

LAKE COUNTY FIRE PROTECTION DISTRICT



FISCAL YEAR 2022-2023 ADOPTED BUDGET

FIRE CHIEF: William M. Sapeta

LAKE COUNTY FIRE PROTECTION DISTRICT

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TO: Cathy Saderlund
County Auditor-Controller

FROM: William M. Sapeta – Lake County Fire Protection District

Subject: ADOPTED BUDGET FISCAL YEAR 2022/2023

DATE: 8/24/2022

The Board of Directors of the Lake County Fire Protection District DID approve, during their public meeting on August 24, 2022, the following for ADOPTED BUDGET and for ADOPTED RESERVE/DESIGNATIONS for fiscal year 2022/2023.

Total Appropriation for Budget Expenditures: (A) \$ 5,861,063

Authorize Clerk-Auditor to adjust Reserves/Designations as necessary

YES NO

Increase/Decrease to Reserve/Designations:

Reserve:

General \$ -

Designation:

Unreserved/Designated \$ -

Equipment Replacement \$ -

Building \$ -

Medical Ins. – Retirees \$ -

Medical Services & Equip \$ (88,596)

Total Reserve/Designations (page 2): (B) \$ (88,596)

Total ADOPTED requirements for Fiscal Year 2022/2023: (C) \$ 5,772,467

(Authorized Signature)

Board Chairperson
(Title)

8/24/2022
(Date)

For additional Budget information please contact: Chief William Sapeta

LAKE COUNTY FIRE PROTECTION DISTRICT

Budget Summary Worksheet – ADOPTED BUDGET 2022/2023

Total Salaries & Employees Benefits	\$ <u>3,715,509</u>
Total Service & Supplies	\$ <u>1,295,620</u>
Total Other	\$ <u>391,834</u>
Total Fixed Assets	\$ <u>458,100</u>
Sub-Total	\$ <u>5,861,063</u>
Total Contingencies	\$ <u>-</u>
TOTAL APPROPRIATION FOR BUDGET EXPENDITURES	<u><u>\$ 5,861,063</u></u> (A)

Increases or Decreases to Reserves/Designations – ADOPTED 2022/2023

<u>Description</u>	Balance <u>6/30/2022</u>	Increase <u>Amount +</u>	Decrease <u>Amount (-)</u>	<u>Total Budget Year Reserves/Designation</u>
Reserve:				
General	\$ <u>3,926</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>3,926</u>
Imprest Cash	\$ <u>200</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>200</u>
Designation:				
Unreserved	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Equipment	\$ <u>782,937</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>782,937</u>
Building	\$ <u>595,446</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>595,446</u>
Medical Ins.-Retirees	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Medical Services & Equip	\$ <u>2,872,059</u>	\$ <u>-</u>	\$ <u>(88,596)</u>	\$ <u>2,783,463</u>
Total	<u><u>\$ 4,254,568</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (88,596)</u></u>	<u><u>\$ 4,165,972</u></u>

Total Adopted Appropriations \$5,861,063 (A) and total combined increase/decrease to reserves of \$88,596 (B) constitutes the District's Total Adopted Budget financing requirement of \$5,772,467 (C) for Fiscal Year 2022/2023.

