

ORDINANCE NO. 2014-01

**ORDINANCE PROVIDING FOR THE TENTATIVE BUDGET AND APPROPRIATIONS
OF THE ALGONQUIN-LAKE IN THE HILLS FIRE PROTECTION DISTRICT,
MCHENRY AND KANE COUNTIES, ILLINOIS, FOR THE FISCAL YEAR
BEGINNING MAY 1, 2014, AND ENDING APRIL 30, 2015**

WHEREAS, the Board of Trustees of the Algonquin-Lake in the Hills Fire Protection District, McHenry and Kane 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 on April 23, 2014 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 Algonquin-Lake in the Hills Fire Protection District, McHenry and Kane Counties, Illinois, as follows:

Section 1: That the fiscal year of this Fire Protection District is hereby fixed to begin on May 1, 2014, and end on April 30, 2015.

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 Algonquin-Lake in the Hills Fire Protection District, for its fiscal year beginning May 1, 2014, and ending April 30, 2015 for the respective objects and purposes, as hereinafter set forth namely:

PART I - CORPORATE FUND
Estimated Corporate Fund Revenues

Item 1:	Balance on hand as of May 1, 2014	\$ 1,172,283.58
Item 2:	Property taxes to be received from McHenry in FY 2014-2015	3,094,050.00
Item 3:	Property taxes to be received from Kane in FY 2014-2015	589,343.00
Item 4:	Interest Income	1,400.00
Item 5:	Foreign Fire Insurance Tax	38,000.00
Item 6:	Miscellaneous Income	<u>6,725.00</u>
TOTAL ESTIMATED AMOUNT AVAILABLE		\$ 4,901,801.58

Estimated Corporate Fund Expenditures and Appropriations

<u>Personnel Services</u>	<u>BUDGETED</u>	<u>APPROPRIATED</u>
Salaries & Wages	\$ 2,766,491.75	\$ 3,181,465.51
Unemployment Taxes	6,053.00	6,960.95
Employer's FICA	70,009.00	80,510.35
Other Payroll Expenses	24,976.00	28,722.40
Life Insurance	3,250.00	3,900.00
Hospital/Medical Insurance	422,050.00	506,460.00
TOTAL ESTIMATED PERSONNEL EXPENDITURE:	\$ 3,292,829.75	\$ 3,808,019.21

<u>Operations & Supplies</u>		
Administrative & Commodity Expenses	\$ 13,891.00	\$ 15,974.65
Buildings & Grounds	47,400.00	52,140.00
Commission Expenses	10,305.00	11,335.50
Communications /IT Expenses	8,900.00	9,790.00
Fire Prevention / Pub Ed Expenses	6,900.00	7,590.00
Protective Clothing & Equipment	32,719.50	37,627.43
Employee Wellness	0.00	0.00
Professional Services	54,645.00	60,109.50
Special Teams Expenses	6,241.00	7,177.15
Training Expenses	15,595.00	17,154.50
Travel & Conference	11,375.00	12,512.50
Utilities	52,551.50	57,806.65
Vehicle & Equipment Expenses	176,165.00	202,589.75
TOTAL ESTIMATED EXPENDITURES	\$ 436,688.00	\$ 491,807.63

<u>Other Financing Uses</u>		
Transfer to Audit Fund	0.00	0.00
Transfer to Foreign Fire Insurance Fund	0.00	0.00
Transfer to Capital Fund	0.00	0.00
TOTAL ESTIMATED TRANSFER EXPENDITURES	\$ -	\$ -

TOTAL ESTIMATED CORPORATE FUND EXPENDITURES AND APPROPRIATIONS	\$ 3,729,517.75	\$ 4,299,826.84
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The foregoing appropriations are appropriated from the above revenue sources including the general property tax for corporate purposes provided by 70 ILCS 705/14.

