



COUNTRYSIDE FIRE PROTECTION DISTRICT

600 N. Deerpath Drive • Vernon Hills • Illinois • 60061

Phone 847.367.5511 • Fax 847.367.5521

www.countrysidefire.com

Chuck Smith, Chief

Bruce Brown, President

Lake County Board Office
Attn: Theresa Glatzhofer
18 North County Street – 10th Floor
Waukegan, IL 60085

Dear Lake County Board,

Please find included the information requested to comply with PA 097-0084 and the Lake County Standards of Conduct for Appointed Officials to Boards and Commissions for our fiscal year June 1, 2023 through May 31, 2024.

1. Certificate of Liability Insurance covering all officers and employees – attached
2. Employee and trustee/board member benefit allowances and any other form of compensation including bonuses or vehicle use allowances
Every employee who participates in the high deductible health insurance coverage offered by the district receives \$3,000 into their Health Savings Account each calendar year. No other benefit allowances in this fiscal year.
3. Proof of required insurance bonds for all office holders – attached
4. Annual audit (annual financial report), including internal controls and management letters – Audit attached separately, letters attached herein
5. Adopted appropriation for the current fiscal year – attached
6. List of capital items purchased over \$50,000:

Motorola Radios - \$273,496
Station Alerting System Upgrades - \$133,398
Fire Chief Vehicle - \$65,618
SCBA Compressor - \$62,610
Outdoor sign St.1 - \$62,322
Training Officer Vehicle - \$50,960
7. List of contractual agreements over \$50,000:

Blue Cross Blue Shield of Illinois
US Bank
Illinois Public Risk Fund
IL Healthcare and Family Services
Ntiva
Paramedic Billing Services
Village of Mundelein
Village of Vernon Hills
Dynergy
Selective Insurance
8. List of settlement agreement larger than \$100,000: none



9. List of significant litigation resulting in payout larger than \$50,000: none
10. Employment contracts of the organization administrator/executive director and all others over \$100,000 – attached, contract has been updated to reflect raises between original contract date through present day, no other changes to the contract have been made
11. Bargaining unit contracts ratified during fiscal year: none
12. List of top five vendors with total fiscal year expenditures over \$5,000:

| | |
|---|-------------|
| Blue Cross Blue Shield of Illinois | \$1,326,810 |
| US Bank | \$ 529,931 |
| Illinois Public Risk Fund | \$ 520,172 |
| Illinois Healthcare and Family Services | \$ 399,397 |
| Motorola | \$ 281,380 |

13. List of top ten highest paid salaries:

| |
|------------|
| \$ 218,936 |
| \$ 182,740 |
| \$ 182,740 |
| \$ 172,751 |
| \$ 170,288 |
| \$ 167,629 |
| \$ 166,545 |
| \$ 165,403 |
| \$ 163,470 |
| \$ 150,996 |

Per the SOC, the information above has been placed on the district's website at www.countrysidefire.com. I would further confirm the contact information and appointment information listed on the request letter is accurate.

Sincerely,



Chuck Smith
Fire Chief



COUNFPD-01

MCROWELL

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
12/20/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

| | | | |
|--|---|--|--------------------------------------|
| PRODUCER AssuredPartners of IL, LLC 25 Northwest Point Blvd., Ste 625 Elk Grove Village, IL 60007 | CONTACT NAME: PHONE (A/C, No, Ext): (847) 758-1000 | | FAX (A/C, No): (847) 758-1200 |
| | E-MAIL ADDRESS: | | |
| INSURED Countryside FPD 600 Deerpath Drive Vernon Hills, IL 60061 | INSURER(S) AFFORDING COVERAGE | | NAIC # |
| | INSURER A: Selective Insurance Company of America | | 12572 |
| | INSURER B: The Ohio Casualty Insurance Company | | 24074 |
| | INSURER C: | | |
| | INSURER D: | | |
| | INSURER E: | | |
| INSURER F: | | | |

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:


THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS | |
|----------|---|-----------|----------|---------------|-------------------------|-------------------------|---|---------------|
| A | <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input checked="" type="checkbox"/> LOC OTHER: | | | S 2317873 | 12/1/2024 | 12/1/2025 | EACH OCCURRENCE | \$ 1,000,000 |
| | | | | | | | DAMAGE TO RENTED PREMISES (Ea occurrence) | \$ 1,000,000 |
| | | | | | | | MED EXP (Any one person) | \$ 5,000 |
| | | | | | | | PERSONAL & ADV INJURY | \$ 1,000,000 |
| | | | | | | | GENERAL AGGREGATE | \$ 10,000,000 |
| | | | | | | | PRODUCTS - COMP/OP AGG | \$ 10,000,000 |
| | | | | | | | | \$ |
| A | <input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY | | | S 2317873 | 12/1/2024 | 12/1/2025 | COMBINED SINGLE LIMIT (Ea accident) | \$ 1,000,000 |
| | | | | | | | BODILY INJURY (Per person) | \$ |
| | | | | | | | BODILY INJURY (Per accident) | \$ |
| | | | | | | | PROPERTY DAMAGE (Per accident) | \$ |
| | | | | | | | \$ | |
| | | | | | | | \$ | |
| A | <input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 0 | | | S 2317873 | 12/1/2024 | 12/1/2025 | EACH OCCURRENCE | \$ 10,000,000 |
| | | | | | | | AGGREGATE | \$ 10,000,000 |
| | | | | | | | \$ | |
| | | | | | | | PER STATUTE | |
| | | | | | | | OTH-ER | |
| | | | | | | | E.L. EACH ACCIDENT | \$ |
| | | | | | | | E.L. DISEASE - EA EMPLOYEE | \$ |
| | | | | | | | E.L. DISEASE - POLICY LIMIT | \$ |
| B | Crime | | | 404252478 | 12/1/2024 | 12/1/2025 | Aggregate | 500,000 |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Re: Proof of Insurance.

