367	1,542,320	1,840,113	1,748,354	-
Contribution in Relation to the Actuarially Determined Contribution	1,281,717	1,514,889	1,570,559	1,381,399	1,521,077	1,449,941	1,574,861	1,759,661	1,808,279	-
Contribution Deficiency (Excess)	249,368	(163,349)	(132,591)	76,960	(22,260)	38,426	(32,541)	80,452	(59,925)	-
Covered Payroll	\$ 4,858,379	\$ 4,858,436	\$ 5,510,064	\$ 5,702,917	\$ 4,957,156	\$ 5,877,504	\$ 5,357,882	\$ 6,201,745	\$ 5,678,132	
Contribution as a Percentage of of Covered Payroll	26.38%	31.18%	28.50%	24.22%	30.68%	24.67%	29.39%	28.37%	31.85%	
Notes										
Valuation date	Actuarially determined contribution rates are calculated as of January 1 of the fiscal year									
Methods and assumptions used to determine contribution rates										
Actuarial cost method	Entry-age normal									
Amortization Method	Level % of pay; closed									
Remaining Amortization Period	21 years									
Asset valuation method	5-year smoothed fair value									
Inflation	2.25%									
Salary increases	3.75-18.74%									
Investment rate of return	7.00%									
Retirement age	See Notes to Financial Statements									
Mortality	Mortality rates are based on the Pub-2010 Mortality Table adjusted for plan status, demographics, and Illinois public pension data, as appropriate.									

See independent auditor's report.

**LEMONT FIRE PROTECTION DISTRICT**

**SCHEDULE OF INVESTMENT RETURNS - FIREFIGHTERS' PENSION**

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	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Annual Money-Weighted Rate of Return Net of Investment Expense	5.49%	1.31%	6.08%	11.95%	-3.61%	17.04%	14.63%	10.40%	-12.00%	-

See independent auditor's report.

## LEMONT FIRE PROTECTION DISTRICT

### NOTES TO REQUIRED SUPPLEMENTARY INFORMATION December 31, 2022

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#### APPROPRIATIONS

Appropriated amounts used for comparison in this report are obtained from the Annual Combined Budget and Appropriation Ordinance for the District. The appropriated amounts included in the financial statements are the final adopted appropriations. All funds of the District are appropriated for except the Foreign Fire Fund and the Debt Service Fund. Appropriations lapse at year end. No amendments or supplemental appropriations were adopted during the current fiscal year.

The basis of budgeting is the same as GAAP.

The District's procedures in establishing budgetary data are as follows:

1. Within the last three months of its previous fiscal year, the Board of Trustees prepares the proposed combined budget and appropriation ordinance for the fiscal year commencing January 1. The combined budget and appropriation ordinance includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. Prior to November 30, the budget is legally enacted through passage of an appropriations ordinance.
4. Formal budgetary integration is employed as a management control device during the year.

Expenditures may not legally exceed budgeted appropriations at the fund level.

See independent auditors report.

**SUPPLEMENTAL DATA**

**LEMONT FIRE PROTECTION DISTRICT**  
**CAPITAL PROJECTS FUND**

**SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended December 31, 2022

	Original and Final Budget	Actual
Revenues		
Investment income (loss)	\$ 75,000	\$ (131,540)
Total revenues	<u>75,000</u>	<u>(131,540)</u>
Expenditures		
Capital outlay		
Buildings		
Building funds	200,000	34,628
Equipment		
Hydraulic extrication tools	50,000	-
Hose	12,000	-
SCBA	400,000	388,777
Turn out gear (PPE)	38,000	34,890
Ambulance	287,000	-
Administrative vehicle	75,000	25,170
Maintenance vehicle	125,000	-
Hazmat vehicle	150,000	-
Debt service - bond payments	302,850	260,088
Debt service - bond interest	-	47,739
Total expenditures	<u>1,639,850</u>	<u>791,292</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(1,564,850)</u>	<u>(922,832)</u>
Other Financing Sources (Uses)		
Transfers in	<u>2,100,000</u>	<u>650,000</u>
Total	<u>2,100,000</u>	<u>650,000</u>
Net Change in Fund Balance	<u>\$ 535,150</u>	(272,832)
Fund Balance - January 1		<u>3,752,361</u>
Fund Balance - December 31		<u>\$ 3,479,529</u>

See independent auditors report.

**LEMONT FIRE PROTECTION DISTRICT**  
GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES,  
BUDGET AND ACTUAL

For the Year Ended December 31, 2022

	Original and Final Budget	Actual
Administration		
Personnel		
Executive assistant	\$ 96,920	\$ 98,566
Chief officer (Fire Chief)	114,431	142,608
Clerical overtime	4,000	3,425
Commissioners	1,200	1,200
Trustees	9,000	8,250
IT manager	<u>86,151</u>	<u>87,614</u>
	<u>311,702</u>	<u>341,663</u>
Commodities		
IT equipment - software	30,000	2,004
IT subscriptions	15,000	17,081
Dues/subscriptions	5,000	3,026
Office equipment	5,000	3,165
Office supplies	4,000	2,401
Postage	<u>2,000</u>	<u>1,996</u>
	<u>61,000</u>	<u>29,673</u>
Contractual		
Accounting service	1,000	965
Consulting service	12,500	9,148
Accreditation service	10,000	12,163
Legal services	25,000	21,638
Physicals for hiring	3,000	213
Publications/reports	1,000	1,345
Public relations/rewards	4,000	7,141
Seminars/conferences	10,000	6,489
Testing	<u>11,000</u>	<u>7,652</u>
	<u>77,500</u>	<u>66,754</u>
Total Administration	<u>450,202</u>	<u>438,090</u>

See independent auditors report.

**LEMONT FIRE PROTECTION DISTRICT**  
**GENERAL FUND**

**SCHEDULE OF DETAILED EXPENDITURES,  
BUDGET AND ACTUAL**

For the Year Ended December 31, 2022

	Original and Final Budget	Actual
Suppression and EMS		
Personnel		
Firefighters/medics	\$ 1,199,922	\$ 908,428
Lieutenants	487,972	535,624
Net health insurance cost	629,961	720,589
Pension costs	1,720,367	1,405,033
Holiday pay/battalion chiefs	7,000	9,254
Education incentives	47,250	51,665
Overtime - firefighters	160,000	171,044
Uniforms	15,500	16,373
Overtime - lieutenants	75,000	94,649
Battalion chief	272,408	307,949
Chief officer school reimbursement	2,500	188
PHEP sick leave	209,509	199,271
H.S.A. contributions	109,000	108,500
	<u>4,936,389</u>	<u>4,528,567</u>
Commodities		
Fire equipment/supplies	27,000	6,381
ESO software	11,500	10,679
S.C.B.A.	8,000	436
Training equipment/supplies	2,000	602
Vector solutions (target train, crewsense, halligan)	5,000	7,832
Turn out gear	15,000	6,854
Dive team supplies/training	7,500	75
Haz-mat team supplies/training	3,650	612
Cause & origin team supplies/training	1,500	-
	<u>81,150</u>	<u>33,471</u>
Contractual		
Special Assn-CART/MABAS	4,000	2,483
Blue card training	5,000	4,275
Seminars/schools/training	7,500	6,816
	<u>16,500</u>	<u>13,574</u>
Total Suppression and EMS	<u>5,034,039</u>	<u>4,575,612</u>

See independent auditors report.

**LEMONT FIRE PROTECTION DISTRICT**  
**GENERAL FUND**

**SCHEDULE OF DETAILED EXPENDITURES,  
BUDGET AND ACTUAL**

For the Year Ended December 31, 2022

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	Original and Final Budget	Actual
Maintenance		
Commodities		
Antique Engine/Firemen's Association	\$ 5,000	\$ 2,370
Furniture/appliances	4,000	1,676
Janitor/building/supplies	7,000	5,662
Tools	<u>5,000</u>	<u>1,313</u>
	<u>21,000</u>	<u>11,021</u>
Contractual		
Building maintenance	32,500	32,595
Electricity	15,000	12,994
Heating fuel	10,000	13,768
Maintenance fire equipment	9,600	5,712
Maintenance office equipment	2,250	2,020
Telephone service	20,000	13,290
Trash collection	2,000	2,079
Vehicle fuel	20,000	39,522
Vehicle maintenance - fire	50,000	32,017
Water	4,000	3,630
Mobile phone service	<u>5,000</u>	<u>5,440</u>
	<u>170,350</u>	<u>163,067</u>
 Total Maintenance	 <u>191,350</u>	 <u>174,088</u>

See independent auditors report.



**LEMONT FIRE PROTECTION DISTRICT**  
**GENERAL FUND**

**SCHEDULE OF DETAILED EXPENDITURES,  
BUDGET AND ACTUAL**

For the Year Ended December 31, 2022

	Original and Final Budget	Actual
Communications		
Commodities		
Communications equipment	\$ 5,000	\$ 417
Contractual		
Internet service	40,000	42,412
Radio and equipment repairs	2,500	1,565
Orland Central Dispatch Service	75,000	82,096
	<u>117,500</u>	<u>126,073</u>
Total Communications	<u>122,500</u>	<u>126,490</u>
Fire Prevention Bureau		
Personnel		
Fire marshall	71,443	79,481
Public educator	46,306	48,814
Full-time inspectors	57,867	22,300
Part-time inspectors	30,000	25,816
Overtime	4,000	717
	<u>209,616</u>	<u>177,128</u>
Commodities		
Codes/reference manuals	3,000	-
Dues	1,000	445
Public education materials	15,000	10,594
	<u>19,000</u>	<u>11,039</u>
Contractual		
Consulting services	1,000	-
Seminars/conferences/training	5,000	897
	<u>6,000</u>	<u>897</u>
Total Fire Prevention Bureau	<u>234,616</u>	<u>189,064</u>
Total General Fund	<u>\$ 6,032,707</u>	<u>\$ 5,503,344</u>

See independent auditors report.

