

# **Bloomington Fire Protection District**

**Bloomington, Illinois**

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## **Annual Comprehensive Financial Report**



**For the Year Ended April 30, 2023**

Prepared by:  
Finance Department

**Bloomington Fire Protection District**  
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August 18, 2023

Board of Trustees  
Bloomingdale Fire Protection District #1  
179 S. Bloomingdale Rd.  
Bloomingdale, Illinois 60108

To the Residents of Bloomingdale and the Board of Trustees:

The Annual Comprehensive Financial Report (ACFR) of the Bloomingdale Fire Protection District #1 for the fiscal year ending April 30, 2023 is submitted herewith. The report was prepared by the District's Fire Chief and Finance Supervisor, working with the District's auditor, Illinois NFP Audit and Tax LLP. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the Bloomingdale Fire Protection District #1. We believe the data presented is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and the results of operations of the Bloomingdale Fire Protection District #1 as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the District's financial affairs have been included.

The Government Finance Officers Association of the United States and Canada (GFOA) offers a Certificate of Achievement for Excellence in Financial Reporting. In order to be awarded a Certificate of Achievement, a government must publish in easily readable and efficiently organized format, an annual comprehensive financial report (ACFR). This report must satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our ACFR will meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for a certificate.

This letter complements management’s discussion and analysis (MD&A) and should be read in conjunction with it. The purpose of this letter of transmittal is to provide an overview of the District and its operations. For detailed information and analysis, please review the MD&A which can be found in the financial section of this report immediately following the report of the independent auditors.

This report includes all funds of the District. The District provides a full range of fire services at two fire stations.

**ECONOMIC CONDITION AND OUTLOOK**

The Bloomingdale Fire Protection District #1 is a municipal corporation of the State of Illinois. The District covers approximately 14.4 square miles. Communities protected include the Village of Bloomingdale, and portions of Addison, Glendale Heights, Hanover Park, Itasca, Medinah, Roselle and some of the surrounding unincorporated areas of DuPage County. It is located in DuPage County and is approximately 35 miles northwest of downtown Chicago. The District maintains a total of three fire stations. The main fire station is located at 179 S Bloomingdale Rd, Bloomingdale, IL 60108. Additional fire stations are located at 6N480 Keeney Road and 246 S. Gary Avenue.

The 2020 Census population of 22,382 for the District represents a less than 1% increase from the 2015 Census population of 22,299. Potential for future population growth is slow due to economic factors such as the downturn of the housing market within the District. In the last ten tax years (‘13 through ‘22), the District's equalized assessed valuation has increased by 37% due to a rebound in home values.

The District’s annual assessed valuation (EAV) has increased in the last year. Since 2013, the tax rates have been as follows:

<b>Tax Year</b>	<b>EAV</b>	<b>Tax Rate</b>
2013	1,118,313,956	0.7237
2014	1,087,526,416	0.7175
2015	1,122,634,626	0.7035
2016	1,205,878,582	0.6633
2017	1,214,168,232	0.6422
2018	1,352,989,299	0.6664
2019	1,360,622,147	0.6799
2020	1,393,557,057	0.6866
2021	1,436,864,782	0.6816
2022	1,532,136,109	0.6735

According to the US Census Bureau, in 2016 the total housing units for the District amounted to 8,780 with the median value of a single family home at \$306,400. The average household contained an average of 2.42 individuals and 20.3% had children under the age of 18 living with them. Additionally, this contributes to the District’s strong demand for fire protection from well-trained and strategically positioned firefighters and paramedics located throughout Bloomingdale.

## MAJOR INITIATIVES/HAPPENINGS FOR THE YEAR

The fiscal 2023 Budget for Operations remained fairly static for the year. The District's charges for services decreased 24.88% or \$732,788 as a result of the accounting method for the Ground Emergency Medical Transport (GEMT) program which is supplemental Federal funding for Medicaid ambulance emergency transport. Total expenses decreased by \$67,457 or .67% primarily due to delays in supply chain relating to the purchase of capital expenditures. The District's governmental funds reported combined ending fund balances of \$10,578,841, an increase of \$1,011,222 in comparison with the prior year balance. This increase is mainly due to the absence of actual capital expenditures from the supply chain delays.

## FUTURE INITIATIVES/FUTURE DIRECTION

In fiscal year 2023, the District is focused on maintaining a balanced budget and in March 2018, the District passed a no increase Bond Referendum. This will allow the District to borrow \$4.5M for fleet and facility needs over the next 5 years. The last \$2M was borrowed in August of 2021. Currently, management is assessing and responding to the uncertainties caused by the COVID-19 coronavirus.

## FINANCIAL INFORMATION

Accounting System and Budgetary Control - The District's records for general governmental operations are maintained on an accrual basis, with the revenues being recorded when earned and expenditures being recorded when the liability is incurred, or the economic asset is used.

In developing and maintaining the District's accounting system, consideration is given to the adequacy of the internal control structure. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived and (2) the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. We believe that the District's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions. Budgetary control is of great importance to the District and has been established at the individual fund level. Financial reports are produced showing budget and actual expenditures by line item and are distributed monthly to District administrative and divisional management and to others upon request.

Individual line items are reviewed and analyzed for budgetary compliance. Personnel expenditures are monitored and controlled at a position level and capital expenditures (items over \$10,000 and having a useful life of more than 1 year) are monitored and controlled item by item. Revenue budgets are reviewed monthly. Additionally, all expenditures are reviewed by the Board of Trustees prior to the release of payments.

FINANCIAL INFORMATION (CONTINUED)

The Reporting Entity and its Services - This report includes all the funds, account groups and activities controlled by the District.

The mission of the Bloomingdale Fire Protection District #1 is to ensure the safety and well-being of the district we serve, by prompt and professional services in the event of fire, medical emergencies, disasters, or any other event which may threaten the public welfare.

The District participates in the Illinois Municipal Retirement Fund and the Bloomingdale Firefighters' Pension Plan. Those organizations are separate governmental units because (1) they are organized entities, (2) have governmental character, and (3) are substantially autonomous. Audited financial statements for these organizations are not included in this report. However, such statements are available upon request from their respective business offices.

General Government Functions - The reporting period covered by these financial statements encompasses twelve months. Funds are provided for services by taxes, user fees, interest income, grants, donations, and other miscellaneous sources.

Property taxes are a major source of income for general operations. The District's property taxes make up 77 percent of the total revenue for the governmental funds.

As property values continue to increase, the overall assessed valuation or EAV of the District also increased to 1,532,136,109 or a 6.6% increase from prior year.

The allocation of the property tax levy for 2022 is as follows (amounts for each \$100 of assessed value):

	2022	2021	2020
Purpose			
General Fund	0.2449	0.2418	0.2373
Emer./Rescue Fund	0.0190	0.0203	0.0212
Bond & Interest	0.0398	0.0418	0.0434
Social Security	0.0058	0.0052	0.0071
IMRF	0.0001	0.0001	0.0001
Tort/ Liab.	0.0175	0.0169	0.0195
Audit Fund	0.0010	0.0006	0.0008
Ambulance Fund	0.2049	0.2137	0.2189
Pension Fund	0.1400	0.1399	0.1383
Aggregate Refunds	0.0005	0.0013	0.0000
Total Tax Rate	0.6735	0.6816	0.6866

## FINANCIAL INFORMATION (CONTINUED)

The maximum tax rate for the Corporate Fund is .4000. The maximum tax rate for the Ambulance Fund is .4000.

Fund balance increased by \$1,011,222 for a total of \$10,578,841 as of April 30, 2023. Of this amount, \$9,479,796 is unrestricted for continuing operations.

Capital Assets Additions - As of April 30, 2023, the general capital assets net of accumulated depreciation of the Bloomingdale Fire Protection District #1 amounted to \$5,701,599. The District purchased \$120,180 in additions during the fiscal year.

Independent Audit - Chapter 50, Section 310/2 of the Illinois Revised Statutes requires districts secure a licensed public accountant to perform an annual audit of accounts. The firm of Illinois NFP Audit & Tax, LLP has performed the audit for the year ended April 30, 2023. Their unmodified opinion on the general-purpose financial statements is presented in this report.

## OTHER INFORMATION

Certificate of Achievement – The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the Bloomingdale Fire Protection District #1 for its annual comprehensive financial report for first time for the fiscal year ending April 30, 2015. This was the first year the fire protection district has achieved this prestigious award. In order to be awarded the 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 one year. We believe our current report continues to conform to these requirements, and we are submitting it to the Government Finance Officers Association to determine its eligibility for another certificate.

Acknowledgments - The preparation of this report on a timely basis could not have been accomplished without the efficient and dedicated services of the entire staff. We express our appreciation to the District's employees throughout the organization, especially those instrumental in the successful completion of this report. We would like to thank the members of the Board of Trustees for their interest and support in planning and conducting the financial operation of the District in a responsible and progressive manner.

Respectfully submitted,



Matthew Beyer  
Fire Chief



Steve Litko  
Lauterbach & Amen, LLP



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Bloomington Fire Protection District #1  
Illinois**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

April 30, 2022

*Christopher P. Morill*

Executive Director/CEO



**Bloomington Fire Protection District  
Principal Officials  
April 30, 2023**

Board of Trustees

Timothy Deutschle, President

Robert G. Gaseor, Treasurer

William Wolff, Secretary

Board of Commissioners

Marshall Gray, Jr., Chairperson

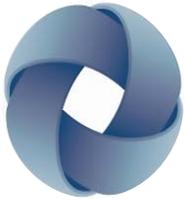
Brandt Leischner, Commissioner

Ed Aubin, Commissioner

Management Staff

Matthew Beyer, Fire Chief

Alan Emody, Deputy Chief



Illinois NFP Audit & Tax, LLP  
*Certified Public Accountants*

## **Independent Auditors' Report**

To the Board of Trustees  
Bloomington Fire Protection District  
Bloomington, Illinois

### **Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Bloomington Fire Protection District as of and for the year ended April 30, 2023, and the related notes to the financial statements, which collectively comprise the Bloomington 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 Bloomington Fire Protection District, as of April 30, 2023, and the respective changes in financial position and cash flows, where applicable, thereof for the year ended in conformity with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

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

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

Management is responsible for the preparation and fair presentation of 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 Bloomington Fire Protection District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Bloomingdale 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 Bloomingdale Fire Protection District's ability to continue as a going concern for a reasonable period of time.

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

## **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, major fund budgetary schedules, and certain pension and post-employment benefit disclosures be presented to supplement the basic financial statements. Such information, although not 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 Bloomingdale Fire Protection District basic financial statements. The combining and individual fund financial statements and schedules for non-major funds, and other non-required supplemental schedules as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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 schedules for non-major funds and other non-required supplemental schedules as listed in the table of contents are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

## **Other Information**

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

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

*IL NFP Audit & Tax, LLP*

Chicago, Illinois  
August 18, 2023

# BLOOMINGDALE FIRE PROTECTION DISTRICT #1

## MANAGEMENT'S DISCUSSION AND ANALYSIS

April 30, 2023

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As management of the Bloomingdale Fire Protection District #1 (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended April 30, 2023. We encourage readers to consider the information presented here in conjunction with the financial statements presented.

### FINANCIAL HIGHLIGHTS

- The liabilities and deferred inflows of the District exceed its assets and deferred outflows at the close of the most recent fiscal year by \$(17,460,197) (net position). \$169,771 is restricted for Emergency & Rescue expenses, \$50,009 for tort, \$135,492 for social security, \$112,831 for IMRF, \$7,945 for audit, \$54,230 for foreign fire, \$417,988 for OPEB, \$150,779 for debt service, and \$550,043 for IMRF Net Pension Asset. \$(24,810,884) is unrestricted. The remaining \$5,701,599 represents the net investment in capital assets.
- The District's total net position increased by \$2,593,479. This change in net position mostly results from the effects of GASB 75 and GASB 68 which includes the change in pension and other post-employment benefits (OPEB) liabilities on the District's Statement of Activities. The District also received over \$400,000 in one-time ARPA grant funds.
- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$10,578,841, an increase of \$1,011,222 in comparison with the prior year balance. This increase was mainly due to anticipated capital spending that was delayed beyond the fiscal year due to issues with the supply chain and the availability of capital equipment to be delivered.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$482,911, or 12.4% of total General Fund expenditures. The Capital Projects Fund had an assigned fund balance of \$5,719,260.
- The District has \$2,572,865 of outstanding bonds payable, net of bond premiums. The District has five more years of debt service outstanding.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is 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 the District's finances in a manner similar to a private-sector business.

**Government-wide Financial Statements (Continued).** The Statement of Net Position presents information on all the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Activities presents information showing how the 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 related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements can be found on pages 10 and 11 of this report.

**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 state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the District can be divided into two categories: governmental funds and fiduciary funds.

**Governmental Funds.** Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, 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.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District maintains nine individual governmental funds. Information is presented separately for these funds considered major in the governmental fund Balance Sheet and in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances.

The District adopts an annual appropriated budget for all governmental funds. Budgetary comparison statements and schedules have been provided for the budgeted fund to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 12 to 15 of this report.

**Fiduciary Funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the District's own programs. Fiduciary funds are reported using full accrual accounting.

The basic fiduciary fund financial statements for the Firefighter's Pension Fund can be found on pages 16 and 17 of this report.

**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 the Financial Statements can be found on pages 18 to 49 of this report.

**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on pages 50 to 60 of this report.

Combining nonmajor and individual fund schedules are presented following the required supplementary information on pages 61 to 70 of this report.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, liabilities and deferred inflows exceeded assets and deferred outflows by \$(17,460,197) at the close of the most recent fiscal year. The deficit is due to the effects of GASB 68 and GASB 75 items which results in the recording of changes in long term pension and OPEB liabilities.

**BLOOMINGDALE FIRE PROTECTION DISTRICT #1  
NET POSITION**

	For the Year Ended	
	April 30,	
	<u>2023</u>	<u>2022</u>
Assets		
Current Assets	\$ 22,438,931	\$ 21,043,789
Capital Assets	<u>5,701,599</u>	<u>6,021,949</u>
Total Assets	<u>28,140,530</u>	<u>27,065,738</u>
Deferred Outflows	<u>10,209,699</u>	<u>9,879,677</u>
Liabilities		
Due Within One Year	1,005,591	1,469,577
Due in More Than One Year	<u>29,774,276</u>	<u>29,278,741</u>
Total Liabilities	<u>30,779,867</u>	<u>30,748,318</u>
Deferred Inflows	<u>25,030,559</u>	<u>26,250,773</u>
Net Position		
Net Investment in Capital Assets	5,701,599	8,168,750
Restricted Amounts	1,649,088	1,136,023
Unrestricted Amounts	<u>(24,810,884)</u>	<u>(29,358,449)</u>
Total Net Position	<u>\$ (17,460,197)</u>	<u>\$ (20,053,676)</u>

**Governmental Activities.** Governmental activities increased the District's net position by \$2,593,479. Key elements of this increase are as follows:

	For the Year Ended	
	April 30,	
	<u>2023</u>	<u>2022</u>
Revenues		
Program Revenues		
Charges for Services	\$ 2,211,922	\$ 2,944,710
Operating Grants & Contributions	417,777	69,696
General Revenues		
Property Taxes	9,787,635	9,557,642
Other Taxes	150,807	119,669
Other Income	(3,222)	(164,000)
Total Revenues	<u>12,564,919</u>	<u>12,527,717</u>
Expenses		
Public Safety	9,916,634	9,969,836
Interest on Long-Term Debt	54,806	69,061
Total Expenses	<u>9,971,440</u>	<u>10,038,897</u>
Change in Net Position	2,593,479	2,488,820
Net Position		
Beginning of Year	(20,053,676)	(22,542,496)
Prior Period Adjustment	0	0
Beginning of Year, Restated	<u>(20,053,676)</u>	<u>(22,542,496)</u>
End of Year	<u>\$ (17,460,197)</u>	<u>\$ (20,053,676)</u>

- Total revenues increased by \$40,202 (0.32%). Property taxes increased by \$229,993 or 2.4% from the prior year.
- Charges for services decreased by \$732,788 (24.8%) during the year. The decrease is primarily a result of the methodology and account method for collections and the Ground Emergency Medical Transport (GEMT) program which is supplemental Federal funding for Medicaid ambulance emergency transport.
- Total expenses increased by \$67,457 (.67%). The increase was primarily due to activity within the OPEB and pension funds and within the use of non-current financial resources.

## FINANCIAL ANALYSIS OF THE GOVERNMENTAL FUNDS

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

**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. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$10,578,841, an increase of \$1,011,222 in comparison with the prior year balance. The general fund experienced a decrease of \$547,365 during the fiscal year. This was primarily due to transferring amounts to other funds to have available for future expenditures. The ambulance fund saw an increase of \$1,143,592 due to increased funding through the GEMT program. The rest of the overall increase is primarily due to the inability to spend budgeted funds on capital purchases because of the delays in the supply chain and equipment not being delivered. There was \$2.6 million budgeted in capital outlay for the current fiscal year, but only \$198,027 was able to be expended.

The Fire Protection (General) Fund is the chief operating fund of the District. At the end of the current fiscal year, unassigned fund balance in the General Fund was \$482,911. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balances represent 12.4% of total General Fund expenditures.

### GENERAL FUND BUDGETARY HIGHLIGHTS

During the year, there were no budget amendments.

As a major fund, the general sub-fund accounts for the fire operations of the District. Revenues in the general fund were \$4,002,985 or \$341,446 (9.33 percent) over budget. Investment income underperformed the revenue budgets while grant revenue overperformed.

General fund expenditures were \$226,811 over budget mainly due to an increase in staffing costs. The overall net budget variance in the general fund was an unfavorable \$535,365.

The general fund's excess of revenues and other financing sources over expenditures and other financing uses was \$(547,365). The fund balance decreased to \$482,911 at the end of the fiscal year from \$1,030,276 the prior year.

### CAPITAL ASSETS AND DEBT ADMINISTRATION

**Capital Assets.** The District's investment in capital assets for its governmental activities as of April 30, 2023 was \$5,701,599 (net of accumulated depreciation). This investment in capital assets includes land, buildings, vehicles, and equipment.

