

**ORDINANCE NO. 2020-02**

**ORDINANCE PROVIDING FOR THE BUDGET AND APPROPRIATIONS  
OF THE LAKE VILLA FIRE PROTECTION DISTRICT, LAKE COUNTY, ILLINOIS  
FOR THE FISCAL YEAR BEGINNING MAY 1, 2020 AND ENDING APRIL 30, 2021**

**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 1st day of June 2020 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, 2020, and end on April 30, 2021.

**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, 2020	\$ 3,766,189
2. Property Tax to be received	\$ 2,827,678
3. Replacement Tax	\$ 3,000
4. Interest Income	\$ 80,000
5. Foreign Fire Tax	\$ 30,000
6. Other Revenue	\$ 20,000
<b>TOTAL ESTIMATED AMOUNT AVAILABLE</b>	<b>\$ 6,726,867</b>

**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	\$ 3,500	\$ 4,200
Association Dues	\$ 15,000	\$ 18,000
Insurance – Property/A&S	\$ 27,000	\$ 32,400
Insurance – Workers’ Comp (in addition to Liability Insurance Fund payments)	\$ 75,000	\$ 90,000
Insurance – Health	\$ 150,000	\$ 180,000
VEBA Account (BPAS)	\$ 47,000	\$ 56,400
Miscellaneous	\$ 10,000	\$ 12,000
Office Supplies/Postage	\$ 10,000	\$ 12,000
Professional Fees (including Audit)	\$ 30,000	\$ 36,000
Fire Prevention Bureau	\$ 5,000	\$ 6,000
IT and Software	\$ 75,000	\$ 90,000
Salaries - Administration	\$ 210,000	\$ 252,000
Battalion Chief	\$ 112,000	\$ 134,400
Lieutenant	\$ 416,000	\$ 499,200
Firefighters/EMTs	\$ 583,000	\$ 699,600
Overtime	\$ 67,000	\$ 80,400
Holiday Pay	\$ 31,000	\$ 37,200
Acting Pay	\$ 1,000	\$ 1,200
Employer Payroll Taxes (in addition to Social Security and Medicare Fund payments)	\$ 298,000	\$ 357,600
Pension	\$ 200,000	\$ 240,000
Life Insurance	\$ 5,000	\$ 6,000
Uniform/Protective Clothing	\$ 25,000	\$ 30,000
Medical Evaluations	\$ 15,000	\$ 18,000
Personnel-Training	\$ 30,000	\$ 36,000
Trustee Compensation	\$ 4,500	\$ 5,400
Utilities	\$ 45,000	\$ 54,000
<b>TOTAL ESTIMATED ADMINISTRATIVE EXPENSES</b>	<b>\$ 2,490,000</b>	<b>\$ 2,988,000</b>
 <b><u>Contractual Services</u></b>		
Dispatching services	\$ 35,000	\$ 42,000
<b>TOTAL ESTIMATED CONTRACTUAL EXPENSES</b>	<b>\$ 35,000</b>	<b>\$ 42,000</b>

2. Maintenance

Buildings & Grounds	\$	100,000	\$	120,000
Cleaning Supplies	\$	6,000	\$	7,200
Dive Team Expenses	\$	30,000	\$	36,000
Vehicle Maintenance	\$	100,000	\$	120,000
Vehicle Fuel	\$	25,000	\$	30,000
Maintenance Other	\$	10,000	\$	12,000
<b>TOTAL ESTIMATED MAINTENANCE EXPENSES</b>	\$	271,000	\$	325,200

3. Capital Expenditures

2005 Pumper Refurbishment	\$	210,000	\$	252,000
Access Control	\$	30,000	\$	36,000
Rescue Boat & Trailer	\$	180,000	\$	216,000
Knox Box (20)	\$	12,500	\$	15,000
Pre-Emptive Lights	\$	10,000	\$	12,000
<b>TOTAL ESTIMATED CAPITAL EXPENDITURE EXPENSES</b>	\$	442,500	\$	531,000