**LEMONT FIRE PROTECTION DISTRICT**  
**AMBULANCE FUND**

**SCHEDULE OF DETAILED EXPENDITURES,  
BUDGET AND ACTUAL**

For the Year Ended December 31, 2022

	Original and Final Budget	Actual
Administration		
Personnel		
Administrative assistant	\$ 54,212	\$ 58,057
Chief officer	200,401	213,176
Commissioners	2,400	2,400
Trustees	<u>13,500</u>	<u>13,125</u>
	<u>270,513</u>	<u>286,758</u>
Commodities		
IT equipment - software	30,000	2,004
IT subscriptions	15,000	17,081
Dues/subscriptions	5,000	3,026
Office equipment	5,000	3,165
Office supplies	4,000	2,401
Postage	<u>2,000</u>	<u>1,996</u>
	<u>61,000</u>	<u>29,673</u>
Contractual		
EMS resitation fees	3,000	3,253
Ambulance billing service	64,000	55,839
Accounting service	1,000	965
Consulting service	12,500	9,148
Accreditation service	10,000	12,163
Legal services	25,000	21,638
Physicals for hiring	3,000	213
Publications/reports	1,000	1,585
Public relations/rewards	4,000	8,634
Seminars/conferences	10,000	6,489
Testing	<u>11,000</u>	<u>7,652</u>
	<u>144,500</u>	<u>127,579</u>
Total Administration	<u>476,013</u>	<u>444,010</u>

See independent auditors report.

**LEMONT FIRE PROTECTION DISTRICT**  
**AMBULANCE FUND**

**SCHEDULE OF DETAILED EXPENDITURES,  
BUDGET AND ACTUAL**

For the Year Ended December 31, 2022

	Original and Final Budget	Actual
Suppression and EMS		
Personnel		
Firefighters/medics	\$ 1,731,510	\$ 1,840,576
Lieutenants	691,668	691,668
EMS coordinator	56,888	60,173
Net health insurance cost	629,961	688,751
Holiday pay/battalion chiefs	4,000	2,137
Education incentives	71,250	71,250
Overtime - firefighters	200,000	339,843
Uniforms	15,500	14,879
Overtime - lieutenants	100,000	153,135
Battalion chief	161,255	107,190
Chief officer school reimbursement	2,500	188
PHEP sick leave	111,197	109,247
H.S.A. contributions	109,000	108,500
	<u>3,884,729</u>	<u>4,187,537</u>
Commodities		
Ambulance equipment/supplies	27,000	11,732
ESO software	11,500	10,679
S.C.B.A.	8,000	436
Training equipment/supplies	2,000	700
Vector solutions (target train, crewsense, halligan)	5,000	7,832
Turn out gear	15,000	6,854
Haz-mat team supplies/training	3,650	612
TRT team supplies	8,000	3,701
CPR class supplies	2,300	616
	<u>82,450</u>	<u>43,162</u>
Contractual		
Special Assn-CART/MABAS	4,000	2,832
Oxygen and cylinder rental	4,000	3,496
Seminars/schools/training	7,500	6,816
	<u>15,500</u>	<u>13,144</u>
Total Suppression and EMS	<u>3,982,679</u>	<u>4,243,843</u>

See independent auditors report.

**LEMONT FIRE PROTECTION DISTRICT**  
**AMBULANCE FUND**

**SCHEDULE OF DETAILED EXPENDITURES,  
BUDGET AND ACTUAL**

For the Year Ended December 31, 2022

	Original and Final Budget	Actual
Maintenance		
Personnel		
Mechanic	\$ 71,602	\$ 77,366
Overtime	6,000	2,099
Uniforms	6,500	7,719
Facility - equipment manager	46,125	45,399
	<u>130,227</u>	<u>132,583</u>
Commodities		
Furniture/appliances	4,000	1,676
Janitor/building/supplies	7,000	5,668
Tools	5,000	1,313
	<u>16,000</u>	<u>8,657</u>
Contractual		
Building maintenance	32,500	32,534
Electricity	15,000	12,994
Heating fuel	10,000	13,768
Maintenance ambulance equipment	9,000	1,416
Maintenance office equipment	2,250	1,780
Telephone service	20,000	12,942
Trash collection	2,000	2,079
Vehicle fuel	20,000	39,522
Vehicle maintenance - ambulance	30,000	17,702
Water	4,000	3,630
Mobile phone service	5,000	5,440
	<u>149,750</u>	<u>143,807</u>
Total Maintenance	<u>295,977</u>	<u>285,047</u>

See independent auditors report.

**LEMONT FIRE PROTECTION DISTRICT**  
**AMBULANCE FUND**

**SCHEDULE OF DETAILED EXPENDITURES,  
BUDGET AND ACTUAL**

For the Year Ended December 31, 2022

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	Original and Final Budget	Actual
Communications		
Commodities		
Communications equipment	\$ 5,000	\$ 417
Contractual		
Internet service	40,000	42,411
Radio and equipment repairs	2,500	1,565
Orland Central Dispatch Service	75,000	82,096
	<u>117,500</u>	<u>126,072</u>
 Total Communications	 <u>122,500</u>	 <u>126,489</u>
 Total Ambulance Fund	 <u>\$ 4,877,169</u>	 <u>\$ 5,099,389</u>

See independent auditors report.

**LEMONT FIRE PROTECTION DISTRICT**  
**NONMAJOR GOVERNMENTAL FUNDS**

**COMBINING BALANCE SHEET**

December 31, 2022

	Social Security and IMRF	Audit	Foreign Fire	Debt Service	Total
<b>ASSETS</b>					
Assets					
Cash and investments	34,336	7,044	166,940	-	208,320
Receivables					
Property taxes	191,000	20,000	-	-	211,000
Due from other funds	<u>-</u>	<u>4,082</u>	<u>-</u>	<u>19,701</u>	<u>23,783</u>
Total assets	<u>225,336</u>	<u>31,126</u>	<u>166,940</u>	<u>19,701</u>	<u>443,103</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
Liabilities					
Due to other funds	<u>68,026</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>68,026</u>
Deferred Inflows of Resources					
Unavailable property taxes	<u>191,000</u>	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>211,000</u>
Fund balances					
Restricted for debt service	-	-	-	19,701	19,701
Restricted for audit	-	11,126	-	-	11,126
Restricted for foreign fire	-	-	166,940	-	166,940
Unrestricted	<u>(33,690)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(33,690)</u>
Toal fund balances	<u>(33,690)</u>	<u>11,126</u>	<u>166,940</u>	<u>19,701</u>	<u>164,077</u>
Total liabilities, deferred resources, and fund balances	<u>225,336</u>	<u>31,126</u>	<u>166,940</u>	<u>19,701</u>	<u>443,103</u>

See independent auditors report.

**LEMONT FIRE PROTECTION DISTRICT**  
**NONMAJOR GOVERNMENTAL FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES**

For the Year Ended December 31, 2022

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	Social Security and IMRF	Audit	Foreign Fire	Debt Service	Total
Revenues					
Property taxes	150,695	19,981	-	-	170,676
Other taxes	<u>-</u>	<u>-</u>	<u>71,770</u>	<u>-</u>	<u>71,770</u>
Total revenues	<u>150,695</u>	<u>19,981</u>	<u>71,770</u>	<u>-</u>	<u>242,446</u>
Expenditures					
Current					
Public Safety	<u>177,660</u>	<u>15,010</u>	<u>51,201</u>	<u>-</u>	<u>243,871</u>
Total expenditures	<u>177,660</u>	<u>15,010</u>	<u>51,201</u>	<u>-</u>	<u>243,871</u>
Excess (Deficiency) of Revenues over Expenditures	(26,965)	4,971	20,569	-	(1,425)
Other Financing Sources					
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(26,965)	4,971	20,569	-	(1,425)
Fund balances - January 1	<u>(6,725)</u>	<u>6,155</u>	<u>146,371</u>	<u>19,701</u>	<u>165,502</u>
Fund balances - December 31	<u><u>(33,690)</u></u>	<u><u>11,126</u></u>	<u><u>166,940</u></u>	<u><u>19,701</u></u>	<u><u>164,077</u></u>

See independent auditors report.

**LEMONT FIRE PROTECTION DISTRICT**  
**SOCIAL SECURITY AND IMRF FUND**

**SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**

For the Year Ended December 31, 2022

---

	Original and Final Budget	Actual
Revenues		
Property taxes	\$ 182,001	\$ 150,695
Total revenues	<u>182,001</u>	<u>150,695</u>
Expenditures		
IMRF	35,757	33,460
Social Security	<u>143,873</u>	<u>144,200</u>
	<u>179,630</u>	<u>177,660</u>
Excess (Deficiency) of Revenues over Expenditures	-	(26,965)
Other Financing Sources		
Transfers in	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 2,371</u>	(26,965)
Fund balance - January 1		<u>(6,725)</u>
Fund balance - December 31		<u>\$ (33,690)</u>

See independent auditors report.



**LEMONT FIRE PROTECTION DISTRICT**  
**AUDIT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**

For the Year Ended December 31, 2022

---

	Original and Final Budget	Actual
Revenues		
Property taxes	\$ 17,000	\$ 19,981
Total revenues	<u>17,000</u>	<u>19,981</u>
Expenditures		
Audit expense	<u>16,000</u>	<u>15,010</u>
	<u>16,000</u>	<u>15,010</u>
Net change in fund balance	<u>\$ 1,000</u>	4,971
Fund balance - January 1		<u>6,155</u>
Fund balance - December 31		<u>\$ 11,126</u>

See independent auditors report.

**LEMONT FIRE PROTECTION DISTRICT  
FOREIGN FIRE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES**

For the Year Ended December 31, 2022

---

	<u>Actual</u>
Revenues	
Foreign fire insurance taxes	<u>\$ 71,770</u>
Total revenues	<u>71,770</u>
 Expenditures	
Supplies and equipment	<u>51,201</u>
	<u>51,201</u>
 Net change in fund balance	 20,569
 Fund balance - January 1	 <u>146,371</u>
 Fund balance - December 31	 <u><u>\$ 166,940</u></u>

See independent auditors report.

**LEMONT FIRE PROTECTION DISTRICT  
DEBT SERVICE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES**

For the Year Ended December 31, 2022

---

	<u>Actual</u>
Revenues	
Property taxes	\$ -
Total revenues	<u>-</u>
Expenditures	
Principal	-
Interest	<u>-</u>
	<u>-</u>
Net change in fund balance	-
Fund balance - January 1	<u>19,701</u>
Fund balance - December 31	<u><u>\$ 19,701</u></u>

See independent auditors report.