**Capital Assets (Continued).** A summary of changes in capital assets follows:

	Balance May 1, 2022	Additions	Retirements & Adjustments	Balance April 30, 2023
<b>Governmental Activities</b>				
Depreciable				
Buildings and improvements	\$ 8,391,874	\$ 15,561	\$ 0	\$ 8,407,435
Fire Apparatus	2,881,589	0	0	2,881,589
Ambulances	795,485	0	0	795,485
Fire and rescue equipment	544,093	0	0	544,093
EMS equipment	343,358	36,483	0	379,841
Station equipment	299,130	0	0	299,130
Staff vehicles	270,974	68,136	0	339,110
Specialty vehicles	138,451	0	0	138,451
Office equipment	77,099	0	0	77,099
Utility vehicles	56,574	0	0	56,574
Dispatch Equipment	25,379	0	0	25,379
	<u>13,824,006</u>	<u>120,180</u>	<u>0</u>	<u>13,944,186</u>
Nondepreciable				
Land	355,000	0	0	355,000
Construction in progress	0	0	0	0
	<u>355,000</u>	<u>0</u>	<u>0</u>	<u>355,000</u>
	<u>\$ 14,179,006</u>	<u>\$ 120,180</u>	<u>\$ 0</u>	<u>\$ 14,299,186</u>

See Note 4 on page 30 of this report for additional information on capital asset activity.

**Long-term Debt.** As of April 30, 2023, the District has debt outstanding decreased from \$3,050,000 to \$2,520,000. See Note 5 on page 31 - 32 of this report for additional information on debt activity.

## ECONOMIC FACTORS

The District's primary revenue sources are property taxes, representing approximately 77 percent of total revenue in the year ended April 30, 2023. The Property Tax Extension Limitation Law allows a taxing district to receive a limited inflationary increase in tax extensions on existing property, plus an additional amount for new construction, and any voter-approved rate increases. In March 2018, the District passed a no increase Bond Referendum. This allowed the District to borrow \$4.5M for fleet and facility needs over the past 5 years.

Beginning around March 2020, the Covid-19 virus has been declared a global pandemic as it continued to spread rapidly. The economic impact of the State of Illinois' Executive Order imposing "stay at home" restrictions will be widespread and last for several years. The District is carefully monitoring the situation and evaluating its options for the current year and following year's budgetary position as the situation continues to unfold.

## REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Bloomingdale Fire Protection District #1 finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Bloomingdale Fire Protection District #1, 179 S. Bloomingdale Road, Bloomingdale, Illinois 60108.

**Bloomington Fire Protection District**  
**Statement of Net Position**  
**April 30, 2023**

	<b>Governmental Activities</b>
<b>Assets</b>	
Cash and Investments	\$ 10,251,567
Receivables	
Property Taxes	10,318,937
Ambulance Fees and Other	1,318,384
Net Pension Asset - IMRF	550,043
Capital Assets	
Capital Assets Not Being Depreciated	355,000
Other Capital Assets, Net of Depreciation	5,346,599
Total Capital Assets	5,701,599
<b>Total Assets</b>	28,140,530
<b>Deferred Outflows</b>	
Deferred Items - OPEB	95,890
Deferred Items - IMRF	130,508
Deferred Items - Firefighters' Pension Fund	9,983,301
<b>Total Deferred Outflows</b>	10,209,699
<b>Liabilities</b>	
Accounts Payable	515,110
Accrued Liabilities	126,000
Accrued Interest	14,481
Due to Fiduciary Fund	350,000
Long-term Liabilities	
Due Within One Year	
Bond Payable	560,000
Compensated Absences	121,252
Due in More than One Year	
Bond Payable (Net of Premium)	2,012,865
Compensated Absences	485,010
Net OPEB Liability	601,326
Net Pension Liability - Firefighters' Pension Fund	25,993,823
<b>Total Liabilities</b>	30,779,867
<b>Deferred Inflows</b>	
Deferred Property Taxes	10,318,937
Deferred Items - OPEB	244,045
Deferred Items - IMRF	6,945
Deferred Items - Firefighters' Pension Fund	14,460,632
<b>Total Deferred Inflows</b>	25,030,559
<b>Net Position</b>	
Net Investment in Capital Assets	5,701,599
Restricted for:	
Fire and Ambulance Services	1,099,045
IMRF Net Pension Asset	550,043
Unrestricted	(24,810,884)
<b>Total Net Position</b>	\$ (17,460,197)

See Accompanying Notes to the Financial Statements

**Bloomington Fire Protection District  
Statement of Activities  
For the Year Ended April 30, 2023**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenue</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities				
Public Safety	\$ 9,916,634	\$ 2,211,922	\$ 417,777	\$ (7,286,935)
Interest on Long-Term Debt	54,806	0	0	(54,806)
Total Governmental Activities	<u>\$ 9,971,440</u>	<u>\$ 2,211,922</u>	<u>\$ 417,777</u>	<u>(7,341,741)</u>
<b>General Revenues</b>				
Taxes				
Property Taxes				9,787,635
Intergovernmental				150,807
Net Investment Income				(3,294)
Miscellaneous				72
<b>Total General Revenues</b>				<u>9,935,220</u>
<b>Change in Net Position</b>				
<b>Net Position,</b>				
<b>Beginning of Year</b>				
				<u>(20,053,676)</u>
<b>End of Year</b>				
				<u>\$ (17,460,197)</u>

See Accompanying Notes to the Financial Statements

**Bloomington Fire Protection District**  
**Balance Sheet**  
**Governmental Funds**  
**April 30, 2023**

	<b>General</b>	<b>Ambulance</b>	<b>Pension Tax Levy</b>	<b>OPEB</b>	<b>Capital</b>	<b>Debt Service</b>	<b>Other Governmental Funds</b>	<b>Total</b>
<b>Assets</b>								
Cash and Cash Equivalents	\$ 889,300	\$ 2,519,033	\$ 0	\$ 417,988	\$ 5,719,260	\$ 150,779	\$ 555,207	\$ 10,251,567
Receivables								
Property Taxes	3,759,862	3,139,347	2,144,991	0	0	609,790	664,947	10,318,937
Ambulance Fees and Other	5,700	1,312,684	0	0	0	0	0	1,318,384
<b>Total Assets</b>	<b>4,654,862</b>	<b>6,971,064</b>	<b>2,144,991</b>	<b>417,988</b>	<b>5,719,260</b>	<b>760,569</b>	<b>1,220,154</b>	<b>21,888,888</b>
<b>Total Deferred Outflows</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Assets and Deferred Outflows</b>	<b>4,654,862</b>	<b>6,971,064</b>	<b>2,144,991</b>	<b>417,988</b>	<b>5,719,260</b>	<b>760,569</b>	<b>1,220,154</b>	<b>21,888,888</b>
<b>Liabilities</b>								
Accounts Payable	8,246	489,268	0	0	0	0	17,596	515,110
Accrued Liabilities	53,843	64,824	0	0	0	0	7,333	126,000
Due to Fiduciary Fund	350,000	0	0	0	0	0	0	350,000
<b>Total Liabilities</b>	<b>412,089</b>	<b>554,092</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,929</b>	<b>991,110</b>
<b>Deferred Inflows</b>								
Deferred Property Taxes	3,759,862	3,139,347	2,144,991	0	0	609,790	664,947	10,318,937
<b>Total Deferred Inflows</b>	<b>3,759,862</b>	<b>3,139,347</b>	<b>2,144,991</b>	<b>0</b>	<b>0</b>	<b>609,790</b>	<b>664,947</b>	<b>10,318,937</b>
<b>Fund Balance</b>								
Restricted	0	0	0	417,988	0	150,779	530,278	1,099,045
Assigned	0	3,277,625	0	0	5,719,260	0	0	8,996,885
Unassigned	482,911	0	0	0	0	0	0	482,911
<b>Total Fund Balance</b>	<b>482,911</b>	<b>3,277,625</b>	<b>0</b>	<b>417,988</b>	<b>5,719,260</b>	<b>150,779</b>	<b>530,278</b>	<b>10,578,841</b>
<b>Total Liabilities, Deferred Inflows and Fund Balance</b>	<b>\$ 4,654,862</b>	<b>\$ 6,971,064</b>	<b>\$ 2,144,991</b>	<b>\$ 417,988</b>	<b>\$ 5,719,260</b>	<b>\$ 760,569</b>	<b>\$ 1,220,154</b>	<b>\$ 21,888,888</b>

See Accompanying Notes to the Financial Statements

**Bloomington Fire Protection District**  
**Reconciliation of Fund Balances of the Governmental Funds to the Governmental Activities**  
**in the Statement of Net Position**  
**April 30, 2023**

Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position:

Amounts reported in the Statement of Net Position are different because:

Fund Balance - Balance Sheet of Governmental Funds	10,578,841
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:	5,701,599
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Other long-term assets are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenue in the funds:

Deferred items related to changes in pension assumptions and differences between expected and actual pension plan experience:

Deferred Outflows - OPEB	95,890
Deferred Outflows - IMRF	130,508
Deferred Outflows - Firefighters' Pension Fund	9,983,301

Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds:

Accrued Interest	(14,481)
Notes Payable	(2,572,865)
Compensated Absences	(606,262)
Net OPEB Liability	(601,326)
Net Pension Liability (Asset) - IMRF	550,043
Net Pension Liability - Firefighters' Pension Fun	(25,993,823)

Deferred items related to difference between projected and actual earnings on pension plan investments and difference between expected and actual pension plan experience:

Deferred Inflows - OPEB	(244,045)
Deferred Inflows - IMRF	(6,945)
Deferred Inflows - Firefighters' Pension Fund	(14,460,632)

<b>Net Position of Governmental Activities</b>	<b>\$ (17,460,197)</b>
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**Bloomington Fire Protection District**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended April 30, 2023**

	<b>General</b>	<b>Ambulance</b>	<b>Pension Tax Levy</b>	<b>OPEB</b>	<b>Capital</b>	<b>Debt Service</b>	<b>Other Governmental Funds</b>	<b>Total</b>
<b>Revenues</b>								
Property Taxes	\$ 3,490,896	\$ 3,068,714	\$ 2,008,868	\$ 0	\$ 0	\$ 600,245	\$ 618,912	\$ 9,787,635
Intergovernmental	41,199	41,198	0	0	0	0	68,410	150,807
Charges for Services	58,150	2,153,772	0	0	0	0	0	2,211,922
Grants	417,777	0	0	0	0	0	0	417,777
Investment Income	(5,109)	1,813	0	0	0	0	2	(3,294)
Miscellaneous	72	0	0	0	0	0	0	72
<b>Total Revenues</b>	<b>4,002,985</b>	<b>5,265,497</b>	<b>2,008,868</b>	<b>0</b>	<b>0</b>	<b>600,245</b>	<b>687,324</b>	<b>12,564,919</b>
<b>Expenditures</b>								
Current								
Public Safety	3,900,350	4,021,905	2,008,868	72,058	0	0	758,503	10,761,684
Debt Service								
Principal	0	0	0	0	0	530,000	0	530,000
Interest	0	0	0	0	0	63,986	0	63,986
Capital Outlay	0	0	0	0	198,027	0	0	198,027
<b>Total Expenditures</b>	<b>3,900,350</b>	<b>4,021,905</b>	<b>2,008,868</b>	<b>72,058</b>	<b>198,027</b>	<b>593,986</b>	<b>758,503</b>	<b>11,553,697</b>
<b>Excess (Deficiency) of</b>								
<b>Revenues over</b>								
<b>Expenditures</b>								
	102,635	1,243,592	0	(72,058)	(198,027)	6,259	(71,179)	1,011,222
<b>Other Financing</b>								
<b>Sources (Uses)</b>								
Transfer In	0	0	0	100,000	650,000	0	0	750,000
Transfer Out	(650,000)	(100,000)	0	0	0	0	0	(750,000)
<b>Total Other Financing</b>	<b>(650,000)</b>	<b>(100,000)</b>	<b>0</b>	<b>100,000</b>	<b>650,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Change in</b>								
<b>Fund Balance</b>								
	(547,365)	1,143,592	0	27,942	451,973	6,259	(71,179)	1,011,222
<b>Fund Balance,</b>								
<b>Beginning of Year</b>								
	1,030,276	2,134,033	0	390,046	5,267,287	144,520	601,457	9,567,619
<b>End of Year</b>								
	\$ 482,911	\$ 3,277,625	\$ 0	\$ 417,988	\$ 5,719,260	\$ 150,779	\$ 530,278	\$ 10,578,841

See Accompanying Notes to the Financial Statements

**Bloomington Fire Protection District**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**of the Governmental Funds to the Governmental Activities in the Statement of Activities**  
**For the Year Ended April 30, 2023**

Net Change in Fund Balances - Total Governmental Funds	\$ 1,011,222
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:	
Capital outlays	120,180
Depreciation expense	(440,530)
Governmental funds report debt payments as expenditures and debt issuances as revenue. However, in the statement of activities, debt payments and debt issuances are not reported as expenditures and revenue, respectively.	
Principal Payments of Bond Payable	530,000
The issuance of long-term debt in the prior years resulted in: Bond Premiums that were reported as current financial resources in the governmental funds. However, these amounts have been amortized in the government-wide statements:	
Amortization of Bond Premium	17,621
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:	
Change in the following deferred items related to pension investment experience, changes in pension assumptions, and difference between expected and actual pension plan experience:	
Deferred Outflows - OPEB	(64,023)
Deferred Outflows - IMRF	129,575
Deferred Outflows - Firefighters' Pension Fund	264,470
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:	
Change in Accrued Interest	9,180
Change in Compensated Absences	432,030
Change in OPEB Liability	277,688
Change in Net Pension Liability - IMRF	(424,199)
Change in Net Pension Liability - Firefighters' Pension Fund	(1,015,216)
Change in the following deferred items related to difference between expected and actual pension plan experience:	
Deferred Inflows - OPEB	(131,728)
Deferred Inflows - IMRF	387,042
Deferred Inflows - Firefighters' Pension Fund	1,490,167
<b>Change in Net Position of Governmental Activities</b>	<b><u>\$ 2,593,479</u></b>

See Accompanying Notes to the Financial Statements

**Bloomington Fire Protection District  
Statement of Fiduciary Net Position  
Fiduciary Funds  
April 30, 2023**

	Firefighters' Pension Fund
<b>Assets</b>	
Cash and Cash Equivalents	\$ 294,085
Receivables	
Due from District	350,000
Prepays	3,983
Investments, at Fair Value	
Pooled Investments	37,009,852
Total Investments, at Fair Value	37,009,852
<b>Total Assets</b>	37,657,920
<b>Liabilities</b>	
Expenses Due/Unpaid	1,680
<b>Total Liabilities</b>	1,680
<b>Net Position Restricted for Pensions</b>	\$ 37,656,240

See Accompanying Notes to the Financial Statements

**Bloomington Fire Protection District**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the Year Ended April 30, 2023**

	Firefighters' Pension Fund
<b>Additions</b>	
Contributions	
Employer	\$ 2,358,868
Employee	439,301
Total Contributions	2,798,169
Investment Income	
Net Depreciation in Investment Fair Value	(116,097)
Interest and Dividends	371,354
	255,257
Less: Investment Expenses	(28,792)
Net Investment Income	226,465
<b>Total Additions</b>	3,024,634
<b>Deductions</b>	
Benefits and Refunds	2,902,892
Administrative Expenses	59,042
<b>Total Deductions</b>	2,961,934
<b>Net Increase in Fiduciary Net Position</b>	62,700
<b>Net Position Restricted for Pensions,</b>	
<b>Beginning of Year</b>	37,593,540
<b>End of Year</b>	\$ 37,656,240

See Accompanying Notes to the Financial Statements

**Bloomington Fire Protection District**  
**Notes to the Financial Statements**  
**For the Year Ended April 30, 2023**

**1. Summary of Significant Accounting Policies**

The District is incorporated in Bloomington, Illinois. The District operates under a Board-Manager form of government encompassing areas in DuPage County. The mission of the District is to protect the lives and property within the community in a fiscally sound and responsive manner through fire prevention, public education, fire suppression, emergency medical services, and public safety.

The financial statements of Bloomington Fire Protection District (the “District”), have been prepared in conformity with Generally Accepted Accounting Principles as applied to local governments. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District’s accounting policies are described below:

Financial Reporting Entity

The accompanying financial statements present the District’s primary government and any component units over which the District exercises significant influence. Significant influence or accountability is based primarily on operational or financial relationships with the District (as distinct from legal relationships). Management has considered all potential component units and has determined that there are no entities outside of the primary government that should be blended into or discretely presented with the District’s financial statements.

Government-Wide Financial Statements

The government-wide financial statements include the statement of net position and the statement of activities. Government-wide statements report information on all of the activities of the District as a whole (except for fiduciary activities) and distinguish between the governmental and business-type activities of the District. Governmental activities, which are normally supported by taxes and governmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the government’s public safety function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. 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 and 2) grants and contributions 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 as general revenues.

**Bloomington Fire Protection District**  
**Notes to the Financial Statements (Continued)**  
**For the Year Ended April 30, 2023**

**1. Summary of Significant Accounting Policies (Continued)**

Fund Financial Statements

Separate fund financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Non-major funds include non-major Special Revenue funds and non-major Capital Projects funds. The combined amounts for these funds are reflected in a single column titled "Other Governmental Funds" in the fund Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances. Detailed statements for non-major funds are presented with Combining and Individual Fund Statements and Schedules in the supplemental schedules of the financial statements.

Funds are organized as major funds or non-major funds within the governmental statements. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the entity or meets the following criteria:

Total assets and deferred outflows, liabilities and deferred inflows, revenues or expenditures and expenses of the individual governmental fund or enterprise fund are at least ten percent of the corresponding total for all funds of that category or type and;

Total assets and deferred outflows, liabilities and deferred inflows, revenues or expenditures and expenses of the individual governmental or enterprise fund are at least five percent of the corresponding total for all governmental and enterprise funds combined.

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements when applicable. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental funds are those which governmental functions of the District finance. The acquisition, use, and balances of the District's expendable resources and the related liabilities are accounted for through governmental funds. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government does *not* consider revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recognized when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to compensated absences, claims, and judgments are reported only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt are reported as other financing sources.