Estimated Corporate Fund Balance as of April 30, 2015	\$ 1,172,283.83
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PART II - AMBULANCE FUND
Estimated Ambulance Fund Revenues

Item 1:	Balance on hand as of May 1, 2014	\$ 929,036.21
Item 2:	Property taxes to be received from McHenry in FY 2014-2015	3,094,050.00
Item 3:	Property taxes to be received from Kane in FY 2014-2015	589,343.00
Item 4:	Interest Income	1,400.00
Item 5:	Ambulance Transport Fees	1,082,162.00
Item 6:	Miscellaneous Income	7,000.00
TOTAL ESTIMATED AMOUNT AVAILABLE		\$ 5,702,991.21

Estimated Ambulance Fund Expenditures and Appropriations

<u>Personnel Services</u>	<u>BUDGETED</u>	<u>APPROPRIATED</u>
Salaries & Wages	\$ 2,782,757.25	\$ 3,200,170.84
Unemployment Taxes	6,736.00	7,746.40
Employer's FICA	75,513.00	86,839.95
Other Payroll Expenses	24,976.00	28,722.40
Life Insurance	3,250.00	3,900.00
Hospital/Medical Insurance	422,050.00	506,460.00
TOTAL ESTIMATED PERSONNEL EXPENDITURE:	\$ 3,315,282.25	\$ 3,833,839.59
<u>Operations & Supplies</u>		
Administrative & Commodity Expenses	\$ 63,890.00	\$ 73,473.50
Buildings & Grounds	47,399.00	52,138.90
Commission Expenses	10,305.00	11,335.50
Communications /IT Expenses	129,405.00	148,815.75
EMS / CPR Expenses	47,655.00	52,420.50
Fire Prevention / Pub Ed Expenses	6,899.00	7,588.90
Protective Clothing & Equipment	32,720.00	37,628.00
Employee Wellness	31,600.00	34,760.00
Professional Services	54,645.00	60,109.50
Special Teams Expenses	6,240.00	7,176.00
Training Expenses	15,595.00	17,154.50
Travel & Conference	12,265.00	13,491.50
Utilities	52,550.00	57,805.00
Vehicle & Equipment Expenses	110,364.00	126,918.60
TOTAL ESTIMATED EXPENDITURES	\$ 621,532.00	\$ 700,816.15

Other Financing Uses

Transfer to Audit Fund	1,300.00	1,300.00
Transfer to Tort	41,570.00	41,570.00
Transfer to Capital Fund	794,271.00	794,271.00

TOTAL ESTIMATED TRANSFER EXPENDITURES \$ 837,141.00 \$ 837,141.00

TOTAL ESTIMATED AMBULANCE

FUND EXPENDITURES AND APPROPRIATIONS \$ 4,773,955.25 \$ 5,371,796.74

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

Estimated Ambulance Fund Balance as of April 30, 2015 \$ 929,035.96

PART III**Estimated Pension Fund Revenues**

Item 1: Balance on hand as of May 1, 2014	\$ -
Item 2: Property taxes to be received from McHenry in FY 2014-2015	828,246.00
Item 3: Property taxes to be received from Kane in FY 2014-2015	157,761.00
Item 4: Pension Personal Property Replacement Taxes	20,000.00
Item 5: Transfer of funds from Corporate	-
Item 6: Transfer of funds from Ambulance	-
Item 7: Interest Income	-
Item 8: Donations	-

TOTAL ESTIMATED AMOUNT AVAILABLE \$ 1,006,007.00

Estimated Pension Fund Expenditures and Appropriations

	<u>BUDGETED</u>	<u>APPROPRIATED</u>
Payment to Pension Fund of all pension revenue	\$1,006,007.00	\$1,006,007.00

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

Estimated Pension Fund Balance as of April 30, 2015 \$0.00

PART IV
Estimated Tort Immunity Fund Revenues

Item 1:	Balance on hand as of May 1, 2014	\$ 45,149.38
Item 2:	Property taxes to be received from McHenry in FY 2014-2015	350,641.00
Item 3:	Property taxes to be received from Kane in FY 2014-2015	66,789.00
Item 4:	Interest Income	-
Item 5:	Transfer-In	<u>41,570.00</u>
TOTAL ESTIMATED AMOUNT AVAILABLE		\$ 504,149.38

Estimated Tort Immunity Fund Expenditures and Appropriations

<u>Insurance</u>	<u>BUDGETED</u>	<u>APPROPRIATED</u>
Workers Compensation	\$ 375,500.00	\$ 450,600.00
Vehicle Liability	0	\$ -
General Liability	75,000	\$ 90,000.00
Accident & Sickness	<u>8,500</u>	<u>\$ 10,200.00</u>
TOTAL ESTIMATED TORT IMMUNITY EXPENDITURES	<u>\$ 459,000.00</u>	<u>\$ 550,800.00</u>

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 protection district taxes as provided by 745 ILCS 10/9-107.