**LEMONT FIRE PROTECTION DISTRICT**

**SCHEDULE OF ASSESSED VALUATIONS, RATES, AND EXTENSIONS - COOK COUNTY  
LAST TEN LEVY YEARS**

December 31, 2022

Tax Levy Year	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Assessed Valuation	\$ 927,002,468	\$ 1,003,359,546	\$ 883,626,312	\$ 876,088,974	\$ 897,186,083	\$ 741,926,237	\$ 697,998,917	\$ 701,988,387	\$ 719,083,473	\$ 764,081,846
<b>Tax Rates</b>										
General	0.3220	0.3097	0.3349	0.3180	0.2880	0.3409	0.3358	0.3363	0.3323	0.3428
Ambulance	0.3185	0.2511	0.2735	0.2910	0.2638	0.3139	0.3197	0.3190	0.2828	0.2774
Liability insurance	0.0830	0.0771	0.084	0.0799	0.0832	0.0896	0.0932	0.0802	0.0771	0.0524
Workers compensation	0.0251	0.0206	0.0224	0.0224	0.0198	0.0212	0.0216	0.0238	0.0223	0.0224
Audit	0.0013	0.0010	0.0012	0.0011	0.0011	0.0011	0.0009	0.0008	0.0014	0.0010
Pension	0.1309	0.1267	0.1283	0.1205	0.1233	0.1331	0.1423	0.1235	0.1273	0.0856
Social security/IMRF	0.0135	0.0128	0.0148	0.0154	0.0172	0.0179	0.0154	0.0146	0.0191	0.0192
<b>Total</b>	<b>0.8943</b>	<b>0.7990</b>	<b>0.8591</b>	<b>0.8483</b>	<b>0.7964</b>	<b>0.9177</b>	<b>0.9289</b>	<b>0.8982</b>	<b>0.8623</b>	<b>0.8008</b>
<b>Tax Extensions</b>										
General	\$ 2,985,983	\$ 3,106,908	\$ 2,959,777	\$ 2,785,290	\$ 2,584,090	\$ 2,528,811	\$ 2,343,705	\$ 2,360,754	\$ 2,389,454	\$ 2,619,831
Ambulance	2,952,718	2,519,279	2,416,555	2,548,517	2,366,454	2,328,672	2,232,065	2,239,803	2,033,304	2,119,477
Liability insurance	769,976	773,676	742,921	699,305	746,576	664,773	650,867	562,716	554,262	399,961
Workers compensation	232,851	206,381	198,783	196,392	177,231	157,756	150,312	167,413	160,304	171,067
Audit	11,740	10,165	10,076	9,176	10,101	7,848	6,566	5,899	9,829	8,031
Pension	1,213,171	1,272,093	1,133,776	1,055,713	1,106,461	986,547	992,525	866,461	916,399	653,378
Social security/IMRF	125,229	127,080	130,994	135,822	155,191	133,424	107,260	101,775	138,375	147,776
<b>Total</b>	<b>8,291,668</b>	<b>\$ 8,015,582</b>	<b>\$ 7,592,882</b>	<b>\$ 7,430,215</b>	<b>\$ 7,146,104</b>	<b>\$ 6,807,831</b>	<b>\$ 6,483,300</b>	<b>\$ 6,304,821</b>	<b>\$ 6,201,927</b>	<b>\$ 6,119,521</b>

See independent auditor's report.

**LEMONT FIRE PROTECTION DISTRICT**

**SCHEDULE OF ASSESSED VALUATIONS, RATES, AND EXTENSIONS - DUPAGE COUNTY  
LAST TEN LEVY YEARS**

December 31, 2022

Tax Levy Year	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Assessed Valuation	\$ 209,000,570	\$ 204,122,938	\$ 197,779,112	\$ 194,527,023	\$ 188,256,760	\$ 180,809,674	\$ 169,887,852	\$ 165,126,988	\$ 166,630,842	\$ 175,246,912
<b>Tax Rates</b>										
General	0.2590	0.3030	0.2988	0.2716	0.2698	0.2857	0.2886	0.2838	0.2895	0.2963
Ambulance	0.2570	0.2453	0.2442	0.2483	0.2474	0.2630	0.2749	0.2699	0.2468	0.2426
Liability insurance	0.0670	0.0754	0.0750	0.0683	0.0781	0.0752	0.0802	0.0678	0.0678	0.0469
Workers compensation	0.0203	0.0202	0.0203	0.0192	0.0187	0.0178	0.0186	0.0204	0.0194	0.0198
Audit	0.0010	0.0010	0.0011	0.0010	0.0010	0.0010	0.0009	0.0007	0.0012	0.0012
Pension	0.1053	0.1235	0.1146	0.1030	0.1157	0.1115	0.1224	0.1041	0.1122	0.0755
Social security/IMRF	0.0111	0.0125	0.0133	0.0134	0.0165	0.0151	0.0135	0.0123	0.0170	0.0170
<b>Total</b>	<b>0.7207</b>	<b>0.7809</b>	<b>0.7673</b>	<b>0.7248</b>	<b>0.7472</b>	<b>0.7693</b>	<b>0.7991</b>	<b>0.7590</b>	<b>0.7539</b>	<b>0.6993</b>
<b>Tax Extensions</b>										
General	\$ 541,311	\$ 618,492	\$ 590,964	\$ 528,335	\$ 507,917	\$ 516,573	\$ 490,296	\$ 468,630	\$ 482,396	\$ 519,257
Ambulance	537,131	500,714	482,976	483,011	465,747	475,529	467,022	445,678	411,245	425,149
Liability insurance	140,030	153,909	148,334	132,862	147,029	135,969	136,250	111,956	112,976	82,191
Workers compensation	42,427	41,233	40,149	37,349	35,204	32,184	31,599	33,686	32,326	34,699
Audit	2,090	2,041	2,176	1,945	1,883	1,808	1,529	1,156	1,999	2,103
Pension	220,042	252,092	226,655	200,363	217,813	201,603	207,943	171,897	186,960	132,311
Social security/IMRF	23,199	25,515	26,305	26,066	31,062	27,302	22,935	20,311	28,327	29,792
<b>Total</b>	<b>\$ 1,506,230</b>	<b>\$ 1,593,996</b>	<b>\$ 1,517,559</b>	<b>\$ 1,409,931</b>	<b>\$ 1,406,655</b>	<b>\$ 1,390,968</b>	<b>\$ 1,357,574</b>	<b>\$ 1,253,314</b>	<b>\$ 1,256,229</b>	<b>\$ 1,225,502</b>

See independent auditor's report.

**LEMONT FIRE PROTECTION DISTRICT**

**SCHEDULE OF ASSESSED VALUATIONS, RATES, AND EXTENSIONS - WILL COUNTY  
LAST TEN LEVY YEARS**

December 31, 2022

Tax Levy Year	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Assessed Valuation	\$ 217,766,649	\$ 214,815,638	\$ 213,190,761	\$ 209,154,357	\$ 204,120,662	\$ 197,209,571	\$ 201,543,072	\$ 209,063,428	\$ 211,914,556	\$ 217,095,811
<b>Tax Rates</b>										
General	0.2743	0.2946	0.2965	0.2682	0.2665	0.2816	0.3091	0.2892	0.2709	0.3893
Ambulance	0.2714	0.2389	0.2423	0.2454	0.2442	0.2591	0.2944	0.2744	0.2308	0.3008
Liability insurance	0.0708	0.0735	0.0744	0.0674	0.0771	0.0738	0.0859	0.0690	0.0635	0.0517
Workers compensation	0.0214	0.0197	0.0200	0.0190	0.0183	0.0176	0.0199	0.0206	0.0182	0.0244
Audit	0.0011	0.0010	0.0011	0.0010	0.0011	0.0009	0.0009	0.0008	0.0011	0.0012
Pension	0.1112	0.1202	0.1136	0.1016	0.1140	0.1093	0.1309	0.1062	0.1051	0.0899
Social security/IMRF	0.0116	0.0124	0.0134	0.0132	0.0161	0.0151	0.0144	0.0127	0.0158	0.0209
<b>Total</b>	<b>0.7618</b>	<b>0.7603</b>	<b>0.7613</b>	<b>0.7158</b>	<b>0.7373</b>	<b>0.7574</b>	<b>0.8555</b>	<b>0.7729</b>	<b>0.7054</b>	<b>0.8782</b>
<b>Tax Extensions</b>										
General	\$ 597,333	\$ 632,847	\$ 632,111	\$ 560,952	\$ 543,982	\$ 555,342	\$ 622,970	\$ 604,611	\$ 574,077	\$ 845,154
Ambulance	591,019	513,195	516,561	513,265	498,463	510,970	593,343	573,670	489,099	653,024
Liability insurance	154,179	157,889	158,614	140,970	157,377	145,541	173,125	144,254	134,566	112,239
Workers compensation	46,602	42,319	42,638	39,739	37,354	34,709	40,107	43,067	38,568	52,971
Audit	2,395	2,148	2,345	2,092	2,245	1,775	1,814	1,673	2,331	2,605
Pension	242,156	258,208	242,185	212,501	232,698	215,550	263,820	222,025	222,722	195,169
Social security/IMRF	25,260	26,637	28,567	27,608	32,863	29,779	29,022	26,551	33,483	45,373
<b>Total</b>	<b>\$ 1,658,944</b>	<b>\$ 1,633,243</b>	<b>\$ 1,623,021</b>	<b>\$ 1,497,127</b>	<b>\$ 1,504,982</b>	<b>\$ 1,493,666</b>	<b>\$ 1,724,201</b>	<b>\$ 1,615,851</b>	<b>\$ 1,494,846</b>	<b>\$ 1,906,535</b>

See independent auditor's report.

## **STATISTICAL SECTION (UNAUDITED)**

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

	<u>Pages</u>
<b><u>Financial Trends</u></b>	71 - 76
These schedules contain trend information to help the reader understand how the District's financial performance and well-being has changed over time.	
<b><u>Revenue Capacity</u></b>	77 - 82
These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	
<b><u>Debt Capacity</u></b>	83 - 85
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.	
<b><u>Demographic and Economic Information</u></b>	86 - 87
These schedules offers demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	
<b><u>Operating Information</u></b>	88 - 90
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	

## **FINANCIAL TRENDS INFORMATION**

Government-Wide Net Position by Component – Presents net position of the governmental activities and business-type activities by the three individual components of net position for each of the last ten fiscal years.