**Bloomington Fire Protection District**  
**Notes to the Financial Statements (Continued)**  
**For the Year Ended April 30, 2023**

**1. Summary of Significant Accounting Policies (Continued)**

Measurement Focus and Basis of Accounting (Continued)

Property taxes, sales taxes, franchise taxes, licenses, charges for service, amounts due from other governments, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period if applicable. Charges for sales and services and miscellaneous revenues are generally recorded as revenue when received in cash because they are generally not measurable until actually received.

Basis of Presentation

The accounts of the District are organized and operated on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts. The various funds are summarized by type within the financial statements.

The District reports the following major governmental funds:

The General Fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Expenditures from this fund provide basic District services, such as such as finance and data processing, personnel, and general administration of the District. Revenue sources include taxes, which include property taxes, replacement taxes, interest income and other income.

The Ambulance Fund, a special revenue fund, which accounts for ambulance operations. Financing is provided by a specific annual property tax levy to the extent user charges are not sufficient to provide such financing.

The Pension Tax Levy Fund, a special revenue fund, which accounts for pension contributions. Financing is provided by a specific annual property tax levy.

The OPEB Fund, a special revenue fund, which accounts for post-employment benefits related to health insurance and sick buy back. Financing is provided by a specific annual property tax levy.

The Capital Fund, which accounts for the District's financial resources that are restricted, committed, or assigned to expenditure for capital outlays such as building and equipment acquisitions.

The Debt Services Fund, which accounts for the District's debt service requirements. Financing is provided by a specific annual property tax levy.

**Bloomington Fire Protection District**  
**Notes to the Financial Statements (Continued)**  
**For the Year Ended April 30, 2023**

**1. Summary of Significant Accounting Policies (Continued)**

Basis of Presentation (Continued)

The District reports the following non-major governmental funds:

*Non-major Special Revenue Funds:* These funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purpose other than debt service or capital projects. The District reports the Emergency and Rescue Fund, Tort Liability Fund, Audit Fund, Social Security Fund, IMRF Fund, and Foreign Fire Insurance Fund as non-major special revenue funds.

Fiduciary fund level financial statements are custodial in nature and are merely clearing accounts for assets held by the District as an agent for individuals, private organization, or other governments. Fiduciary funds are excluded from government-wide financial statements. The District reports the following fiduciary fund:

The Firefighters' Pension Fund which accounts for assets held by the District in a trustee capacity.

Proprietary fund level financial statements are used to account for activities, which are similar to those found in the private-sector. The measurement focus is upon determination of net income, financial position, and cash flows. The District reports no proprietary funds.

When applicable, on the proprietary fund financial statements, operating revenues are those that flow directly from the operations of the activity, i.e., charges to customers or users who purchase or use the goods or services of that activity. Operating expenses are those that are incurred to provide those goods or services. Non-operating revenues and expenses are items such as investment income and interest expense that are not a result of the direct operations of the activity. When applicable, private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

Cash and Investments

For purpose of the Statement of Net Position, the District's cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent. Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on national exchanges are valued at the last reported sales price. Investments that do not have any established market, if any, are reported at estimated fair value.

Pooled Cash

Cash resources of the individual governmental fund types are combined to form a pool of cash and, when applicable, investments. At April 30, 2023, the District's cash was deposited in demand accounts and money market savings accounts.

**Bloomington Fire Protection District**  
**Notes to the Financial Statements (Continued)**  
**For the Year Ended April 30, 2023**

**1. Summary of Significant Accounting Policies (Continued)**

Interfund Activity

During the course of normal operations, the District has transactions between funds, including expenditures and transfers of resources to provide services and construct assets. Legally authorized transfers are treated as transfers and are included in the results of operations of Governmental Funds and, when applicable, Proprietary Funds. Transactions between funds that are representative of cash overdrafts from pooled cash and investing are reported as interfund receivables or payables. Short-term amounts owed between funds are classified as "Due to/from other funds".

Receivables

Receivables consist of all revenues earned at year-end that are not yet received as of April 30, 2023. Major receivable balances for governmental activities include property taxes and ambulance fees. The District carries its receivables at cost less an allowance for doubtful accounts. On a periodic basis, the District evaluates its receivables and establishes the amount of its allowance for doubtful accounts based on a history of past write-offs and collections. The allowance for doubtful accounts amounts to \$0 for property taxes receivable and \$203,074 for ambulance fees receivable.

Prepaid Items and Prepaid Expenditures

Payments made to vendors for services that will benefit periods beyond April 30, 2023 are recorded as prepaid items/expenditures using the consumption method of recognition.

Inventory

Inventory is valued at cost which approximates the lower of cost or net realizable value using the first-in/first-out (FIFO) method. The District reports no inventory as of April 30, 2023.

Deferred Revenue/Unearned Revenue

When applicable, the District reports unearned revenues on its Statement of Net Position and deferred revenues on its Governmental Funds Balance Sheet. For governmental fund financial statements, deferred revenues occur when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District before it has a legal claim to them. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for deferred revenue is removed from the Governmental Funds Balance Sheet and revenue is recognized accordingly.

Compensated Absences

Accumulated vacation and sick leave, that is expected to be liquidated with expendable available financial resources, is reported as an expenditure and a fund liability of the governmental fund that will pay it. Accumulated vacation and sick leave of proprietary funds, when applicable, is recorded as an expense and liability of those funds as the benefits accrue to employees.

**Bloomington Fire Protection District**  
**Notes to the Financial Statements (Continued)**  
**For the Year Ended April 30, 2023**

**1. Summary of Significant Accounting Policies (Continued)**

Compensated Absences (Continued)

A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations or retirements. The General Fund and Ambulance Fund are used to liquidate the compensated absences liability.

Full-time District employees are entitled to paid vacation time in varying amounts based on years of service. Unused vacation time is generally not carried over from year to year. District employees are entitled to paid sick time in varying amounts based on years of service with a maximum of 432 hours sick hours available for accrual per qualified employee. The District's compensated absences liability at April 30, 2023 comprises of \$467,508 of accumulated vacation and \$138,754 of sick time.

Capital Assets

Capital assets, which include land, buildings and improvements, equipment, and when applicable, infrastructure assets (e.g., roads and bridges), are reported in the applicable government or business-type activities columns in the government-wide statements. Capital assets are defined as assets with a cost of \$10,000 or more. Capital assets are recorded at historical cost if purchased or constructed, or at estimated historical cost if actual historical cost is not available. Donated capital assets, donated works of art and similar items, and capital assets received in a service arrangement are reported at acquisition value rather than fair value. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

All reported capital assets are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation on all assets is computed using the straight-line method over the following estimated lives:

Buildings and Improvements	10 - 50 Years
Fire Apparatus	10 - 20 Years
Ambulance	8 - 10 Years
Fire and Rescue Equipment	6 - 20 Years
EMS Equipment	8 Years
Station Equipment	12 - 25 Years
Staff Vehicles	6 Years
Specialty Vehicles	6 - 20 Years
Office Equipment	8 - 11 Years
Utility Vehicles	12 Years
Dispatch Equipment	15 Years

GASB Statement 34 requires the reporting and depreciation of the new infrastructure expenditures effective with the beginning of the implementation year.

**Bloomington Fire Protection District**  
**Notes to the Financial Statements (Continued)**  
**For the Year Ended April 30, 2023**

**1. Summary of Significant Accounting Policies (Continued)**

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to a future period(s) and will not be recognized as an outflow of resources, or expenses/expenditures, until then. The District has deferred changes in proportion dealing with pensions and contributions made after the measurement date. The District currently does not have deferred charges on refunding debt. These represent a consumption of net assets that applies to future periods and is not recognized as an outflow of resources 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 represents an acquisition of net assets that applies to a future period(s) and will not be recognized as an inflow of resources, or revenues, until that time. A deferred inflow of resources dealing with pension is reported for the differences between expected and actual experience, the net difference between projected and actual earnings on pension investments, and changes of assumptions.

Long-Term Liabilities

Long-term debt is recognized as a liability of a governmental fund when due. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations, when applicable, are accounted for in those funds.

Finance Leases

Leases that span more than twelve months and that do not transfer ownership are recognized as a right-of-use asset and finance lease liability. The right-of-use assets are measured at an amount equal to the present value of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right-of-use assets are amortized on a straight-line basis over the life of the related lease. Finance leases that transfer ownership are recognized as capital assets at cost and a related lease liability.

Fund Balances

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources.

*Non-spendable fund balance* - The non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form - prepaid items or inventories; or (b) legally or contractually required to be maintained intact. The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

**Bloomington Fire Protection District**  
**Notes to the Financial Statements (Continued)**  
**For the Year Ended April 30, 2023**

**1. Summary of Significant Accounting Policies (Continued)**

Fund Balances (Continued)

*Restricted fund balance* - This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

*Committed fund balance* - Amounts can only be used for specific purposes pursuant to constraints imposed by ordinances of the District Board of Trustees - the government's highest level of decision-making authority. These committed amounts cannot be used for any other purpose unless the District Board of Trustees removes the specified use by ordinance. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

*Assigned fund balance* - This classification reflects assets constrained by the expressed written intent of the District Board of Trustees for capital equipment and/or capital projects.

*Unassigned fund balance* - This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use externally restricted resources first, then unrestricted resources - committed, assigned, and unassigned - in order as needed. The District does not have a stabilization policy established.

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. If different levels of unrestricted funds are available for spending, the District considers committed funds to be expended first followed by assigned and, lastly unassigned funds.

Net Position Classifications

In the government-wide financial statements, equity is shown as net position and classified into three components:

*Net investment in capital assets* - These amounts consist of capital assets net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Net investment in capital assets excludes unspent bond or other debt proceeds.

*Restricted net position* - These amounts consist of net position with constraints placed on its use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. It is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

*Unrestricted net position* - These amounts consist of all other net position that does not meet the definition of "restricted" or "net investment in capital assets".

**Bloomington Fire Protection District  
Notes to the Financial Statements (Continued)  
For the Year Ended April 30, 2023**

**1. Summary of Significant Accounting Policies (Continued)**

Budgets

The Board of Trustees follows these procedures in establishing the budget:

1. The Fire Chief and budget committee prepare a proposed operating budget which is submitted to the Board of Trustees for their approval. The budget document is made available for public inspection for at least 30 days prior to Board action.
2. The Board of Trustees is required to hold at least one public hearing prior to passage of the annual Budget and Appropriation Ordinance. The budget is an estimate of actual expenditures and the appropriation represents the legal spending limit.
3. The Budget and Appropriation Ordinance must be enacted into law prior to the end of the first quarter of the fiscal year (July 31).
4. The Board of Trustees has the power to: Amend the Budget and Appropriation Ordinance in the same manner as its enactment, transfer between line items of any fund an amount not exceeding in the aggregate the total amount appropriated for that fund, and transfer any appropriation item it anticipates being unexpended to any other appropriation item.
5. Expenditures legally may not exceed the total appropriations at the fund level. All unspent budgetary amounts lapse at year-end. The budget information in the financial statements includes adjustments made during the year.

The budget is prepared for all funds on the same basis as the basic financial statements and is consistent with GAAP. The budget is derived from the annual Budget and Appropriation Ordinance of the District. All budgetary funds are controlled by an integrated budgetary accounting system in accordance, with various legal requirements, which govern the District.

Use of 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 disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Property Taxes

Property taxes become an enforceable lien on property as of January 1. Taxes are levied each year and are payable in two installments, due in June and September of the following year. DuPage County bills and collects all property taxes and remits them to the District. The District recognizes property taxes in the year in which they attach as an enforceable lien and are available.

**Bloomington Fire Protection District**  
**Notes to the Financial Statements (Continued)**  
**For the Year Ended April 30, 2023**

**2. Deposits**

Deposits

At April 30, 2023, the carrying amount of the District's demand deposits in financial institutions was \$5,251,683 and the bank balance is \$5,407,612.

At April 30, 2023, the carrying amount of the Firefighters' Pension Fund's cash deposits is \$294,085 and the bank balance is \$275,507.

Custodial Credit Risk - Deposits

In case of cash deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of April 30, 2023, the District had no bank deposits which were not insured or covered by collateral. The District has not experienced any losses in such accounts and believes it is not exposed to any significant custodial credit risk on cash and cash equivalents.

Policies for Investments

It is the policy of the District to invest public funds in a manner to conform to all state and local statutes governing the investment of public funds; ensure prudent money management; provide for daily cash flow requirements; and meet the objectives, in priority order, of safety, liquidity, return on investment and public trust.

The District's general credit risk policy is to apply the prudent person rule: Investments shall be made with the exercise of judgment and care, under circumstances then prevailing, which individuals of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital, as well as the probable income to be derived.

**3. Investments**

Fair Value Measurements

Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the District and Firefighters' Pension Fund categorize fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District does not utilize Level 3 inputs. The District does utilize Level 3 inputs.

The Firefighters' Pension Fund uses net asset value ("NAV") per share, or its equivalent, such as member units or an ownership interest in pooled investments, as a practical expedient to estimate the fair values of pooled investments which do not have readily determinable fair values. Investments that are measured at fair value using NAV per share as a practical expedient are not classified within the fair value hierarchy.

**Bloomington Fire Protection District**  
**Notes to the Financial Statements (Continued)**  
**For the Year Ended April 30, 2023**

**3. Investments (Continued)**

Fair Value Measurements (Continued) - Specifically, Level 2 inputs are observable to market participants and are the inputs those participants would use in pricing an asset or liability based on market data obtained from sources that are independent from the reporting entity. This would include quoted prices for similar assets and liabilities in active markets or quoted prices for identical or similar assets and liabilities in markets that are not active. As the District's corporate obligations, state/local obligations, federal government obligations and mortgage pools consist of inputs that are observable for a particular asset or liability such as interest rate and yield curves observable at commonly quoted intervals, implied volatilities, and credit spreads, these investments are valued using Level 2 inputs.

The District investments subject to fair value measurements are as follows:

<u>Investments Type</u>	<u>Value as of April 30, 2023</u>	<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Debt Securities				
U.S. Treasuries	\$ 525,143	\$ 525,143	\$ 0	\$ 0
U.S. Agencies	938,001	0	938,001	0
Corporate Bonds	24,393	0	24,393	0
Municipal Bonds	<u>711,608</u>	<u>0</u>	<u>711,608</u>	<u>0</u>
Total Investments Measured at Fair Value	<u>2,199,145</u>	<u>\$ 525,143</u>	<u>\$ 1,674,002</u>	<u>\$ 0</u>
Reconciliation to the Government-wide Statement of Net Position				
Certificates of Deposits not Measured at Fair Value	<u>2,800,739</u>			
Total Investment Value	<u>\$ 4,999,884</u>			

The Firefighters' Pension Fund investments subject to fair value measurements are as follows:

<u>Investments Type</u>	<u>Value as of April 30, 2023</u>	<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Equity or Debt Securities				
None	\$ 0	\$ 0	\$ 0	\$ 0
Total Investments Measured at Fair Value	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Reconciliation to the Government-wide Statement of Net Position				
Pooled Investments Measured at Net Asset Value	<u>37,009,852</u>			
Total Investment Value	<u>\$ 37,009,852</u>			

**Bloomington Fire Protection District**  
**Notes to the Financial Statements (Continued)**  
**For the Year Ended April 30, 2023**

**3. Investments (Continued)**

Fair Value Measurements (Continued) - Pooled investments in the Firefighters' Pension Fund comprise of one investment fund titled the Illinois Firefighters Pension Investment Fund and the redemption frequency is daily or monthly with no redemption notice period. No unfunded commitments exist and the fair value is \$37,009,852 at April 30, 2023.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Mutual funds are not subject to interest rate risk.

The following table categorizes interest rate risk for the District:

Investment Category	Asset Value	Investment Maturity - In Years			
		< 1 Year	1 - 5 Years	6 - 10 Years	> 10 Years
U.S. Treasuries	\$ 525,143	\$ 170,612	\$ 354,531	\$ 0	\$ 0
U.S. Agencies	938,001	309,905	628,096	0	0
Corporate Bonds	24,393	24,393	0	0	0
Municipal Bonds	711,608	9,992	701,616	0	0
Certificates of Deposits	2,800,739	743,625	2,057,114	0	0
	<u>\$ 4,999,884</u>	<u>\$ 1,258,527</u>	<u>\$ 3,741,357</u>	<u>\$ 0</u>	<u>\$ 0</u>

The Firefighters' Pension Fund investments comprise of pooled investments that are not subject to interest rate risk.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. U.S. treasuries and mutual funds are not subject to credit risk.

The District and Firefighters' Pension Fund help limit their exposure to credit risk by primarily investing in securities issued by the United States Government and/or its agencies that are implicitly guaranteed by the United States Government. The Firefighters' Pension Fund's investment policy establishes criteria for allowable investments; those criteria follow the requirements of the Illinois Pension Code. The investments in U.S. Agencies were not rated by Standard & Poor's or by Moody's Investors Services and Corporate Bonds were rated BBB- to AAA or Baa3 to Aaa by Standard & Poor's or by Moody's Investors Services. Besides investing in securities issued by agencies of the United States Government, the District and Firefighters' Pension Fund have no other formal policy for reducing credit risk.

Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Money market mutual funds, equity mutual funds and insurance contracts are not subject to custodial credit risk. In accordance with the District's investment policy, the District limits its exposure to custodial credit risk by utilizing an independent third party institution to act as a custodian for its securities and collateral.

**Bloomington Fire Protection District**  
**Notes to the Financial Statements (Continued)**  
**For the Year Ended April 30, 2023**

**3. Investments (Continued)**

Concentration of Credit Risk

This is the risk of loss attributed to the magnitude of the Fund’s investment in a single issuer. The Fund does not have a formal written policy with regards to custodial credit risk for investments. At April 30, 2023, the Firefighters’ Pension Fund has over 5% of net position invested in various agency securities. Agency investments represent a large portion of the portfolio; however the investments are diversified by maturity date and as mentioned earlier are backed by the issuing organization. Although unlike Treasuries, agency securities do not have the “full faith and credit” backing of the U.S. Government, they are considered to have a moral obligation of implicit backing and are supported by Treasury lines of credit and increasingly stringent federal regulation.

