

ORDINANCE NO. 2024-01

**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 JANUARY 1, 2025, AND ENDING DECEMBER 31, 2025**

WHEREAS, the Board of Trustees of the Algonquin-Lake in the Hills Fire Protection District, McHenry and Kane Counties, Illinois, caused to be prepared 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 November 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 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 January 1, 2025, and end on December 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 April 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 January 1, 2025, and ending December 31, 2025 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 January 1	\$3,225,811
Item 2:	Property taxes to be received	\$4,920,000
Item 3:	Interest Income	\$140,000
Item 4:	Cost Recovery	\$30,000
Item 5:	Plan Review Fees	\$15,000
Item 6:	Miscellaneous Income	\$10,250

TOTAL ESTIMATED AMOUNT AVAILABLE \$8,341,061

Estimated Corporate Fund Expenditures and Appropriations

	BUDGETED	APPROPRIATED
Personnel Services		
Salaries & Wages	\$3,221,671	\$3,704,921
Other Payroll Expenses	\$51,456	\$59,175
Life Insurance	\$2,100	\$2,520
Hospital/Medical Insurance	<u>\$712,570</u>	<u>\$855,084</u>
TOTAL ESTIMATED PERSONNEL EXPENDITURES	\$3,987,797	\$4,621,700
Operations & Supplies		
Administrative & Commodity Expenses	\$24,983	\$28,730
Buildings & Grounds	\$81,885	\$90,074
Commission Expenses	\$15,000	\$16,500
Communications /IT Expenses	\$180,125	\$198,138
Fire Prevention / Pub Ed Expenses	\$8,488	\$9,336
Protective Clothing & Equipment	\$70,775	\$81,391
Professional Services	\$65,250	\$71,775
Special Teams Expenses	\$7,570	\$8,706
Training Expenses	\$35,520	\$39,072
Travel & Conference	\$29,755	\$32,731
Utilities	\$89,200	\$98,120
Vehicle & Equipment Expenses	<u>\$257,539</u>	<u>\$296,170</u>
TOTAL ESTIMATED EXPENDITURES	\$866,089	\$970,742
Other Financing Uses		
Transfer to Capital/Vehicle Fund	<u>\$261,364</u>	<u>\$261,364</u>
TOTAL ESTIMATED TRANSFER EXPENDITURES	\$261,364	\$261,364
TOTAL ESTIMATED CORPORATE FUND EXPENDITURES AND APPROPRIATIONS	<u>\$5,115,250</u>	<u>\$5,853,805</u>

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

Estimated Corporate Fund Balance as of December 31 \$3,225,811

PART II - AMBULANCE FUND
Estimated Ambulance Fund Revenues

Item 1:	Balance on hand as of January 1	\$4,750,591
Item 2:	Property taxes to be received	\$4,695,000
Item 3:	Ambulance Transport Fees	\$2,600,000
Item 4:	GEMT Payback	(\$400,000)
TOTAL ESTIMATED AMOUNT AVAILABLE		\$11,645,591

Estimated Ambulance Fund Expenditures and Appropriations

	BUDGETED	APPROPRIATED
<u>Personnel Services</u>		
Salaries & Wages	\$3,230,971	\$3,715,616
Other Payroll Expenses	\$51,456	\$59,175
Life Insurance	\$2,100	\$2,520
Hospital/Medical Insurance	\$712,570	\$855,084
TOTAL ESTIMATED PERSONNEL EXPENDITURES	\$3,997,097	\$4,632,395
<u>Operations & Supplies</u>		
Administrative & Commodity Expenses	\$109,983	\$126,480
Buildings & Grounds	\$81,885	\$90,074
Commission Expenses	\$15,000	\$16,500
Communications /IT Expenses	\$372,655	\$428,553
EMS / CPR Expenses	\$74,731	\$82,204
Fire Prevention / Pub Ed Expenses	\$8,488	\$9,336
Protective Clothing & Equipment	\$70,775	\$81,391
Employee Wellness	\$39,533	\$43,486
Professional Services	\$65,250	\$71,775
Special Teams Expenses	\$7,570	\$8,706
Training Expenses	\$35,520	\$39,072
Travel & Conference	\$30,005	\$33,006
Utilities	\$89,200	\$98,120
Vehicle & Equipment Expenses	\$120,539	\$138,620
TOTAL ESTIMATED EXPENDITURES	\$1,121,134	\$1,267,323
<u>Other Financing Uses</u>		
Transfer to Vehicle Fund	\$41,570	\$41,570
Transfer to Capital Fund	\$1,735,200	\$1,735,200
TOTAL ESTIMATED TRANSFER EXPENDITURES	\$1,776,770	\$1,776,770
TOTAL ESTIMATED AMBULANCE FUND EXPENDITURES AND APPROPRIATIONS	\$6,895,000	\$7,676,488