CERTIFICATE HOLDER

CANCELLATION

| | |
|---|---|
| Lake County, IL 18 N. County Street Waukegan, IL 60085 | SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. |
| | AUTHORIZED REPRESENTATIVE  |



Warrenville
 27201 Bella Vista Pkwy Ste 310
 Warrenville, Illinois 60555
 +1 (630) 393-7961 Fax: +1 (866) 547-4877

Report of Renewal - Fidelity

Registered: August 9, 2024
Product Segment: Fidelity
Producer Name: PAUL PRAXMARER
Agency Code: 975697

Principal:
 Countryside Fire Protection District
 600 N. Deerpath
 Vernon Hills, Illinois 60061-1804

Account:

Agency:
 AssuredPartners of Illinois, LLC
 25 NW POINT BLVD STE 625
 ELK GROVE VILLAGE, Illinois 60007-1033

Invoiced To:
 Countryside Fire Protection District
 600 N. Deerpath
 Vernon Hills, Illinois 60061-1804

Obligee:
 Countryside Fire Protection District
 600 N Deerpath Dr
 Vernon Hills, Illinois 60061-1804

Additional Obligee:

LMS Bond Number: 404252478
Bond Period: 12/01/2024 to 12/01/2025
Days Notice: Other
Company: The Ohio Casualty Insurance Company
Bond Amount: 500,000 USD
Policy Code: Crime Protection Policy For Public Entities
Type of Coverage: Discovery - Faithful Performance

Cross Reference:
Transaction Eff. Date: 12/01/2024
Premium Period: 12/01/2024 to 12/01/2025
Renewal Type: Continuous Until Canceled
Class Code: 979
Ratable Employees: 22
Co-surety:

| Form of Coverage | Limit (USD) | Deductible (USD) |
|--------------------------------|-------------|------------------|
| Employee Dishonesty | 500,000 | 5,000 |
| Forgery Or Alteration | 500,000 | 5,000 |
| Computer Fraud | 500,000 | 5,000 |
| Funds Transfer Fraud | 500,000 | 5,000 |
| Fraudulently Induced Transfers | 100,000 | 5,000 |

Bond Description:
 Crime Protection Policy, Blanket, Discovery, Faithful Performance, See dec for all other endorsements

Agency Comments:

Printed: 08/09/2024

COUNTRYSIDE FIRE PROTECTION
DISTRICT, ILLINOIS

MANAGEMENT LETTER



FOR THE FISCAL YEAR ENDED
MAY 31, 2024

600 North Deerpath Drive
Vernon Hills, IL 60061
Phone: 847.367.5511
Fax: 847.367.5521
www.countrysidefire.com



November 6, 2024

The Honorable District President
Members of the Board of Trustees
Countryside Fire Protection District
Vernon Hills, Illinois

In planning and performing our audit of the financial statements of the Countryside Fire Protection District (the District), Illinois, for the year ended May 31, 2024, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

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

The accompanying comments and recommendations are intended solely for the information and use of the Board, President and senior management of the Countryside Fire Protection District, Illinois.

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

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

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

CURRENT RECOMMENDATIONS

1. GASB STATEMENT NO. 100 ACCOUNTING CHANGES AND ERROR CORRECTIONS

Comment

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 100, *Accounting Changes and Error Corrections*, which establishes accounting and financial reporting requirements for (a) accounting changes, and (b) the correction of an error in previously issued financial statements (error correction). Accounting changes are (a) changes in accounting principle, (b) changes in accounting estimates, or (c) changes to or within the financial reporting entity. Error corrections are (a) errors from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were issued, or (b) a change from (i) applying an accounting principle that is not generally accepted to transactions or other events that previously were significant to (ii) applying a generally accepted accounting principle to those transactions or other events is an error correction. GASB Statement No. 100 requires that (a) changes in accounting principal and error corrections are reported retroactively, (b) changes in accounting estimates are reported prospectively, and (c) changes to or within the financial reporting entity should be reported by adjusting the current reporting period's beginning net position, fund balance, or fund net position, as applicable, for the effect of the change as if the change occurred as of the beginning of the reporting period. GASB Statement No. 100, *Accounting Changes and Error Corrections* is applicable to the District's financial statements for the year ended May 31, 2025.

Recommendation

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

Management Response

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

CURRENT RECOMMENDATIONS - Continued

2. GASB STATEMENT NO. 101 COMPENSATED ABSENCES

Comment

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 101, *Compensated Absences*, which establishes standards of accounting and financial reporting for (a) compensated absences, and (b) associated salary-related payments, including certain defined contribution pensions and defined contribution other post-employment benefits (OPEB). The statement requires that a liability should be recognized for any type of leave that has not been used at year-end if (a) The leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Examples of leave that should be reviewed, and potentially measured under GASB Statement No. 101 are vacation leave, paid time off leave, holiday leave, and sick leave. Examples of leave that are excluded from GASB Statement No. 101 are parental leave, military leave, and jury duty leave. GASB Statement No. 101, *Compensated Absences* is applicable to the District's financial statements for the year ended May 31, 2025.

