

**ORDINANCE NO. 2019-02**

**ORDINANCE PROVIDING FOR THE BUDGET AND APPROPRIATIONS  
OF THE LAKE VILLA FIRE PROTECTION DISTRICT, LAKE COUNTY, ILLINOIS  
FOR THE FISCAL YEAR BEGINNING MAY 1, 2019 AND ENDING APRIL 30, 2020**

**WHEREAS**, the Board of Trustees of the Lake Villa Fire Protection District, Lake County, Illinois, 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 on 6th day of May 2019 and notice of said hearing was given at least thirty (30) days prior thereto as required by law, and all other legal requirements have been met.

**NOW, THEREFORE, BE IT ORDAINED** by the Board of Trustees of the Lake Villa 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 May 1, 2019, and end on April 30, 2020.

**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, are hereby appropriated to defray the necessary expenses and liabilities of the Lake Villa Fire Protection District for the respective objects and purposes, as hereinafter set forth namely:

**PART I – CORPORATE FUND**

**Estimated Corporate Fund Revenues**

1. Estimated balance on hand as of May 1, 2019	\$ 4,047,964
2. Property Tax to be received	\$ 2,753,741
3. Replacement Tax	\$ 2,500

4. Interest Income	\$ 90,000
5. Foreign Fire Tax	\$ 25,000
6. Other Revenue	\$ 17,000

**TOTAL ESTIMATED AMOUNT AVAILABLE \$ 6,936,205**

**Estimated Corporate Fund Expenditures and Appropriations [70 ILCS 705/14]**

<b>Account</b>	<b>Budgeted</b>	<b>Appropriated</b>
<b>1. <u>General and Administrative</u></b>		
Conventions and Education	\$ 6,000	\$ 6,600
Association Dues	\$ 20,000	\$ 22,000
Insurance – Property/A&S	\$ 25,000	\$ 27,500
Insurance – Workers’ Comp (in addition to Liability Insurance Fund payments)	\$ 100,000	\$ 110,000
Insurance – Health	\$ 105,000	\$ 115,500
Miscellaneous	\$ 50,000	\$ 55,000
Pension	\$ 15,000	\$ 16,500
Printing, Postage, and Office Supplies	\$ 15,000	\$ 16,500
Professional Fees (including Audit)	\$ 35,000	\$ 38,500
Public Relations	\$ 6,000	\$ 6,600
Software and IT	\$ 75,000	\$ 82,500
Salaries - Administration	\$ 1,335,000	\$ 1,468,500
Salaries - Firefighters/EMTs	\$ 1,100,000	\$ 1,210,000
Employer Payroll Taxes (in addition to Social Security and Medicare Fund payments) 401(a)	\$ 25,000	\$ 27,500
Life Insurance	\$ 4,000	\$ 4,400
Uniform/Protective Clothing	\$ 35,000	\$ 38,500
Medical Evaluations	\$ 65,000	\$ 71,500
Personnel-Training	\$ 55,000	\$ 60,500
Promotional Testing	\$ 20,000	\$ 22,000
Trustee Compensation	\$ 4,500	\$ 4,950
Utilities	\$ 45,000	\$ 49,500
<b>TOTAL ESTIMATED ADMINISTRATIVE EXPENSES</b>	<b>\$ 3,540,500</b>	<b>\$ 3,894,550</b>
<b><u>Contractual Services</u></b>		
Dispatching services	\$ 35,000	\$ 38,500
<b>TOTAL ESTIMATED CONTRACTUAL EXPENSES</b>	<b>\$ 35,000</b>	<b>\$ 38,500</b>