**TOTAL ESTIMATED CORPORATE EXPENDITURES AND APPROPRIATIONS** \$ 3,238,500 \$ 3,886,200

Estimated Corporate Fund Balance on April 30, 2021 \$ 2,840,667

**PART II AMBULANCE FUND**

**Estimated Ambulance Fund Revenues**

1. Estimated balance on hand as of May 1, 2020	\$ 3,106,943
2. Property Tax to be received	\$ 2,730,169
3. Service Billings	\$ 700,000
4. Interest income	\$ 70,000
<b>TOTAL ESTIMATED AMOUNT AVAILABLE</b>	<b>\$ 6,607,112</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	\$ 3,500	\$ 4,200
Association Dues	\$ 5,000	\$ 6,000
Insurance – Property/A&S	\$ 55,000	\$ 66,000
Insurance – Workers’ Comp (in addition to Liability Insurance Fund payments)	\$ 150,000	\$ 180,000
Insurance – Health	\$ 300,000	\$ 360,000
VEBA Account (BPAS)	\$ 93,000	\$ 111,600
Miscellaneous	\$ 10,000	\$ 12,000
Office Supplies/Postage	\$ 10,000	\$ 12,000
Professional Fees (including Audit)	\$ 30,000	\$ 36,000
Fire Prevention Bureau	\$ 5,000	\$ 5,000
IT and Software	\$ 75,000	\$ 90,000
Salaries - Administration	\$ 105,000	\$ 126,000
Battalion Chief	\$ 224,000	\$ 268,800
Lieutenant	\$ 834,000	\$ 1,000,800
Firefighters/EMT	\$ 1,167,000	\$ 1,400,400
Overtime	\$ 133,000	\$ 159,600
Holiday Pay	\$ 64,000	\$ 78,800
Acting Pay	\$ 2,000	\$ 2,400
Pension	\$ 200,000	\$ 240,000
Life Insurance	\$ 5,000	\$ 6,000
Uniform/Protective Clothing	\$ 25,000	\$ 30,000
Medical Evaluations	\$ 15,000	\$ 18,000
Personnel-Training	\$ 10,000	\$ 12,000
Trustee Compensation	\$ 2,500	\$ 3,000
Utilities	\$ 45,000	\$ 54,000
<b>TOTAL ESTIMATED ADMINISTRATIVE EXPENSES</b>	<b>\$ 3,568,000</b>	<b>\$ 4,281,600</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	\$ 100,000	\$ 120,000
Cleaning Supplies	\$ 6,000	\$ 7,200
Oxygen	\$ 8,000	\$ 9,600

Ambulance Supplies	\$	35,000	\$	42,000
Ambulance Equipment	\$	30,000	\$	36,000
Ambulance Communications	\$	7,000	\$	8,400
Vehicle Maintenance	\$	25,000	\$	30,000
Vehicle Fuel	\$	25,000	\$	30,000
<b>TOTAL ESTIMATED MAINTENANCE EXPENSES</b>	\$	236,000	\$	283,200

4. Capital Expenditures

Access Control	\$	30,000	\$	36,000
Knox Box (20)	\$	12,500	\$	12,500
Pre-Emptive Lights	\$	10,000	\$	11,000
<b>TOTAL ESTIMATED CAPITAL EXPENDITURE EXPENSES</b>	\$	42,500	\$	51,000

**TOTAL ESTIMATED AMBULANCE EXPENDITURES AND APPROPRIATIONS** \$ 3,966,500 \$ 4,759,800

Estimated Ambulance Fund Balance on April 30, 2021 \$ 1,847,312

**PART III - LIABILITY INSURANCE FUND**

**Estimated Liability Insurance Fund Revenues**

1. Balance on hand as of May 1, 2020	\$	0
2. Property Taxes to be received	\$	58,511
3. Replacement Taxes		<u>0</u>
<b>TOTAL ESTIMATED AMOUNT AVAILABLE</b>	<b>\$</b>	<b>58,511</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]	\$ 58,511
<b>TOTAL ESTIMATED TORT IMMUNITY FUND EXPENDITURES AND APPROPRIATIONS</b>	<b><u>\$ 58,511</u></b>