Government-Wide Changes in Net Position – Presents expenses, program revenues, and net expense of governmental activities and business-type activities for each of the last ten fiscal years.

Fund Balances of Governmental Funds – Presents information on the fund balances of the General Fund and the aggregate of all other governmental funds for each of the last ten fiscal years.

Summary of Changes in Total Governmental Fund Balances with Beginning and Ending Total Fund Balances – Presents a summary of information on the changes in fund balances for total governmental funds for each of the last ten fiscal years.

Governmental Funds Revenues – Presents information on the revenue for governmental funds for each of the last ten fiscal years.

Governmental Funds Expenditures – Presents information on the revenue for governmental funds for each of the last ten fiscal years, including the ratio of debt service expenditures to noncapital expenditures.



**LEMONT FIRE PROTECTION DISTRICT**  
**GOVERNMENT-WIDE NET POSITION BY COMPONENT**  
**LAST TEN FISCAL YEARS**  
**DECEMBER 31, 2022**

Fiscal Year	Invested in Capital		Restricted	Unrestricted	Total
	Assets				
2013	4,644,709		1,130,584	(2,779,136)	2,996,157
2014	4,858,046		3,548,004	(5,226,275)	3,179,775
2015	4,849,984		4,066,356	(14,438,824)	(5,522,484)
2016	5,178,343		2,524,652	(15,308,034)	(7,605,039)
2017	5,820,480		2,085,041	(15,982,191)	(8,076,670)
2018	5,942,474		2,342,858	(16,254,108)	(7,968,776)
2019	6,111,513		3,024,615	(17,384,672)	(8,248,544)
2020	5,970,687		5,971,835	(19,342,100)	(7,399,578)
2021	5,957,279		2,705,075	(13,937,625)	(5,275,271)
2022	5,896,228		3,885,080	(12,233,361)	(2,452,053)

Note: Beginning with fiscal year 2015, the ending Pension Fund net pension liability (GASB 68) is recognized on the District's financial statements

Beginning with fiscal year 2018, the ending other postemployment benefits (OPEB) net liability (GASB 75) is recognized on the District's financial statements

The District has restated its OPEB obligation at January 1, 2018 from (\$2,794) to \$1,254,094 due to the implementation of GASB 75. Net Assets have been restated by (\$1,256,888).

Data Source:

Fire Protection District Audits

**LEMONT FIRE PROTECTION DISTRICT**  
**GOVERNMENT-WIDE CHANGES IN NET POSITION**  
**LAST TEN FISCAL YEARS**  
**DECEMBER 31, 2022**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Expenses										
Governmental Activities										
Public Safety	\$ 13,026,253	\$ 11,131,887	\$ 11,530,929	\$ 12,442,057	11,523,214	\$ 11,316,030	\$ 12,751,698	\$ 8,113,367	\$ 10,558,267	\$ 9,975,635
Total primary government expenses	<u>13,026,253</u>	<u>11,131,887</u>	<u>11,530,929</u>	<u>12,442,057</u>	<u>11,523,214</u>	<u>11,316,030</u>	<u>12,751,698</u>	<u>8,113,367</u>	<u>10,558,267</u>	<u>9,975,635</u>
Program revenues										
Governmental Activities										
Fire and Rescue	63,091	63,143	14,885	48,079	32,840	10,191	19,121	26,063	79,283	251,141
Emergency Medical Services	2,919,660	1,512,803	1,153,204	1,457,077	1,360,780	891,512	865,454	778,659	732,868	730,859
Operating Grants and contributions	-	13,446	21,310	17,008	17,873	52,003	18,068	20,758	23,827	16,561
Capital Grants and contributions	-	-	-	-	-	-	-	-	-	12,150
Total primary government program revenues	<u>2,982,751</u>	<u>1,589,392</u>	<u>1,189,399</u>	<u>1,522,164</u>	<u>1,411,493</u>	<u>953,706</u>	<u>902,643</u>	<u>825,480</u>	<u>835,978</u>	<u>1,010,711</u>
Net (expense)/revenues										
Total primary government net expense	<u>(10,043,502)</u>	<u>(9,542,495)</u>	<u>(10,341,530)</u>	<u>(10,919,893)</u>	<u>(10,111,721)</u>	<u>(10,362,324)</u>	<u>(11,849,055)</u>	<u>(7,287,887)</u>	<u>(9,722,289)</u>	<u>(8,964,924)</u>
General Revenues and other changes in net position										
Governmental Activities										
Taxes:										
Property	12,029,698	11,111,844	10,644,254	10,253,770	9,891,443	9,568,729	9,498,721	9,036,591	8,815,435	9,102,361
Intergovernmental	736,752	364,128	207,420	232,079	186,671	205,333	194,438	219,435	205,822	207,126
Investment Income	(121,328)	(10,896)	125,965	58,196	21,227	23,613	32,752	39,718	23,673	13,030
Other Income	<u>221,598</u>	<u>201,726</u>	<u>212,857</u>	<u>96,080</u>	<u>120,274</u>	<u>93,018</u>	<u>40,589</u>	<u>69,412</u>	<u>860,977</u>	<u>82,554</u>
Total primary government general revenues	<u>12,866,720</u>	<u>11,666,802</u>	<u>11,190,496</u>	<u>10,640,125</u>	<u>10,219,615</u>	<u>9,890,693</u>	<u>9,766,500</u>	<u>9,365,156</u>	<u>9,905,907</u>	<u>9,405,071</u>
Change in net position										
Total primary government	<u>2,823,218</u>	<u>2,124,307</u>	<u>848,966</u>	<u>(279,768)</u>	<u>107,894</u>	<u>(471,631)</u>	<u>(2,082,555)</u>	<u>2,077,269</u>	<u>183,618</u>	<u>440,147</u>

Data Source: Fire District Audits

The District has restated its OPEB obligation at January 1, 2018 from (\$2,794) to \$1,254,094 due to the implementation of GASB 75. Net Assets have been restated by (\$1,256,888).

**LEMONT FIRE PROTECTION DISTRICT**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**DECEMBER 31, 2022**

**GENERAL FUNDS**

Fiscal Year	Reserved	Unreserved	Non-spendable	Restricted	Assigned	Unassigned	Total
2013	0	0	0	0	0	573,597	573,597
2014	0	0	0	0	0	495,501	495,501
2015	0	0	0	0	0	398,477	398,477
2016	0	0	0	0	0	(80,070)	(80,070)
2017	0	0	0	0	0	(259,361)	(259,361)
2018	0	0	0	0	0	(29,739)	(29,739)
2019	0	0	0	0	0	(138,339)	(138,339)
2020	0	0	0	0	0	692,252	692,252
2021	0	0	0	0	0	1,761,429	1,761,429
2022	0	0	0	0	0	3,487,542	3,487,542

**ALL OTHER GOVERNMENTAL FUNDS**

Fiscal Year	Reserved	Unreserved	Non-spendable	Restricted	Assigned	Unassigned	Total
2013	0	0	0	2,963,586	204,632	0	3,168,218
2014	0	0	0	3,548,004	0	0	3,548,004
2015	0	0	0	4,066,356	0	0	4,066,356
2016	0	0	0	2,524,652	0	0	2,524,652
2017	0	0	0	2,085,041	0	0	2,085,041
2018	0	0	0	2,342,858	0	0	2,342,858
2019	0	0	0	3,024,615	0	(254,658)	2,769,957
2020	0	0	0	5,971,835	0	(21,386)	5,950,449
2021	0	0	0	2,705,075	0	2,195,150	4,900,225
2022	0	0	0	3,885,080	2,264,548	(218,648)	5,930,980

**TOTAL**

Fiscal Year	Reserved	Unreserved	Non-spendable	Restricted	Assigned	Unassigned	Total
2013	0	0	0	2,963,586	204,632	573,597	3,741,815
2014	0	0	0	3,548,004	0	495,501	4,043,505
2015	0	0	0	4,066,356	0	398,477	4,464,833
2016	0	0	0	2,524,652	0	(80,070)	2,444,582
2017	0	0	0	2,085,041	0	(259,361)	1,825,680
2018	0	0	0	2,342,858	0	(29,739)	2,313,119
2019	0	0	0	3,024,615	0	(392,997)	2,631,618
2020	0	0	0	5,971,835	0	670,866	6,642,701
2021	0	0	0	2,705,075	0	3,956,579	6,661,654
2022	0	0	0	3,885,080	2,264,548	3,268,894	9,418,522

Note: The District implemented GASB Statement No. 54 for the fiscal year ended December 31, 2011

Data Source: Fire District Audits

**LEMONT FIRE PROTECTION DISTRICT**  
**SUMMARY OF CHANGES IN TOTAL GOVERNMENTAL FUND BALANCES**  
**WITH BEGINNING AND ENDING TOTAL FUND BALANCES**  
**LAST TEN FISCAL YEARS**  
**DECEMBER 31, 2022**

Fiscal Year	Revenues	Expenditures	Other Financing Sources (Uses)	Net Change in Fund Balance	Beginning Fund Balance	Ending Fund Balance Total
2013	10,415,782	10,129,626	35,000	321,156	3,420,659	3,741,815
2014	10,741,885	10,440,351	0	301,534	3,741,971	4,043,505
2015	10,190,636	10,769,308	1,000,000	421,328	4,043,505	4,464,833
2016	10,669,143	12,689,394	0	(2,020,251)	4,464,833	2,444,582
2017	10,844,399	11,463,301	0	(618,902)	2,444,582	1,825,680
2018	11,631,208	11,143,769	0	487,439	1,825,680	2,313,119
2019	12,162,289	11,843,790	0	318,499	2,313,119	2,631,618
2020	12,379,895	11,918,813	3,550,000	4,011,082	2,631,619	6,642,701
2021	13,256,194	13,237,241	0	18,953	6,642,701	6,661,654
2022	15,849,471	13,092,603	0	2,756,868	6,661,654	9,418,522

