

ORDINANCE NO. 2020-0-05

**ORDINANCE ADOPTING THE BUDGET AND APPROPRIATIONS
OF THE WAUCONDA FIRE PROTECTION DISTRICT
LAKE AND McHENRY COUNTIES, ILLINOIS FOR THE FISCAL YEAR
BEGINNING MAY 1, 2020, AND ENDING APRIL 30, 2021**

WHEREAS, the Board of Trustees of the Wauconda Fire Protection District, Lake and McHenry Counties, 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 Ordinance on April 16, 2020 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 Wauconda Fire Protection District, Lake and McHenry Counties, Illinois as follows:

Section 1: That the fiscal year of this Fire Protection District is hereby fixed to begin on May 1, 2020, and to end on April 30, 2021.

Section 2: That the following Budget containing an estimate of the revenues available, expenditures and the appropriations contained therein be and the same is hereby adopted as the budget and appropriations for this Fire Protection District for said fiscal year; and the following sums of money:

TOTAL APPROPRIATION FOR CORPORATE FUND	\$	6,558,936.25
TOTAL APPROPRIATION FOR AMBULANCE FUND		6,488,601.25
TOTAL APPROPRIATION FOR PENSION FUND		1,906,000.00
TOTAL APPROPRIATION FOR INSURANCE FUND		409,200.00
TOTAL APPROPRIATION FOR SOCIAL SECURITY FUND		48,400.00
TOTAL APPROPRIATION FOR MEDICARE FUND		81,400.00

TOTAL ESTIMATED APPROPRIATIONS	\$	15,492,537.50
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or as much thereof as may be authorized by law is hereby appropriated to defray the necessary expenses and liabilities of the Wauconda Fire Protection District for the fiscal year of said District beginning May 1, 2020 and ending April 30, 2021, for the respective objects and purposes, as set forth namely:

PART I - CORPORATE FUND

Estimated Corporate Fund Revenues

Estimated Cash Balance - May 1, 2020	\$	437,500.00
Estimated Investments Balance - May 1, 2020	\$	-
Real Estate Taxes - Lake & McHenry Counties	\$	4,341,000.00
Illinois Personal Property Replacement Tax	\$	5,000.00
Foreign Fire Insurance Tax	\$	60,000.00
Interest Earned	\$	17,500.00
Contract Revenue	\$	-
Grants & Miscellaneous Income	\$	1,045,000.00
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	5,906,000.00

Estimated Corporate Fund Expenditures and Appropriations

A. Wages & Benefits	<u>Budgeted</u>	<u>Appropriated</u>
Career - Regular	\$ 2,202,000.00	\$ 2,422,200.00
Career - Overtime	\$ 155,000.00	\$ 186,000.00
PTO Accrual Payout	\$ 105,000.00	\$ 115,500.00
Part Time Compensation	\$ 254,000.00	\$ 279,400.00
Civilian	\$ 72,500.00	\$ 79,750.00
Civilian Retirement	\$ 3,950.00	\$ 4,345.00
Transfer to Social Security/Medicare Funds	\$ 36,500.00	\$ 40,150.00
Trustees/Commissioners	\$ 9,300.00	\$ 10,230.00
Health Insurance	\$ 577,500.00	\$ 635,250.00
Physical Health	\$ 9,000.00	\$ 9,900.00
Uniforms	\$ 29,200.00	\$ 32,120.00
Transfer to Insurance/Pension Funds	\$ 364,000.00	\$ 400,400.00
Total Estimated Wages & Benefits	\$ 3,817,950.00	\$ 4,215,245.00
B. Contractual Services	<u>Budgeted</u>	<u>Appropriated</u>
Dispatching	\$ 68,500.00	\$ 75,350.00
Audit	\$ 60,000.00	\$ 66,000.00
Legal Services	\$ 17,500.00	\$ 21,000.00
Utilities/Services	\$ 35,650.00	\$ 39,215.00
Total Estimated Contractual Services	\$ 181,650.00	\$ 201,565.00