Recommendation

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

Management Response

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

3. GASB STATEMENT NO. 102 CERTAIN RISK DISCLOSURES

Comment

In December 2023, the Governmental Accounting Standards Board (GASB) issued Statement No. 102, *Certain Risk Disclosures*, which establishes the requirements for disclosing, in the notes to the financial statements, the risks related to a government's vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability. Governments may be vulnerable to risks from certain concentrations or constraints that limit its ability to acquire resources or control spending. Concentration risk is a lack of diversity related to an aspect of a significant inflow of resources (revenues) or outflow of resources (expenses). Constraint risk is a limitation that is imposed by an external party or by formal action of a government's highest level of decision-making authority. GASB Statement No. 102, *Certain Risk Disclosures* is applicable to the District's financial statements for the year ended May 31, 2026.

Recommendation

Lauterbach & Amen, LLP will work directly with the District to review the new risk related criteria to determine the appropriate financial reporting disclosures for these activities under GASB Statement No. 102.

Management's Response

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

CURRENT RECOMMENDATIONS - Continued

4. DEFICIT NET POSITION

Comment

During our current year-end audit procedures, we noted that the governmental activities had a deficit net position:

| <u>Government-Wide Statements</u> | <u>Deficit</u> |
|-----------------------------------|----------------|
| Governmental Activities | \$ 3,814,328 |

Recommendation

We recommend the District investigate the causes of the deficit and adopt appropriate future funding measures.

Management Response

Management acknowledges this comment and will work to identify the underlying factors contributing to the deficit net position on the government-wide statements. We are committed to ensuring that any necessary adjustments are made to stabilize and improve the District's financial health.



November 6, 2024

The Honorable District President
Members of the Board of Trustees
Countryside Fire Protection District
Vernon Hills, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Countryside Fire Protection District (the District), Illinois for the year ended May 31, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 6, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in the Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended May 31, 2024. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the governmental activities' financial statements were:

Management's estimate of the depreciation expense on capital assets is based on assumed useful lives of the underlying capital assets, the net pension liabilities is based on estimated assumptions used by the actuary, and the total OPEB liability is based on estimated assumptions used by the actuary. We evaluated the key factors and assumptions used to develop the depreciation expense, the net pension liabilities, and the total OPEB liability estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Any material misstatements detected as a result of audit procedures were corrected by management.

Significant Audit Findings - Continued

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 6, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI), as listed in the table of contents, that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the other supplementary information and supplemental schedules, as listed in the table of contents, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section and statistical section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, and we do not express an opinion or provide any assurance on it.

Restrictions on Use

This information is intended solely for the use of the Board of Trustees and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

We wish to express our gratitude to the Board of Trustees and staff (in particular the Finance Department) of the Countryside Fire Protection District, Illinois for their valuable cooperation throughout the audit engagement.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

ORDINANCE NO. 24-O-03

**AN ORDINANCE ADOPTING THE BUDGET AND APPROPRIATIONS
OF THE COUNTRYSIDE FIRE PROTECTION DISTRICT
LAKE COUNTY, ILLINOIS FOR THE FISCAL YEAR
BEGINNING JUNE 1, 2024 AND ENDING MAY 31, 2025**

WHEREAS, the Board of Trustees of the Countryside Fire Protection District, Lake County, Illinois, have caused to be prepared in tentative form a Budget, and the Secretary of this Board has made the same conveniently available for public inspection for at least thirty (30) days prior to final action thereon; and

WHEREAS, a public hearing was held as to such Budget Ordinance on June 20, 2024, and notice of said hearing was given at least thirty (30) days prior thereto as required by law, and the Board having met all other applicable legal requirements.

NOW, THEREFORE, BE IT ORDAINED by the Board of Trustees of the Countryside Fire Protection District, Lake County, Illinois, as follows:

Section 1: That the fiscal year of this Fire Protection District is hereby fixed to begin on June 1, 2024, and to end on May 31, 2025.

Section 2: That the following Budget containing an estimate of the revenues available and expenditures and the appropriations contained therein be and the same is hereby adopted as the Budget and Appropriations for this fire protection district for this fiscal year; and the following sums of money, or as much thereof as may be authorized by law, is hereby appropriated to defray the necessary expenses and liabilities of the Countryside Fire Protection District, for its fiscal year beginning June 1, 2024, and ending May 31, 2025 for the respect objects and purposes, as hereinafter set forth namely:

| | |
|--|-----------------|
| TOTAL APPROPRIATION FOR CORPORATE FUND | \$ 9,892,897.00 |
| TOTAL APPROPRIATION FOR AMBULANCE FUND | \$10,197,083.00 |
| TOTAL APPROPRIATION FOR PENSION FUND | \$ 3,745,408.00 |
| TOTAL APPROPRIATION FOR INSURANCE FUND | \$ 820,510.00 |
| TOTAL ESTIMATED APPROPRIATIONS | \$24,655,897.00 |

or as much thereof as may be authorized by law is hereby appropriated to defray the necessary expenses and liabilities of the Countryside Fire Protection District for the fiscal year of said District beginning June 1, 2024, and ending May 31, 2025, for the respective objects and purposes, as set forth namely:

CORPORATE FUND

ESTIMATED CORPORATE FUND REVENUES

| | |
|--|--------------|
| Cash on Hand – June 1, 2024 | \$ 289,770 |
| Opening Investment Balance-June 1, 2024 | \$ 2,772,377 |
| Real Estate Taxes – Lake County | \$ 5,924,000 |
| Illinois Personal Property Replacement Tax | \$ 26,000 |
| Foreign Fire Insurance Tax | \$ 70,000 |
| Interest earned | \$ 140,000 |
| FPB Fees | \$ 417,000 |
| Grants and miscellaneous income | \$ 253,750 |