**4. Capital Assets**

Capital asset activity for the year ended April 30, 2023, consisted of the following:

	Balance April 30, 2022	Additions	Retirements	Balance April 30, 2023
<u>Governmental Activities</u>				
Assets Not Subject to Depreciation				
Land	\$ 355,000	\$ 0	\$ 0	\$ 355,000
Assets Subject to Depreciation				
Dispatch Equipment	25,379	0	0	25,379
Utility Vehicles	56,574	0	0	56,574
Office Equipment	77,099	0	0	77,099
Specialty Vehicles	138,451	0	0	138,451
Staff Vehicles	270,974	68,136	0	339,110
Station Equipment	299,130	0	0	299,130
EMS Equipment	343,358	36,483	0	379,841
Fire and Rescue Equipment	544,093	0	0	544,093
Ambulance	795,485	0	0	795,485
Fire Apparatus	2,881,589	0	0	2,881,589
Buildings and Improvements	8,391,874	15,561	0	8,407,435
Subtotal	<u>14,179,006</u>	<u>120,180</u>	<u>0</u>	<u>14,299,186</u>
Less - Accumulated Depreciation				
Dispatch Equipment	(25,379)	0	0	(25,379)
Utility Vehicles	(56,574)	0	0	(56,574)
Office Equipment	(58,272)	(4,540)	0	(62,812)
Specialty Vehicles	(136,667)	(1,784)	0	(138,451)
Staff Vehicles	(225,683)	(16,861)	0	(242,544)
Station Equipment	(226,313)	(6,954)	0	(233,267)
EMS Equipment	(283,772)	(9,842)	0	(293,614)
Fire and Rescue Equipment	(345,638)	(29,941)	0	(375,579)
Ambulance	(575,475)	(38,628)	0	(614,103)
Fire Apparatus	(2,135,422)	(150,086)	0	(2,285,508)
Buildings and Improvements	(4,087,862)	(181,894)	0	(4,269,756)
Subtotal	<u>(8,157,057)</u>	<u>(440,530)</u>	<u>0</u>	<u>(8,597,587)</u>
Net Capital Assets	<u>\$ 6,021,949</u>	<u>\$ (320,350)</u>	<u>\$ 0</u>	<u>\$ 5,701,599</u>



**Bloomington Fire Protection District**  
**Notes to the Financial Statements (Continued)**  
**For the Year Ended April 30, 2023**

**5. Long-term Liabilities (Continued)**

Other long-term liabilities activity is as follows:

	Balance April 30, 2022	Additions and Other Changes	Retirements	Balance April 30, 2023	Amount Due Within One Year	Debt Retired By Fund
Other Long-term Liabilities						
Compensated Absences	\$ 1,038,292	\$ 0	\$ (432,030)	\$ 606,262	\$ 121,252	General/Ambulance
Net Pension Liability/(Asset)^						
IMRF*	(974,242)	502,382	(78,183)	(550,043)	0	General/Ambulance
Firefighters' Pension Fund	24,978,607	3,918,108	(2,902,892)	25,993,823	0	Fiduciary Fund
Total OPEB Liability^	<u>879,014</u>	<u>(134,475)</u>	<u>(143,213)</u>	<u>601,326</u>	<u>0</u>	OPEB Fund
	<u>\$25,921,671</u>	<u>\$ 4,286,015</u>	<u>\$ (3,556,318)</u>	<u>\$26,651,368</u>	<u>\$ 121,252</u>	

\* - Represents an asset as presented on the Statement of Net Position

^ - These amounts have historically been retired by the General/Ambulance, Fiduciary and OPEB Funds.

**6. Compliance and Accountability**

At April 30, 2023, none of the District's funds had deficit fund balances.

The following funds of the District had an excess of actual expenditures over legally enacted appropriated amounts for the year ended April 30, 2023:

Fund	Appropriation	Actual	Variance
General	\$ 3,899,216	\$ 3,900,350	\$ (1,134)
OPEB	68,250	72,058	(3,808)
Foreign Fire Insurance	40,000	88,095	(48,095)

**7. Interfund Transactions**

In general, transfers are used to (1) move revenues from the fund that collects the money to the fund that expends the money, (2) move receipts restricted or earmarked for debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in a fund to provide operating advances to other funds in accordance with budgetary authorizations.

At April 30, 2023, the Ambulance Fund reports a \$350,000 payable to the fiduciary fund (Firefighters' Pension Fund). No other interfund receivables and payables exist.

**Bloomington Fire Protection District  
Notes to the Financial Statements (Continued)  
For the Year Ended April 30, 2023**

**7. Interfund Transactions (Continued)**

During the year ended April 30, 2023, the following transfers were made to the OPEB Fund in order to fund OPEB obligations and to the Capital Fund in order to fund capital outlay:

Fund	Transfer from Other Funds	Transfer to Other Funds
General	\$ 0	\$ 650,000
Ambulance	0	100,000
OPEB	100,000	0
Capital	650,000	0
	\$ 750,000	\$ 750,000

**8. Risk Management**

The District is exposed to various risks of loss to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; illnesses of employees; natural disasters; and employee health. The District mitigates these risks through appropriate insurance coverages with various insurance agencies.

There have been no significant reductions in coverage in any program from coverage in the prior year. Amounts of settlements have not exceeded insurance coverage in the past three years.

**9. Commitments and Contingencies**

At April 30, 2023, the District had no material payable commitments and no contingencies with the exception of the notes payable and capital lease obligations discussed in Note 5.

**10. Evaluation of Subsequent Events**

The District has evaluated subsequent events through August 18, 2023, the date which the financial statements were available to be issued.

**11. Governmental Accounting Standards Board (GASB) Statements**

Recently Implemented GASB Statements Relevant to the District

GASB Statement No. 87, Leases, was issued June 2017 and was adopted by the District during the year ended April 30, 2023.

Upcoming GASB Statements Relevant to the District

GASB Statement No. 100, Accounting Changes and Error Corrections, was issued June 2022 and will be effective for the District with the fiscal year ending April 30, 2025.

GASB Statement No. 101, Compensated Absences, was issued June 2022 and will be effective for the District with the fiscal year ending April 30, 2025.

**Bloomington Fire Protection District**  
**Notes to the Financial Statements (Continued)**  
**For the Year Ended April 30, 2023**

**11. Governmental Accounting Standards Board (GASB) Statements (Continued)**

Upcoming GASB Statements (Continued)

The District management has not yet determined the effect these Statements will have on the District's financial statements.

**12. Other Post-Employment Benefits**

The net other postemployment health care benefits (“OPEB”) liability reported on the statement of net position represents a liability to employees for OPEB. OPEB is a component of exchange transactions, between an employer and its employees, of salaries and benefits for employee services. OPEB are provided to an employee on a deferred-payment basis as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for OPEB is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net OPEB liability represents the District’s proportionate share of its OPEB plan’s collective actuarial present value of projected benefit payments attributable to past periods of service, net of each OPEB plan’s fiduciary net position. The net OPEB liability calculation is dependent on critical future (long-term) variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting these estimates annually. GASB 75 assumes the liability is solely the obligation of the employer, because they benefit from employee services. OPEB contributions come from these employers and health care plan enrollees which pay a portion of the health care costs in the form of a monthly premium. The proportionate share of each plan’s unfunded benefits is presented as a long-term net OPEB liability on the accrual basis of accounting. Any liability for the contractually-required OPEB contribution outstanding at the end of the year is included in due to other governments on both the accrual and modified accrual basis of accounting.

**Bloomington Fire Protection District**  
**Notes to the Financial Statements (Continued)**  
**For the Year Ended April 30, 2023**

**12. Other Post-Employment Benefits (Continued)**

*Plan Description.* The District provides other 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. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The plan does not issue a separate report. The plan's latest actuarial valuation is April 30, 2023.

*Benefits Provided.* The District provides continued health insurance coverage at the active employer rate to all eligible employees in accordance with ILCS, which creates an implicit subsidy of retiree health insurance. To be eligible for benefits, an employee must qualify for retirement under the District's retirement plan. Upon a retiree reaching age 65 years of age, Medicare becomes the primary insurer and the retiree is no longer eligible to participate in the plan but can purchase a Medicare supplement plan from the District's insurance provider. For certain disabled employees who qualify for health insurance benefits under the Public Safety Employee Benefits Act (PSEBA), the District is required to pay 100% of the cost of basic health insurance for the employee and their dependents for their lifetime.

*OPEB Disclosures.*

Actuarial Valuation Date	April 30, 2023
Measurement Date of the OPEB Liability	April 30, 2023
Fiscal Year End	April 30, 2023

Membership

Number of		
- Retirees and Beneficiaries	9	
- Inactive, Non-Retired Members	0	
- Active Members	47	
- Total	<u>56</u>	

Deferred Outflows and Deferred Inflows of Resources by Source  
(to be recognized in Future OPEB Expenses)

	Deferred Outflows of Resources	Deferred Inflows of Resources
1. Difference between expected and actual experience	\$ 0	\$ 147,766
2. Assumption Changes	95,890	96,279
3. Net Difference between projected and actual earnings on OPEB plan investments	<u>0</u>	<u>0</u>
4. Total	<u>\$ 95,890</u>	<u>\$ 244,045</u>

**Bloomington Fire Protection District**  
**Notes to the Financial Statements (Continued)**  
**For the Year Ended April 30, 2023**

**12. Other Post-Employment Benefits (Continued)**

*OPEB Disclosures (Continued).*

Deferred outflows and deferred inflows of resources will be recognized in future OPEB expense as follows:

Plan Year Ending April 30	Net Deferred Inflows of Resources
2024	\$ 9,890
2025	(27,946)
2026	(29,550)
2027	(34,702)
2028	(25,255)
Thereafter	(40,592)
	\$ (148,155)

The Discount Rate is 4.14% which is the S&P Municipal Bond 20 Year High-Grade Rate Index as of April 30, 2023. The following is a sensitivity analysis of total OPEB liability to changes in the discount rate:

Sensitivity of Net OPEB Liability/(Asset) to the  
Single Discount Rate Assumption

	1% Decrease 3.14%	Current Single Discount Rate Assumption 4.14%	1% Increase 5.14%
Total OPEB Liability	\$ 634,276	\$ 601,326	\$ 570,682
Plan Net Position	0	0	0
Net OPEB Liability/(Asset)	\$ 634,276	\$ 601,326	\$ 570,682

**Bloomington Fire Protection District**  
**Notes to the Financial Statements (Continued)**  
**For the Year Ended April 30, 2023**

**12. Other Post-Employment Benefits (Continued)**

*OPEB Disclosures (Continued).*

The North American health care rate is 7.00% to 4.50%. The following is a sensitivity analysis of total OPEB liability to changes in the healthcare cost trend rate.

Sensitivity of Net OPEB Liability/(Asset) to the Health Care Rate Assumption			
	1% Decrease 6.00% to 3.50%	Current Health Care Rate Assumption 7.00% to 4.50%	1% Increase 8.00% to 5.50%
Total OPEB Liability	\$ 560,937	\$ 601,326	\$ 647,174
Plan Net Position	0	0	0
Net OPEB Liability/(Asset)	\$ 560,937	\$ 601,326	\$ 647,174

Summary of Actuarial Methods and Assumptions  
Used in the Calculation of the Total OPEB Liability

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Methods and Assumptions Used to Determine Total OPEB Liability:

Actuarial Cost Method	Entry-Age Normal
Asset Valuation Method	N/A
Price Inflation	3.00%
Discount Rate	4.14%
Investment Rate of Return	N/A
Health Care Cost Rate	7.00% Initial Health Care Cost Trend Rate (HSA & PPO) 4.50% Ultimate Health Care Cost Trend Rate
Mortality	Fire: PubS.H-2010 Mortality Table – Safety Mortality Table with Mortality Improvement using Scale MP-2020
<u>Other Information:</u>	There were no benefit changes during the year.

**Bloomington Fire Protection District**  
**Notes to the Financial Statements (Continued)**  
**For the Year Ended April 30, 2023**

**12. Other Post-Employment Benefits (Continued)**

*OPEB Disclosures (Continued).*

Schedule of Changes in Net OPEB Liability and Related Ratios  
Current Period  
Fiscal Year Ended April 30, 2023

<b>A. Total OPEB liability</b>	
1. Service cost	\$ 18,636
2. Interest on the total OPEB liability	32,135
3. Changes of benefit terms	0
4. Difference between expected and actual experience of the total OPEB liability	(144,261)
5. Changes of assumptions	(40,985)
6. Benefit payments, including refunds of employee contributions	(143,213)
7. Net change in total OPEB liability	(277,688)
8. Total OPEB liability – beginning	<u>879,014</u>
9. Total OPEB liability – ending	<u><u>\$ 601,326</u></u>
<b>B. Plan net position</b>	
1. Plan fiduciary net position – beginning	<u>0</u>
2. Plan fiduciary net position – ending	<u><u>\$ 0</u></u>
<b>C. Net OPEB liability/(asset)</b>	<u><u>\$ 601,326</u></u>
<b>D. Plan net position as a percentage of the total OPEB liability</b>	0.00%

**Bloomington Fire Protection District**  
**Notes to the Financial Statements (Continued)**  
**For the Year Ended April 30, 2023**

**13. Retirement Fund Commitments – Illinois Municipal Retirement Fund**

*Plan Description.* The District's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The District plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at [www.imrf.org](http://www.imrf.org). The plan's latest actuarial valuation is December 31, 2022.

*Benefits Provided.* IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date). All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement. Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of 3% of the original pension amount, or 1/2 of the increase in the Consumer Price Index of the original pension amount.

*Funding Policy.* As set by statute, the District Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate from fiscal year 2023 was .90 percent of annual covered payroll. The District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

*Annual Pension Cost.* The required contribution for the fiscal year 2023 was \$2,592.

**Bloomington Fire Protection District**  
**Notes to the Financial Statements (Continued)**  
**For the Year Ended April 30, 2023**

**13. Retirement Fund Commitments – Illinois Municipal Retirement Fund (Continued)**

*IMRF Pension Disclosures.*

Actuarial Valuation Date	December 31, 2022
Measurement Date of the Net Pension Liability	December 31, 2022
Fiscal Year End	April 30, 2023

Membership

Number of	
- Retirees and Beneficiaries	5
- Inactive, Non-Retired Members	7
- Active Members	3
- Total	<u>15</u>

Covered Valuation Payroll	<u>\$ 304,775</u>
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Net Pension Liability

Total Pension Liability/(Asset)	\$ 1,434,898
Plan Fiduciary Net Position	<u>1,984,941</u>
Net Pension Liability/(Asset)	<u>\$ (550,043)</u>

Plan Fiduciary Net Position as a Percentage of Total Pension Liability	138.33%
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Net Pension Liability as a Percentage of Covered Valuation Payroll	-180.48%
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Development of the Single Discount Rate as of December 31, 2022

Long-Term Expected Rate of Investment Return	7.25%
Long-Term Municipal Bond Rate	4.05%
Last year December 31 in the 2023 to 2122 projection period for which projected benefit payments are fully funded	2122
Resulting Single Discount Rate based on the above development	7.25%
Single Discount Rate Calculated using December 31, 2021 Measurement Date	7.25%

Total Pension Expense/(Income)	<u>\$ (89,827)</u>
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**Bloomington Fire Protection District**  
**Notes to the Financial Statements (Continued)**  
**For the Year Ended April 30, 2023**

**13. Retirement Fund Commitments – Illinois Municipal Retirement Fund (Continued)**

*IMRF Pension Disclosures (Continued).*

Deferred Outflows and Deferred Inflows of Resources by Source  
(to be recognized in Future Pension Expenses)

	Deferred Outflows of Resources	Deferred Inflows of Resources
1. Difference between expected and actual experience	\$ 0	\$ 6,945
2. Assumption Changes	0	0
3. Net Difference between projected and actual earnings on pension plan investments	129,696	0
4. Subtotal	129,696	6,945
5. Pension contributions made subsequent to the measurement date	812	0
6. Total	\$ 130,508	\$ 6,945

Deferred outflows and deferred inflows of resources will be recognized in future pension expense as follows:

Plan Year Ending December 31	Net Deferred Outflows of Resources
2023	\$ (40,968)
2024	15,294
2025	49,438
2026	98,987
2027	0
Thereafter	0
	\$ 122,751

**Bloomington Fire Protection District**  
**Notes to the Financial Statements (Continued)**  
**For the Year Ended April 30, 2023**

**13. Retirement Fund Commitments – Illinois Municipal Retirement Fund (Continued)**

*IMRF Pension Disclosures (Continued).*

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	35.50%	6.50%
International Equity	18.00%	7.60%
Fixed Income	25.50%	4.90%
Real Estate	10.50%	6.20%
Alternative Investments	9.50%	6.25% - 9.90%
Cash Equivalents	1.00%	4.00%
	<u>100.00%</u>	

The single discount rate is calculated in accordance with GASB Statement No. 68. GASB Statement No. 68 includes a specific requirement for the discount rate that is used for the purpose of the measurement of the Total Pension Liability. This rate considers the ability of the fund to meet benefit obligations in the future. To make this determination, employer contributions, employee contributions, benefit payments, expenses and investment returns are projected into the future. The Plan Net Position (assets) in future years can then be determined and compared to its obligation to make benefit payments in those years. As long as assets are projected to be on hand in a future year, the assumed valuation discount rate is used. In years where assets are not projected to be sufficient to meet benefit payments, the use of a “risk-free” rate is required, as described in the following paragraph. The single discount rate (SDR) is equivalent to applying these two rates to the benefits that are projected to be paid during the different time periods. The SDR reflects (1) the long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). For the purpose of this valuation, the expected rate of return on pension plan investments is 7.25%; the municipal bond rate is 4.05%; and the resulting single discount rate is 7.25%.