C. Office/Data Processing Expenses	<u>Budgeted</u>	<u>Appropriated</u>
Conferences	\$ 23,375.00	\$ 25,712.50
Dues/Subscriptions	\$ 4,612.50	\$ 5,073.75
Equipment	\$ 1,850.00	\$ 2,035.00
Outside Services	\$ 4,000.00	\$ 4,400.00
Printing	\$ 500.00	\$ 550.00
Data Processing-Equipment/Maintenance	\$ 16,730.00	\$ 18,403.00
Data Processing-Supplies	\$ 7,750.00	\$ 8,525.00
Total Estimated Office Expenses	\$ 58,817.50	\$ 64,699.25
D. Capital Expenses	<u>Budgeted</u>	<u>Appropriated</u>
Equipment	\$ 130,600.00	\$ 143,660.00
Vehicles	\$ 150,500.00	\$ 180,600.00
Building	\$ 96,500.00	\$ 106,150.00
Grants	\$ 501,000.00	\$ 551,100.00
Capital Reserve	\$ 339,000.00	\$ 406,800.00
Total Estimated Capital Expenses	\$ 1,217,600.00	\$ 1,388,310.00
E. Commission Expenses	<u>Budgeted</u>	<u>Appropriated</u>
Testing	\$ 500.00	\$ 550.00
Consultants	\$ 1,000.00	\$ 1,100.00
Education	\$ -	\$ -
Total Estimated Commission Expenses	\$ 1,500.00	\$ 1,650.00
F. Operational Expenses	<u>Budgeted</u>	<u>Appropriated</u>
Breathing Equipment/Supplies	\$ 4,400.00	\$ 4,840.00
Fire Equipment	\$ 8,500.00	\$ 9,350.00
Haz-Mat Equipment	\$ 2,000.00	\$ 2,200.00
Communications Equipment/Supplies	\$ 21,450.00	\$ 23,595.00
Training Equipment/Supplies	\$ 500.00	\$ 550.00
Specialized Equipment	\$ 1,025.00	\$ 1,127.50
Public Education	\$ 8,745.00	\$ 9,619.50
Training - Fire	\$ 16,125.00	\$ 17,737.50
Training - Specialized Services	\$ -	\$ -
Debt Service	\$ 410,000.00	\$ 451,000.00
Foreign Fire Insurance Expenses	\$ 30,000.00	\$ 33,000.00
Total Estimated Operational Expenses	\$ 502,745.00	\$ 553,019.50

G. Building and Vehicle Expenses	<u>Budgeted</u>	<u>Appropriated</u>
Building Maintenance	\$ 8,400.00	\$ 9,240.00
Building Repairs/Supplies	\$ 4,325.00	\$ 4,757.50
Vehicles - Parts/Repairs	\$ 44,500.00	\$ 48,950.00
Vehicles - Fuel	\$ 25,000.00	\$ 27,500.00
Total Estimated Building and Vehicle Expenses	\$ 82,225.00	\$ 90,447.50
H. Contingent Expenses	<u>Budgeted</u>	<u>Appropriated</u>
Contingency	\$ 40,000.00	\$ 44,000.00
Total Estimated Contingent Expenses	\$ 40,000.00	\$ 44,000.00
TOTAL ESTIMATED CORPORATE FUND EXPENDITURES AND APPROPRIATIONS	<u>\$ 5,902,487.50</u>	<u>\$ 6,558,936.25</u>

The foregoing appropriations are appropriated from the above revenue sources including the general property tax for corporate purposes, 70 ILCS 705/14.