**Estimated Ambulance Fund Expenditures and Appropriations** [70 ILCS 705/22]

<b>Account</b>	<b>Budgeted</b>	<b>Appropriated</b>
<b>1. <u>General and Administrative</u></b>		
Conventions and Education	\$ 3,000	\$ 3,600
Association Dues	\$ 5,000	\$ 6,000
Insurance – Property/A&S	\$ 50,000	\$ 60,000
Insurance – Workers’ Comp (in addition to Liability Insurance Fund payments)	\$ 200,000	\$ 240,000
Insurance – Health	\$ 210,000	\$ 252,000
Miscellaneous	\$ 2,000	\$ 2,400
Printing, Postage, and Office Supplies	\$ 15,000	\$ 18,000
Professional Fees (including Audit)	\$ 35,000	\$ 42,000
Public Relations	\$ 6,000	\$ 7,200
Software and IT	\$ 75,000	\$ 90,000
Salaries - Administration	\$ 665,000	\$ 798,000
Salaries - Firefighters/EMTs	\$ 2,100,000	\$ 2,520,000
401(a)	\$ 45,000	\$ 54,000
Life Insurance	\$ 4,000	\$ 4,800
Uniform/Protective Clothing	\$ 35,000	\$ 42,000
Medical Evaluations	\$ 65,000	\$ 78,000
Personnel-Training	\$ 10,000	\$ 12,000
Promotional Testing	\$ 20,000	\$ 24,000
Trustee Compensation	\$ 2,500	\$ 3,000
Utilities	\$ 45,000	\$ 54,000
<b>TOTAL ESTIMATED ADMINISTRATIVE EXPENSES</b>	<b>\$ 3,592,500</b>	<b>\$ 4,311,000</b>
<b>2. <u>Contractual Services</u></b>		
Ambulance billing services	\$ 55,000	\$ 66,000
Dispatching services	\$ 65,000	\$ 78,000
<b>TOTAL ESTIMATED CONTRACTUAL EXPENSES</b>	<b>\$ 120,000</b>	<b>\$ 144,000</b>
<b>3. <u>Maintenance</u></b>		
Buildings & Grounds	\$ 150,000	\$ 180,000
Cleaning Supplies	\$ 7,000	\$ 8,400
Oxygen	\$ 8,000	\$ 9,600
Ambulance Supplies	\$ 40,000	\$ 48,000
Ambulance Equipment	\$ 75,000	\$ 90,000

Ambulance Communications	\$	6,500	\$	7,800
Station Utilities and Maintenance	\$	28,000	\$	33,600
Vehicle Maintenance	\$	25,000	\$	30,000
Vehicle Fuel	\$	25,000	\$	30,000
Maintenance - Other	\$	2,000	\$	2,400
<b>TOTAL ESTIMATED MAINTENANCE EXPENSES</b>	\$	366,500	\$	439,800

4. Capital Expenditures

Building Improvements	\$	852,500	\$	937,750
Pre-Emptive Lights	\$	10,000	\$	11,000
<b>TOTAL ESTIMATED CAPITAL EXPENDITURE EXPENSES</b>	\$	862,500	\$	948,750

**TOTAL ESTIMATED AMBULANCE EXPENDITURES AND APPROPRIATIONS** \$ 4,941,500 \$ 5,843,550

Estimated Ambulance Fund Balance on April 30, 2020 \$ 77,961

**PART III - LIABILITY INSURANCE FUND**

**Estimated Liability Insurance Fund Revenues**

1. Balance on hand as of May 1, 2019	\$	0
2. Property Taxes to be received	\$	56,543
3. Replacement Taxes		<u>0</u>
<b>TOTAL ESTIMATED AMOUNT AVAILABLE</b>	\$	

**Estimated Tort Immunity Fund Expenditures and Appropriations**

<b>Account</b>	<b>Budgeted and Appropriated Amounts</b>
<u>Expenditures</u>	
100 Risk Reduction Programs (Workers Comp Insurance) [745 ILCS 10/9-107]	\$ 56,543
<b>TOTAL ESTIMATED TORT IMMUNITY FUND EXPENDITURES AND APPROPRIATIONS</b>	<b><u>\$ 56,543</u></b>

Estimated Liability Insurance Fund Balance as of April 30, 2020 \$ 0

**PART IV- AUDIT FUND**

**Estimated Audit Fund Revenues**

1. Balance on hand as of May 1, 2019	\$ 0
2. Property Taxes to be received	<u>\$ 9,754</u>
<b>TOTAL ESTIMATED AMOUNT AVAILABLE</b>	<b>\$ 9,754</b>

**Estimated Audit Fund Expenditures and Appropriations**

<b>Account</b>	<b>Budgeted and Appropriated Amounts</b>
<u>Expenditures</u>	
100 Audit Expenses [50 ILCS 310/9]	\$ 9,754
<b>TOTAL ESTIMATED AUDIT FUND EXPENDITURES AND APPROPRIATIONS</b>	<b><u>\$ 9,754</u></b>
Estimated Audit Fund Balance as of April 30, 2020	\$ 0