Estimated Liability Insurance Fund Balance as of April 30, 2021 \$ 0

**PART IV- AUDIT FUND**

**Estimated Audit Fund Revenues**

1. Balance on hand as of May 1, 2020	\$ 0
2. Property Taxes to be received	<u>\$ 9,753</u>
<b>TOTAL ESTIMATED AMOUNT AVAILABLE</b>	<b>\$ 9,753</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]	\$ 9,753
<b>TOTAL ESTIMATED AUDIT FUND EXPENDITURES AND APPROPRIATIONS</b>	<b><u>\$ 9,753</u></b>
Estimated Audit Fund Balance as of April 30, 2021	\$ 0

**PART V- PENSION FUND**

**Estimated Pension Fund Revenues**

1. Balance on hand as of May 1, 2020	\$3,819,379
2. Property Taxes to be received	\$ 218,000
3. Interest Income	\$ 50,000
4. Pension Employee Contribution	<u>\$ 185,760</u>
<b>TOTAL ESTIMATED AMOUNT AVAILABLE</b>	<b>\$4,273,139</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]	\$ 28,000
<b>TOTAL ESTIMATED PENSION FUND EXPENDITURES AND APPROPRIATIONS</b>	<b><u>\$ 28,000</u></b>
Estimated Pension Fund Balance as of April 30, 2021	\$4,245,139

**PART VI – SOCIAL SECURITY FUND**

**Estimated Social Security Fund Revenues**

1. Balance on hand as of May 1, 2020	\$ 0
2. Property Taxes to be received	<u>\$ 78,010</u>
<b>TOTAL ESTIMATED AMOUNT AVAILABLE</b>	<b>\$ 78,010</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]	\$ 78,010
<b>TOTAL ESTIMATED SOCIAL SECURITY FUND EXPENDITURES AND APPROPRIATIONS</b>	<b><u>\$ 78,010</u></b>
Estimated Pension Fund Balance as of April 30, 2021	\$ 0

**PART VII – MEDICARE FUND**

**Estimated Medicare Fund Revenues**

1. Balance on hand as of May 1, 2020	\$ 0
2. Property Taxes to be received	<u>\$ 48,758</u>
<b>TOTAL ESTIMATED AMOUNT AVAILABLE</b>	<b>\$ 48,758</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]	\$ 48,758
<b>TOTAL ESTIMATED SOCIAL SECURITY FUND EXPENDITURES AND APPROPRIATIONS</b>	<b><u>\$ 48,758</u></b>
Estimated Pension Fund Balance as of April 30, 2021	\$ 0

**SUMMARY**

TOTAL CORPORATE FUND APPROPRIATIONS	\$ 3,886,200
TOTAL AMBULANCE FUND APPROPRIATIONS	\$ 4,759,800
TOTAL LIABILITY INSURANCE FUND APPROPRIATIONS	\$ 58,511
TOTAL AUDIT FUND APPROPRIATIONS	\$ 9,753
TOTAL PENSION FUND APPROPRIATIONS	\$ 28,000
TOTAL SOCIAL SECURITY FUND APPROPRIATIONS	\$ 78,010
TOTAL MEDICARE FUND APPROPRIATIONS	<u>\$ 48,758</u>
<b>TOTAL ESTIMATED APPROPRIATIONS</b>	<b>\$ 8,869,032</b>
A. Estimated cash on hand May 1, 2020	\$ 10,692,511
B. Total estimated revenues for fiscal year 2020-2021	\$ 7,109,639
C. Total estimated expenditures for fiscal year 2020-2021	\$ 8,869,032
D. Estimated cash on hand April 30, 2021	\$ 8,933,118