Estimated Corporate Fund Balance as of April 30, 2021 \$ 3,512.50

PART II - AMBULANCE FUND

Estimated Ambulance Fund Revenues

Estimated Cash Balance - May 1, 2020	\$ 437,500.00
Estimated Investments Balance - May 1, 2020	\$ -
Real Estate Taxes - Lake & McHenry Counties	\$ 3,289,000.00
Illinois Personal Property Replacement Tax	\$ 5,000.00
Ambulance Service Fees	\$ 1,060,000.00
Interest Earned	\$ 17,500.00
Contract Revenue	\$ -
Grants & Miscellaneous Income	\$ 1,045,000.00
TOTAL ESTIMATED AMOUNT AVAILABLE	<u>\$ 5,854,000.00</u>

Estimated Ambulance Fund Expenditures and Appropriations

A. Wages & Benefits	<u>Budgeted</u>	<u>Appropriated</u>
Career - Regular	\$ 2,202,000.00	\$ 2,422,200.00
Career - Overtime	\$ 155,000.00	\$ 186,000.00
PTO Accrual Payout	\$ 105,000.00	\$ 115,500.00
Part Time Compensation	\$ 254,000.00	\$ 279,400.00
Civilian	\$ 72,500.00	\$ 79,750.00
Civilian Retirement	\$ 3,950.00	\$ 4,345.00
Transfer to Social Security/Medicare Funds	\$ 36,500.00	\$ 40,150.00
Trustees/Commissioners	\$ 9,300.00	\$ 10,230.00
Health Insurance	\$ 577,500.00	\$ 635,250.00
Physical Health	\$ 9,000.00	\$ 9,900.00
Uniforms	\$ 29,200.00	\$ 32,120.00
Transfer to Insurance/Pension Funds	<u>\$ 364,000.00</u>	<u>\$ 400,400.00</u>
Total Estimated Wages & Benefits	\$ 3,817,950.00	\$ 4,215,245.00
B. Contractual Services	<u>Budgeted</u>	<u>Appropriated</u>
Dispatching	\$ 68,500.00	\$ 75,350.00
Audit	\$ 110,000.00	\$ 121,000.00
Legal Services	\$ 17,500.00	\$ 21,000.00
Utilities/Services	<u>\$ 35,650.00</u>	<u>\$ 39,215.00</u>
Total Estimated Contractual Services	\$ 231,650.00	\$ 256,565.00
C. Office/Data Processing Expenses	<u>Budgeted</u>	<u>Appropriated</u>
Conferences	\$ 23,375.00	\$ 25,712.50
Dues/Subscriptions	\$ 4,612.50	\$ 5,073.75
Equipment	\$ 1,850.00	\$ 2,035.00
Outside Services	\$ 4,000.00	\$ 4,400.00
Printing	\$ 500.00	\$ 550.00
Data Processing-Equipment/Maintenance	\$ 16,730.00	\$ 18,403.00
Data Processing-Supplies	<u>\$ 7,750.00</u>	<u>\$ 8,525.00</u>
Total Estimated Office Expenses	\$ 58,817.50	\$ 64,699.25
D. Capital Expenses	<u>Budgeted</u>	<u>Appropriated</u>
Equipment	\$ 130,600.00	\$ 143,660.00
Vehicles	\$ 150,500.00	\$ 180,600.00
Building	\$ 96,500.00	\$ 106,150.00
Grants	\$ 501,000.00	\$ 551,100.00
Capital Reserve	<u>\$ 206,000.00</u>	<u>\$ 247,200.00</u>
Total Estimated Capital Expenses	\$ 1,084,600.00	\$ 1,228,710.00