LAKE COUNTY FIRE PROTECTION DISTRICT
EMPLOYEE SALARIES 1.11 AND 1.12

ADOPTED **FY 2022/2023**
Budget Unit No. **352**

EMPLOYEE PERMANENT			NEW	SALARY
EMPLOYEE NAME	POSITION / TITLE		MONTHLY	ANNUAL
Sapeta, W.	Fire Chief	\$	8,500.00	\$ 102,000.00
Hill, M.	Battalion Chief	\$	7,830.91	\$ 93,970.92
Unfilled	Battalion Chief	\$	-	\$ -
Unfilled	Battalion Chief	\$	-	\$ -
Inman, B.	Captain-I	\$	6,783.02	\$ 81,396.24
Pindell, Z.	Captain-I	\$	6,783.02	\$ 81,396.24
Unfilled	Captain-I	\$	6,783.02	\$ 81,396.24
Shields, K.	Captain/Mechanic-I	\$	6,783.02	\$ 81,396.24
Unfilled	Captain/EMS Liason-I	\$	-	\$ -
Peterson, A.	Engineer-II	\$	6,276.91	\$ 75,322.92
Swan, W.	Engineer-II	\$	6,637.30	\$ 79,647.60
Thoman, A.	Engineer-I	\$	6,094.08	\$ 73,128.96
Vinyard, E.	Firefighter/Paramedic-III	\$	5,803.93	\$ 69,647.16
Glaser, A.	Firefighter/Paramedic-I	\$	5,239.62	\$ 62,875.44
Handa, J.	Firefighter/Paramedic-I	\$	5,239.62	\$ 62,875.44
Isom, C.	Firefighter/Paramedic-I	\$	5,963.47	\$ 71,561.64
Lancaster, A.	Firefighter/Fire Marshal Entry	\$	4,990.20	\$ 59,882.40
Kruger, C.	Firefighter/Paramedic Entry	\$	4,990.20	\$ 59,882.40
Sarris, J.	Firefighter/Paramedic-Entry	\$	4,990.20	\$ 59,882.40
To Be Filled	Firefighter/Paramedic Entry	\$	4,990.20	\$ 59,882.40
To Be Filled	Firefighter/Paramedic Entry	\$	4,990.20	\$ 59,882.40
To Be Filled	Firefighter/Paramedic Entry	\$	4,990.20	\$ 59,882.40
Ritchie, R.	Paramedic-I	\$	4,527.19	\$ 54,326.28
Frazier, K.	Paramedic Entry	\$	4,236.55	\$ 50,838.60
Perry, D.	Paramedic Entry	\$	4,236.55	\$ 50,838.60
Negrete, J.	EMT/Driver Entry	\$	3,734.82	\$ 44,817.84
Rubash, D.	EMT/Driver Entry	\$	3,734.82	\$ 44,817.84
White, C.	EMT/Driver Entry	\$	3,734.82	\$ 44,817.84
Rivas, M.	Financial Analyst	\$	5,135.00	\$ 61,620.00
Franklin, T.	Finance Assistant	\$	3,328.00	\$ 39,936.00
FLSA 7K	Various	\$	3,500.00	\$ 42,000.00
Safety Stipends	Various	\$	2,085.00	\$ 25,020.00
TOTAL 1.11		\$	152,911.87	\$ 1,834,942.44

EMPLOYEE TEMPORARY		PAY RATE		
Limited Term Shifts	Unclassified Part Time	min wage - \$15/hr	\$	80,000.00
Limited Term Shifts	Maintenance - 6 Mos	\$65/hr	\$	10,000.00
Limited Term Shifts	Maintenance - 6 Mos	\$26/hr	\$	5,000.00
TOTAL 1.12			\$	95,000.00