Estimated Tort Immunity Fund Balance as of April 30, 2015	\$ 45,149.38
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PART V
Estimated Audit Fund Revenues

Item 1:	Balance on hand as of May 1, 2014	\$ 2,492.00
Item 2:	Property taxes to be received from McHenry in FY 2014-2015	8,358.00
Item 3:	Property taxes to be received from Kane in FY 2014-2015	1,592.00
Item 4:	Interest Income	0.29
Item 5:	Transfer-In	<u>1,300.00</u>
TOTAL ESTIMATED AMOUNT AVAILABLE		\$ 13,742.29

Estimated Audit Fund Expenditures and Appropriations

	<u>BUDGETED</u>	<u>APPROPRIATED</u>
Auditing Fees	\$11,250.00	\$11,250.00

The foregoing appropriations are appropriated from the proceeds of a special tax for audit fund purposes and are in addition to all other fire protection districts as provided by 50 ILCS 310/9.

Estimated Audit Fund Balance as of April 30, 2015	\$2,492.29
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PART VI

Estimated Capital Fund Revenues

Item 1:	Balance on hand as of May 1, 2014	\$ 514,666.00
Item 2:	Plan Review Fees	7,500.00
Item 3:	Transition Fees	5,000.00
Item 4:	Grants Received	379,574.00
Item 5:	Sale of Surplus Apparatus	5,000.00
Item 6:	Transfer of funds from Corporate	-
Item 7:	Transfer of funds from Ambulance	794,271.00
Item 8:	Transfer of funds from Foreign Fire Insurance Tax Board	-
Item 9:	Interest Income	500.00
Item 10:	Misc Income	-
TOTAL ESTIMATED AMOUNT AVAILABLE		\$ 1,706,511.00

Estimated Capital Fund Expenditures and Appropriations

<u>Debt</u>	<u>BUDGETED</u>	<u>APPROPRIATED</u>
Debt Service Interest	\$ 328,020.00	\$ 360,822.00
Debt Service Principal	450,000	495,000
TOTAL ESTIMATED DEBT EXPENDITURES	\$ 778,020.00	\$ 855,822.00
<u>Capital</u>		
Buildings/Lands	22,000	26,400
Office/Communications Equipment	43,800	52,560
EMS Equipment	348,025	417,630
FF/Rescue Equipment	0	0
TOTAL ESTIMATED CAPITAL EXPENDITURES	\$ 413,825.00	\$ 496,590.00
TOTAL ESTIMATED CAPITAL FUND EXPENDITURES AND APPROPRIATIONS	\$ 1,191,845.00	\$ 1,352,412.00

The foregoing appropriations are appropriated from transfers from other funds as provided by 50 ILCS 310/9.

Estimated Capital Fund Balance as of April 30, 2015	\$ 514,666.00
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PART VII - VEHICLE FUND
Estimated Vehicle Fund Revenues

Balance on hand as of May 1, 2014	\$	350,000.00
Transfer from Corporate Fund		-
Transfer from Ambulance Fund		-
Transfer from Foreign Fire Insurance Tax		-
Interest Income		-
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TOTAL ESTIMATED AMOUNT AVAILABLE	\$	350,000.00

Estimated Vehicle Fund Expenditures and Appropriations

<u>Vehicle</u>	<u>BUDGETED</u>	<u>APPROPRIATED</u>
Vehicle/Apparatus	<u>\$0.00</u>	<u>\$0.00</u>
 TOTAL ESTIMATED VEHICLE EXPENSES	 \$0.00	
 TOTAL ESTIMATED EXPENSES	 \$0.00	

The foregoing appropriations are appropriated from the above revenue sources including user fees as provided by law.

Estimated Enterprise Fund Balance as of April 30, 2015	\$	350,000.00
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PART VII - RADIO FREQUENCY FIRE ALARM FUND
Estimated Enterprise Fund Revenues

Item 1: Cash on hand as of May 1, 2014	\$	193,199.93
Item 2: User Fees to be received in FY 2014-2015		-
Item 3: Interest Income		-
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TOTAL ESTIMATED AMOUNT AVAILABLE	\$	193,199.93