TOTAL ESTIMATED CORPORATE REVENUES \$9,892,897.00

ESTIMATED CORPORATE FUND EXPENSES / APPROPRIATIONS

WAGES & BENEFITS

| | | |
|--------------------------|--------------|--------------|
| Career – regular | \$ 2,830,000 | |
| Career – overtime | \$ 228,170 | |
| Paid on call | \$ 24,000 | |
| Ancillary | \$ 15,300 | |
| Civilian | \$ 591,525 | |
| Trustees & Commissioners | \$ 13,000 | |
| Civilian retirement | \$ 59,500 | |
| Physical Health | \$ - | |
| FICA | \$ 93,000 | |
| Health insurance | \$ 696,000 | |
| Uniforms | \$ 63,900 | |
| TOTAL WAGES & BENEFITS | | \$ 4,614,395 |

CONTRACTS

| | | |
|--------------------------|------------|--------------|
| Assessments | \$ 5,200 | |
| Contract Services | \$ 1,500 | |
| Leases and Loan Payments | \$ 973,800 | |
| Legal Services | \$ 8,250 | |
| Utilities | \$ 42,000 | |
| TOTAL CONTRACTS | | \$ 1,030,750 |

OFFICE EXPENSES

| | |
|------------------|-----------|
| Conferences | \$ 18,500 |
| Dues | \$ 11,375 |
| Outside Services | \$ 4,750 |
| Printing | \$ 550 |
| Subscriptions | \$ 650 |

| | | |
|-----------------------|----------|-----------|
| Supplies | \$ 5,550 | |
| TOTAL OFFICE EXPENSES | | \$ 41,375 |

CAPITAL EXPENSES

| | | |
|------------------------|--------------|-------------|
| Building | \$1,232,500 | |
| Equipment | \$ 34,500 | |
| Vehicles | \$ 1,089,900 | |
| TOTAL CAPITAL EXPENSES | | \$2,356,900 |

COMMISSIONS

| | | |
|------------------|----------|-----------|
| Testing | \$ 4,150 | |
| Consultants | \$ 7,550 | |
| Education | \$ 150 | |
| TOTAL COMMISSION | | \$ 11,850 |

FIRE AND EMS

| | | |
|--------------------------------|----------|------------|
| Breathing Equipment & Supplies | \$11,600 | |
| Engine Equipment & Supplies | \$76,400 | |
| Extinguishers-Supplies/Repairs | \$ 2,650 | |
| Hose & Appliances | \$32,950 | |
| Personal Equipment/Repairs | \$11,275 | |
| TOTAL FIRE AND EMS | | \$ 134,875 |

DATA PROCESSING

| | | |
|-------------------------|------------|------------|
| Equipment & Maintenance | \$ 106,850 | |
| TOTAL DATA PROCESSING | | \$ 106,850 |

FIRE PREVENTION & INVESTIGATION

| | | |
|--|----------|-----------|
| Public Education | \$17,050 | |
| Inspection Supplies/Maintenance | \$ 5,000 | |
| Inspector Education | \$ 1,400 | |
| TOTAL FIRE PREVENTION & INVESTIGATIONS | | \$ 23,450 |

TRAINING

| | | |
|--------------------------|-----------|------------|
| Supplies/Maintenance | \$ 5,500 | |
| Education | \$ 59,000 | |
| Specialty Response Teams | \$ 47,055 | |
| TOTAL TRAINING | | \$ 111,555 |

BUILDINGS

| | | |
|--------------------|-----------|-----------|
| Maintenance | \$ 34,600 | |
| Repairs & Supplies | \$ 16,400 | |
| TOTAL BUILDINGS | | \$ 51,000 |

COMMUNICATIONS

| | | |
|-----------|----------|--|
| Equipment | \$ 5,500 | |
|-----------|----------|--|

| | | |
|-----------------------------|-----------|------------------|
| Supplies/Maintenance | \$ 23,000 | |
| TOTAL COMMUNICATIONS | | \$ 28,500 |

| | | |
|-----------------------|----------|------------------|
| DISPATCH | | |
| Supplies/Maintenance | \$ 7,900 | |
| Education | \$ 4,950 | |
| TOTAL DISPATCH | | \$ 12,850 |

| | | |
|-----------------------|-----------|-------------------|
| VEHICLES | | |
| Supplies/Maintenance | \$109,350 | |
| TOTAL VEHICLES | | \$ 109,350 |

**TOTAL ESTIMATED CORPORATE FUND
EXPENSES / APPROPRIATIONS \$ 8,633,700**

The foregoing appropriations are appropriated from the above revenue sources including the general property tax for corporate purposes.

Estimated Corporate Fund Balance as of May 31, 2025 \$1,259,197

AMBULANCE FUND

ESTIMATED AMBULANCE FUND REVENUES

| | |
|--|--------------|
| Cash on Hand – June 1, 2024 | \$ 155,875 |
| Opening Investment Balance – June 1, 2024 | \$ 3,420,608 |
| Real Estate Taxes – Lake County | \$ 3,791,000 |
| Illinois Personal Property Replacement Tax | \$ 20,000 |
| Ambulance Service Fees | \$ 2,400,000 |
| Interest earned | \$ 160,000 |
| Fees and miscellaneous income | \$ 249,600 |