**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 1<sup>st</sup> day of June 2020, pursuant to a roll call vote as follows:

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

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

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

\_\_\_\_\_

James Stout, President, Board of Trustees  
Lake Villa Fire Protection District

**ATTEST:**

\_\_\_\_\_

Romie Johnson, Secretary, Board of Trustees  
Lake Villa Fire Protection District



STATE OF ILLINOIS        )  
  ) SS  
COUNTY OF LAKE         )

**SECRETARY’S CERTIFICATE**

I, \_\_\_\_\_, Secretary of the Board of Trustees of the Lake Villa Fire Protection District, in the County of Lake of Illinois, do hereby certify that attached hereto is a true and correct copy of that certain Ordinance now on file in my office entitled:

**ORDINANCE NO. 2020-02**

**ORDINANCE PROVIDING FOR THE BUDGET AND APPROPRIATIONS OF THE LAKE VILLA FIRE PROTECTION DISTRICT, LAKE COUNTY, ILLINOIS FOR THE FISCAL YEAR BEGINNING MAY 1, 2020 AND ENDING APRIL 30, 2021**

which ordinance was adopted by the Board of Trustees of the Lake Villa Fire Protection District at a meeting held on the 1<sup>st</sup> day of June 2020, at which meeting a quorum was present, and approved by the Board by roll call vote.

I do further certify the Ordinance of which 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 Lake Villa Fire Protection District the 1st day of June 2020.

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

STATE OF ILLINOIS            )  
   ) SS  
 COUNTY OF LAKE                )

**LAKE VILLA FIRE PROTECTION DISTRICT, LAKE COUNTY, ILLINOIS,  
 ESTIMATE OF REVENUES FOR FISCAL YEAR  
BEGINNING MAY 1, 2020 AND ENDING APRIL 30, 2021**

I, **Ingrid Skidmore**, do hereby certify that I am the Treasurer of the Board of Trustees of the Lake Villa Fire Protection District, Lake County, Illinois, and that as such; I am the Chief Fiscal Officer of the District. I do further certify that the following is an estimate of revenues, by source, anticipated to be received by the Lake Villa Fire Protection District in the fiscal year May 1, 2020 to April 30, 2021.

**PART 1 – CORPORATE FUND**  
**Estimated Corporate Fund Revenues**

Property Tax to be received	\$ 2,827,678
Replacement Tax	\$ 3,000
Interest Income	\$ 80,000
Foreign Fire Tax	\$ 30,000
Other Revenue	<u>\$ 20,000</u>
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 2,960,678</b>

**PART II AMBULANCE FUND**  
**Estimated Ambulance Fund Revenues**

Property Tax to be received	\$ 2,730,169
Service Billings	\$ 700,000
Interest income	<u>\$ 70,000</u>
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 3,500,169</b>

**PART III - LIABILITY INSURANCE FUND**  
**Estimated Liability Insurance Fund Revenues**

Property Taxes to be received	\$ 58,511
Replacement Taxes	<u>0</u>
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 58,511</b>

**PART IV- AUDIT FUND**  
**Estimated Audit Fund Revenues**

Property Taxes to be received	<u>\$ 9,753</u>
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 9,753</b>

**PART V- PENSION FUND**  
**Estimated Pension Fund Revenues**

Property Taxes to be received	\$ 218,000
Interest Income	\$ 50,000
Pension Employee Contribution	<u>\$ 185,760</u>
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 453,760</b>

**PART VI – SOCIAL SECURITY FUND**  
**Estimated Social Security Fund Revenues**

Property Taxes to be received	<u>\$ 78,010</u>
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 78,010</b>

**PART VII – MEDICARE FUND**  
**Estimated Medicare Fund Revenues**

Property Taxes to be received	<u>\$ 48,758</u>
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 48,758</b>

**TOTAL ESTIMATED REVENUES** **\$ 7,109,639**

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.

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Ingrid Skidmore, Treasurer, Board of Trustees  
Lake Villa Fire Protection District

(SEAL)