Data Source: Fire District Audits

**LEMONT FIRE PROTECTION DISTRICT**  
**GOVERNMENTAL FUNDS REVENUES**  
**LAST TEN FISCAL YEARS**  
**DECEMBER 31, 2022**

Fiscal Year	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Revenues										
Property Taxes	\$ 12,029,698	\$ 11,111,844	\$ 10,644,254	\$ 10,253,770	\$ 9,891,443	\$ 9,568,728	\$ 9,498,721	\$ 9,036,591	\$ 8,815,435	\$ 9,102,361
Replacement taxes	736,752	364,128	207,420	232,079	186,671	205,334	194,438	219,435	205,822	207,126
Charges for services	2,982,751	1,575,946	1,168,089	1,505,156	1,393,620	901,703	884,575	804,722	812,151	982,000
Grant Revenue	0	13,446	21,310	17,008	17,873	52,003	18,068	20,758	23,827	28,711
Investment income	(121,328)	(10,896)	125,965	58,196	21,227	23,613	32,752	39,718	23,673	13,030
Micellaneous	<u>221,598</u>	<u>201,726</u>	<u>212,857</u>	<u>96,080</u>	<u>120,374</u>	<u>93,018</u>	<u>40,589</u>	<u>69,412</u>	<u>860,977</u>	<u>82,554</u>
Total Revenues	<u>\$ 15,849,471</u>	<u>\$ 13,256,194</u>	<u>\$ 12,379,895</u>	<u>\$ 12,162,289</u>	<u>\$ 11,631,208</u>	<u>\$ 10,844,399</u>	<u>\$ 10,669,143</u>	<u>\$ 10,190,636</u>	<u>\$ 10,741,885</u>	<u>\$ 10,415,782</u>

Data Source: Fire Protection District Audits

LEMONT FIRE PROTECTION DISTRICT  
GOVERNMENTAL FUNDS EXPENDITURES  
LAST TEN FISCAL YEARS  
DECEMBER 31, 2022

Fiscal Year	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Expenditures										
Public Safety										
General	\$ 12,301,311	\$ 11,394,668	\$ 11,321,374	\$ 11,153,065	10,438,440	\$ 10,548,636	\$ 10,569,959	\$ 10,060,521	\$ 9,619,003	\$ 9,414,125
Governmental										
Capital outlay	483,465	1,538,524	555,439	327,036	311,559	257,035	1,454,555	155,202	392,920	255,405
Principal and interest										
Principal	255,000	275,738	0	353,328	374,756	625,379	621,862	505,482	385,000	385,000
Interest	52,827	28,311	42,000	10,361	19,014	32,251	43,018	48,103	43,428	75,096
Total Expenditures	\$ <u>13,092,603</u>	\$ <u>13,237,241</u>	\$ <u>11,918,813</u>	\$ <u>11,843,790</u>	<u>11,143,769</u>	\$ <u>11,463,301</u>	\$ <u>12,689,394</u>	\$ <u>10,769,308</u>	\$ <u>10,440,351</u>	\$ <u>10,129,626</u>
Total Debt Service	<u>307,827</u>	<u>304,049</u>	<u>42,000</u>	<u>363,689</u>	<u>393,770</u>	<u>657,630</u>	<u>664,880</u>	<u>553,585</u>	<u>428,428</u>	<u>460,096</u>
Total Noncapital										
Governmental Expenditures	<u>12,609,138</u>	<u>12,855,878</u>	<u>11,363,374</u>	<u>11,516,754</u>	<u>10,832,210</u>	<u>11,206,266</u>	<u>11,234,839</u>	<u>10,614,106</u>	<u>10,047,431</u>	<u>9,874,221</u>
Debt Service as a % of	2.44%	2.37%	0.37%	3.16%	3.64%	5.87%	5.92%	5.22%	4.26%	4.66%
Noncapital Expenditures										

Data Source: Fire Protection District Audits

## **REVENUE CAPACITY INFORMATION**

Assessed Value and Actual Tax Value of Taxable Property – Presents information on the assessed property values of each city and unincorporated area within the jurisdiction for each of the last ten fiscal years

Property Tax Rates – Direct and Overlapping Governments – Presents the direct property tax rate, as well as the rates of any overlapping governments that are applied to the same revenue base.

Principal Property Taxpayers – Presents information about the ten largest property taxpayers for the current fiscal year, as compared to the nine fiscal years ago.

Property Tax Levies and Collections – Presents information on the levy and subsequent collection of property taxes for each of the last ten fiscal years.

**LEMONT FIRE PROTECTION DISTRICT**  
**ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY**  
**LAST TEN YEARS**  
**DECEMBER 31, 2022**

Levy Year	Collection Year	County	Residential Property	Commercial Property	Industrial Property	Farm Property	Railroad Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Estimated Actual Taxable Value
2021	2022	Cook County	\$ 755,349,867	\$ 132,666,264	\$ 36,394,853	\$ 169,912	\$ 2,421,572	\$ 927,002,468	0.9000	\$ 2,781,007,404	33.33%
		DuPage County	86,579,235	16,292,520	105,433,050	6,400	689,365	209,000,570	0.8025	627,001,710	
		Will County	12,366,785	2,713,767	199,962,724	313,088	2,410,285	217,766,649	0.7619	653,299,947	
2020	2021	Cook County	814,612,743	146,409,089	39,741,521	174,621	2,421,572	1,003,359,546	0.7990	3,010,078,638	33.33%
		DuPage County	84,146,413	16,343,120	103,049,572	6,170	577,663	204,122,938	0.7809	612,368,814	
		Will County	12,375,382	2,997,444	197,111,367	299,380	2,032,065	214,815,638	0.7603	644,446,914	
2019	2020	Cook County	730,843,445	122,666,352	27,613,868	147,102	2,355,545	883,626,312	0.8600	2,650,878,936	33.33%
		DuPage County	80,289,568	16,274,800	100,730,950	5,970	477,824	197,779,112	0.7673	593,337,336	
		Will County	11,550,542	2,993,527	196,600,838	282,208	1,763,646	213,190,761	0.7613	639,572,283	
2018	2019	Cook County	733,977,202	112,247,348	27,202,777	149,730	2,511,917	876,088,974	0.8910	2,628,266,922	33.33%
		DuPage County	79,063,286	16,167,710	98,878,580	5,270	412,177	194,527,023	0.7248	583,581,069	
		Will County	11,198,502	2,993,527	193,060,503	267,284	1,634,541	209,154,357	0.7158	627,463,071	
2017	2018	Cook County	753,405,350	108,920,232	32,494,009	150,464	2,216,028	897,186,083	0.7970	2,691,558,249	33.333%
		DuPage County	76,829,531	16,312,480	94,725,840	5,116	383,793	188,256,760	0.7472	564,770,280	
		Will County	11,144,519	3,042,110	188,177,995	263,767	1,492,271	204,120,662	0.7373	612,361,986	
2016	2017	Cook County	608,479,855	103,399,802	27,598,779	123,677	2,324,124	741,926,237	0.9180	2,225,778,711	33.333%
		DuPage County	72,793,482	15,997,010	91,669,600	4,977	344,605	180,809,674	0.7633	542,429,022	
		Will County	11,139,941	2,942,028	181,447,187	261,790	1,418,625	197,209,571	0.7574	591,628,713	
2015	2016	Cook County	569,696,140	100,384,438	25,512,626	128,628	2,277,085	697,998,917	0.9289	2,093,996,751	33.333%
		DuPage County	68,188,105	15,002,540	86,381,450	12,090	303,667	169,887,852	0.7991	509,663,556	
		Will County	10,713,154	2,884,655	186,397,709	243,848	1,303,706	201,543,072	0.8555	604,629,216	
2014	2015	Cook County	572,373,912	100,582,168	26,736,077	236,758	2,059,472	701,988,387	0.8982	2,105,965,161	33.333%
		DuPage County	69,314,938	15,058,940	80,450,090	11,971	291,049	165,126,988	0.7590	495,380,964	
		Will County	10,711,074	2,838,500	194,045,425	248,518	1,219,911	209,063,428	0.7729	627,190,284	
2013	2014	Cook County	592,382,841	79,888,649	44,527,881	206,335	2,077,767	719,083,473	0.8623	2,157,250,419	33.333%
		DuPage County	71,407,486	14,374,280	80,549,880	11,850	287,346	166,630,842	0.7539	499,892,526	
		Will County	9,646,051	2,838,500	197,905,653	309,656	1,214,696	211,914,556	0.7054	635,743,668	
2012	2013	Cook County	628,312,631	83,611,560	49,981,484	221,540	1,954,631	764,081,846	0.8008	2,292,245,538	33.333%
		DuPage County	76,821,150	15,225,550	82,924,000	11,757	264,455	175,246,912	0.6993	525,740,736	
		Will County	10,360,341	2,838,500	202,457,264	312,353	1,127,353	217,095,811	0.8782	651,287,433	

Note: Property in the District is reassessed every three years. Property is assessed at 33.333% of actual value. Property tax rates are per \$100 of assessed valuation.