Estimated Enterprise Fund Expenditures and Appropriations

<u>Personnel Services</u>	BUDGETED	APPROPRIATED
Salaries & Wages	\$ -	\$ -
TOTAL ESTIMATED PERSONNEL EXPENDITURE:	\$ -	\$ -
<u>Operations & Supplies</u>		
Administrative & Commodity Expenses	6,000	6,000
Communications Expenses	187,200	187,200
Professional Services	0	0
Utilities	0	0
TOTAL ESTIMATED EXPENSES	\$ 193,200.00	\$ 193,199.93
<u>Capital</u>		
Communication Equipment	\$ -	\$ -
TOTAL ESTIMATED CAPITAL EXPENSES	\$ -	\$ -
<u>Depreciation</u>		
Depreciation	\$ -	\$ -
TOTAL ESTIMATED DEPRECIATION EXPENSE	\$ -	\$ -
TOTAL ESTIMATED ENTERPRISE FUND EXPENDITURES AND APPROPRIATIONS	\$ 193,200.00	\$ 193,199.93

The foregoing appropriations are appropriated from the above revenue sources including user fees as provided by law.

Estimated Enterprise Fund Balance as of April 30, 2015	\$	(0.00)
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SUMMARY

TOTAL CORPORATE FUND APPROPRIATIONS	\$	4,299,826.84
TOTAL AMBULANCE FUND APPROPRIATIONS		5,371,796.74
TOTAL PENSION FUND APPROPRIATIONS		1,006,007.00
TOTAL TORT IMMUNITY FUND APPROPRIATIONS		550,800.00
TOTAL AUDIT FUND APPROPRIATIONS		11,250.00
TOTAL CAPITAL FUND APPROPRIATIONS		1,352,412.00
TOTAL VEHICLE FUND APPROPRIATIONS		-
TOTAL ENTERPRISE FUND APPROPRIATIONS		193,199.93
TOTAL ESTIMATED APPROPRIATIONS	\$	12,785,292.51

Section 3: That all unexpended 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 shall 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 April 23, 2014, pursuant to a roll call vote as follows:

AYES: 5
NAYS: 0
ABSENT: 0

APPROVED by me this day April 23, 2014.

President, Board of Trustees
Algonquin-Lake in the Hills Fire Protection District

(SEAL)

ATTEST:

John Bradal
Secretary, Board of Trustees
Algonquin-Lake in the Hills Fire Protection District

STATE OF ILLINOIS)
) SS
COUNTY OF MCHENRY)

SECRETARY'S CERTIFICATE

I, John Bradach Secretary of the Board of Trustees of the Algonquin-Lake in the Hills Fire Protection District, in the Counties of McHenry and Kane and State 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. 2014-01

**ORDINANCE PROVIDING FOR THE BUDGET AND APPROPRIATIONS
OF THE ALGONQUIN-LAKE IN THE HILLS FIRE PROTECTION DISTRICT,
MCHENRY AND KANE COUNTIES, ILLINOIS, FOR THE FISCAL YEAR
BEGINNING MAY 1, 2014, AND ENDING APRIL 30, 2015**

which Ordinance was duly adopted and approved by the Board of Trustees of the Algonquin-Lake in the Hills Fire Protection District at a regular meeting held on April 23, 2014.

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 Algonquin-Lake in the Hills Fire Protection District the day April 23, 2014.

(SEAL)

John Bradach
Secretary, Board of Trustees
Algonquin-Lake in the Hills Fire Protection District

STATE OF ILLINOIS)
) SS
COUNTY OF MCHENRY)

**ALGONQUIN-LAKE IN THE HILLS FIRE PROTECTION DISTRICT
ESTIMATE OF REVENUES FOR FISCAL YEAR
BEGINNING MAY 1, 2014, AND ENDING APRIL 30, 2015**

I, Michael Mastaglio, do hereby certify that I am the Treasurer and Chief Fiscal Officer of the Algonquin-Lake in the Hills Fire Protection District, Counties of McHenry and Kane, State of Illinois, and I further certify that the following is an estimate of the revenues, by source, anticipated to be received by the District during the Fiscal year beginning May 1, 2014 and ending April 30, 2015.