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 December 31	\$4,750,591
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PART III - RESCUE FUND

Estimated Rescue Fund Revenues

Item 1: Balance on hand as of January 1	\$26,136
Item 2: Property taxes to be received	\$1,080,000
TOTAL ESTIMATED AMOUNT AVAILABLE	\$1,106,136

Estimated Rescue Fund Expenditures and Appropriations

<u>Personnel Services</u>	BUDGETED	APPROPRIATED
Salaries & Wages	\$967,000	\$1,112,050
TOTAL ESTIMATED PERSONNEL EXPENDITURES	\$967,000	\$1,112,050
<u>Operations & Supplies</u>		
Special Teams Expenses	\$56,900	\$65,435
TOTAL ESTIMATED EXPENDITURES	\$56,900	\$65,435
TOTAL ESTIMATED RESCUE FUND EXPENDITURES AND APPROPRIATIONS	\$1,023,900	\$1,177,485

The foregoing appropriations are appropriated from the above revenue sources including proceeds of a special tax for rescue service purposes provided by 70 ILCS 705/24.

Estimated Rescue Fund Balance as of December 31 \$82,236

PART IV
Estimated Pension Fund Revenues

Item 1:	Balance on hand as of January 1	(\$0)
Item 2:	Property taxes to be received from McHenry	\$1,505,000
Item 3:	Property taxes to be received from Kane	\$275,000
Item 4:	Pension Personal Property Replacement Taxes	<u>\$75,000</u>
TOTAL ESTIMATED AMOUNT AVAILABLE		\$1,855,000

Estimated Pension Fund Expenditures and Appropriations

	BUDGETED	APPROPRIATED
Payment to Pension Fund of all pension revenue	\$1,855,000	\$2,040,500

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 December 31	\$0
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PART V
Estimated Tort Immunity Fund Revenues

Item 1: Balance on hand as of January 1	\$80,700
Item 2: Property taxes to be received	\$640,000
Item 3: Transfer-In	<u>\$105,000</u>
TOTAL ESTIMATED AMOUNT AVAILABLE	\$825,700

Estimated Tort Immunity Fund Expenditures and Appropriations

<u>Insurance</u>	BUDGETED	APPROPRIATED
Workers Compensation	\$650,000	\$780,000
General Liability	\$110,000	\$132,000
Accident & Sickness	<u>\$8,000</u>	<u>\$9,600</u>
TOTAL ESTIMATED TORT IMMUNITY EXPENDITURES	<u>\$768,000</u>	<u>\$921,600</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 law.

Estimated Tort Immunity Fund Balance as of December 31	\$57,700
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PART VI
Estimated Audit Fund Revenues

Item 1: Balance on hand as of January 1	\$3,617
Item 2: Property taxes to be received	<u>\$11,500</u>
TOTAL ESTIMATED AMOUNT AVAILABLE	<u>\$15,117</u>

Estimated Audit Fund Expenditures and Appropriations

	BUDGETED	APPROPRIATED
Auditing Fees	\$12,500	\$14,375

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 law.

Estimated Audit Fund Balance as of December 31	\$2,617
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PART VII
Estimated Social Security Fund Revenues

Item 1: Balance on hand as of January 1	\$92,615
Item 2: Property taxes to be received	<u>\$44,000</u>
TOTAL ESTIMATED AMOUNT AVAILABLE	
	\$136,615

Estimated Social Security Fund Expenditures and Appropriations

	BUDGETED	APPROPRIATED
Social Security	\$65,000	\$74,750

The foregoing appropriations are appropriated from the proceeds of a special tax for social security fund purposes and are in addition to all other fire protection districts as provided by law.

Estimated Audit Fund Balance as of December 31	\$71,615
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PART VIII
Estimated Medicare Fund Revenues

Item 1: Balance on hand as of January 1	\$8,396
Item 2: Property taxes to be received	<u>\$88,000</u>

TOTAL ESTIMATED AMOUNT AVAILABLE	\$96,396
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Estimated Social Security Fund Expenditures and Appropriations

	BUDGETED	APPROPRIATED
Medicare	\$95,000	\$109,250

The foregoing appropriations are appropriated from the proceeds of a special tax for medicare fund purposes and are in addition to all other fire protection districts as provided by law.