Data Source:  
Cook County Clerk's Office  
DuPage County Clerk's Office  
Will County Clerk's Office



**LEMONT FIRE PROTECTION DISTRICT**  
**PROPERTY TAX RATES - DIRECT OVERLAPPING GOVERNMENTS**  
**COOK COUNTY**  
**TAX YEARS 2012 - 2021**

Tax Rates Per \$100 Equalized Assessed Valuation

Tax Levy Year	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>District Direct Rates</b>										
General	0.3220	0.3097	0.3349	0.3180	0.2880	0.3409	0.3358	0.3363	0.3323	0.3428
Ambulance	0.3185	0.2511	0.2735	0.2910	0.2638	0.3139	0.3197	0.3190	0.2828	0.2774
Liability Insurance	0.0830	0.0771	0.0840	0.0799	0.0832	0.0896	0.0932	0.0802	0.0771	0.0524
Workers Compensation	0.0251	0.0206	0.0224	0.0224	0.0198	0.0212	0.0216	0.0238	0.0223	0.0224
Audit	0.0013	0.0010	0.0012	0.0011	0.0011	0.0011	0.0009	0.0008	0.0014	0.0010
Pension	0.1309	0.1267	0.1283	0.1205	0.1233	0.1331	0.1423	0.1235	0.1273	0.0856
Social Security/IMRF	0.0135	0.0128	0.0148	0.0154	0.0172	0.0179	0.0154	0.0146	0.0191	0.0192
Levy Adjustment PA 102-0519	0.0050	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Total Direct Rates	0.8993	0.7990	0.8591	0.8483	0.7964	0.9177	0.9289	0.8982	0.8623	0.8008
<b>Overlapping Rates</b>										
Cook County	0.446	0.453	0.454	0.4890	0.4960	0.5330	0.552	0.568	0.560	0.531
Cook County Forest Preserve District	0.058	0.058	0.059	0.0600	0.0620	0.0630	0.069	0.069	0.069	0.063
Joliet Junior College District 525	0.290	0.291	0.295	0.2980	0.2980	0.3110	0.310	0.309	0.298	0.275
Lemont Bromberek Combined SD 113A	2.137	2.110	2.279	2.2320	2.1440	2.3810	2.470	2.509	2.385	2.194
Lemont High School District 210	2.104	1.939	2.084	2.0410	1.9630	2.2110	2.303	2.259	2.176	2.024
Lemont Township	0.106	0.093	0.105	0.1050	0.0980	0.1140	0.350	0.330	0.299	0.268
Lemont Township Park District	0.499	0.453	0.499	0.4910	0.4670	0.5470	0.570	0.557	0.538	0.504
Lemont Township Public Library District	0.191	0.173	0.189	0.1850	0.1750	0.2030	0.211	0.222	0.211	0.193
Metropolitan Water Reclamation District	0.382	0.378	0.389	0.3960	0.4020	0.4060	0.426	0.430	0.417	0.370
South Cook County Mosquito Abatement	0.019	0.017	0.018	0.0170	0.0160	0.0170	0.017	0.017	0.016	0.014
Village of Lemont	0.550	0.492	0.537	0.5220	0.4940	0.5770	0.594	0.570	0.546	0.502
Total	7.681	7.256	7.767	7.684	7.411	8.281	8.801	8.738	8.377	7.739
The District's % of Total	11.71%	11.01%	11.06%	11.04%	10.75%	11.08%	10.55%	10.28%	10.29%	10.35%

Note: Due to overlapping jurisdictions, not all district residents are assessed taxes from all of the above governments

Data Source: Cook County Clerk's Office

**LEMONT FIRE PROTECTION DISTRICT**  
**PROPERTY TAX RATES - DIRECT OVERLAPPING GOVERNMENTS**  
**DUPAGE COUNTY**  
**TAX YEARS 2012 - 2021**

Tax Rates Per \$100 Equalized Assessed Valuation

Tax Levy Year	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>District Direct Rates</b>										
General	0.2590	0.3030	0.2988	0.3180	0.2698	0.2857	0.2886	0.2838	0.2895	0.2963
Ambulance	0.2570	0.2453	0.2442	0.2910	0.2474	0.2630	0.2749	0.2699	0.2468	0.2426
Liability Insurance	0.0670	0.0754	0.0750	0.0799	0.0781	0.0752	0.0802	0.0678	0.0678	0.0469
Workers Compensation	0.0203	0.0202	0.0203	0.0224	0.0187	0.0178	0.0186	0.0204	0.0194	0.0198
Audit	0.0010	0.0010	0.0011	0.0011	0.0010	0.0010	0.0009	0.0007	0.0012	0.0012
Pension	0.1053	0.1235	0.1146	0.1205	0.1157	0.1115	0.1224	0.1041	0.1122	0.0755
Social Security/IMRF	0.0111	0.0125	0.0133	0.0154	0.0165	0.0151	0.0135	0.0123	0.0170	0.0170
Aggregate refunds	0.0004	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Total Direct Rates	0.7211	0.7809	0.7673	0.8483	0.7472	0.7693	0.7991	0.7590	0.7539	0.6993
<b>Overlapping Rates</b>										
College of DuPage District 502	0.2037	0.2114	0.2112	0.2317	0.2431	0.2626	0.2786	0.2975	0.2956	0.2681
County of DuPage	0.1587	0.1609	0.1655	0.1673	0.1749	0.1848	0.1971	0.2057	0.2040	0.1929
Downers Grove Township	0.0310	0.0309	0.0311	0.0318	0.0331	0.0350	0.0368	0.0378	0.0368	0.0343
Downers Grove Township Road	0.0508	0.0507	0.051	0.0510	0.0512	0.0524	0.0550	0.0564	0.0549	0.0512
DuPage Airport Authority	0.0144	0.0148	0.0141	0.0146	0.0166	0.0176	0.0188	0.1960	0.0178	0.0168
Forest Preserve District	0.1177	0.1205	0.1242	0.1278	0.1306	0.1514	0.1622	0.1691	0.1657	0.1542
Grade School District 113	1.9137	2.3024	2.3153	1.8476	2.3537	2.5142	2.4566	2.5492	2.3792	2.3223
Lemont High School District 210	1.7607	2.1283	2.1177	1.6966	2.1528	2.3342	2.2903	2.2985	2.1740	2.1456
Village of Woodridge	0.2419	0.2473	0.2536	0.2661	0.2760	0.2887	0.3066	0.3172	0.3172	0.2959
Village of Woodridge Library District	0.2839	0.2883	0.3002	0.3109	0.3193	0.3272	0.3449	0.3541	0.3962	0.3705
Woodridge Park District	0.5323	0.5338	0.5446	0.5594	0.5696	0.5776	0.6044	0.6112	0.5967	0.5547
Total	6.0299	6.8702	6.8958	6.1531	7.0681	7.5150	7.5504	7.8517	7.3920	7.1058
The District's % of Total	11.96%	11.37%	11.13%	13.79%	10.57%	10.24%	10.58%	9.67%	10.20%	9.84%

Note: Due to overlapping jurisdictions, not all district residents are assessed taxes from all of the above governments

Data Source: DuPage County Clerk's Office

**LEMONT FIRE PROTECTION DISTRICT**  
**PROPERTY TAX RATES - DIRECT OVERLAPPING GOVERNMENTS**  
**WILL COUNTY**  
**TAX YEARS 2012 - 2021**

Tax Rates Per \$100 Equalized Assessed Valuation

Tax Levy Year	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Tax Rates</b>										
General	0.2743	0.2946	0.2965	0.3180	0.2665	0.2816	0.3091	0.2892	0.2709	0.3893
Ambulance	0.2714	0.2389	0.2423	0.2910	0.2442	0.2591	0.2944	0.2744	0.2308	0.3008
Liability Insurance	0.0708	0.0735	0.0744	0.0799	0.0771	0.0738	0.0859	0.0690	0.0635	0.0517
Workers Compensation	0.0214	0.0197	0.0200	0.0224	0.0183	0.0176	0.0199	0.0206	0.0182	0.0244
Audit	0.0011	0.0010	0.0011	0.0011	0.0011	0.0009	0.0009	0.0008	0.0011	0.0012
Pension	0.1112	0.1202	0.1136	0.1205	0.1140	0.1093	0.1309	0.1062	0.1051	0.0899
Social Security/IMRF	0.0116	0.0124	0.0134	0.0154	0.0161	0.0151	0.0144	0.0127	0.0158	0.0209
Bond & Interest	-	-	-	-	-	-	-	-	-	-
PA 102 0519 Adjustment	0.0001	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>Total Direct Rates</b>	<b>0.7619</b>	<b>0.7603</b>	<b>0.7613</b>	<b>0.8483</b>	<b>0.7373</b>	<b>0.7574</b>	<b>0.8555</b>	<b>0.7729</b>	<b>0.7054</b>	<b>0.8782</b>
<b>Overlapping Rates</b>										
DuPage Township Town Funds	0.0713	0.0713	0.0718	0.0750	0.0781	0.0800	0.0823	0.0824	0.0820	0.0793
Fountaindale Public Library District	0.5402	0.5389	0.5429	0.4119	0.4164	0.4251	0.4390	0.4407	0.4288	0.4053
High School District 205	1.9211	1.9402	1.9593	1.9321	1.9425	1.9621	2.0124	2.0261	1.9452	1.8137
Joliet Junior College District 525	0.2848	0.2891	0.2938	0.2595	0.2637	0.2652	0.3065	0.2726	0.2623	0.2438
Lemont Fire Protection District	0.7619	0.7603	0.7613	0.7669	0.8552	0.8630	0.8486	0.8353	0.7725	0.7220
School District 92	3.0550	3.0684	3.0711	3.0656	3.0699	3.0727	3.1283	3.0742	2.9647	2.8431
Will County	0.5761	0.5788	0.5842	0.5940	0.6106	0.6182	0.6408	0.6430	0.6340	0.6134
<b>Total</b>	<b>7.2104</b>	<b>7.2470</b>	<b>7.2844</b>	<b>7.1050</b>	<b>7.2364</b>	<b>7.2863</b>	<b>7.4579</b>	<b>7.3743</b>	<b>7.0895</b>	<b>6.7206</b>
<b>The District's % of Total</b>	<b>10.57%</b>	<b>10.49%</b>	<b>10.45%</b>	<b>11.94%</b>	<b>10.19%</b>	<b>10.39%</b>	<b>11.47%</b>	<b>10.48%</b>	<b>9.95%</b>	<b>13.07%</b>

Note: Due to overlapping jurisdictions, not all district residents are assessed taxes from all of the above governments

Data Source: Will County Clerk's Office

**LEMONT FIRE PROTECTION DISTRICT  
PRINCIPAL PROPERTY TAXPAYERS  
CURRENT YEAR AND EIGHT YEARS AGO  
DECEMBER 31, 2022**

2022					2014				
Taxpayer	Type of Business	Equalized Assessed Value*	Rank	Percentage of District Taxable Assessed Valuation	Taxpayer	Equalized Assessed Value**	Rank	Percentage of District Taxable Assessed Valuation	
TK Behavioral LLC	Special commercial structure	\$ 13,812,797	1	1.79%	Target Dropbox T1213	\$ 7,326,973	1	1.32%	
Lemont Property LLC	Special commercial property with improvements	9,857,135	2	1.27%	Timberline Knolls LLC	5,039,290	2	0.91%	
IMTT Illinois	Industrial properties and vacant land	7,724,159	3	1.00%	Kohl's Department Store	4,627,739	3	0.73%	
Albertsons	Supermarket	7,079,869	4	0.92%	Long Run 1031 LLC	4,536,644	4	0.82%	
Target Droptax T1213	Discount department store	5,640,940	5	0.73%	Albertson Prop Tax	4,338,100	5	0.78%	
Lemont Plaza Group LLC	Special commercial structure	4,818,325	6	0.62%	Lemont Property LLC	4,252,706	6	0.77%	
FNRP Lemont Village LLC	Shopping center	4,624,783	7	0.60%	GK Development Inc	4,238,863	7	0.76%	
Colony Capital	Retail and/or commercial space	4,439,831	8	0.57%	OS Lemont LLC	3,667,318	8	0.66%	
Long Run 1031 LLC	Shopping center and one story store	3,842,032	9	0.50%	IMTT Illinois	3,310,434	9	0.60%	
DFA LLC	Commercial building	3,661,280	10	0.47%	Tax Dept	3,239,719	10	0.58%	
		<u>\$ 65,501,151</u>		<u>8.47%</u>		<u>\$ 44,577,786</u>		<u>7.93%</u>	

Note: \* 2021 data unavailable; Includes only those parcels located in Cook County with 2020 equalized assessed values over approximately \$100,000

\*\* Includes only those parcels located in Cook County with 2012 equalized assessed values over approximately \$265,000.