SOURCE		AMOUNT
I. <u>Estimated Corporate Fund Revenues</u>		
(1)	Balance on hand as of May 1, 2014	\$ 1,172,283.58
(2)	Property taxes to be received from McHenry in FY '14-15	3,094,050.00
(3)	Property taxes to be received from Kane in FY '14-15	589,343.00
(4)	Interest Income	1,400.00
(5)	Foreign Fire Insurance Tax	38,000.00
(6)	Miscellaneous Income	6,725.00
TOTAL ESTIMATED AMOUNT AVAILABLE		\$ 4,901,801.58
II. <u>Estimated Ambulance Fund Revenues</u>		
(1)	Balance on hand as of May 1, 2014	\$ 929,036.21
(2)	Property taxes to be received from McHenry in FY '14-15	3,094,050.00
(3)	Property taxes to be received from Kane in FY '14-15	589,343.00
(4)	Interest Income	1,400.00
(5)	Ambulance Transport Fees	1,082,162.00
(6)	Miscellaneous Income	7,000.00
TOTAL ESTIMATED AMOUNT AVAILABLE		\$ 5,702,991.21
SOURCE		AMOUNT
III. <u>Estimated Pension Fund Revenues</u>		
(1)	Balance on hand as of May 1, 2014	\$ -
(2)	Property taxes to be received from McHenry in FY '14-15	828,246.00
(3)	Property taxes to be received from Kane in FY '14-15	157,761.00
(4)	Pension Personal Property Replacement Taxes	20,000.00
(5)	Transfer of funds from Corporate	-
(6)	Transfer of funds from Ambulance	-
(7)	Interest Income	-
(8)	Donations	-
TOTAL ESTIMATED AMOUNT AVAILABLE		\$ 1,006,007.00

IV. Estimated Tort Immunity Fund Revenues

(1)	Balance on hand as of May 1, 2014	\$	45,149.38
(2)	Property taxes to be received from McHenry in FY '14-15		350,641.00
(3)	Property taxes to be received from Kane in FY '14-15		66,789.00
(4)	Interest Income		-
(5)	Transfer-In		41,570.00
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TOTAL ESTIMATED AMOUNT AVAILABLE **\$ 504,149.38**

V. Estimated Audit Fund Revenues

(1)	Balance on hand as of May 1, 2014	\$	2,492.00
(2)	Property taxes to be received from McHenry in FY '14-15		8,358.00
(3)	Property taxes to be received from Kane in FY '14-15		1,592.00
(4)	Interest Income		0.29
(5)	Transfer-In		1,300.00
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TOTAL ESTIMATED AMOUNT AVAILABLE **\$ 13,742.29**

VI. Estimated Capital Fund Revenues

(1)	Balance on hand as of May 1, 2014	\$	514,666.00
(2)	Plan Review Fees		7,500.00
(3)	Transition Fees		5,000.00
(4)	Grants Received		379,574.00
(5)	Sale of Surplus Apparatus		5,000.00
(6)	Misc Income		-
(7)	Transfer of funds from Corporate		-
(8)	Transfer of funds from Ambulance		794,271.00
(9)	Transfer of funds from Foreign Fire Insurance Tax Board		-
(10)	Interest Income		500.00
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TOTAL ESTIMATED AMOUNT AVAILABLE **\$ 1,706,511.00**

VII. Estimated Vehicle Fund Revenues

(1)	Balance on hand as of May 1, 2014	\$	350,000.00
(2)	Transfer of funds from Corporate		-
(3)	Transfer of funds from Ambulance		-
(4)	Transfer of funds from Foreign Fire Insurance Tax Board		-
(5)	Interest Income		-

TOTAL ESTIMATED AMOUNT AVAILABLE **\$ 350,000.00**

VIII. Estimated Enterprise Fund Revenues

(1)	Cash on hand as of May 1, 2014	\$	193,199.93
(2)	User Fees		-
(3)	Interest Income		-

TOTAL ESTIMATED AMOUNT AVAILABLE **\$ 193,199.93**

S U M M A R Y

I.	ESTIMATED CORPORATE FUND REVENUES	\$	3,729,518.00
II.	ESTIMATED AMBULANCE FUND REVENUES		4,773,955.00
III.	ESTIMATED PENSION FUND REVENUES		1,006,007.00
IV.	ESTIMATED TORT IMMUNITY FUND REVENUES		459,000.00
V.	ESTIMATED AUDIT FUND REVENUES		11,250.29
VI.	ESTIMATED CAPITAL FUND REVENUES		1,191,845.00
VII.	ESTIMATED VEHICLE FUND REVENUES		-
VIII.	ESTIMATED ENTERPRISE FUND REVENUES		-

TOTAL ESTIMATED REVENUES ANTICIPATED TO BE AVAILABLE IN FISCAL YEAR 2014-2015 **\$ 11,171,575.29**

I do further certify that the above estimate of revenues, by source, anticipated to be received in the following fiscal year was made in full compliance with the provisions of 35 ILCS 200/18-45.

Given under my hand this day April 23, 2014.

(SEAL)



Treasurer, Board of Trustees
Algonquin-Lake in the Hills Fire Protection District