TOTAL ESTIMATED AMBULANCE REVENUES \$10,197,083

ESTIMATED AMBULANCE FUND EXPENSES / APPROPRIATIONS

| | |
|-----------------------------|--------------|
| WAGES & BENEFITS | |
| Career – regular | \$ 2,830,000 |
| Career – overtime | \$ 254,170 |
| Paid on call | \$ 24,000 |
| Ancillary | \$ 15,300 |
| Civilian | \$ 591,525 |
| Trustees & Commissioners | \$6,500 |

| | | | |
|-----------------------------------|----|---------|---------------------|
| Civilian retirement | \$ | 59,500 | |
| Physical Health | \$ | 16,000 | |
| FICA | \$ | 93,000 | |
| Health insurance | \$ | 696,000 | |
| Uniforms | \$ | 63,900 | |
| TOTAL WAGES & BENEFITS | | | \$ 4,649,895 |

CONTRACTS

| | | | |
|--------------------------|----|---------|-------------------|
| Assessments | \$ | 5,700 | |
| Contract Services | \$ | 507,500 | |
| Leases and Loan Payments | \$ | 102,700 | |
| Legal Services | \$ | 8,250 | |
| Utilities | \$ | 42,000 | |
| TOTAL CONTRACTS | | | \$ 666,150 |

OFFICE EXPENSES

| | | | |
|------------------------------|----|--------|------------------|
| Conferences | \$ | 18,000 | |
| Dues | \$ | 11,375 | |
| Outside Services | \$ | 4,750 | |
| Printing | \$ | 550 | |
| Subscriptions | \$ | 650 | |
| Supplies | \$ | 5,650 | |
| TOTAL OFFICE EXPENSES | | | \$ 40,975 |

CAPITAL EXPENSES

| | | | |
|-------------------------------|----|-----------|--------------------|
| Building | \$ | 1,232,500 | |
| Equipment | \$ | 201,500 | |
| Vehicles | \$ | 1,089,900 | |
| TOTAL CAPITAL EXPENSES | | | \$2,523,900 |

COMMISSIONS

| | | | |
|-------------------------|----|-------|------------------|
| Testing | \$ | 4,150 | |
| Consultants | \$ | 7,550 | |
| Education | \$ | 150 | |
| TOTAL COMMISSION | | | \$ 11,850 |

FIRE AND EMS

| | | | |
|--------------------------------|----|--------|-------------------|
| Breathing Equipment & Supplies | \$ | 11,600 | |
| Engine Equipment & Supplies | \$ | 76,400 | |
| Extinguishers-Supplies/Repairs | \$ | 2,650 | |
| Hose & Appliances | \$ | 32,950 | |
| Personal Equipment/Repairs | \$ | 11,275 | |
| EMS Equipment/Repairs | \$ | 24,500 | |
| EMS Seminars | \$ | 12,400 | |
| EMS Supplies | \$ | 37,300 | |
| TOTAL FIRE AND EMS | | | \$ 209,075 |

| | | |
|------------------------------|------------|-------------------|
| DATA PROCESSING | | |
| Equipment & Maintenance | \$ 106,850 | |
| TOTAL DATA PROCESSING | | \$ 106,850 |

| | | |
|---|----------|------------------|
| FIRE PREVENTION & INVESTIGATION | | |
| Public Education | \$17,050 | |
| Inspection Supplies/Maintenance | \$ 5,000 | |
| Inspector Education | \$ 1,400 | |
| TOTAL FIRE PREVENTION & INVESTIGATIONS | | \$ 23,450 |

| | | |
|--------------------------|-----------|-------------------|
| TRAINING | | |
| Supplies/Maintenance | \$ 5,500 | |
| Education | \$ 59,000 | |
| Specialty Response Teams | \$ 47,055 | |
| TOTAL TRAINING | | \$ 111,555 |

| | | |
|------------------------|-----------|------------------|
| BUILDINGS | | |
| Maintenance | \$ 34,600 | |
| Repairs & Supplies | \$ 16,400 | |
| TOTAL BUILDINGS | | \$ 51,000 |

| | | |
|-----------------------------|-----------|------------------|
| COMMUNICATIONS | | |
| Equipment | \$ 5,500 | |
| Supplies/Maintenance | \$ 23,000 | |
| TOTAL COMMUNICATIONS | | \$ 28,500 |

| | | |
|-----------------------|----------|------------------|
| DISPATCH | | |
| Supplies/Maintenance | \$ 7,900 | |
| Education | \$ 4,950 | |
| TOTAL DISPATCH | | \$ 12,850 |

| | | |
|-----------------------|-----------|-------------------|
| VEHICLES | | |
| Supplies/Maintenance | \$109,350 | |
| TOTAL VEHICLES | | \$ 109,350 |

| | | |
|---|--|--------------------|
| TOTAL ESTIMATED AMBULANCE FUND EXPENSES / APPROPRIATIONS | | \$8,545,400 |
|---|--|--------------------|

The foregoing appropriations are appropriated from the above revenue sources including the general property tax for ambulance purposes.

Estimated Ambulance Fund Balance as of May 31, 2025, \$ 1,651,683

PENSION FUND

ESTIMATED PENSION FUND REVENUES

| | |
|--|--------------|
| Opening Cash on Hand – June 1, 2024 | \$ 27,649 |
| Opening Investment Balance – June 1, 2024 | \$ 1,675,759 |
| Real Estate Taxes – Lake County | \$ 2,031,000 |
| Illinois Personal Property Replacement Tax | \$ 11,000 |

TOTAL ESTIMATED PENSION FUND REVENUES **\$3,745,408**

ESTIMATED PENSION FUND EXPENSES / APPROPRIATIONS

Tendered to Pension Fund **\$ 3,745,408**

**TOTAL ESTIMATED PENSION FUND
EXPENSES/ APPROPRIATIONS** **\$ 3,745,408**

The foregoing appropriations are appropriated from the proceeds of a special tax for pension purposes pursuant to 40 ILCS 5/4-118 and are in addition to all other fire district taxes as provided by law.