**LAKE COUNTY FIRE PROTECTION DISTRICT
EXPENDITURE/REVENUE SUMMARY**

INCREASE/(DECREASE) FROM 2022/23 RECOMMENDED TO 2022/23 ADOPTED

ADOPTED FY 2022/2023

Budget Unit No: 9552

EXPENDITURES

<u>OBJECT CODE</u>	<u>2021/2022</u>	<u>2022/2023</u>	<u>2022/2023</u>	<u>2022/2023</u>
	<u>ACTUAL</u>	<u>RECOMMEND</u>	<u>ADOPTED</u>	<u>TO ADOPTED</u>
				<u>INC/(DEC)</u>
01.11 Salaries & Wages - Permanent	\$ 1,614,179	\$ 1,877,721	\$ 1,859,942	\$ (17,779)
01.12 Salaries & Wages - Extra Help	\$ 20,260	\$ 90,000	\$ 95,000	\$ 5,000
01.13 Salaries & Wages - O.T. Holidays	\$ 270,791	\$ 285,000	\$ 285,000	\$ -
01.14 Salaries & Wages - Severance/Payouts	\$ 53,517	\$ 75,000	\$ 75,000	\$ -
02.21 Retirement - FICA District Share	\$ 29,460	\$ 69,834	\$ 69,438	\$ (396)
02.22 Retirement - PERS District Share	\$ 646,544	\$ 723,121	\$ 433,691	\$ (289,430)
02.23 Retirement - PERS Dist. Pd. Emp. Share	\$ 76,868	\$ 45,213	\$ 42,756	\$ (2,457)
02.28 Deferred Compensation	\$ -	\$ 6,500	\$ 6,500	\$ -
03.30 Health/Life Insurance	\$ 439,301	\$ 480,000	\$ 480,000	\$ -
03.31 Unemployment Insurance District Share	\$ 4,496	\$ 37,394	\$ 37,394	\$ -
03.32 Health Insurance Opt Out	\$ 7,904	\$ 15,000	\$ 15,000	\$ -
03.45 Retiree OPEB	\$ 71,068	\$ 77,500	\$ 77,500	\$ -
04.00 Worker's Compensation	\$ 225,915	\$ 232,468	\$ 238,288	\$ 5,820
11.00 Clothing & Personal Supplies	\$ 38,230	\$ 49,000	\$ 49,000	\$ -
12.00 Communications	\$ 207,554	\$ 231,000	\$ 230,900	\$ (100)
14.00 Household Expenses	\$ 8,268	\$ 10,000	\$ 6,000	\$ (4,000)
15.10 Insurance-Other	\$ -	\$ 4,200	\$ 4,200	\$ -
15.12 Insurance Public Liability	\$ 25,410	\$ 26,000	\$ 27,000	\$ 1,000
15.13 Insurance - Fire/Allied	\$ 37,865	\$ 39,000	\$ 40,000	\$ 1,000
17.00 Maintenance / Equipment	\$ 92,047	\$ 106,500	\$ 106,500	\$ -
18.00 Maintenance & Building -Improvements	\$ 33,140	\$ 78,000	\$ 97,600	\$ 19,600
20.00 Memberships	\$ 3,545	\$ 4,500	\$ 4,500	\$ -
22.70 Office Supplies	\$ 4,259	\$ 8,000	\$ 8,000	\$ -
22.71 Postage	\$ 626	\$ 1,500	\$ 1,500	\$ -
22.72 Books & Periodicals	\$ 191	\$ 2,300	\$ 2,300	\$ -
23.80 Professional & Special Services	\$ 268,966	\$ 227,600	\$ 286,220	\$ 58,620
24.00 Publication & Legal Notices	\$ 206	\$ 2,000	\$ 2,000	\$ -
25.00 Rents & Leases - Equipment	\$ 5,224	\$ 5,200	\$ 5,400	\$ 200
27.00 Small Tools & instruments	\$ 1,117	\$ 10,200	\$ 10,200	\$ -
28.30 Special Dept Supplies & Service	\$ 24,347	\$ 91,200	\$ 91,800	\$ 600
28.48 Ambulance Expenses	\$ 376,790	\$ 115,000	\$ 115,000	\$ -
29.50 Transportation & Travel	\$ 63,693	\$ 75,500	\$ 102,500	\$ 27,000
30.00 Utilities	\$ 54,196	\$ 62,000	\$ 63,000	\$ 1,000
38.00 Inventory Items	\$ 27,306	\$ 33,000	\$ 42,000	\$ 9,000
42.10 Principle & Interest Notes & Loans	\$ 43,329	\$ 43,400	\$ 385,334	\$ 341,934
48.00 Taxes & Assessments	\$ 7,786	\$ 6,500	\$ 6,500	\$ -
61.60 Bldg & Improvements Current	\$ 594,696	\$ 230,000	\$ 305,100	\$ 75,100
61.69 Bldg & Improvements Prior	\$ -	\$ -	\$ -	\$ -
62.71 Equipment - Office	\$ -	\$ -	\$ -	\$ -
62.72 Equipment - Autos & Light Trucks	\$ -	\$ -	\$ -	\$ -
62.74 Equipment - Other	\$ 518,551	\$ 103,000	\$ 153,000	\$ 50,000
62.76 Equipment Fire Hose	\$ -	\$ -	\$ -	\$ -
62.79 Equipment Prior Years	\$ -	\$ -	\$ -	\$ -
63.13 Construction In Progress - Bldg & Improv	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURE INCREASE/(DECREASE)	\$ 5,897,645	\$ 5,579,351	\$ 5,861,063	\$ 281,712