Estimated Audit Fund Balance as of December 31	\$1,396
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PART IX

Estimated Capital Fund Revenues

Item 1: Balance on hand as of January 1	\$4,792,038
Item 2: Grants Received	\$20,000
Item 3: Transfer-In	\$113,134
TOTAL ESTIMATED AMOUNT AVAILABLE	\$4,925,172

Estimated Capital Fund Expenditures and Appropriations

<u>Debt</u>	<u>BUDGETED</u>	<u>APPROPRIATED</u>
Debt Service Interest	\$0	\$0
Leases	\$0	\$0
Debt Service Principal	\$0	\$0
TOTAL ESTIMATED DEBT EXPENDITURES	\$0	\$0
<u>Capital</u>		
Buildings/Lands	\$247,500	\$297,000
EMS Equipment	\$335,000	\$402,000
FF/Rescue Equipment	\$50,000	\$60,000
TOTAL ESTIMATED CAPITAL EXPENDITURES	\$632,500	\$759,000
TOTAL ESTIMATED CAPITAL FUND EXPENDITURES AND APPROPRIATIONS	\$632,500	\$759,000

The foregoing appropriations are appropriated from transfers from other funds as provided by law.

Estimated Capital Fund Balance as of December 31 \$4,292,672

PART X - VEHICLE FUND
Estimated Vehicle Fund Revenues

Balance on hand as of January 1	\$3,985,719
Item 1: Transfer-In	<u>\$1,670,000</u>
TOTAL ESTIMATED AMOUNT AVAILABLE	\$5,655,719

Estimated Vehicle Fund Expenditures and Appropriations

Vehicle	<u>BUDGETED</u>	<u>APPROPRIATED</u>
Debt Service Payments	\$920,000	\$1,104,000
Vehicle/Apparatus	<u>\$750,000</u>	<u>\$900,000</u>
TOTAL ESTIMATED VEHICLE EXPENSES	\$1,670,000	\$2,004,000
TOTAL ESTIMATED VEHICLE FUND EXPENDITURES AND APPROPRIATIONS	\$1,670,000	\$2,004,000

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

Estimated Enterprise Fund Balance as of December 31	\$3,985,719
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PART XI - FOREIGN FIRE FUND
Estimated Foreign Fire Fund Revenues

Balance on hand as of January 1	\$94,317
Item 1: Foreign Fire Income	<u>\$95,000</u>
TOTAL ESTIMATED AMOUNT AVAILABLE	\$189,317

Estimated Foreign Fire Fund Expenditures and Appropriations

	<u>BUDGETED</u>	<u>APPROPRIATED</u>
Foreign Fire Expense	\$95,000	\$104,500

The foregoing appropriations are appropriated from the proceeds of a special tax for foreign fire fund purposes and are in addition to all other fire protection districts as provided by law.

Estimated Audit Fund Balance as of December 31	\$94,317
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PART XII - OPEB FUND
Estimated OPEB Revenues

Balance on hand as of January 1	\$210,158
Item 1: Transfer In	<u>\$150,000</u>
TOTAL ESTIMATED AMOUNT AVAILABLE	\$360,158

Estimated OPEB Fund Expenditures and Appropriations

	<u>BUDGETED</u>	<u>APPROPRIATED</u>
Retirement Payouts	\$150,000	\$165,000

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

Estimated Audit Fund Balance as of December 31	\$210,158
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S U M M A R Y

TOTAL CORPORATE FUND APPROPRIATIONS	\$5,853,805
TOTAL AMBULANCE FUND APPROPRIATIONS	\$7,676,488
TOTAL RESCUE FUND APPROPRIATIONS	\$1,177,485
TOTAL PENSION FUND APPROPRIATIONS	\$2,040,500
TOTAL TORT IMMUNITY FUND APPROPRIATIONS	\$921,600
TOTAL AUDIT FUND APPROPRIATIONS	\$14,375
TOTAL SOCIAL SECURITY FUND APPROPRIATIONS	\$74,750
TOTAL MEDICARE FUND APPROPRIATIONS	\$109,250
TOTAL CAPITAL FUND APPROPRIATIONS	\$759,000
TOTAL VEHICLE FUND APPROPRIATIONS	\$900,000
TOTAL FOREIGN FIRE FUND APPROPRIATIONS	\$104,500
TOTAL OPEB FUND APPROPRIATIONS	\$165,000
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TOTAL ESTIMATED APPROPRIATIONS	\$19,796,753

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 November 20, 2024, pursuant to a roll call vote as follows:

AYES: _____
NAYS: _____
ABSENT: _____

APPROVED by me this day November 20, 2024.

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

(SEAL)

ATTEST:

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

SECRETARY'S CERTIFICATE

I, _____ 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. 2024-01

**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 JANUARY 1, 2025, AND ENDING DECEMBER 31, 2025**

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 November 20, 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 Algonquin-Lake in the Hills Fire Protection District the day November 20, 2024.

(SEAL)

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

STATE OF ILLINOIS)
COUNTIES OF MCHENRY & KANE) SS
)

**ALGONQUIN-LAKE IN THE HILLS FIRE PROTECTION DISTRICT
ESTIMATE OF REVENUES FOR FISCAL YEAR
BEGINNING JANUARY 1, 2025, AND ENDING DECEMBER 31, 2025**

I, _____, 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 January 1, 2025 and ending December 31, 2025.