Sensitivity of Net Pension Liability/(Asset) to the  
Single Discount Rate Assumption

	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
Total Pension Liability	\$ 1,573,098	\$ 1,434,898	\$ 1,321,014
Plan Fiduciary Net Position	1,984,941	1,984,941	1,984,941
Net Pension Liability/(Asset)	<u>\$ (411,843)</u>	<u>\$ (550,043)</u>	<u>\$ (663,927)</u>

**Bloomington Fire Protection District  
Notes to the Financial Statements (Continued)  
For the Year Ended April 30, 2023**

**13. Retirement Fund Commitments – Illinois Municipal Retirement Fund (Continued)**

*IMRF Pension Disclosures (Continued).*

Summary of Actuarial Methods and Assumptions  
Used in the Calculation of the Total Pension Liability

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Methods and Assumptions Used to Determine Total Pension Liability:

Actuarial Cost Method	Entry-Age Normal
Asset Valuation Method	Market Value of Assets
Price Inflation	2.25%
Salary Increases	2.85% to 13.75% Including Inflation
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.
<u>Other Information:</u>	There were no benefit changes during the year.

**Bloomington Fire Protection District**  
**Notes to the Financial Statements (Continued)**  
**For the Year Ended April 30, 2023**

**13. Retirement Fund Commitments – Illinois Municipal Retirement Fund (Continued)**

*IMRF Pension Disclosures (Continued).*

Schedule of Changes in Net Pension Liability and Related Ratios

Current Period

Calendar Year Ended December 31, 2022

A. Total pension liability	
1. Service cost	\$ 30,622
2. Interest on the total pension liability	99,440
3. Changes of benefit terms	0
4. Difference between expected and actual experience of the total pension liability	(12,347)
5. Changes of assumptions	0
6. Benefit payments, including refunds of employee contributions	<u>(78,183)</u>
7. Net change in total pension liability	39,532
8. Total pension liability – beginning	<u>1,395,366</u>
9. Total pension liability – ending	<u><u>\$ 1,434,898</u></u>
B. Plan fiduciary net position	
1. Contributions – employer	\$ 2,712
2. Contributions – employee	13,715
3. Net investment income	(325,291)
4. Benefit payments, including refunds of employee contributions	(78,183)
5. Other (net transfer)	<u>2,380</u>
6. Net change in plan fiduciary net position	(384,667)
7. Plan fiduciary net position – beginning	<u>2,369,608</u>
8. Plan fiduciary net position – ending	<u><u>\$ 1,984,941</u></u>
C. Net pension liability/(asset)	<u><u>\$ (550,043)</u></u>
D. Plan fiduciary net position as a percentage of the total pension liability	138.33%
E. Covered Valuation Payroll	\$ 304,775
F. Net pension liability as a percentage of covered valuation payroll	-180.48%

**Bloomington Fire Protection District**  
**Notes to the Financial Statements (Continued)**  
**For the Year Ended April 30, 2023**

**14. Retirement Fund Commitments – Firefighters’ Pension Fund**

*Plan Description.* The Firefighters’ Pension Plan is a single-employer defined benefit pension plan that covers all sworn Firefighters’ personnel. The Firefighters’ Pension Plan provides retirement, disability, and death benefits, as well as automatic annual cost of living adjustments, to plan members and their beneficiaries. The Firefighters’ Pension Plan Fund issues a separate report that includes financial statements, note disclosures, and required supplementary information. The report may be obtained by contacting the Bloomington Fire Protection District. Plan members are required to contribute 9.455% of their annual covered payroll. The District is required to contribute at an actuarially determined rate. Although this is a single-employer pension plan, the defined benefits and contribution requirements of the plan members and the District are governed by Illinois State Statutes and may only be amended by Illinois legislature. Administrative costs are financed through investments earnings. The plan’s latest actuarial valuation is April 30, 2023.

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

*Funding Policy.* Covered employees are required to contribute 9.455% of their base salary to the Firefighters’ Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The District is required to contribute the remaining amounts necessary to finance the plan as actuarially determined by an enrolled actuary. Effective January 1, 2011, the District’s contributions must accumulate to the point where the past service cost for the Firefighter’s Pension Plan is 90% funded, by the year 2040. The District has chosen to use the following parameters to fund its pension plan above and beyond the state minimum. For the Plan calendar year April 30, 2023, the District’s contribution was 50.77% of covered payroll.

**Bloomington Fire Protection District**  
**Notes to the Financial Statements (Continued)**  
**For the Year Ended April 30, 2023**

**14. Retirement Fund Commitments – Firefighters’ Pension Fund (Continued)**

*Firefighters’ Pension Fund Disclosures.*

Actuarial Valuation Date	May 1, 2022
Measurement Date of the Net Pension Liability	April 30, 2023
Fiscal Year End	April 30, 2023
Membership	
Number of	
- Retirees and Beneficiaries	32
- Inactive, Non-Retired Members	4
- Active Members	41
- Total	<u>77</u>
Covered Valuation Payroll	<u>\$ 4,646,539</u>
Net Pension Liability	
Total Pension Liability/(Asset)	\$ 63,650,063
Plan Fiduciary Net Position	<u>37,656,240</u>
Net Pension Liability/(Asset)	<u>\$ 25,993,823</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	59.16%
Net Pension Liability as a Percentage of Covered Valuation Payroll	559.42%
Development of the Single Discount Rate as of April 30, 2023	
Long-Term Expected Rate of Investment Return	7.00%
Long-Term Municipal Bond Rate	3.53%
Single Discount Rate Calculated using April 30, 2023 Measurement Date	6.69%
Total Pension Expense/(Income)	<u>\$ 1,619,447</u>

**Bloomington Fire Protection District**  
**Notes to the Financial Statements (Continued)**  
**For the Year Ended April 30, 2023**

**14. Retirement Fund Commitments – Firefighters’ Pension Fund (Continued)**

*Firefighters’ Pension Fund Disclosures (Continued).*

Deferred Outflows and Deferred Inflows of Resources by Source  
(to be recognized in Future Pension Expenses)

	Deferred Outflows of Resources	Deferred Inflows of Resources
1. Difference between expected and actual experience	\$ 562,765	\$ 2,799,258
2. Assumption Changes	6,563,746	11,661,374
3. Net Difference between projected and actual earnings on pension plan investments	2,856,790	0
4. Subtotal	9,983,301	14,460,632
5. Pension contributions made subsequent to the measurement date	0	0
6. Total	\$ 9,983,301	\$ 14,460,632

Deferred outflows and deferred inflows of resources will be recognized in future pension expense as follows:

Plan Year Ending April 30	Net Deferred Inflows of Resources
2024	\$ (520,994)
2025	(1,038,618)
2026	165,210
2027	(816,060)
2028	(1,380,349)
Thereafter	(886,520)
	\$ (4,477,331)

The Discount Rate is 6.69% as of April 30, 2023. The following is a sensitivity analysis of total net pension liability to changes in the discount rate:

Sensitivity of Net Pension Liability/(Asset) to the Single Discount Rate Assumption			
	1% Decrease 5.69%	Current Single Discount Rate Assumption 6.69%	1% Increase 7.69%
Net Pension Liability/(Asset)	\$ 35,089,760	\$ 25,993,823	\$ 18,554,193

**Bloomington Fire Protection District**  
**Notes to the Financial Statements (Continued)**  
**For the Year Ended April 30, 2023**

**14. Retirement Fund Commitments – Firefighters’ Pension Fund (Continued)**

*Firefighters’ Pension Fund Disclosures (Continued).*

The target allocation and long-term expected rate of return is as follows:

Asset Class	Long-Term Expected Rate of Return	Long-Term Inflation Expectation	Long-Term Expected Real Rate of Return	Target Allocation
US Equity	7.70%	2.50%	5.20%	31.00%
Developed Market Equity (Non-US)	7.60%	2.50%	5.10%	16.00%
Emerging Market Equity	8.00%	2.50%	5.50%	8.00%
Private Equity	11.10%	2.50%	8.60%	5.00%
Public Credit	4.30%	2.50%	1.80%	3.00%
Private Credit	9.50%	2.50%	7.00%	5.00%
Cash Equivalents	1.90%	2.50%	-0.60%	0.00%
Core Investment Grade Bonds	4.10%	2.50%	1.60%	15.00%
Long-Term Treasuries	3.80%	2.50%	1.30%	3.00%
TIPS	3.30%	2.50%	0.80%	4.00%
Real Estate	7.40%	2.50%	4.90%	5.00%
Infrastructure	7.60%	2.50%	5.10%	5.00%

Summary of Actuarial Methods and Assumptions  
Used in the Calculation of the Total Pension Liability

Methods and Assumptions Used to Determine Total Pension Liability:

Actuarial Cost Method	Entry-Age Normal
Asset Valuation Method	5-Year Smoothed Market Value
Price Inflation	2.25%
Salary Increases	3.25%
Investment Rate of Return	7.00%
Mortality	Pub-2010 adjusted for plan status
<u>Other Information:</u>	There were no benefit changes during the year.

**Bloomington Fire Protection District**  
**Notes to the Financial Statements (Continued)**  
**For the Year Ended April 30, 2023**

**14. Retirement Fund Commitments – Firefighters’ Pension Fund (Continued)**

*Firefighters’ Pension Fund Disclosures (Continued).*

Schedule of Changes in Net Pension Liability and Related Ratios

Current Period

Fiscal Year Ended April 30, 2023

<b>A. Total pension liability</b>	
1. Service cost	\$ 1,213,943
2. Interest on the total pension liability	4,001,989
3. Changes of benefit terms	(99,786)
4. Difference between expected and actual experience of the total pension liability	452,712
5. Changes of assumptions	(1,588,050)
6. Benefit payments, including refunds of employee contributions	<u>(2,902,892)</u>
7. Net change in total pension liability	1,077,916
8. Total pension liability– beginning	<u>62,572,147</u>
9. Total pension liability – ending	<u><u>\$ 63,650,063</u></u>
<b>B. Plan fiduciary net position</b>	
1. Contributions – employer	\$ 2,358,868
2. Contributions – employee	439,301
3. Net investment income	226,465
4. Benefit payments, including refunds of employee contributions	(2,902,892)
5. Administrative and Other (net transfer)	<u>(59,042)</u>
6. Net change in plan fiduciary net position	62,700
7. Plan fiduciary net position – beginning	<u>37,593,540</u>
8. Plan fiduciary net position – ending	<u><u>\$ 37,656,240</u></u>
<b>C. Net pension liability/(asset)</b>	<u><u>\$ 25,993,823</u></u>
<b>D. Plan fiduciary net position as a percentage of the total pension liability</b>	59.16%
<b>E. Covered Valuation Payroll</b>	\$ 4,646,539
<b>F. Net pension liability as a percentage of covered valuation payroll</b>	559.42%

**Bloomington Fire Protection District  
Other Post-Employment Benefits Disclosures  
For the Year Ended April 30, 2023**

**REQUIRED SUPPLEMENTARY INFORMATION**

Multiyear Schedule of Changes in Net OPEB Liability and Related Ratios  
Last 10 Plan Years (When Available)

<b>Measurement Date April 30,</b>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>Total OPEB liability</b>					
Service cost	\$ 18,636	\$ 21,811	\$ 19,330	\$ 22,082	\$ 24,117
Interest on the OPEB Liability	32,135	18,012	27,385	31,246	30,265
Changes of benefit terms	0	0	0	0	0
Difference between expected and actual experience of the OPEB Liability	(144,261)	0	(30,467)	0	(37,397)
Changes of assumptions	(40,985)	(83,338)	83,118	13,451	(5,033)
Benefit payments, including refunds of employee contributions	(143,213)	(123,455)	(28,502)	(128,863)	(153,126)
Other Changes	<u>0</u>	<u>0</u>	<u>0</u>	<u>(633)</u>	<u>268,688</u>
Net change in total OPEB liability	(277,688)	(166,970)	70,864	(62,717)	127,514
<b>Total OPEB liability— beginning</b>	<u>879,014</u>	<u>1,045,984</u>	<u>975,120</u>	<u>1,037,837</u>	<u>910,323</u>
<b>Total OPEB liability – ending</b>	<u>\$ 601,326</u>	<u>\$ 879,014</u>	<u>\$ 1,045,984</u>	<u>\$ 975,120</u>	<u>\$ 1,037,837</u>
<b>Plan fiduciary net position</b>					
<b>Plan fiduciary net position - Beginning</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Plan fiduciary net position - Ending</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Net OPEB liability / (asset)</b>	<u>\$ 601,326</u>	<u>\$ 879,014</u>	<u>\$ 1,045,984</u>	<u>\$ 975,120</u>	<u>\$ 1,037,837</u>
Plan fiduciary net position as a percent of the OPEB Liability	0.00%	0.00%	0.00%	0.00%	0.00%
Covered Employee Payroll ("CEP")	\$ 4,986,436	\$ 4,954,983	\$ 4,763,657	\$ 4,282,435	\$ 4,282,435
Net OPEB liability as a % of CEP	12.06%	17.74%	21.96%	22.77%	24.23%

**Notes to the Multiyear Schedule of Changes in Employer's Net OPEB Liability:**

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

There are no assets accumulated in a trust that meet the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the OPEB plan.

**Bloomington Fire Protection District  
IMRF Pension Disclosures  
For the Year Ended April 30, 2023**

REQUIRED SUPPLEMENTARY INFORMATION

Multiyear Schedule of Contributions  
Last 10 Fiscal Years (When Available)

Fiscal Year Ending	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Employee Payroll	Actual Contribution as a % of Covered Employee Payroll
4/30/2016	\$ 19,649	\$ 14,397	\$ 5,252	\$ 197,971	7.27%
4/30/2017	4,000	3,191	809	221,018	1.44%
4/30/2018	1,827	1,825	2	220,187	0.83%
4/30/2019	1,720	1,720	0	219,003	0.79%
4/30/2020	1,560	1,560	0	187,474	0.83%
4/30/2021	1,997	1,997	0	219,656	0.91%
4/30/2022	2,411	2,411	0	189,206	1.27%
4/30/2023	2,592	2,592	0	288,217	0.90%

**Notes to the Multiyear Schedule of Contributions:**

The information presented was determined as part of the actuarial valuations as of January 1 of the prior calendar year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 21 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of 7.25% annually, projected salary increases assumption of 2.85% to 13.75% plus 2.25% for inflation compounded annually.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

**Bloomington Fire Protection District  
IMRF Pension Disclosures (Continued)  
For the Year Ended April 30, 2023**

**REQUIRED SUPPLEMENTARY INFORMATION**

Multiyear Schedule of Changes in Net Pension Liability and Related Ratios - Last 10 Plan Years (When Available)

<b>Measurement Date December 31,</b>	2022	2021	2020	2019	2018	2017	2016	2015
<b>Total pension liability ("TPL")</b>								
Service cost	\$ 30,622	\$ 24,666	\$ 21,305	\$ 25,687	\$ 25,802	\$ 23,741	\$ 23,565	\$ 22,692
Interest on the TPL	99,440	107,726	105,431	115,819	116,660	114,079	112,150	122,688
Changes of benefit terms	0	0	0	0	0	0	0	0
Difference between expected and actual experience of the TPL	(12,347)	(162,274)	9,472	(176,196)	(24,958)	58,181	4,021	(156,880)
Changes of assumptions	0	0	(4,820)	0	36,971	(45,799)	0	0
Benefit payments, including refunds of employee contributions	(78,183)	(96,588)	(106,239)	(106,562)	(118,193)	(115,449)	(112,761)	(146,133)
Net change in total pension liability	39,532	(126,470)	25,149	(141,252)	36,282	34,753	26,975	(157,633)
<b>Total pension liability— beginning</b>	<u>1,395,366</u>	<u>1,521,836</u>	<u>1,496,687</u>	<u>1,637,939</u>	<u>1,601,657</u>	<u>1,566,904</u>	<u>1,539,929</u>	<u>1,697,562</u>
<b>Total pension liability – ending</b>	<u>\$ 1,434,898</u>	<u>\$ 1,395,366</u>	<u>\$ 1,521,836</u>	<u>\$ 1,496,687</u>	<u>\$ 1,637,939</u>	<u>\$ 1,601,657</u>	<u>\$ 1,566,904</u>	<u>\$ 1,539,929</u>
<b>Plan fiduciary net position</b>								
Contributions – employer	\$ 2,712	\$ 2,407	\$ 1,824	\$ 1,449	\$ 1,738	\$ 2,002	\$ 3,583	\$ 19,649
Contributions – employee	13,715	12,038	9,885	8,356	9,900	10,601	8,909	8,807
Net investment income	(325,291)	400,494	306,642	390,046	(150,706)	365,621	127,241	9,734
Benefit payments, including refunds of employee contributions	(78,183)	(96,588)	(106,239)	(106,562)	(118,193)	(115,449)	(112,761)	(146,133)
Other (net transfer)	2,380	(193,624)	8,871	(167,435)	39,627	(30,181)	11,867	(53,472)
Net change in plan fiduciary net position	(384,667)	124,727	220,983	125,854	(217,634)	232,594	38,839	(161,415)
<b>Plan fiduciary net position - Beginning</b>	<u>2,369,608</u>	<u>2,244,881</u>	<u>2,023,898</u>	<u>1,898,044</u>	<u>2,115,678</u>	<u>1,883,084</u>	<u>1,844,245</u>	<u>2,005,660</u>
<b>Plan fiduciary net position - Ending</b>	<u>\$ 1,984,941</u>	<u>\$ 2,369,608</u>	<u>\$ 2,244,881</u>	<u>\$ 2,023,898</u>	<u>\$ 1,898,044</u>	<u>\$ 2,115,678</u>	<u>\$ 1,883,084</u>	<u>\$ 1,844,245</u>
<b>Net pension liability / (asset)</b>	<u>\$ (550,043)</u>	<u>\$ (974,242)</u>	<u>\$ (723,045)</u>	<u>\$ (527,211)</u>	<u>\$ (260,105)</u>	<u>\$ (514,021)</u>	<u>\$ (316,180)</u>	<u>\$ (304,316)</u>
Plan fiduciary net position as a percent of the TPL	138.33%	169.82%	147.51%	135.23%	115.88%	132.09%	120.18%	119.76%
Covered Employee Payroll ("CEP")	\$ 304,775	\$ 247,040	\$ 219,656	\$ 185,686	\$ 219,998	\$ 235,579	\$ 197,971	\$ 195,712
Net pension liability as a % of CEP	-180.48%	-394.37%	-329.17%	-283.93%	-118.23%	-218.19%	-159.71%	-155.49%