E. Commission Expenses	<u>Budgeted</u>	<u>Appropriated</u>
Testing	\$ 500.00	\$ 550.00
Consultants	\$ 1,000.00	\$ 1,100.00
Education	\$ -	\$ -
Total Estimated Commission Expenses	\$ 1,500.00	\$ 1,650.00
F. Operational Expenses	<u>Budgeted</u>	<u>Appropriated</u>
Breathing Equipment/Supplies	\$ 4,400.00	\$ 4,840.00
Fire Equipment	\$ 8,500.00	\$ 9,350.00
Haz-Mat Equipment	\$ 2,000.00	\$ 2,200.00
EMS Equipment/Supplies	\$ 31,150.00	\$ 34,265.00
Communications Equipment/Supplies	\$ 21,450.00	\$ 23,595.00
Training Equipment/Supplies	\$ 500.00	\$ 550.00
Specialized Equipment	\$ 1,025.00	\$ 1,127.50
Public Education	\$ 8,745.00	\$ 9,619.50
Training - Fire	\$ 16,125.00	\$ 17,737.50
Training - EMS	\$ -	\$ -
Training - Specialized Services	\$ -	\$ -
Debt Service	\$ 410,000.00	\$ 451,000.00
Foreign Fire Insurance Expenses	\$ 30,000.00	\$ 33,000.00
Total Estimated Operational Expenses	\$ 533,895.00	\$ 587,284.50
G. Building and Vehicle Expenses	<u>Budgeted</u>	<u>Appropriated</u>
Building Maintenance	\$ 8,400.00	\$ 9,240.00
Building Repairs/Supplies	\$ 4,325.00	\$ 4,757.50
Vehicles - Parts/Repairs	\$ 44,500.00	\$ 48,950.00
Vehicles - Fuel	\$ 25,000.00	\$ 27,500.00
Total Estimated Building and Vehicle Expenses	\$ 82,225.00	\$ 90,447.50
H. Contingent Expenses	<u>Budgeted</u>	<u>Appropriated</u>
Contingency	\$ 40,000.00	\$ 44,000.00
Total Estimated Contingent Expenses	\$ 40,000.00	\$ 44,000.00
TOTAL ESTIMATED AMBULANCE FUND EXPENDITURES AND APPROPRIATIONS	<u>\$ 5,850,637.50</u>	<u>\$ 6,488,601.25</u>

The foregoing appropriations are appropriated from the above revenue sources including the proceeds of a special tax for ambulance service purposes provided by 70 ILCS 705/22.

Estimated Ambulance Fund Balance as of April 30, 2021 \$ 3,362.50

PART III - PENSION FUND

Estimated Pension Fund Revenues

Estimated Cash Balance - May 1, 2020	\$	-
Real Estate Taxes - Lake & McHenry Counties	\$	1,250,000.00
Transfer from Corporate and Ambulance Funds	\$	656,000.00
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	1,906,000.00

Estimated Pension Fund Expenditures and Appropriations

	<u>Budgeted</u>	<u>Appropriated</u>
Employer Pension Fund Contribution	\$ 1,906,000.00	\$ 1,906,000.00
TOTAL ESTIMATED PENSION FUND EXPENDITURES AND APPROPRIATIONS	\$ 1,906,000.00	\$ 1,906,000.00

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

Estimated Pension Fund Balance as of April 30, 2021 \$ -

PART IV - INSURANCE FUND

Estimated Insurance Fund Revenues

Estimated Cash Balance - May 1, 2020	\$	-
Real Estate Taxes - Lake & McHenry Counties	\$	300,000.00
Transfer from Corporate and Ambulance Funds	\$	72,000.00
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	372,000.00

Estimated Insurance Fund Expenditures and Appropriations

	<u>Budgeted</u>	<u>Appropriated</u>
Liability/Property Insurance	\$ 62,000.00	\$ 68,200.00
Unemployment/Workers Compensation Insurance	\$ 310,000.00	\$ 341,000.00
TOTAL ESTIMATED INSURANCE FUND EXPENDITURES AND APPROPRIATIONS	\$ 372,000.00	\$ 409,200.00

The foregoing appropriations are appropriated from the proceeds of a special tax for tort immunity fund purposes pursuant to 745 ILCS 10/9-107 and are in addition to all other fire protection district taxes as provided by law.

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

PART V - SOCIAL SECURITY FUND

Estimated Social Security Fund Revenues

Estimated Cash Balance - May 1, 2020	\$	-
Real Estate Taxes - Lake & McHenry Counties	\$	34,000.00
Transfer from Corporate and Ambulance Funds	\$	10,000.00
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	44,000.00

Estimated Social Security Fund Expenditures and Appropriations

	<u>Budgeted</u>	<u>Appropriated</u>
Social Security Payroll Tax Expense	\$ 44,000.00	\$ 48,400.00
TOTAL ESTIMATED SOCIAL SECURITY FUND EXPENDITURES AND APPROPRIATIONS	\$ 44,000.00	\$ 48,400.00

The foregoing appropriations are appropriated from the proceeds of a special tax for social security purposes pursuant to 40 ILCS 5/21-110.