SOURCE	AMOUNT
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I. Estimated Corporate Fund Revenues

(1) Balance on hand as of January 1	\$3,225,811
(2) Property taxes to be received	\$4,920,000
(3) Interest Income	\$140,000
(4) Cost Recovery	\$30,000
(5) Plan Review Fees	\$15,000
(6) Miscellaneous Income	\$10,250

TOTAL ESTIMATED AMOUNT AVAILABLE **\$8,341,061**

II. Estimated Ambulance Fund Revenues

(1) Balance on hand as of January 1	\$4,750,591
(2) Property taxes to be received	\$4,695,000
(4) Ambulance Transport Fees	\$2,600,000
(5) GEMT Payback	(\$400,000)

TOTAL ESTIMATED AMOUNT AVAILABLE **\$11,645,591**

III. Estimated Rescue Fund Revenues

(1) Balance on hand as of January 1	\$26,136
(2) Property taxes to be received	\$1,080,000

TOTAL ESTIMATED AMOUNT AVAILABLE **\$1,106,136**

SOURCE	AMOUNT
IV. <u>Estimated Pension Fund Revenues</u>	
(1) Balance on hand as of January 1	(\$0)
(2) Property taxes to be received	\$1,780,000
(3) Pension Personal Property Replacement Taxes	<u>\$75,000</u>
TOTAL ESTIMATED AMOUNT AVAILABLE	\$1,855,000
V. <u>Estimated Tort Immunity Fund Revenues</u>	
(1) Balance on hand as of January 1	\$80,700
(2) Property taxes to be received	\$640,000
(3) Transfer-In	<u>\$105,000</u>
TOTAL ESTIMATED AMOUNT AVAILABLE	\$825,700
VI. <u>Estimated Audit Fund Revenues</u>	
(1) Balance on hand as of January 1	\$3,617
(2) Property taxes to be received	<u>\$11,500</u>
TOTAL ESTIMATED AMOUNT AVAILABLE	\$15,117
VII. <u>Estimated Social Security Fund Revenues</u>	
(1) Balance on hand as of January 1	\$92,615
(2) Property taxes to be received	<u>\$44,000</u>
TOTAL ESTIMATED AMOUNT AVAILABLE	\$136,615
VIII. <u>Estimated Medicare Fund Revenues</u>	
(1) Balance on hand as of January 1	\$8,396
(2) Property taxes to be received	<u>\$88,000</u>
TOTAL ESTIMATED AMOUNT AVAILABLE	\$96,396
IX. <u>Estimated Capital Fund Revenues</u>	
(1) Balance on hand as of January 1	\$4,792,038
(2) Grants Received	\$20,000
(3) Transfer-In	<u>\$113,134</u>
TOTAL ESTIMATED AMOUNT AVAILABLE	\$4,925,172
X. <u>Estimated Vehicle Fund Revenues</u>	
(1) Balance on hand as of January 1	\$3,985,719
(2) Transfer-In	<u>\$1,670,000</u>
TOTAL ESTIMATED AMOUNT AVAILABLE	\$5,655,719
XI. <u>Estimated Foreign Fire Fund Revenues</u>	
(1) Balance on hand as of January 1	\$94,317
(2) Foreign Fire Income	<u>\$95,000</u>
TOTAL ESTIMATED AMOUNT AVAILABLE	\$189,317
XII. <u>Estimated OPEB Fund Revenues</u>	
(1) Balance on hand as of January 1	\$210,158
(2) Transfer In	<u>\$150,000</u>
TOTAL ESTIMATED AMOUNT AVAILABLE	\$360,158

S U M M A R Y

I.	ESTIMATED CORPORATE FUND REVENUES	\$5,115,250
II.	ESTIMATED AMBULANCE FUND REVENUES	\$6,895,000
III.	ESTIMATED RESCUE FUND REVENUES	\$1,080,000
IV.	ESTIMATED PENSION FUND REVENUES	\$1,855,000
V.	ESTIMATED TORT IMMUNITY FUND REVENUES	\$745,000
VI.	ESTIMATED AUDIT FUND REVENUES	\$11,500
VII.	ESTIMATED SOCIAL SECURITY FUND REVENUES	\$44,000
VIII.	ESTIMATED MEDICARE FUND REVENUES	\$88,000
IX.	ESTIMATED CAPITAL FUND REVENUES	\$133,134
X.	ESTIMATED VEHICLE FUND REVENUES	\$1,670,000
XI.	ESTIMATED FOREIGN FIRE FUND REVENUES	\$95,000
XII.	ESTIMATED OPEB FUND REVENUES	\$150,000

TOTAL ESTIMATED REVENUES ANTICIPATED TO BE

AVAILABLE IN FISCAL YEAR

\$17,881,884

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 November 20, 2024.

(SEAL)

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