**Notes to the Multiyear Schedule of Changes in Employer's Net Pension Liability:**

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

**Bloomington Fire Protection District  
Firefighters' Pension Disclosures  
For the Year Ended April 30, 2023**

REQUIRED SUPPLEMENTARY INFORMATION

Multiyear Schedule of Contributions  
Last 10 Fiscal Years (When Available)

Fiscal Year Ending	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Employee Payroll	Actual Contribution as a % of Covered Employee Payroll
4/30/2015	\$ 1,327,555	\$ 1,174,324	\$ 153,231	\$ 4,138,178	28.38%
4/30/2016	1,420,592	1,285,263	135,329	3,912,222	32.85%
4/30/2017	1,549,557	1,338,115	211,442	4,065,570	32.91%
4/30/2018	1,683,809	1,389,319	294,490	4,197,701	33.10%
4/30/2019	1,829,415	1,639,785	189,630	3,939,666	41.62%
4/30/2020	1,947,096	1,821,983	125,113	4,404,491	41.37%
4/30/2021	2,002,460	2,038,023	(35,563)	4,547,637	44.81%
4/30/2022	2,254,426	2,181,798	72,628	4,542,028	48.04%
4/30/2023	2,351,811	2,358,868	(7,057)	4,646,539	50.77%

**Notes to the Multiyear Schedule of Contributions:**

The information presented was determined as part of the actuarial valuations as of January 1 of the prior calendar year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 20 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of 7.00% annually, projected salary increases assumption of 3.50% to 10.29% plus 2.25% for inflation compounded annually.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

**Bloomington Fire Protection District  
Firefighters' Pension Disclosures (Continued)  
For the Year Ended April 30, 2023**

REQUIRED SUPPLEMENTARY INFORMATION

Multiyear Schedule of Investment Returns  
Last 10 Fiscal Years (When Available)

Fiscal Year Ending	Annual Money-weighted Rate of Return, Net of Investment Expense
4/30/2015	6.91%
4/30/2016	7.16%
4/30/2017	8.84%
4/30/2018	9.23%
4/30/2019	10.23%
4/30/2020	12.12%
4/30/2021	27.16%
4/30/2022	-7.20%
4/30/2023	0.70%

**Notes to the Multiyear Schedule of Investment Returns:**

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

**Bloomington Fire Protection District  
Firefighters' Pension Disclosures (Continued)  
For the Year Ended April 30, 2023**

**REQUIRED SUPPLEMENTARY INFORMATION**

Multiyear Schedule of Changes in Net Pension Liability and Related Ratios - Last 10 Plan Years (When Available)

Measurement Date	4/30/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2017	4/30/2016	4/30/2015
<b>Total pension liability ("TPL")</b>									
Service cost	\$ 1,213,943	\$ 1,587,086	\$ 1,768,663	\$ 1,322,584	\$ 1,466,476	\$ 1,314,798	\$ 1,238,623	\$ 1,352,291	\$ 1,432,513
Interest on the TPL	4,001,989	3,724,024	3,720,318	3,595,983	3,406,441	3,270,348	3,434,302	2,699,641	2,647,309
Changes of benefit terms	(99,786)	0	0	478,509	0	0	0	0	0
Difference between expected and actual experience of the TPL	452,712	(3,030,900)	(795,736)	(173,291)	186,335	(21,737)	289,352	66,771	0
Changes of assumptions	(1,588,050)	(9,360,487)	(1,440,534)	8,420,485	(2,509,436)	2,903,876	(5,639,534)	4,575,607	0
Benefit payments, including refunds of employee contributions	(2,902,892)	(2,727,794)	(2,449,676)	(2,228,849)	(2,037,409)	(1,988,637)	(1,988,696)	(1,884,070)	(1,651,307)
Net change in total pension liability	1,077,916	(9,808,071)	803,035	11,415,421	512,407	5,478,648	(2,665,953)	6,810,240	2,428,515
<b>Total pension liability - beginning</b>	<u>62,572,147</u>	<u>72,380,218</u>	<u>71,577,183</u>	<u>60,161,762</u>	<u>59,649,355</u>	<u>54,170,707</u>	<u>56,836,660</u>	<u>50,026,420</u>	<u>47,597,905</u>
<b>Total pension liability - ending</b>	<u>\$ 63,650,063</u>	<u>\$ 62,572,147</u>	<u>\$ 72,380,218</u>	<u>\$ 71,577,183</u>	<u>\$ 60,161,762</u>	<u>\$ 59,649,355</u>	<u>\$ 54,170,707</u>	<u>\$ 56,836,660</u>	<u>\$ 50,026,420</u>
<b>Plan fiduciary net position</b>									
Contributions - employer	\$ 2,358,868	\$ 2,181,798	\$ 2,038,023	\$ 1,821,983	\$ 1,639,785	\$ 1,389,319	\$ 1,338,115	\$ 1,285,263	\$ 1,174,325
Contributions - employee	439,301	409,641	408,727	416,445	406,701	388,719	398,248	377,568	487,268
Contributions - other	0	0	0	0	0	59,479	988	0	0
Net investment income	226,465	(2,188,511)	8,617,701	(361,787)	1,929,261	1,739,355	1,912,322	(228,229)	1,774,985
Benefit payments, including refunds of employee contributions	(2,902,892)	(2,727,794)	(2,449,676)	(2,228,849)	(2,037,409)	(1,988,637)	(1,988,696)	(1,884,070)	(1,651,307)
Administrative expenses	(59,042)	(54,726)	(57,822)	(63,608)	(63,706)	(69,883)	(80,483)	(52,106)	(38,121)
Prior Period Audit Adjustment	0	0	0	0	200,000	0	0	0	0
Net change in plan fiduciary net position	62,700	(2,379,592)	8,556,953	(415,816)	2,074,632	1,518,352	1,580,494	(501,574)	1,747,150
<b>Plan fiduciary net position - Beginning</b>	<u>37,593,540</u>	<u>39,973,132</u>	<u>31,416,179</u>	<u>31,831,995</u>	<u>29,757,363</u>	<u>28,239,011</u>	<u>26,658,517</u>	<u>27,160,091</u>	<u>25,412,941</u>
<b>Plan fiduciary net position - Ending</b>	<u>\$ 37,656,240</u>	<u>\$ 37,593,540</u>	<u>\$ 39,973,132</u>	<u>\$ 31,416,179</u>	<u>\$ 31,831,995</u>	<u>\$ 29,757,363</u>	<u>\$ 28,239,011</u>	<u>\$ 26,658,517</u>	<u>\$ 27,160,091</u>
<b>Net pension liability / (asset)</b>	<u>\$ 25,993,823</u>	<u>\$ 24,978,607</u>	<u>\$ 32,407,086</u>	<u>\$ 40,161,004</u>	<u>\$ 28,329,767</u>	<u>\$ 29,891,992</u>	<u>\$ 25,931,696</u>	<u>\$ 30,178,143</u>	<u>\$ 22,866,329</u>
Plan fiduciary net position as a percent of the TPL	59.16%	60.08%	55.23%	43.89%	52.91%	49.89%	52.13%	46.90%	54.29%
Covered Employee Payroll ("CEP")	\$ 4,646,539	\$ 4,542,028	\$ 4,547,637	\$ 4,404,491	\$ 3,939,666	\$ 4,197,701	\$ 4,065,570	\$ 3,912,222	\$ 4,138,178
Net pension liability as a % of CEP	559.42%	549.94%	712.61%	911.82%	719.09%	712.10%	637.84%	771.38%	552.57%

**Notes to the Multiyear Schedule of Changes in Employer's Net Pension Liability:**

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

See Independent Auditors' Report

**Bloomington Fire Protection District**  
**General Fund**  
**Budgetary Comparison Schedule**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**For the Year Ended April 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
<b>Revenues</b>				
Property Taxes	\$ 3,500,039	\$ 3,500,039	\$ 3,490,896	\$ (9,143)
Intergovernmental	15,000	15,000	41,199	26,199
Charges for Services	116,500	116,500	58,150	(58,350)
Grants	0	0	417,777	417,777
Investment Income	30,000	30,000	(5,109)	(35,109)
Miscellaneous	0	0	72	72
<b>Total Revenues</b>	<u>3,661,539</u>	<u>3,661,539</u>	<u>4,002,985</u>	<u>341,446</u>
<b>Expenditures</b>				
Current				
Public Safety				
General and Administrative	24,475	24,475	21,782	2,693
Utilities	52,250	52,250	30,775	21,475
Salaries and Wages	2,460,254	2,460,254	2,804,123	(343,869)
Equipment	167,860	167,860	154,097	13,763
Vehicles	138,500	138,500	173,746	(35,246)
Building and Grounds	33,050	33,050	32,609	441
Education	50,000	50,000	18,834	31,166
Insurance	691,500	691,500	621,875	69,625
Uniforms	24,250	24,250	24,004	246
Legal and Accounting	31,400	31,400	18,505	12,895
<b>Total Expenditures</b>	<u>3,673,539</u>	<u>3,673,539</u>	<u>3,900,350</u>	<u>(226,811)</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	(12,000)	(12,000)	102,635	114,635
<b>Other Financing Uses</b>				
Transfers Out	0	0	(650,000)	(650,000)
<b>Total Other Financing Uses</b>	<u>0</u>	<u>0</u>	<u>(650,000)</u>	<u>(650,000)</u>
<b>Net Change in Fund Balance</b>	<u>\$ (12,000)</u>	<u>\$ (12,000)</u>	<u>(547,365)</u>	<u>\$ (535,365)</u>
<b>Fund Balance,</b>				
Beginning of Year			1,030,276	
End of Year			<u>\$ 482,911</u>	

See Independent Auditors' Report

**Bloomington Fire Protection District**  
**Ambulance Fund**  
**Budgetary Comparison Schedule**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**For the Year Ended April 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with</b>
	<u>Original</u>	<u>Final</u>		<b>Final Budget</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>Revenues</b>				
Property Taxes	\$ 3,063,800	\$ 3,063,800	\$ 3,068,714	\$ 4,914
Intergovernmental	15,000	15,000	41,198	26,198
Charges for Services	1,749,100	1,749,100	2,153,772	404,672
Investment Income	1,000	1,000	1,813	813
<b>Total Revenues</b>	<u>4,828,900</u>	<u>4,828,900</u>	<u>5,265,497</u>	<u>436,597</u>
<b>Expenditures</b>				
Current				
Public Safety				
General and Administrative	344,125	344,125	15,739	328,386
Utilities	52,250	52,250	30,775	21,475
Salaries and Wages	2,936,211	2,936,211	2,954,460	(18,249)
Equipment	332,160	332,160	279,508	52,652
Vehicles	61,500	61,500	74,489	(12,989)
Building and Grounds	33,050	33,050	32,609	441
Education	1,000	1,000	226	774
Insurance	691,500	691,500	591,590	99,910
Uniforms	24,250	24,250	24,004	246
Legal and Accounting	31,400	31,400	18,505	12,895
<b>Total Expenditures</b>	<u>4,507,446</u>	<u>4,507,446</u>	<u>4,021,905</u>	<u>485,541</u>
<b>Excess of Revenues over</b>				
<b>Expenditures</b>	321,454	321,454	1,243,592	922,138
<b>Other Financing Uses</b>				
Transfers Out	(321,454)	(321,454)	(100,000)	221,454
<b>Total Other Financing Uses</b>	<u>(321,454)</u>	<u>(321,454)</u>	<u>(100,000)</u>	<u>221,454</u>
<b>Net Change in Fund Balance</b>	<u>\$ 0</u>	<u>\$ 0</u>	1,143,592	<u>\$ 1,143,592</u>
<b>Fund Balance,</b>				
<b>Beginning of Year</b>			<u>2,134,033</u>	
<b>End of Year</b>			<u>\$ 3,277,625</u>	

See Independent Auditors' Report

**Bloomington Fire Protection District  
Pension Tax Levy Fund  
Budgetary Comparison Schedule  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
For the Year Ended April 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
<b>Revenues</b>				
Property Taxes	\$ 2,012,000	\$ 2,012,000	\$ 2,008,868	\$ (3,132)
<b>Total Revenues</b>	<u>2,012,000</u>	<u>2,012,000</u>	<u>2,008,868</u>	<u>(3,132)</u>
<b>Expenditures</b>				
Current				
Public Safety				
Pension Contributions	<u>2,012,000</u>	<u>2,012,000</u>	<u>2,008,868</u>	<u>3,132</u>
<b>Total Expenditures</b>	<u>2,012,000</u>	<u>2,012,000</u>	<u>2,008,868</u>	<u>3,132</u>
<b>Net Change in Fund Balance</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>
<b>Fund Balance,</b>				
Beginning of Year			<u>0</u>	
End of Year			<u>\$ 0</u>	

See Independent Auditors' Report

**Bloomington Fire Protection District**  
**OPEB Fund**  
**Budgetary Comparison Schedule**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**For the Year Ended April 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Total Revenues</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures</b>				
Current				
Public Safety				
Sick Buy Back	65,000	65,000	72,058	(7,058)
<b>Total Expenditures</b>	65,000	65,000	72,058	(7,058)
<b>Deficiency of Revenues over Expenditures</b>	(65,000)	(65,000)	(72,058)	(7,058)
<b>Other Financing Sources</b>				
Transfers In	71,454	71,454	100,000	28,546
<b>Total Other Financing Sources</b>	71,454	71,454	100,000	28,546
<b>Net Change in Fund Balance</b>	<u>\$ 6,454</u>	<u>\$ 6,454</u>	27,942	<u>\$ 21,488</u>
<b>Fund Balance,</b>				
<b>Beginning of Year</b>			390,046	
<b>End of Year</b>			<u>\$ 417,988</u>	

See Independent Auditors' Report

**Bloomington Fire Protection District**  
**Notes to Required Supplementary Information**  
**For the Year Ended April 30, 2023**

Budgets are adopted on a basis consistent with generally accepted accounting principles. The annual budget is legally enacted and provides for a legal level of control at the fund level. All annual appropriations lapse at fiscal year end.

**Bloomington Fire Protection District  
Capital Fund  
Budgetary Comparison Schedule  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
For the Year Ended April 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
<b>Total Revenues</b>				
Miscellaneous	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total Revenues</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures</b>				
Capital Outlay	<u>2,606,592</u>	<u>2,606,592</u>	<u>198,027</u>	<u>2,408,565</u>
<b>Total Expenditures</b>	<u>2,606,592</u>	<u>2,606,592</u>	<u>198,027</u>	<u>2,408,565</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	(2,606,592)	(2,606,592)	(198,027)	2,408,565
<b>Other Financing Sources</b>				
Transfers In	<u>250,000</u>	<u>250,000</u>	<u>650,000</u>	<u>400,000</u>
<b>Total Other Financing Sources</b>	<u>250,000</u>	<u>250,000</u>	<u>650,000</u>	<u>400,000</u>
<b>Net Change in Fund Balance</b>	<u>\$ (2,356,592)</u>	<u>\$ (2,356,592)</u>	451,973	<u>\$ 2,808,565</u>
<b>Fund Balance,</b>				
<b>Beginning of Year</b>			<u>5,267,287</u>	
<b>End of Year</b>			<u>\$ 5,719,260</u>	

**Bloomington Fire Protection District**  
**Debt Service Fund**  
**Budgetary Comparison Schedule**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**For the Year Ended April 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$ 600,000	\$ 600,000	\$ 600,245	\$ 245
<b>Total Revenues</b>	<u>600,000</u>	<u>600,000</u>	<u>600,245</u>	<u>245</u>
<b>Expenditures</b>				
Debt Service				
Principal	536,014	536,014	530,000	6,014
Interest and Other	63,986	63,986	63,986	0
<b>Total Expenditures</b>	<u>600,000</u>	<u>600,000</u>	<u>593,986</u>	<u>6,014</u>
<b>Net Change in Fund Balance</b>	<u>\$ 0</u>	<u>\$ 0</u>	6,259	<u>\$ 6,259</u>
<b>Fund Balance,</b>				
Beginning of Year			<u>144,520</u>	
End of Year			<u>\$ 150,779</u>	

**Bloomington Fire Protection District**  
**Combining Fund Schedule - Non-major Funds**  
**Combining Balance Sheet**  
**April 30, 2023**

	<b>Special Revenue Funds</b>						<b>Total</b>
	<b>Emergency and Rescue</b>	<b>Tort Liability</b>	<b>Audit</b>	<b>Social Security</b>	<b>IMRF</b>	<b>Foreign Fire Insurance</b>	
<b>Assets</b>							
Cash and Investments	\$ 192,304	\$ 50,009	\$ 7,945	\$ 137,771	\$ 112,948	\$ 54,230	\$ 555,207
Receivables							
Property Taxes	291,106	268,124	15,321	88,864	1,532	0	664,947
<b>Total Assets</b>	<b>483,410</b>	<b>318,133</b>	<b>23,266</b>	<b>226,635</b>	<b>114,480</b>	<b>54,230</b>	<b>1,220,154</b>
<b>Total Deferred Outflows</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Assets and Deferred Outflows</b>	<b>483,410</b>	<b>318,133</b>	<b>23,266</b>	<b>226,635</b>	<b>114,480</b>	<b>54,230</b>	<b>1,220,154</b>
<b>Liabilities</b>							
Accounts Payable	17,596	0	0	0	0	0	17,596
Accrued Liabilities	4,937	0	0	2,279	117	0	7,333
<b>Total Liabilities</b>	<b>22,533</b>	<b>0</b>	<b>0</b>	<b>2,279</b>	<b>117</b>	<b>0</b>	<b>24,929</b>
<b>Deferred Inflows</b>							
Deferred Property Taxes	291,106	268,124	15,321	88,864	1,532	0	664,947
<b>Total Deferred Inflows</b>	<b>291,106</b>	<b>268,124</b>	<b>15,321</b>	<b>88,864</b>	<b>1,532</b>	<b>0</b>	<b>664,947</b>
<b>Fund Balances</b>							
Restricted	169,771	50,009	7,945	135,492	112,831	54,230	530,278
<b>Total Fund Balances</b>	<b>169,771</b>	<b>50,009</b>	<b>7,945</b>	<b>135,492</b>	<b>112,831</b>	<b>54,230</b>	<b>530,278</b>
<b>Total Liabilities, Deferred Inflows, and Fund Balances</b>	<b>\$ 483,410</b>	<b>\$ 318,133</b>	<b>\$ 23,266</b>	<b>\$ 226,635</b>	<b>\$ 114,480</b>	<b>\$ 54,230</b>	<b>\$ 1,220,154</b>