**LAKE COUNTY FIRE PROTECTION DISTRICT
EXPENDITURE/REVENUE SUMMARY**

INCREASE/(DECREASE) FROM 2022/23 RECOMMENDED TO 2022/23 ADOPTED

ADOPTED FY 2022/2023

Budget Unit No: 9552

REVENUES

<u>OBJECT CODE</u>	<u>2021/2022</u>	<u>2022/2023</u>	<u>2022/2023</u>	<u>2022/2023</u>
	<u>ACTUAL</u>	<u>RECOMMEND</u>	<u>ADOPTED</u>	<u>TO ADOPTED</u>
				<u>INC/(DEC)</u>
Fund Balance	\$ 1,463,666	\$ 1,341,480	\$ 1,463,666	\$ 122,186
10.10 Property Tax - Current Secured	\$ 1,214,260	\$ 1,050,000	\$ 1,100,000	\$ 50,000
10.15 Prop 1A ERAF/SRAF	\$ -	\$ -	\$ -	\$ -
10.20 Property Tax - Current Unsecured	\$ 24,968	\$ 21,000	\$ 21,000	\$ -
10.25 Property Tax - Supp 813 Current	\$ 18,744	\$ 2,000	\$ 2,000	\$ -
10.30 Property Tax - Prior Secured	\$ -	\$ -	\$ -	\$ -
10.35 Property Tax - Supp 813 Prior	\$ 5,358	\$ 2,000	\$ 2,000	\$ -
10.40 Property Tax - Prior Unsecured	\$ 1,014	\$ 1,000	\$ 1,000	\$ -
21.60 Other Permits	\$ 58,008	\$ 50,000	\$ 50,000	\$ -
31.95 Fines, Forfeits, Penalties	\$ 177,020	\$ 50,000	\$ 50,000	\$ -
42.01 Revenue from use of money / Interest	\$ 8,025	\$ 45,000	\$ 45,000	\$ -
42.10 Rents & Concessions	\$ 2,801	\$ 2,801	\$ 2,801	\$ -
54.60 HOPTR	\$ 10,788	\$ 10,000	\$ 10,000	\$ -
54.70 Disaster Revenue Loss Backfill	\$ -	\$ -	\$ -	\$ -
56.30 Other Governmental Agencies	\$ 414,105	\$ 150,000	\$ 150,000	\$ -
68.60 Institutional Care and Services (ambulance)	\$ 2,213,114	\$ 1,250,000	\$ 1,250,000	\$ -
69.29 Other Current Services - Fire Protection	\$ 1,690,877	\$ 1,500,000	\$ 1,500,000	\$ -
79.50 Revenue Applicable Prior Year	\$ -	\$ -	\$ -	\$ -
79.60 Sale of Fixed Assets	\$ 20,660	\$ 5,000	\$ 5,000	\$ -
79.90 Other Revenue - Miscellaneous	\$ 12,811	\$ 10,000	\$ 20,000	\$ 10,000
79.91 Cancelled Checks	\$ -	\$ -	\$ -	\$ -
79.92 Insurance Rebate/Refund	\$ 7,523	\$ -	\$ -	\$ -
79.93 Insurance Proceeds	\$ -	\$ -	\$ -	\$ -
81.22 Operating Transfers In (fire mitigation)	\$ 100,000	\$ 43,000	\$ 100,000	\$ 57,000
TOTAL REVENUE INCREASE/(DECREASE)	\$ 7,443,743	\$ 5,533,281	\$ 5,772,467	\$ 239,186