**PART V- PENSION FUND**

**Estimated Pension Fund Revenues**

1. Balance on hand as of May 1, 2019	\$3,301,900
2. Property Taxes to be received	\$ 146,220
3. Interest Income	\$ 50,000
4. Pension Employee Contribution	<u>\$ 57,000</u>
<b>TOTAL ESTIMATED AMOUNT AVAILABLE</b>	<b>\$3,555,120</b>

**Estimated Pension Fund Expenditures and Appropriations**

<b>Account</b>	<b>Budgeted and Appropriated Amounts</b>
<u>Expenditures</u>	
Expenses [40 ILCS 5/4-118]	\$ 18,000
<b>TOTAL ESTIMATED PENSION FUND EXPENDITURES AND APPROPRIATIONS</b>	<b><u>\$ 18,000</u></b>
Estimated Pension Fund Balance as of April 30, 2020	\$3,537,120

**PART VI – SOCIAL SECURITY FUND**

**Estimated Social Security Fund Revenues**

1. Balance on hand as of May 1, 2019	\$ 0
2. Property Taxes to be received	<u>\$ 82,864</u>
<b>TOTAL ESTIMATED AMOUNT AVAILABLE</b>	<b>\$ 82,864</b>

**Estimated Social Security Fund Expenditures and Appropriations**

<b>Account</b>	<b>Budgeted and Appropriated Amounts</b>
<u>Expenditures</u>	
District share of the cost of participation in Federal Social Security Insurance Program [40 ILCS 5/21-110]	\$ 82,864
<b>TOTAL ESTIMATED SOCIAL SECURITY FUND EXPENDITURES AND APPROPRIATIONS</b>	<b><u>\$ 82,864</u></b>
Estimated Pension Fund Balance as of April 30, 2020	\$ 0

**PART VII – MEDICARE FUND**

**Estimated Medicare Fund Revenues**

1. Balance on hand as of May 1, 2019	\$ 0
2. Property Taxes to be received	<u>\$ 48,740</u>
<b>TOTAL ESTIMATED AMOUNT AVAILABLE</b>	<b>\$ 48,740</b>

**Estimated Medicare Fund Expenditures and Appropriations**

<b>Account</b>	<b>Budgeted and Appropriated Amounts</b>
<u>Expenditures</u>	
District share of the cost of participation in Federal Medicare Program [40 ILCS 5/21-110.1]	\$ 48,740
<b>TOTAL ESTIMATED SOCIAL SECURITY FUND EXPENDITURES AND APPROPRIATIONS</b>	<b><u>\$ 48,740</u></b>
Estimated Pension Fund Balance as of April 30, 2020	\$ 0

**SUMMARY**

TOTAL CORPORATE FUND APPROPRIATIONS	\$ 7,512,000
TOTAL AMBULANCE FUND APPROPRIATIONS	\$ 5,843,550
TOTAL LIABILITY INSURANCE FUND APPROPRIATIONS	\$ 56,543
TOTAL AUDIT FUND APPROPRIATIONS	\$ 9,754
TOTAL PENSION FUND APPROPRIATIONS	\$ 18,000
TOTAL SOCIAL SECURITY FUND APPROPRIATIONS	\$ 82,864
TOTAL MEDICARE FUND APPROPRIATIONS	<u>\$ 48,740</u>
<b>TOTAL ESTIMATED APPROPRIATIONS</b>	<b>\$13,571,451</b>

A. Estimated cash on hand May 1, 2019	\$ 9,862,004
B. Total estimated revenues for fiscal year 2019-2020	\$ 6,745,733
C. Total estimated expenditures for fiscal year 2019-2020	\$ 13,571,451
D. Estimated cash on hand April 30, 2020	\$ 3,036,286

**Section 3:** That all unexpected balances of any item or items of any general appropriation in this 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 not affect the validity of the whole or any other 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 day 6th day of May 2019, pursuant to a roll call vote as follows:

**AYES:** \_\_\_\_\_

**NAYES:** \_\_\_\_\_

**ABSENT:** \_\_\_\_\_

\_\_\_\_\_  
 James Stout, Board President  
 Lake Villa Fire Protection District

**ATTEST:**

\_\_\_\_\_  
 Romie Johnson, Board Secretary  
 Lake Villa Fire Protection District