**Bloomington Fire Protection District**  
**Combining Fund Schedule - Non-major Funds**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**For the Year Ended April 30, 2023**

	<b>Special Revenue Funds</b>						<b>Total</b>
	<b>Emergency and Rescue</b>	<b>Tort Liability</b>	<b>Audit</b>	<b>Social Security</b>	<b>IMRF</b>	<b>Foreign Fire Insurance</b>	
<b>Revenues</b>							
Property Taxes	\$ 291,506	\$ 242,683	\$ 8,616	\$ 74,671	\$ 1,436	\$ 0	\$ 618,912
Intergovernmental	0	0	0	0	0	68,410	68,410
Investment Income	0	0	0	0	0	2	2
<b>Total Revenues</b>	<u>291,506</u>	<u>242,683</u>	<u>8,616</u>	<u>74,671</u>	<u>1,436</u>	<u>68,412</u>	<u>687,324</u>
<b>Expenditures</b>							
Current							
Public Safety	282,632	277,449	10,000	99,056	1,271	88,095	758,503
<b>Total Expenditures</b>	<u>282,632</u>	<u>277,449</u>	<u>10,000</u>	<u>99,056</u>	<u>1,271</u>	<u>88,095</u>	<u>758,503</u>
<b>Net Change in Fund Balances</b>	8,874	(34,766)	(1,384)	(24,385)	165	(19,683)	(71,179)
<b>Fund Balance,</b>							
<b>Beginning of Year</b>	<u>160,897</u>	<u>84,775</u>	<u>9,329</u>	<u>159,877</u>	<u>112,666</u>	<u>73,913</u>	<u>601,457</u>
<b>End of Year</b>	<u>\$ 169,771</u>	<u>\$ 50,009</u>	<u>\$ 7,945</u>	<u>\$ 135,492</u>	<u>\$ 112,831</u>	<u>\$ 54,230</u>	<u>\$ 530,278</u>

**Bloomington Fire Protection District  
Emergency and Rescue Fund  
Budgetary Comparison Schedule  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
For the Year Ended April 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$ 282,766	\$ 282,766	\$ 291,506	\$ 8,740
<b>Total Revenues</b>	<u>282,766</u>	<u>282,766</u>	<u>291,506</u>	<u>8,740</u>
<b>Expenditures</b>				
Current				
Public Safety				
Salaries and Wages	227,666	227,666	227,591	75
Equipment	55,100	55,100	55,041	59
<b>Total Expenditures</b>	<u>282,766</u>	<u>282,766</u>	<u>282,632</u>	<u>134</u>
<b>Net Change in Fund Balance</b>	<u>\$ 0</u>	<u>\$ 0</u>	8,874	<u>\$ 8,874</u>
<b>Fund Balance,</b>				
<b>Beginning of Year</b>			<u>160,897</u>	
<b>End of Year</b>			<u>\$ 169,771</u>	

**Bloomington Fire Protection District  
Tort Liability Fund  
Budgetary Comparison Schedule  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
For the Year Ended April 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
<b>Revenues</b>				
Property Taxes	\$ 242,000	\$ 242,000	\$ 242,683	\$ 683
<b>Total Revenues</b>	<u>242,000</u>	<u>242,000</u>	<u>242,683</u>	<u>683</u>
<b>Expenditures</b>				
Current				
Public Safety				
Insurance	<u>279,500</u>	<u>279,500</u>	<u>277,449</u>	<u>2,051</u>
<b>Total Expenditures</b>	<u>279,500</u>	<u>279,500</u>	<u>277,449</u>	<u>2,051</u>
<b>Net Change in Fund Balance</b>	<u>\$ (37,500)</u>	<u>\$ (37,500)</u>	<u>(34,766)</u>	<u>\$ 2,734</u>
<b>Fund Balance,</b>				
Beginning of Year			<u>84,775</u>	
End of Year			<u>\$ 50,009</u>	

**Bloomington Fire Protection District**  
**Audit Fund**  
**Budgetary Comparison Schedule**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**For the Year Ended April 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$ 9,000	\$ 9,000	\$ 8,616	\$ (384)
<b>Total Revenues</b>	<u>9,000</u>	<u>9,000</u>	<u>8,616</u>	<u>(384)</u>
<b>Expenditures</b>				
Current				
Public Safety				
Audit Fees	14,100	14,100	10,000	4,100
<b>Total Expenditures</b>	<u>14,100</u>	<u>14,100</u>	<u>10,000</u>	<u>4,100</u>
<b>Net Change in Fund Balance</b>	<u>\$ (5,100)</u>	<u>\$ (5,100)</u>	(1,384)	<u>\$ 3,716</u>
<b>Fund Balance,</b>				
<b>Beginning of Year</b>			<u>9,329</u>	
<b>End of Year</b>			<u>\$ 7,945</u>	

**Bloomington Fire Protection District  
Social Security Fund  
Budgetary Comparison Schedule  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
For the Year Ended April 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$ 73,000	\$ 73,000	\$ 74,671	\$ 1,671
<b>Total Revenues</b>	<u>73,000</u>	<u>73,000</u>	<u>74,671</u>	<u>1,671</u>
<b>Expenditures</b>				
Current				
Public Safety				
FICA Contributions	115,000	115,000	99,056	15,944
<b>Total Expenditures</b>	<u>115,000</u>	<u>115,000</u>	<u>99,056</u>	<u>15,944</u>
<b>Net Change in Fund Balance</b>	<u>\$ (42,000)</u>	<u>\$ (42,000)</u>	(24,385)	<u>\$ 17,615</u>
<b>Fund Balance,</b>				
Beginning of Year			<u>159,877</u>	
End of Year			<u>\$ 135,492</u>	

**Bloomington Fire Protection District**  
**IMRF Fund**  
**Budgetary Comparison Schedule**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**For the Year Ended April 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$ 1,500	\$ 1,500	\$ 1,436	\$ (64)
<b>Total Revenues</b>	<u>1,500</u>	<u>1,500</u>	<u>1,436</u>	<u>(64)</u>
<b>Expenditures</b>				
Current				
Public Safety				
IMRF Contributions	6,000	6,000	1,271	4,729
<b>Total Expenditures</b>	<u>6,000</u>	<u>6,000</u>	<u>1,271</u>	<u>4,729</u>
<b>Net Change in Fund Balance</b>	<u>\$ (4,500)</u>	<u>\$ (4,500)</u>	165	<u>\$ 4,665</u>
<b>Fund Balance,</b>				
Beginning of Year			<u>112,666</u>	
End of Year			<u>\$ 112,831</u>	

**Bloomington Fire Protection District  
Foreign Fire Insurance Fund  
Budgetary Comparison Schedule  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
For the Year Ended April 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
<b>Revenues</b>				
Intergovernmental	\$ 52,000	\$ 52,000	\$ 68,410	\$ 16,410
Investment Income	0	0	2	2
<b>Total Revenues</b>	<u>52,000</u>	<u>52,000</u>	<u>68,412</u>	<u>16,412</u>
<b>Expenditures</b>				
Current				
Public Safety				
Equipment	40,000	40,000	88,095	(48,095)
<b>Total Expenditures</b>	<u>40,000</u>	<u>40,000</u>	<u>88,095</u>	<u>(48,095)</u>
<b>Net Change in Fund Balance</b>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	(19,683)	<u>\$ (31,683)</u>
<b>Fund Balance,</b>				
Beginning of Year			<u>73,913</u>	
End of Year			<u>\$ 54,230</u>	

## STATISTICAL SECTION (UNAUDITED)

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Page(s)

### **Financial Trend Schedules**

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

71 - 77

### **Revenue Capacity Schedules**

These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.

78 - 79

### **Debt Capacity Schedules**

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.

80 - 84

### **Demographic and Economic Schedules**

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

85 - 86

### **Operating Schedules**

These schedules contain service and asset 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.

87 - 89

**Bloomington Fire Protection District**  
**Government-Wide Net Position by Component**  
**Last Ten Fiscal Years**  
**April 30, 2023**

<u>Fiscal Year</u>	<u>Net Investment in Capital Assets</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u>
<u>Government Activities</u>				
2014	\$ 3,234,720	\$ 228,424	\$ 1,513,066	\$ 4,976,210
2015	6,245,958	304,275	537,802	7,088,035
2016	8,428,591	274,603	(23,576,023)	(14,872,829)
2017	6,958,438	610,202	(23,311,508)	(15,742,868)
2018	6,556,296	1,063,183	(24,481,111)	(16,861,632)
2019	6,147,842	496,987	(25,394,609)	(18,749,780)
2020	6,049,530	462,261	(28,181,826)	(21,670,035)
2021	6,095,208	765,345	(29,403,049)	(22,542,496)
2022	6,021,949	1,136,023	(27,211,648)	(20,053,676)
2023	5,701,599	1,649,088	(24,810,884)	(17,460,197)
<u>Total Primary Government</u>				
2014	\$ 3,234,720	\$ 228,424	\$ 1,513,066	\$ 4,976,210
2015	6,245,958	304,275	537,802	7,088,035
2016	8,428,591	274,603	(23,576,023)	(14,872,829)
2017	6,958,438	610,202	(23,311,508)	(15,742,868)
2018	6,556,296	1,063,183	(24,481,111)	(16,861,632)
2019	6,147,842	496,987	(25,394,609)	(18,749,780)
2020	6,049,530	462,261	(28,181,826)	(21,670,035)
2021	6,095,208	765,345	(29,403,049)	(22,542,496)
2022	6,021,949	1,136,023	(27,211,648)	(20,053,676)
2023	5,701,599	1,649,088	(24,810,884)	(17,460,197)

Data Source

Fire District Records

**Bloomington Fire Protection District**  
**Government-Wide Expenses, Program Revenues and Net Expenses**  
**Last Ten Fiscal Years**  
**April 30, 2023**

<b>EXPENSES</b>					
Governmental Activities					
Fiscal Year	Public Safety	Interest on Long-Term Debt	Subtotal		
2014	\$ 9,027,302	\$ 0	\$		9,027,302
2015	7,788,674	53,790			7,842,464
2016	14,782,734	42,144			14,824,878
2017	10,573,256	28,936			10,602,192
2018	10,835,267	11,880			10,847,147
2019	10,294,290	43,316			10,337,606
2020	13,157,514	109,941			13,267,455
2021	11,271,621	84,717			11,356,338
2022	9,969,836	69,061			10,038,897
2023	9,916,634	54,806			9,971,440
<b>PROGRAM REVENUES</b>					
Governmental Activities					
	Charges for Services	Operating Grants & Contributions	Subtotal		
2014	\$ 886,722	\$ 25,362	\$		912,084
2015	951,225	16,835			968,060
2016	1,002,807	0			1,002,807
2017	983,723	225,640			1,209,363
2018	1,090,031	11,464			1,101,495
2019	1,031,736	0			1,031,736
2020	1,025,695	39,764			1,065,459
2021	1,345,217	0			1,345,217
2022	2,944,710	69,696			3,014,406
2023	2,211,922	417,777			2,629,699
<b>TOTAL NET EXPENSE</b>					
Governmental Activities					
2014			\$		(8,115,218)
2015					(6,874,404)
2016					(13,822,071)
2017					(9,392,829)
2018					(9,745,652)
2019					(9,305,870)
2020					(12,201,996)
2021					(10,011,121)
2022					(7,024,491)
2023					(7,341,741)

Data Source  
Fire District Records

**Bloomington Fire Protection District**  
**Government-Wide General Revenues and Other Changes in Net Position**  
**Last Ten Fiscal Years**  
**April 30, 2023**

**GENERAL REVENUES AND TRANSFERS**

Governmental Activities

Fiscal Year	Property Taxes	Replacement Taxes	Foreign Fire	Investment Income	Miscellaneous	Transfers	Subtotal
2014	\$ 7,853,652	\$ 24,936	\$ 0	\$ 15,215	\$ 225,465	\$ 0	\$ 8,119,268
2015	6,874,202	23,315	0	18,869	116,380	0	7,032,766
2016	6,942,194	24,648	0	21,221	209,387	0	7,197,450
2017	8,370,742	25,891	0	30,848	95,309	0	8,522,790
2018	8,496,071	21,104	0	39,076	70,637	0	8,626,888
2019	8,212,255	21,783	42,414	61,176	124,411	0	8,462,039
2020	8,985,337	28,678	49,095	84,853	133,778	0	9,281,741
2021	9,223,750	27,040	51,094	41,606	140,021	0	9,483,511
2022	9,557,642	62,854	56,815	(193,606)	29,606	0	9,513,311
2023	9,787,635	82,397	68,410	(3,294)	72	0	9,935,220

**TOTAL CHANGE IN NET POSITION**

Governmental Activities

2014	\$ 4,050
2015	158,362
2016	(6,624,621)
2017	(870,039)
2018	(1,118,764)
2019	(843,831)
2020	(2,920,255)
2021	(527,610)
2022	2,488,820
2023	2,593,479

Data Source

Fire District Records

**Bloomington Fire Protection District**  
**Fund Balances of Governmental Funds**  
**Major Funds and Other Governmental Funds**  
**Last Ten Fiscal Years**  
**April 30, 2023**

**GENERAL FUND**

Fiscal Year	Unreserved	Non-spendable	Restricted	Committed	Assigned	Unassigned	Total
2014	\$ 0	\$ 0	\$ 22,393	\$ 0	\$ 0	\$ 976,132	\$ 998,525
2015	0	24,086	0	0	0	1,115,708	1,139,794
2016	0	70,981	0	0	0	1,220,012	1,290,993
2017	0	52,631	0	0	0	1,043,381	1,096,012
2018	0	49,503	0	0	0	898,445	947,948
2019	0	0	0	0	0	1,187,320	1,187,320
2020	0	0	0	0	0	1,394,096	1,394,096
2021	0	0	0	0	0	1,397,205	1,397,205
2022	0	0	0	0	0	1,030,276	1,030,276
2023	0	0	0	0	0	482,911	482,911

**ALL OTHER GOVERNMENTAL FUNDS**

Fiscal Year	Unreserved	Non-spendable	Restricted	Committed	Assigned	Unassigned	Total
2014	\$ 0	\$ 43,740	\$ 206,031	\$ 0	\$ 3,109,166	\$ (475,724)	\$ 2,883,213
2015	0	88,562	304,275	0	2,171,833	(666,539)	1,898,131
2016	0	158,022	274,603	0	2,258,728	(255,432)	2,435,921
2017	0	197,996	610,202	0	2,254,729	(113,760)	2,949,167
2018	0	125,160	1,063,183	0	2,254,729	(42,102)	3,400,970
2019	0	0	2,996,987	0	3,091,583	0	6,088,570
2020	0	0	1,859,659	0	3,004,371	0	4,864,030
2021	0	0	765,345	0	4,319,041	0	5,084,386
2022	0	0	1,136,023	0	7,401,320	0	8,537,343
2023	0	0	1,099,045	0	8,996,885	0	10,095,930

**TOTAL GOVERNMENTAL FUNDS**

Fiscal Year	Unreserved	Non-spendable	Restricted	Committed	Assigned	Unassigned	Total
2014	\$ 0	\$ 43,740	\$ 228,424	\$ 0	\$ 3,109,166	\$ 500,408	\$ 3,881,738
2015	0	112,648	304,275	0	2,171,833	449,169	3,037,925
2016	0	229,003	274,603	0	2,258,728	964,580	3,726,914
2017	0	250,627	610,202	0	2,254,729	929,621	4,045,179
2018	0	174,663	1,063,183	0	2,254,729	856,343	4,348,918
2019	0	0	2,996,987	0	3,091,583	1,187,320	7,275,890
2020	0	0	1,859,659	0	3,004,371	1,394,096	6,258,126
2021	0	0	765,345	0	4,319,041	1,397,205	6,481,591
2022	0	0	1,136,023	0	7,401,320	1,030,276	9,567,619
2023	0	0	1,099,045	0	8,996,885	482,911	10,578,841

Data Source

Fire District Records

**Bloomington Fire Protection District**  
**Summary of Changes in Total Governmental Fund Balances**  
**With Beginning and Ending Total Fund Balances**  
**Last Ten Fiscal Years**  
**April 30, 2023**

<b>Fiscal Year</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Other Financing Sources (Uses)</b>	<b>Prior Period Adjustment</b>	<b>Net Change in Fund Balance</b>	<b>Beginning Fund Balance</b>	<b>Ending Fund Balance</b>
2014	\$ 9,031,352	\$ 9,264,515	\$ 0	\$ 0	\$ (233,163)	\$ 4,114,901	\$ 3,881,738
2015	8,000,826	8,978,458	0	133,819	(843,813)	3,881,738	3,037,925
2016	8,200,257	7,511,268	0	0	688,989	3,037,925	3,726,914
2017	9,732,153	9,413,888	0	0	318,265	3,726,914	4,045,179
2018	9,728,383	9,424,644	0	0	303,739	4,045,179	4,348,918
2019	9,493,775	9,190,152	2,623,349	0	2,926,972	4,348,918	7,275,890
2020	10,347,200	11,364,964	0	0	(1,017,764)	7,275,890	6,258,126
2021	10,828,728	10,605,263	0	0	223,465	6,258,126	6,481,591
2022	12,527,717	11,441,689	2,000,000	0	3,086,028	6,481,591	9,567,619
2023	12,564,919	11,553,697	0	0	1,011,222	9,567,619	10,578,841