Estimated Social Security Fund Balance as of April 30, 2021 \$ -

PART VI - MEDICARE FUND

Estimated Medicare Fund Revenues

Estimated Cash Balance - May 1, 2020	\$	-
Real Estate Taxes - Lake & McHenry Counties	\$	11,000.00
Transfer from Corporate and Ambulance Funds	\$	63,000.00
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	74,000.00

Estimated Medicare Fund Expenditures and Appropriations

	<u>Budgeted</u>	<u>Appropriated</u>
Medicare Payroll Expense	\$ 74,000.00	\$ 81,400.00
TOTAL ESTIMATED MEDICARE FUND EXPENDITURES AND APPROPRIATIONS	\$ 74,000.00	\$ 81,400.00

The foregoing appropriations are appropriated from the proceeds of a special tax for medicare purposes pursuant to 40 ILCS 5/21-110.1.

Estimated Medicare Fund Balance as of April 30, 2021 \$ -

S U M M A R Y

TOTAL APPROPRIATION FOR CORPORATE FUND	\$	6,558,936.25
TOTAL APPROPRIATION FOR AMBULANCE FUND		6,488,601.25
TOTAL APPROPRIATION FOR PENSION FUND		1,906,000.00
TOTAL APPROPRIATION FOR INSURANCE FUND		409,200.00
TOTAL APPROPRIATION FOR SOCIAL SECURITY FUND		48,400.00
TOTAL APPROPRIATION FOR MEDICARE FUND		81,400.00
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TOTAL ESTIMATED APPROPRIATIONS	\$	15,492,537.50

Section 3: That all unexpected 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 effect 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 16th day of April, 2020 pursuant to a roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED by me this 16th day of April, 2020

President, Board of Trustees
Wauconda Fire Protection District

(SEAL)
ATTEST:

Secretary, Board of Trustees
Wauconda Fire Protection District

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

SECRETARY'S CERTIFICATE

I, Luis Planas, the duly qualified Secretary of the Board of Trustees of the Wauconda Fire Protection District, Lake and McHenry Counties, Illinois, do hereby certify that the attached hereto is a true and correct copy of an Ordinance entitled:

ORDINANCE NO. 2020-0-05

**ORDINANCE ADOPTING THE BUDGET AND APPROPRIATIONS
OF THE WAUCONDA FIRE PROTECTION DISTRICT
LAKE AND McHENRY COUNTIES, ILLINOIS FOR THE FISCAL YEAR
BEGINNING MAY 1, 2020, AND ENDING APRIL 30, 2021**

which Ordinance was duly adopted by said Board at its meeting on the 16th day of April, 2020.

I do further certify that a quorum of said Board of Trustees was present at the said meeting, and that the Board complied with all requirements of the Illinois Open Meetings Act.

IN WITNESS WHEREOF, I have hereunto set my hand this 16th day of April, 2020.

(SEAL)

Secretary, Board of Trustees
Wauconda Fire Protection District

STATE OF ILLINOIS)
) SS
 COUNTY OF LAKE)

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

I, George White, do hereby certify that I am the Treasurer of the Board of Trustees of the Wauconda Fire Protection District, Lake and McHenry Counties, 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 Wauconda Fire Protection District in the following fiscal year, being the fiscal year May 1, 2020 to April 30, 2021.

Estimated Revenue	Source
1 \$	875,000.00 Cash Balance on hand on April 30, 2020
2 \$	- Investment Balances
3 \$	9,225,000.00 Taxes to be available
4 \$	1,060,000.00 Ambulance Billing
5 \$	10,000.00 Replacement Tax
6 \$	2,185,000.00 Other receipts (interest, contracts, grants, etc.)
\$	13,355,000.00
	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.

(SEAL)

 Chief Fiscal Officer
 Wauconda Fire Protection District