Data Source: Village of Lemont

**LEMONT FIRE PROTECTION DISTRICT**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**LAST TEN YEARS**  
**DECEMBER 31, 2022**

Fiscal Year	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Tax Levy Year	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Total Tax Levy	\$ <u>12,031,168</u>	\$ <u>11,813,743</u>	\$ <u>10,854,138</u>	\$ <u>11,068,430</u>	\$ <u>10,180,293</u>	\$ <u>10,454,077</u>	\$ <u>10,098,045</u>	\$ <u>9,852,442</u>	\$ <u>9,665,005</u>	\$ <u>8,934,160</u>	\$ <u>9,470,546</u>
Tax Extensions	<u>11,509,289</u>	<u>11,244,082</u>	<u>10,739,767</u>	<u>10,344,313</u>	<u>10,062,209</u>	<u>9,692,465</u>	<u>9,564,075</u>	<u>9,173,986</u>	<u>8,953,002</u>	<u>9,251,558</u>	<u>8,507,881</u>
Tax Collections	<u>11,913,769</u>	<u>11,059,642</u>	<u>10,547,294</u>	<u>10,210,371</u>	<u>9,891,443</u>	<u>9,575,082</u>	<u>9,464,098</u>	<u>9,007,512</u>	<u>8,751,475</u>	<u>9,096,864</u>	<u>7,788,343</u>
Percentage of taxes collected as a % of the extension	<u>103.51%</u>	<u>98.36%</u>	<u>98.21%</u>	<u>98.71%</u>	<u>98.30%</u>	<u>98.79%</u>	<u>98.95%</u>	<u>98.19%</u>	<u>97.75%</u>	<u>98.33%</u>	<u>91.54%</u>
Collections in subsequent years	<u>43,642</u>	<u>62,473</u>	<u>42,319</u>	<u>62,597</u>	<u>53,579</u>	<u>36,927</u>	<u>49,508</u>	<u>54,319</u>	<u>87,498</u>	<u>23,513</u>	<u>151,333</u>
Total Collections to date	<u>11,957,411</u>	<u>11,122,115</u>	<u>10,589,613</u>	<u>10,272,968</u>	<u>9,945,022</u>	<u>9,612,009</u>	<u>9,513,606</u>	<u>9,061,831</u>	<u>8,838,973</u>	<u>9,120,377</u>	<u>7,939,676</u>
Percentage of taxes collected as a % of the levy	<u>99.39%</u>	<u>94.15%</u>	<u>97.56%</u>	<u>92.81%</u>	<u>97.69%</u>	<u>91.95%</u>	<u>94.21%</u>	<u>91.98%</u>	<u>91.45%</u>	<u>102.08%</u>	<u>83.84%</u>

Data Source:  
Cook County Clerk's Office  
Dupage County Clerk's Office  
Will County Clerk's Office

## **DEBT CAPACITY INFORMATION**

Ratios of Outstanding Debt - Presents information on the total outstanding debt for each of the last ten fiscal years, including the ratio of outstanding debt to equalized assessed valuation and the calculation of outstanding debt per capita.

Direct and Overlapping Government Activities Debt – Presents information about the direct bonded debt and its relationship to overlapping debt of other governments.

Debt Limit Information – Presents information about the legal debt margin for the current fiscal year as well as related information for the last ten fiscal years.

**LEMONT FIRE PROTECTION DISTRICT**  
**RATIOS OF OUTSTANDING DEBT**  
**LAST TEN YEARS**  
**DECEMBER 31, 2022**

Fiscal Year	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Tax Levy Year	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Population *	<u>17,629</u>	<u>17,629</u>	<u>17,291</u>	<u>17,155</u>	<u>17,075</u>	<u>16,895</u>	<u>16,788</u>	<u>16,861</u>	<u>16,517</u>	<u>16,000</u>
Estimated Personal Income of Population Per Capita *	<u>45,675</u>	<u>45,924</u>	<u>44,700</u>	<u>40,814</u>	<u>40,647</u>	<u>38,953</u>	<u>38,231</u>	<u>38,214</u>	<u>37,992</u>	<u>38,565</u>
Estimated Personal Income of Population *	<u>805,204,575</u>	<u>809,594,196</u>	<u>772,907,700</u>	<u>700,164,170</u>	<u>694,047,525</u>	<u>658,110,935</u>	<u>641,822,028</u>	<u>644,326,254</u>	<u>627,513,864</u>	<u>617,040,000</u>
Estimated Actual Value of Property #	<u>4,061,309,061</u>	<u>4,266,894,366</u>	<u>3,883,788,555</u>	<u>3,839,311,062</u>	<u>3,868,690,515</u>	<u>3,359,836,446</u>	<u>3,208,289,523</u>	<u>3,228,536,409</u>	<u>3,292,886,613</u>	<u>3,469,273,707</u>
Outstanding Debt										
Loans	0	0	0	0	128,328	382,176	756,524	879,518	0	0
Notes	<u>3,045,000</u>	<u>3,300,000</u>	<u>3,550,000</u>	<u>0</u>	<u>225,000</u>	<u>345,000</u>	<u>970,000</u>	<u>1,095,000</u>	<u>1,480,000</u>	<u>1,865,000</u>
Total Outstanding Debt	<u>3,045,000</u>	<u>3,300,000</u>	<u>3,550,000</u>	<u>0</u>	<u>353,328</u>	<u>727,176</u>	<u>1,726,524</u>	<u>1,974,518</u>	<u>1,480,000</u>	<u>1,865,000</u>
Debt as a Percentage of Personal Income of Population	<u>0.38%</u>	<u>0.41%</u>	<u>0.46%</u>	<u>0.00%</u>	<u>0.05%</u>	<u>0.11%</u>	<u>0.27%</u>	<u>0.31%</u>	<u>0.24%</u>	<u>0.30%</u>
Debt as a Percentage of Estimated Actual Property Value	<u>0.07%</u>	<u>0.08%</u>	<u>0.09%</u>	<u>0.00%</u>	<u>0.01%</u>	<u>0.02%</u>	<u>0.05%</u>	<u>0.06%</u>	<u>0.04%</u>	<u>0.05%</u>
Debt Per Capita	\$ <u>172.73</u>	\$ <u>187.19</u>	\$ <u>205.31</u>	\$ <u>0.00</u>	\$ <u>20.69</u>	\$ <u>43.04</u>	\$ <u>102.84</u>	\$ <u>117.11</u>	\$ <u>89.60</u>	\$ <u>116.56</u>

Notes:

\* Used the Village of Lemont's data which represents only Cook County residents. 90% of the Fire District Residents reside in Cook County

# estimated actual value of property represents Cook, Will & DuPage Counties, see schedule on page 90

Data Source: Village of Lemont

Fire District Audits

**LEMONT FIRE PROTECTION DISTRICT**  
**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**  
**AS OF DECEMBER 31, 2022**

<u>Direct Debt</u>	Outstanding Bonds		Applicable to District	
			Percentage(1)	Amount
Lemont Fire Protection District	\$ 3,045,000		100.00%	\$ 3,045,000
<b><u>Cook, DuPage &amp; Will Counties Overlapping Bonded Debt</u></b>				
Village of Lemont	13,783,112	(1)	99.28%	13,683,874
Village of Palos Park	3,170,000		3.55%	112,535
County of Cook	2,596,351,750	(1)	0.52%	13,501,029
City of Darien	4,120,000		1.72%	70,864
Village of Woodridge	35,836,468		16.98%	6,085,032
<b><u>School Districts</u></b>				
School District #113A	1,810,422	(2)	98.21%	1,778,015
School District #63	6,895,000		1.10%	75,845
School District #92	4,195,000		14.60%	612,470
School District #365-U	182,535,054	(1)(2)	3.29%	6,005,403
High School District #205	8,405,000		4.29%	360,575
High School District #210	32,285,000		97.57%	31,500,475
Community College District #525	55,305,000	(1)	98.49%	54,469,895
Community College District #502	114,885,000	(1)	0.49%	562,937
<b><u>Other than School Districts</u></b>				
Forest Preserve of Cook County	130,570,000		0.52%	678,964
Forest Preserve of Will County	73,005,000		0.91%	664,346
Fountaindale Library District	24,385,000		5.27%	1,285,090
Lemont Library District	1,960,000		98.46%	1,929,816
White Oak Library District	14,330,000		0.39%	55,887
Metro Water Reclamation	2,694,934,289	(3)	0.53%	14,283,152
Woodridge Park District	22,495,809		8.44%	1,898,646
Darien Park District	9,798,232		1.63%	159,711
Lemont Park District	6,722,000		99.86%	6,712,589
Total Overlapping Debt	<u>6,037,777,136</u>			<u>156,487,148</u>
Total Direct and Overlapping Debt	<u>\$ 6,040,822,136</u>			<u>\$ 159,532,148</u>

(1) Excludes principal amounts of outstanding General Obligation Alternate Revenue Source Bonds and/or certificates of indebtedness which are expected to be paid from sources other than general taxation

(2) Includes original principal amounts of outstanding Capital Appreciation Bonds.