Estimated Pension Fund Balance as of May 31, 2025 **\$ -0-**

INSURANCE FUND

ESTIMATED INSURANCE FUND REVENUES

| | |
|--|-------------------|
| Opening Fund Balance – June 1, 2024 | \$ 290,510 |
| Real Estate Taxes – Lake County | \$ 522,000 |
| Illinois Personal Property Replacement Tax | \$ 8,000 |
| TOTAL ESTIMATED INSURANCE FUND REVENUES | \$ 820,510 |

ESTIMATED INSURANCE FUND EXPENSES / APPROPRIATIONS

Worker's Comp Insurance **\$ 449,000**
Package **\$ 50,000**

**TOTAL ESTIMATED INSURANCE FUND
EXPENSES / APPROPRIATIONS** **\$ 504,000**

The foregoing appropriations are appropriated from the proceeds of a special tax for tort immunity fund purposes and are in addition to all other fire district taxes as provided by law.

Estimated Insurance Fund Balance as of May 31, 2025 \$ 316,510

Section 3: That all unexpended balances of any item or items of any general appropriation in the Ordinance be expended in making up any insufficiency in any other item or items in the same general appropriation and for the same general purpose of any like appropriation made by this Ordinance.

Section 4: That the invalidity of any item or Section of this Ordinance shall not affect the validity of the whole or part hereof.

Section 5: That this Ordinance shall be in full force and effect from and after passage, approval and publication as provided by law.

ADOPTED this 20th day of June 2024, pursuant to a roll call vote as follows:

AYES: *Brown, Davenport, Kiritzes*

NAYS: *0*

ABSENT: *0*

APPROVED this 20th day of June 2024.

(SEAL)



[Handwritten Signature]
President, Board of Trustees

Countryside Fire Protection District

ATTEST:

[Handwritten Signature]
Secretary, Board of Trustees
Countryside Fire Protection District

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

SECRETARY'S CERTIFICATE

I, the undersigned, duly qualified and acting Secretary of the Board of Trustees of the Countryside Fire Protection District, Lake County, Illinois, do hereby certify that the attached hereto is a true and correct copy of an Ordinance entitled:

ORDINANCE NO. 24-O-0

**ORDINANCE ADOPTING THE BUDGET AND APPROPRIATIONS
OF THE COUNTRYSIDE FIRE PROTECTION DISTRICT
LAKE COUNTY, ILLINOIS FOR THE FISCAL YEAR
BEGINNING JUNE 1, 2024 AND ENDING MAY 31, 2025**

Which Ordinance was duly adopted and approved by the Board of Trustees of the Countryside Fire Protection District at a meeting held on the 20th day of June 2024. I do further certify that a quorum of said Board of Trustees was present at said meeting, and that the Board complied with all requirements of the Illinois Open Meetings Act. I do further certify that the Ordinance, of which the foregoing is a true and correct copy, is entrusted to my care for safekeeping, and that I am the lawful keeper of the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said Countryside Fire Protection District this 20th day of June 2024.

(SEAL)




Secretary, Board of Trustees
Countryside Fire Protection District

STATE OF ILLINOIS)
) SS
 COUNTY OF LAKE)

**COUNTRYSIDE FIRE PROTECTION DISTRICT,
 LAKE COUNTY, ILLINOIS, ESTIMATE OF REVENUES FOR FISCAL YEAR
 BEGINNING JUNE 1, 2024 AND ENDING MAY 31, 2025**

I, the undersigned, do hereby certify that I am the Treasurer of the Board of Trustees of the Countryside Fire Protection District, Lake County, Illinois, and that as such; I am the Chief Fiscal Officer of said District. I do further certify that the following is an estimate of revenues, by source, anticipated to be received by the Countryside Fire Protection District in the following fiscal year, being the fiscal year June 1, 2024 to May 31, 2025.

Estimated Revenue Source

| | | | |
|----|----|-------------------|---|
| 1. | \$ | 763,803 | Cash Balance on hand as of June 1, 2024 |
| 2. | | 7,868,744 | Investment Balances |
| 3. | | 12,268,000 | Taxes to be available |
| 4. | | 2,400,000 | Ambulance Billing |
| 5. | | 65,000 | Replacement Tax |
| 6. | | 300,000 | Interest |
| 7. | | <u>990,350</u> | Other receipts (leases, fees, grants, etc.) |
| | \$ | 24,655,897 | Total estimated revenues anticipated to be available in the following fiscal year. |

I do further certify that the above estimate of revenues anticipated to be received in the following fiscal year was made in full compliance with the provisions of 35 ILCS 200/18-50.





 Chief Fiscal Officer
 Countryside Fire Protection District

EMPLOYMENT AGREEMENT

This Agreement is made and entered into effective this 1st day of June 2019, by and between the Countryside Fire Protection District, a fire protection district ("District"), and Charles D. Smith, Jr., the District's Fire Chief ("Chief" or "Employee").

It is hereby agreed as follows:

I. **Employment.** The District hereby employs, and the Chief accepts, employment as Chief, pursuant to the terms and conditions of this agreement. All prior agreements are terminated and superseded by this Agreement.

II. **Term/Notice of Non-Renewal.** The initial term of this Agreement shall be three (3) years, commencing on its date of execution. On the yearly anniversary date, June 1st, the term shall be automatically extended for one (1) year, so that, following extension, the contract term continuously remains three years. However, the District's Board of Trustees may notify the Chief in writing ninety (90) days prior to the anniversary date that the provision for the annual extension has been terminated. In that event, the automatic extension provision shall be terminated, and the Employment Agreement shall expire at the end of the then existing three-year period. The Chief may notify the District in writing at least ninety (90) days prior to the anniversary date, that he does not desire the extension, in which case the automatic extension shall be terminated.