Data Source

Fire District Records

**Bloomington Fire Protection District  
Governmental Funds Revenues  
Last Ten Fiscal Years  
April 30, 2023**

<b>Fiscal Year</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Taxes										
Property Taxes	\$ 7,853,652	\$ 6,874,202	\$ 6,942,194	\$ 8,370,742	\$ 8,496,071	\$ 8,212,255	\$ 8,985,337	\$ 9,223,750	\$ 9,557,642	\$ 9,787,635
Intergovernmental										
Replacement Taxes	24,936	23,315	24,648	25,891	21,104	21,783	28,678	27,040	62,854	82,397
Foreign Fire	0	0	0	0	0	42,414	49,095	51,094	56,815	68,410
Charges for										
Services	886,722	951,225	1,002,807	983,723	1,090,031	1,031,736	1,025,695	1,345,217	2,944,710	2,211,922
Grants/Contributions	25,362	16,835	0	225,640	11,464	0	39,764	0	69,696	417,777
Investment Income	15,215	18,869	21,221	30,848	39,076	61,176	84,853	41,606	(193,606)	(3,294)
Miscellaneous	225,465	116,380	209,387	95,309	70,637	124,411	133,778	140,021	29,606	72
<b>Total Revenues</b>	<b>\$ 9,031,352</b>	<b>\$ 8,000,826</b>	<b>\$ 8,200,257</b>	<b>\$ 9,732,153</b>	<b>\$ 9,728,383</b>	<b>\$ 9,493,775</b>	<b>\$ 10,347,200</b>	<b>\$ 10,828,728</b>	<b>\$ 12,527,717</b>	<b>\$ 12,564,919</b>

Data Source  
Fire District Records

**Bloomington Fire Protection District  
Governmental Funds Expenditures  
Last Ten Fiscal Years  
April 30, 2023**

<b>Fiscal Year</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Public Safety	\$ 8,597,187	\$ 7,251,574	\$ 7,048,895	\$ 8,632,184	\$ 8,911,824	\$ 9,142,176	\$ 9,704,888	\$ 9,957,297	\$ 10,482,643	\$ 10,839,531
Capital Outlay	255,874	1,289,484	0	292,611	0	13,424	1,102,602	70,166	360,946	120,180
Debt Service										
Principal	345,000	380,000	415,000	455,000	495,000	0	435,000	485,000	530,000	530,000
Interest	66,454	57,400	47,373	34,093	17,820	34,552	122,474	92,800	68,100	63,986
<b>Total Expenditures</b>	<b>\$ 9,264,515</b>	<b>\$ 8,978,458</b>	<b>\$ 7,511,268</b>	<b>\$ 9,413,888</b>	<b>\$ 9,424,644</b>	<b>\$ 9,190,152</b>	<b>\$ 11,364,964</b>	<b>\$ 10,605,263</b>	<b>\$ 11,441,689</b>	<b>\$ 11,553,697</b>

Ratio of Debt Service Expenditures to Total Non-Capital Outlay Expenditures:

Debt Service Total	\$ 411,454	\$ 437,400	\$ 462,373	\$ 489,093	\$ 512,820	\$ 34,552	\$ 557,474	\$ 577,800	\$ 598,100	\$ 593,986
Non-capital Total	9,008,641	7,688,974	7,511,268	9,121,277	9,424,644	9,176,728	10,262,362	10,535,097	11,080,743	11,433,517
Ratio	4.57%	5.69%	6.16%	5.36%	5.44%	0.38%	5.43%	5.48%	5.40%	5.20%

Data Source

Fire District Records

**Bloomington Fire Protection District  
Property Tax Rates, Levies and Extensions  
Last Ten Fiscal Years  
April 30, 2023**

<b>Fiscal Year</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Levy Year</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Total Tax Levy	\$ 6,912,425	\$ 6,977,729	\$ 8,391,859	\$ 8,517,294	\$ 8,230,330	\$ 9,016,320	\$ 9,250,870	\$ 9,568,163	\$ 9,793,670	\$ 10,318,937
Tax Collections	\$ 6,873,407	\$ 6,940,278	8,370,625	8,496,071	8,212,256	8,985,337	9,223,750	9,557,642	9,787,635	^
Percentage of Taxes Collected	99.44%	99.46%	99.75%	99.75%	99.78%	99.66%	99.71%	99.89%	99.94%	^
Collections in Subsequent Years	\$ 1,320	1,650	0	0	2,243	0	0	0	0	^
Total Collections to Date	6,874,727	6,941,928	8,370,625	8,496,071	8,214,499	8,985,337	9,223,750	9,557,642	9,787,635	^
Total Collections to Date as a % of the Levy	99.45%	99.49%	99.75%	99.75%	99.81%	99.66%	99.71%	99.89%	99.94%	^

Data Source

DuPage County Clerk's Office

^ - Collections for tax year 2022 levy will be collected in fiscal year 2024.

**Bloomington Fire Protection District**  
**Assessed and Estimated Actual Value of Taxable Property**  
**Last Ten Fiscal Years**  
**April 30, 2023**

<b>Levy Year</b>	<b>Collection Year</b>	<b>Total Taxable Assessed Value</b>	<b>Total Direct Tax Rate</b>	<b>Estimated Actual Taxable Value</b>	<b>Estimated Actual Taxable Value</b>
2013	2014	1,118,313,956	0.724	3,354,941,868	33.333%
2014	2015	1,087,526,416	0.718	3,262,579,248	33.333%
2015	2016	1,122,634,626	0.704	3,367,903,878	33.333%
2016	2017	1,205,878,582	0.663	3,617,635,746	33.333%
2017	2018	1,214,168,232	0.642	3,642,504,696	33.333%
2018	2019	1,352,989,299	0.666	4,058,967,897	33.333%
2019	2020	1,360,622,147	0.680	4,081,866,441	33.333%
2020	2021	1,393,557,057	0.687	4,180,671,171	33.333%
2021	2022	1,436,864,782	0.682	4,310,594,346	33.333%
2022	2023	1,532,136,109	0.674	4,596,408,327	33.333%

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

DuPage County Clerk's Office

**Bloomington Fire Protection District**  
**Property Tax Rates - Direct & Overlapping Governments**  
**Last Ten Fiscal Years**  
**April 30, 2023**

Tax Rates Per \$100 Equalized Assessed Valuation

<b>Levy Year</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Fire District Rates</b>										
Bloomington Fire Protection District	0.7240	0.7180	0.7040	0.6630	0.6420	0.6660	0.6800	0.6870	0.6816	0.6735
<b>Overlapping Rates</b>										
DuPage County	0.2040	0.2060	0.1970	0.1850	0.1750	0.1670	0.1660	0.1609	0.1587	0.1428
DuPage County Forest Preserve District	0.1660	0.1690	0.1620	0.1510	0.1310	0.1280	0.1240	0.1205	0.1177	0.1130
DuPage Airport Authority	0.0180	0.0200	0.0190	0.0180	0.0170	0.0150	0.0140	0.0148	0.0144	0.0139
Bloomington Township	0.2210	0.2270	0.2090	0.1950	0.2040	0.1880	0.1810	0.1921	0.1997	0.1980
Bloomington Park District	0.4150	0.4330	0.4230	0.4010	0.4580	0.4460	0.4560	0.4536	0.4485	0.4414
Village of Bloomington	0.2770	0.2910	0.3050	0.3070	0.2940	0.2930	0.3200	0.3332	0.3275	0.3087
School District Number 13	3.2800	3.4590	3.3590	3.1620	3.0060	2.9160	3.0130	3.0033	2.9818	2.9548
High School District Number 108	2.5760	2.7080	2.6240	2.4700	2.3490	2.2860	2.2680	2.2455	2.0303	2.0219
Community College District Number 502	0.2960	0.2980	0.2790	0.2630	0.2430	0.2320	0.2110	0.2114	0.2037	0.1946
<b>Total</b>	<b>7.4530</b>	<b>7.8110</b>	<b>7.5770</b>	<b>7.1520</b>	<b>6.8770</b>	<b>6.6710</b>	<b>6.7530</b>	<b>6.7353</b>	<b>6.4823</b>	<b>6.3891</b>
The District's % of Total	9.71%	9.19%	9.29%	9.27%	9.34%	9.98%	10.07%	10.20%	10.51%	10.54%

Data Source

DuPage County Clerk's Office

**Bloomington Fire Protection District  
Principal Taxpayers  
Current Year and Nine Years Ago  
April 30, 2023**

Taxpayer	2022 Tax Levy Year			2013 Tax Levy Year		
	Taxable Assessed Value	Rank	Percentage of District Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of District Taxable Assessed Valuation
Simon Property Group	\$ 16,805,910	1	1.10%	\$ 14,392,800	3	1.29%
Chern Camden LLC	15,323,960	2	1.00%			
Windsor Estate, LLC	13,174,390	3	0.86%			
Newmark Merrill Co LLC	10,002,640	4	0.65%	8,941,580	4	0.80%
Redwood Capital LLC	9,722,670	5	0.63%			
Larry Rubin	8,685,180	6	0.57%	5,264,060	9	0.47%
Prologis, TR	7,245,640	7	0.47%	5,286,930	8	0.47%
Now Health Group Inc	6,793,100	8	0.44%	5,873,940	7	0.53%
TA Realty LLC	5,290,840	9	0.35%			
Meijer	5,063,420	10	0.33%	4,381,500	10	0.39%
Friedkin Realty Group				17,797,890	2	1.59%
FMP Stratford LLC				23,649,790	1	2.11%
First Hospitality Group				6,751,680	5	0.60%
Stratford Green LLC				6,720,010	6	0.60%
	<b>\$ 98,107,750</b>		<b>6.40%</b>	<b>\$ 99,060,180</b>		<b>8.86%</b>

Data Source  
DuPage County Clerk's Office

**Bloomington Fire Protection District**  
**Direct and Overlapping Governmental Activities Debt**  
**April 30, 2023**

	Governmental Activities Debt	Percentage Applicable to District*	Amount Applicable to District
<b>Direct</b>			
Bloomington Fire Protection District	\$ 2,572,865	100%	\$ 2,572,865
Subtotal	<u>2,572,865</u>		<u>2,572,865</u>
<b>Overlapping^</b>			
DuPage County	122,210,008	2.27%	2,774,167
DuPage County Forest Preserve District	67,807,513	2.27%	1,539,231
Bloomington Park District	11,790,260	87.87%	10,360,101
Village of Bloomington	11,261,936	100.00%	11,261,936
School District Number 13	2,400,000	80.58%	1,933,920
High School District Number 108	9,120,000	22.67%	2,067,504
Community College District Number 502	106,415,000	2.34%	2,490,111
Subtotal	<u>331,004,717</u>		<u>32,426,970</u>
<b>Total</b>	<u>\$ 333,577,582</u>		<u>\$ 34,999,835</u>

^ Information relates to fiscal year 2022 and is the most recent information available.

\* Determined by the ratio of assessed value of property in the District subject to taxation by the Governmental Unit to the assessed value of property of the Governmental Unit.

Date Source

DuPage County Clerk's Office and Local Taxing Units

**Bloomington Fire Protection District  
Ratios of Outstanding Debt  
Last Ten Fiscal Years  
April 30, 2023**

<b>Fiscal Year</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Tax Year</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Population	22,026	22,028	22,299	22,254	22,075	22,016	21,894	21,779	22,382	22,386
Estimated Personal Income of Population (in thousands)	796,166	796,238	806,034	833,249	826,548	874,493	869,648	900,995	975,071	1,072,919
Estimated Actual Value of Property (in thousands)	3,664,626	3,354,942	3,262,579	3,367,904	3,617,636	3,642,505	4,058,968	4,081,866	4,180,671	4,310,594
Total Outstanding Debt	1,745,000	1,365,000	950,000	495,000	0	2,500,000	2,065,000	1,580,000	3,050,000	2,520,000
Debt as a Percentage of Personal Income of Population	0.22%	0.17%	0.12%	0.06%	0.00%	0.29%	0.24%	0.18%	0.31%	0.23%
Debt as a Percentage of Estimated Actual Property Value	0.05%	0.04%	0.03%	0.01%	0.00%	0.07%	0.05%	0.04%	0.07%	0.06%
Debt Per Capita	\$ 79	\$ 62	\$ 43	\$ 22	\$ 0	\$ 114	\$ 94	\$ 73	\$ 136	\$ 113

Data Source  
Fire District Records

**Bloomington Fire Protection District  
Debt Limit Information  
Last Ten Fiscal Years  
April 30, 2023**

<b>Fiscal Year</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Tax Year</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Equalized Assessed Valuation (EAV) (in thousands)	\$ 1,118,314	\$ 1,087,526	\$ 1,122,635	\$ 1,205,879	\$ 1,214,168	\$ 1,352,989	\$ 1,360,622	\$ 1,393,557	\$ 1,436,865	\$ 1,532,136
Debt Limit 5.75% of EAV	64,303,052	62,532,769	64,551,491	69,338,018	69,814,673	77,796,885	78,235,773	80,129,531	82,619,725	88,097,826
Debt Outstanding Applicable to Limit	1,745,000	1,365,000	950,000	495,000	0	2,500,000	2,065,000	1,580,000	3,050,000	2,520,000
Legal Debt Margin	<u>62,558,052</u>	<u>61,167,769</u>	<u>63,601,491</u>	<u>68,843,018</u>	<u>69,814,673</u>	<u>75,296,885</u>	<u>76,170,773</u>	<u>78,549,531</u>	<u>79,569,725</u>	<u>85,577,826</u>
Legal Debt Margin as a Percentage of Debt Limit	<u>97.29%</u>	<u>97.82%</u>	<u>98.53%</u>	<u>99.29%</u>	<u>100.00%</u>	<u>96.79%</u>	<u>97.36%</u>	<u>98.03%</u>	<u>96.31%</u>	<u>97.14%</u>

Data Source  
Fire district records

**Bloomington Fire Protection District  
Demographic and Economic Information  
Last Ten Fiscal Years  
April 30, 2023**

<b>Fiscal Year</b>	<b>Population</b>	<b>Per Capita Personal Income</b>	<b>Total Personal Income</b>	<b>Unemployment* Rate</b>
2023	22,386	\$ 47,926	\$ 1,072,871,436	4.40%
2022	22,382	43,563	975,027,066	6.70%
2021	21,779	41,368	900,953,672	6.00%
2020	21,894	39,719	869,607,786	2.90%
2019	22,016	39,719	874,453,504	3.70%
2018	22,075	37,441	826,510,075	3.90%
2017	22,254	37,441	833,212,014	5.30%
2016	22,299	36,145	805,997,355	5.10%
2015	22,028	36,145	796,202,060	6.70%
2014	22,026	36,145	796,129,770	7.50%

\* - Relates to DuPage County unemployment rate. Unemployment rate in Bloomington, Illinois is unavailable.

Data Source

U.S. Department of Commerce, Bureau of Economic Research, Bureau of the Census

**Bloomington Fire Protection District  
Principal Employers  
Current Year and Nine Years Ago  
April 30, 2023**

Taxpayer	2022 Tax Levy Year			2013 Tax Levy Year		
	Number of Employees	Rank	Percent of Total District Population	Number of Employees	Rank	Percent of Total District Population
Insight Networking	900	1	4.02%			
NOW Health Group Inc	600	2	2.68%	550	1	2.50%
Costco Wholesale	400	3	1.79%			
Cartridge World	300	4	1.34%			
Walmart Supercenter	247	5	1.10%			
PCTEL Inc	200	6	0.89%			
Canteen Vending Services	200	7	0.89%	200	5	0.91%
County Of DuPage	198	8	0.88%			
Elite Manufacturing Tech Inc.	180	9	0.80%			
Olive Garden	158	10	0.71%			
Bi-Link Metal Specialties, Inc.				220	2	1.00%
Hilton Indian Lakes Resort				200	3	0.91%
BFS Retail Operations LLC				200	4	0.91%
School District #13				193	6	0.88%
Elite Manufacturing Technologies				150	7	0.68%
Village of Bloomington				134	8	0.61%
Pyramid Foods/Butterfly Bakery				127	9	0.58%
DuPage Machine Products, Inc.				125	10	0.57%

Data Source

Village of Bloomington

**Bloomington Fire Protection District  
Full-Time Employees Per Shift Day  
Last Ten Fiscal Years  
April 30, 2023**

<b>Fiscal Year</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Fire Station</b>										
Station #1	6	6	6	6	6	6	6	6	8	8
Station #2	0	0	0	0	0	0	0	0	0	0
Station #3	5	5	5	5	5	5	5	5	5	5
	<u>11</u>	<u>13</u>	<u>13</u>							

Data Source  
Fire District Records

**Bloomington Fire Protection District  
Operating Indicators  
Last Ten Fiscal Years  
April 30, 2023**

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Number of Alarms by Type:</b>										
Fires	101	79	59	81	65	76	76	102	122	118
Overpressure Rupture, Explosion, Overheat	3	4	5	2	2	5	2	3	5	0
Rescue and Emergency Medical Service	2,415	2,438	2,617	2,727	2,959	3,305	2,656	3,283	3,832	4,218
Hazardous Condition	149	157	123	150	206	132	120	151	136	138
Service Calls	190	192	282	348	312	385	288	330	390	470
Good Intent Calls	197	128	183	164	193	191	232	280	289	330
False Alarm and False Calls	198	775	615	626	696	761	548	678	793	740
Severe Weather and Natural Disaster	1	1	1	4	1	0	2	9	6	5
Special Incidents	1	1	1	0	0	1	3	4	6	5
Total Incidents	<u>3,255</u>	<u>3,775</u>	<u>3,886</u>	<u>4,102</u>	<u>4,434</u>	<u>4,856</u>	<u>3,927</u>	<u>4,840</u>	<u>5,579</u>	<u>6,024</u>

Data Source

Fire District Records

**Bloomington Fire Protection District**  
**Fire District Information**  
**Current Year and Nine Years Ago**  
**April 30, 2023**

	Fiscal Year	
	2014	2023
Date of Incorporation	1950	1950
Form of Government	Fire District	Fire District
Number of Fire Stations	3	3
Number of Fire Chiefs	1	1
Number of Assistant Chiefs	2	1
Number of Administration	2	1
Number of Battalion Chiefs	3	3
Number of Lieutenants/Captains	7	7
Number of Firefighter/Paramedic	27	30
Number of Private Contracted Firefighter/Paramedic	0	0
Number of Part-Time Personnel	10	2
Number of Ambulances	3	3
Number of Engines	4	3
Number of Trucks	1	1
Number of Support Vehicles	10	8
Number of Alarms By Type:		
Fire	344	618
EMS	2415	4218
False Alarm	395	1070
Confirmed Fires	101	118
Total Incidents	3255	6024

Data Source

Fire District Records