(3) Includes bonds with the IEPA

Overlapping debt percentages based on 2021 EAV, the most current available

Data Source: State of Illinois Comptroller's Office - The Warehouse-Local Government Financial Database

Governmental Unit's Comprehensive Annual Financial Report or Annual Financial Report

Illinois State Board of Education - Archives

Cook County Clerk, Dupage County Clerk, Will County Clerk

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the Lemont Fire Protection District. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.



**LEMONT FIRE PROTECTION DISTRICT**  
**DEBT LIMIT INFORMATION**  
**LAST TEN YEARS**  
**DECEMBER 31, 2022**

Fiscal Year	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Tax Levy Year	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Equalized Assessed Valuation (EAV)	<u>1,353,769,687</u>	<u>1,422,298,122</u>	<u>1,302,564,888</u>	<u>1,294,596,185</u>	<u>1,336,754,906</u>	<u>1,119,945,482</u>	<u>1,069,429,841</u>	<u>1,076,178,803</u>	<u>1,097,628,871</u>	<u>1,156,424,569</u>
Statutory Debt Limitation 5.75% of EAV	77,841,757	81,782,142	74,897,481	74,439,281	76,863,407	64,396,865	61,492,216	61,880,281	63,113,660	66,494,413
Debt Outstanding Applicable to Limit	<u>3,045,000</u>	<u>3,300,000</u>	<u>3,550,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,480,000</u>	<u>1,865,000</u>
Legal Debt Margin	<u>74,796,757</u>	<u>78,482,142</u>	<u>71,347,481</u>	<u>74,439,281</u>	<u>76,863,407</u>	<u>64,396,865</u>	<u>61,492,216</u>	<u>61,880,281</u>	<u>61,633,660</u>	<u>64,629,413</u>
Legal Debt Margin as a Percentage of debt limit	<u>96.09%</u>	<u>95.96%</u>	<u>95.26%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>97.66%</u>	<u>97.20%</u>

Data Source: Fire District Audits

## **DEMOGRAPHIC AND ECONOMIC INFORMATION**

Demographic and Economic Information – Presents information regarding population, per capita income, median age, school enrollment, and the unemployment rate for each of the last ten fiscal years.

Principal Employers – Presents information about the ten largest employers within the jurisdiction for the current fiscal year, as compared to nine fiscal years ago.

**LEMONT FIRE PROTECTION DISTRICT**  
**DEMOGRAPHIC AND ECONOMIC INFORMATION**  
**DECEMBER 31, 2022**

Year	Population(1)(2)	Per Capita Personal Income (3)	Personal Income (4)	Median Age (1)(2)	%Bachelors Degree or Higher (1)(2)	Unemployed Percentage (1)(2)	
2013	16,000	38,565	617,040,000	38.3	39%	8.5	*
2014	16,517	37,992	627,513,864	38.3	39%	6.5	*
2015	16,861	38,214	644,326,254	42.4	40%	**	
2016	16,788	38,231	641,822,028	42.4	40%	**	
2017	16,895	38,953	658,110,935	42.0	40%	**	
2018	17,075	40,647	694,047,525	42.0	39%	**	
2019	17,155	40,814	700,164,170	44.3	40%	**	
2020	17,291	44,700	772,907,700	45.6	41%	**	
2021	17,629	45,924	809,594,196	45.7	42%	**	
2022	17,629	45,675	805,204,575	43.5	42%	**	

Data Source: Village of Lemont, Illinois

\* Formula change by Illinois Department of Employment Security

\*\* Data Unavailable

(1) U.S. Census Bureau

(2) Illinois Demographics/U.S. Census Bureau

(3) U.S. Census Bureau based on adjustments through Chicago CPI

(4) Computation of total personal income multiplied by population

**LEMONT FIRE PROTECTION DISTRICT  
PRINCIPAL EMPLOYERS  
CURRENT YEAR AND TEN YEARS AGO  
DECEMBER 31, 2022**

2022				2013			
Employer(1)	Rank	Number Employed	Percent of Total Population(4)	Employer(1)	Rank	Number Employed	Percent of Total Population (4)
Argonne National Laboratory(2) US Government Research Facility	1	3,600	20.04%	Argonne National Laboratory(2) US Government Research Facility	1	3,456	21.60%
Citgo Refinery (2) Gasoline and Petroleum Products	2	531	3.01%	Citgo Refinery (2) Gasoline and Petroleum Products	2	800	5.00%
Timberline Knolls Residential treatment facility	3	345	1.96%	K-Five Construction Corp. Roadway Construction	3	390	2.44%
Lemont -Bromberek School District 113A Public Elementary Education	4	309	1.75%	Mother Theresa Home/Fransican Village Nursing Home/Assisted Living	4	290	1.81%
Lemont High School District 210 Public Secondary Education	5	203	1.15%	Lemont -Bromberek School District 113A Public Elementary Education	5	208	1.30%
Franciscan Village Nursing Home / Assisted Living	6	201	1.14%	Lemont High School District 210 Public Secondary Education	6	182	1.14%
Jewel-Osco Grocery/Drug Store	7	168	0.95%	Lemont Nursing and Rehabilitation Center Nursing Home	7	170	1.06%
Target Retail Store	8	150	0.85%	K.A. Steel Chemical Products Terminal	8	155	0.97%
Lemont Nursing and Rehabilitation Center Nursing Home	9	80	0.45%	Jewel-Osco Grocery/Drug Store	9	135	0.84%
Pete's Fresh Grocery Store	10	67	0.38%	Target Retail Store	10	130	0.81%

Data Source: Village of Lemont

(1) Includes full and part-time employees

(2) Included because of close proximity to the Village of Lemont

(3) Phone canvassing of local employers

## **OPERATING INFORMATION**

Full-Time Equivalent Employees – Present the number of full-time equivalent employees by function for each of the last ten fiscal years.

Operating Indicators – Presents miscellaneous information on the calls and personnel for the last ten fiscal years.

Fire District Information and Capital Asset Statistics – Presents the number of fire stations and various front-line vehicles and equipment for the current fiscal year, as compared to nine fiscal years ago.

**LEMONT FIRE PROTECTION DISTRICT**  
**FULLTIME EQUIVALENT DISTRICT EMPLOYEES BY TYPE**  
**LAST TEN YEARS**  
**DECEMBER 31, 2022**

Fiscal Year	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>Sworn Personnel - Full Time</b>										
Chief Officers	3	3	3	2	2	2	2	2	2	2
Battalion Chiefs	3	3	3	3	3	3	3	3	3	3
Battalion Chief Training/Safety	0	0	0	1	1	1	1	1	1	1
Lieutenants / Paramedics	12	11	11	11	10	10	10	10	9	9
Lieutenants / EMT-B's	0	1	1	1	2	2	2	2	3	3
Firefighters / Paramedics	<u>36</u>	<u>35</u>	<u>36</u>	<u>34</u>	<u>32</u>	<u>34</u>	<u>33</u>	<u>35</u>	<u>35</u>	<u>34</u>
Total Sworn Personnel	<u>54</u>	<u>53</u>	<u>54</u>	<u>52</u>	<u>50</u>	<u>52</u>	<u>51</u>	<u>53</u>	<u>53</u>	<u>52</u>
<b>Support Services - Full Time</b>										
Administration	2	2	2	2	2	2	1	1	1	1
Fire Prevention and Public Education	2	3	3	2	3	4	4	4	3	3
Communications - Dispatch	0	0	0	0	0	0	0	0	0	3
EMS	1	1	1	1	1	1	1	1	1	1
Vehicle Maintenance	1	1	1	1	1	1	1	1	1	1
IT	1	1	1	1	1	1	0	0	0	0
Facility Equipment Maintenance	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Support Services	<u>7</u>	<u>9</u>	<u>9</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>8</u>	<u>7</u>	<u>6</u>	<u>9</u>
Total	<u>61</u>	<u>62</u>	<u>63</u>	<u>60</u>	<u>59</u>	<u>62</u>	<u>59</u>	<u>60</u>	<u>59</u>	<u>61</u>

Data Source: Fire District Records

**LEMONT FIRE PROTECTION DISTRICT**  
**OPERATING INDICATORS**  
**LAST TEN YEARS**  
**DECEMBER 31, 2022**

Fiscal Year	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>Fire and Rescue</b>										
Fire/Explosions	72	78	71	66	64	98	77	77	101	104
Hazardous Material Calls	88	78	72	92	66	65	99	67	94	93
Good Intent Call	255	234	214	278	294	272	231	236	216	155
Service Responses	256	273	286	317	438	446	361	364	312	232
False Alarm Calls	548	508	535	593	650	539	589	585	738	506
Inspections/Investigations	1,596	1,968	1,718	2,116	1,069	924	664	153	57	83
Severe Weather & Natural Disaster	0	0	0	0	1	0	2	3	2	3
Special Incident Type	0	0	0	0	1	2	3	3	2	2
<b>Emergency Medical Services</b>	2,878	2,735	2,392	2,681	2,521	2,372	2,271	2,113	1,930	1,916
<b>Training and Safety</b>										
Hours of Firefighting Training	20,471	20,965	22,078	19,395	17,995	19,046	14,939	9,866	9,993	10,663

Data Source: Fire District Records

**LEMONT FIRE PROTECTION DISTRICT**  
**FIRE DISTRICT INFORMATION AND CAPITAL ASSET STATISTICS**  
**DECEMBER 31, 2022**

	2013	2022
Date of Incorporation	1960	1960
Form of Government	Fire District	Fire District
Area	40 square miles	40 square miles
Fire Stations	4	4
<i>Locations</i>		
Station 1-15900 New Avenue		
Station 2-12940 S. Bell Road		
Station 3-10801 Marmon Drive		
Station 4-11520 Walker Road		
Number of Ambulances	5	5
Number of Engines	4	4
Number of Trucks	1	1
Number of Specialized Vehicles	4	6
Number of Administration vehicles	9	14

Data Source: Fire District Records