III. **Duties.** Employee's title is Fire Chief and, in consideration of the compensation and benefits to be paid by the District, the Chief hereby agrees:

- a. To initiate, administer and supervise the fire protection, fire prevention, rescue and emergency medical activities and programs of the District;
- b. To initiate, administer and supervise all functions and programs of the District;
- c. To supervise the maintenance and upkeep of any facilities and equipment owned or maintained by the District, and to recommend to the Board the acquisition of new or sale of used equipment and facilities;
- d. To keep and maintain proper fiscal records for the District;
- e. To hire and fire all personnel necessary to carry out the business of the District subject to statutory limitations; and
- f. To do and perform all things necessary to be done to completely and fully administer said District and/or as otherwise directed by the Board of Trustees of the District.
- g. To provide assistance or services to other fire districts/departments when reasonable and practical, which is encouraged, but not required.

The Chief shall be bound by all the rules, regulations and policies now in existence or hereafter adopted by the Board of Trustees of the district and shall administer the affairs of the District in accordance therewith and pursuant to the laws of the State of Illinois.

IV. **Evaluation.** The Chief, in carrying out his responsibilities, shall demonstrate the following:

- a. Ability to cooperate with the board, staff, community citizens and leaders, peer organizations and neighboring towns, districts and the county;
- b. Ability to effectively communicate;
- c. Ability to effectively lead District employees;
- d. Good work habits as an example to employees;
- e. Full and efficient use of all District services;
- f. Management skills necessary to maximize the fire services to be made available to the District and minimize the cost to the taxpayers; and
- g. Performance measured against the strategic plan, including those specific goals set forth in

it.

The Board may do a performance review based upon the above criteria at the request of the Chief or Board annually, prior to the anniversary date.

V. Compensation and Benefits. The District shall compensate and benefit Employee as set forth below:

- a. **Salary.** The Chief's base salary shall be \$ ~~172,500~~ per year commencing on June 1st, 2019. A salary increase based upon the CPI and merit, or an across-the-board increase for all employees, whichever is greater, will be applied annually thereafter. The parties may negotiate a new salary and benefits as merited based upon the performance of the Chief. At no time will the salary or benefit levels decrease from the prior year's level.
 - i. 6/1/2020 - \$177,674, 3.00%
 - ii. 6/1/2021 - \$181,760, 2.30%
 - iii. 6/1/2022 - \$187,213, 3.00%
 - iv. 6/1/2023 - \$195,169, 4.25%
 - v. 6/1/2024 - \$203,971, 4.51%
- b. **Longevity Bonus.** The Chief shall be entitled to an annual longevity bonus that is equal to the product of \$1,500 multiplied by his years of service as Fire Chief each June 1st. This bonus shall be included as salary for the purpose of the pension.
- c. **Retirement Bonus.** The Chief shall be entitled to an annual retirement contribution of a total of 5% of the previous year's base salary to be deposited in the Chief's 457(b), ROTH 457(b), or PEHP plan each June 1st, at the Chief's election. This bonus shall not be included as salary for the purpose of the pension.
- d. **Life Insurance.** The District shall provide life insurance coverage in the amount of \$150,000 and will pay 100% of the annual premiums.
- e. **Benefits.** The Chief's benefits as of June 1, 2019 shall be calculated based upon 18 years of employment, and shall increase annually thereafter on each September 1st. In addition to the benefits and rights set forth in the Agreement, the Chief shall have all employee benefits and rights established by the District for sworn, management employees. In the event of conflict between those rights and benefits and the rights and benefits set forth in this Agreement, the terms of this Agreement shall prevail.
- f. **Vehicle** The District shall provide the Chief a vehicle (4x4 SUV) for use in the line of duty and job related activities pursuant to the policies and practices of the District as well as for the purposes outlined in paragraph V-i.
- g. **Professional Education / Development.** The District shall pay for and allow time for the Chief to participate in job-related conferences, workshops, community events and continuing education classes including attendance at the National Fire Academy's Chief Fire Executive Program and pursuit of a Master's Degree from an accredited university.
- h. **Personal Leave.** The District will provide compensation time to the Chief as he works non-standard hours, is often on call, attends night meetings, and may work weekends and holidays. Such compensation time may be used at the discretion of the Chief.
- i. **Use of District Owned Property/Vehicle Fringe Benefit.** As set forth under the District's Employee Handbook and Standard Operating Guides, Use of District Owned Property, the Chief may use District property for personal use under certain terms and conditions. In recognition of the fact that the Chief is always on call, the Chief may use such property for personal use or as otherwise allowed. For purposes of ethical considerations of a public employee, compensation to the Chief shall include, without necessity of prior approval, the personal use of the vehicle as mentioned in paragraph V-f, cell phone, tablet, computer and office phone as well as other personal property of the District.

The District shall furnish an automobile as outlined in paragraph V-f. The cost of all maintenance and repairs shall be the responsibility of the District. The District shall hold the Chief and his estate harmless from any liability arising from the Chief's use of the car in the course and scope of his employment. The District's furnishing of the vehicle to the Chief is in recognition of the requirement that he be available outside of normal working

hours. As such, the Chief's use of the automobile furnished by the District shall be excluded from the calculation of his wages. The Chief shall be considered by the District to be on duty from the time he leaves his personal residence whenever he is using the District provided vehicle.

j. **Personal Vacation Accumulation.** The District agrees that the cap applicable to other employees will not apply to the Chief, i.e. the Chief may accumulate personal vacation time up to two (2) year's accrual.

k. **Indirect/Business Expenses.** The Chief is exempt from the per diem expense limits adopted by the District. The District agrees to reimburse the Chief for his reasonable, indirect, business-related expenses, including such technology to maintain connectivity to the District's computer network system. Such reimbursement shall not be an additional compensation or wages to the Chief.

l. **Special Teams.** The District will support the Chief's participation in the membership and associated training for special teams. These teams may require interstate or intrastate responses and deployments for extended periods of time.