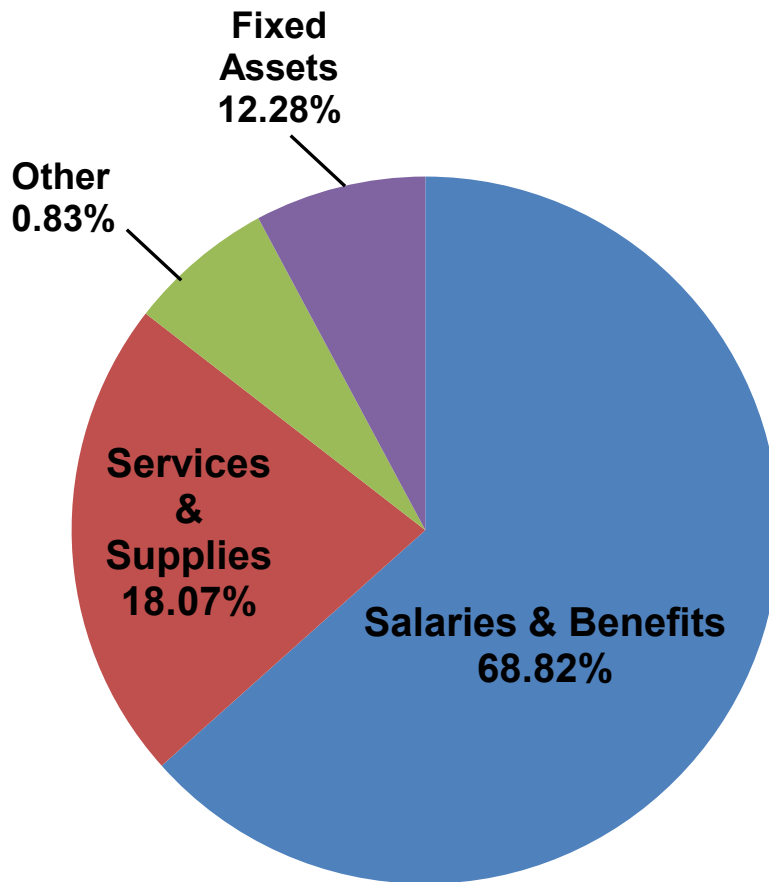
Mitigation Fund 372

EXPENDITURES

<u>OBJECT CODE</u>	<u>2021/2022</u>	<u>2022/2023</u>	<u>2022/2023</u>	<u>2022/2023</u>
	<u>ACTUAL</u>	<u>RECOMMEND</u>	<u>ADOPTED</u>	<u>TO ADOPTED</u>
				<u>INC/(DEC)</u>
81.23 Operating Transfers Out (fire mitigation)		\$ 43,000	\$ 100,000	\$ 57,000
TOTAL EXPENDITURE INCREASE/(DECREASE)	\$ -	\$ 43,000	\$ 100,000	\$ 57,000

<u>OBJECT CODE</u>	<u>2021/2022</u>	<u>2022/2023</u>	<u>2022/2023</u>	<u>2022/2023</u>
	<u>ACTUAL</u>	<u>RECOMMEND</u>	<u>ADOPTED</u>	<u>TO ADOPTED</u>
				<u>INC/(DEC)</u>
42.01 Revenue from use of money / Interest		\$ 1,000	\$ 300	\$ (700)
66.15 Charges for Services		\$ 42,000	\$ 99,700	\$ 57,700
TOTAL REVENUE INCREASE/(DECREASE)	\$ -	\$ 43,000	\$ 100,000	\$ 57,000

Adopted Budget 2022/2023



LAKE COUNTY FIRE PROTECTION DISTRICT

REVENUE SUMMARY

ADOPTED FY 2022/2023

Budget Unit No: 9552

		<u>Anticipated Revenue</u>
Fund Balance Available 6/30/2021	\$	1,463,666
10.10 Property Tax - Current Secured	\$	1,100,000
10.15 Prop 1A ERAF/SRAF	\$	-
10.20 Property Tax - Current Unsecured	\$	21,000
10.25 Property Tax - Supp 813 Current	\$	2,000
10.30 Property Tax - Prior Secured	\$	-
10.35 Property Tax - Supp 813 Prior	\$	2,000
10.40 Property Tax - Prior Unsecured	\$	1,000
21.60 Other Permits	\$	50,000
31.95 Fines, Forfeits, Penalties	\$	50,000
42.01 Revenue from use of money / Interest	\$	45,000
42.10 Rents & Concessions	\$	2,801
54.60 HOPTR	\$	10,000
54.70 Disaster Revenue Loss Backfill	\$	-
56.30 Other Governmental Agencies	\$	150,000
68.60 Institutional Care and Services (ambulance)	\$	1,250,000
69.29 Other Current Services - Fire Protection	\$	1,500,000
79.50 Revenue Applicable Prior Year	\$	-
79.60 Sale of Fixed Assets	\$	5,000
79.90 Other Revenue - Miscellaneous	\$	20,000
79.91 Cancelled Checks	\$	-
79.92 Insurance Refund/Rebate	\$	-
79.93 Insurance Proceeds	\$	-
81.22 Operating Transfers In (fire mitigation)	\$	100,000
TOTAL ANTICIPATED REVENUE FY 2022/2023	\$	<u>5,772,467</u>