VI. Termination.

a. This Agreement shall remain in full force and effect from the date it is executed by both parties until it is terminated pursuant to subsection VI-b below. Upon termination of this Agreement, the Chief's employment with the District shall cease. Should the District terminate agreement with Chief for reasons other than Cause, as defined in VI.-c, the District shall be responsible for all salary, benefit and obligations under the contract for the remainder of the contract term.

b. This Agreement and the Chief's employment relationship with the District shall terminate upon the happening of any of the following events:

- (1) Non-renewal of the Agreement as specified in Paragraph II of this Agreement;
- (2) By disability, as certified by a physician, which renders the Chief unable to perform the essential duties of his position;
- (3) The death or retirement of the Chief;
- (4) By mutual written agreement of the Chief and the District;
- (5) By the District for cause as set forth in Section VI.-c below.

c. The District may terminate this Agreement (thus discharging the Chief) when in the District's sole judgment, cause exists. "Cause" as used herein is defined as conduct which is detrimental to the District, including, but not limited to, neglect of duty, breach of contract, conviction of a felony or any crime involving moral turpitude or poor performance. Prior to terminating this Agreement for cause, the District will provide the Chief with a written notice of the reason(s) why termination is under consideration and provide the Chief with the opportunity to appear before the Board of the Trustees of the District to discuss those reasons before any final decision is reached. If the Chief chooses to be accompanied by legal counsel, he shall be responsible for his own attorney's fees and costs. Any meeting held for this purpose shall be conducted in closed session. At the conclusion of such meeting, the Board of Trustees of the District shall announce its determination as to whether there is cause for termination. Should the Chief be terminated for cause as otherwise required by law, no benefits, duties or obligations within this Agreement shall survive its termination.

VII. **Exclusive Terms/Assignment.** The provisions of this Agreement are for the benefits of the parties solely, and not for the benefit of any other person, persons or legal entities. Neither this Agreement nor any rights hereunder may be assigned by either party.

VIII. **Property Rights.** The District, as a public entity, is at a competitive disadvantage with private sector companies for leadership and management employees because it is unable to offer employees ownership benefits, such as stock or stock options. Yet, it benefits the District to keep these employees over time, to keep these employees on the cutting edge of developments in the fields of interest of the District, and to maintain the recruiting and business advantages gained from the reputations of these employees. The District desires to balance the use of its Proprietary Property, as defined below, to generate financial benefits for its taxpayers, with its need to retain talented and gifted leadership and management employees. The intent of the following provisions is to grant to the Chief the right to use Proprietary Property, including use for personal gain, while retaining certain rights for the District.

a. **Proprietary Property:** As used in this Agreement, "Proprietary property," means

confidential information and any and all inventions, processes, diagrams, methods, apparatus, or any improvements discovered, conceived or developed during the course of this Agreement, provided the subject matter is within a field of interest of the District.

b. **Ownership of Proprietary property:** Subject to the Exclusions of paragraph VIII.C, Proprietary property shall be the District's exclusive property, whether or not patent or other applications are filed thereon. Employee agrees that all creative work prepared or originated by him for the District constitutes work made for hire, all rights to which are owned by the District. Employee shall, if so requested by the District, at no further expense to the District, execute in writing any acknowledgements or assignments in all such work, whether by way of copyright, trade secret or otherwise as may be necessary for the preservation of the worldwide proprietorship by the District.

c. **Ownership Exclusions:**

i. The Chief, individually or through other entities, may use Proprietary Property for speeches, educational programs, and consulting services, whether or not he or the other entities receive financial gain, without the prior approval of the District.

ii. The Chief may use Proprietary Property for other purposes, provided he has first negotiated the terms of such use with the board of trustees of the District. The District may refuse to allow such use only for: 1) the purpose of protecting its operations; or 2) if the District, in good faith, intends to use the Proprietary property to benefit the District financially. The District may condition use of the Proprietary Property upon the District taking appropriate legal steps and preparation of documents to insure the District's ownership rights, which may include the grant of a license to the Chief. The District shall not condition use upon payment by the Chief of a fee, costs or expenses.

IX. **Attorney Fees.** Should the Chief institute litigation to enforce a specific provision of this Agreement and subsequently prevail in that litigation, the District shall pay all reasonable attorney's fees and court costs associated with that litigation.

X. **Severability/Scope.** If any provision of the Agreement is determined to be illegal, invalid or unenforceable, all other provisions shall remain in full force or effect. If any provision is found to be overbroad in scope or duration, then the breadth of the provision shall be reduced to the maximum allowable by law.

XI. **Entire Agreement.** This instrument contains the entire Agreement of the Parties. No amendment or variation of the terms and conditions of this Agreement shall be valid unless it is in writing and signed by all parties.

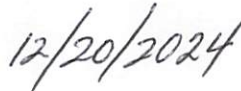
IN WITNESS WHEREOF, the parties have executed this Agreement effective the day and year first written above.

Countryside Fire Protection District

Attest



As its President



Date

As its

Secretary

Date





Charles Smith

12/27/2024

Date

Confidential

Page 1

12/20/2024