LAKE COUNTY FIRE PROTECTION DISTRICT EXPENDITURE SUMMARY

ADOPTED FY 2022/2023

Budget Unit No: 9552

DESCRIPTION	EXPENDITURES
<u>SALARIES & BENEFITS</u>	
<u>1.11 Salaries & Wages - Permanent</u>	\$ 1,859,942
<u>1.12 Salaries & Wages - Extra Help</u>	\$ 95,000
<u>1.13 Salaries & Wages - O/T & Holidays</u>	\$ 285,000
<u>1.14 Salaries & Wages - Severance/Payouts</u>	\$ 75,000
2.21 Retirement - FICA District Share	
Code 1.11 =	\$ 1,859,942
Code 1.12 =	\$ 95,000
Code 1.13 =	\$ 285,000
Total Codes 1.11, 1.12 & 1.13 =	\$ 2,239,942
x FICA Rate	\$ 0.062
<u>Total Code 2.21</u>	\$ 69,438
2.22 Retirement - PERS District Share	
Amount for Classic Misc. Employees =	\$ 61,620
X District PERS Classic Misc Rate	16.300%
Classic Misc unfunded liability (x12)	\$ -
Equals District Share for Classic Misc. Employees	\$ 10,044
Amount for PEPRA Misc. Employees =	\$ 39,936
X District PERS PEPRA Misc Rate	7.650%
PEPRA Misc unfunded liability (x12)	\$ 207
Equals District Share for PEPRA Misc. Employees	\$ 3,262
Amount for PEPRA Safety Employees =	\$ 917,805
X District PERS PEPRA Safety Rate	13.440%
PEPRA Safety unfunded liability	\$ -
Equals District Share for PEPRA Safety Employees	\$ 123,353
Amount for Classic Safety Employees =	\$ 840,581
X District PERS Classic Safety Rate	23.440%
Classic Safety unfunded liability (x12)	\$ -
Equals District Share for Classic Safety Employees	\$ 197,032
UAL FY21/22 Loss Interest	\$ 100,000
Trust Contribution	\$ -
<u>Total Code 2.22</u>	\$ 433,691
2.23 Retirement - PERS Dist. Pd. Emp. Share	
Amount for Classic Misc. Employees =	\$ 61,620
X Employee PERS Classic Misc. Rate	8%
Equals Dist. Pd. Emp. Share for Classic Misc. Emp.	\$ 4,930
Amount for Classic Safety Employees =	\$ 840,581
X Employee PERS Classic Safety Rate	4.50%
Equals Dist. Pd. Emp. Share for Classic Safety Emp.	\$ 37,826
<u>Total Code 2.23</u>	\$ 42,756
2.28 Deferred Compensation	
<u>Total Code 2.28</u>	\$ 6,500
3.30 Health / Life Insurance	
<u>Total Code 3.30</u>	\$ 480,000
3.31 Unemployment Insurance District Share	
<u>Total Code 3.31</u>	\$ 37,394

LAKE COUNTY FIRE PROTECTION DISTRICT EXPENDITURE SUMMARY

ADOPTED FY 2022/2023

Budget Unit No: 9552

DESCRIPTION	EXPENDITURES
<u>SALARIES AND BENEFITS CONTINUED</u>	
3.32 Health Insurance Opt Out	
<u>Total Code 3.32</u>	<u>\$ 15,000</u>
3.45 Retiree OPEB	
Trust Contributions A \$	15,000
Direct paid benefits B \$	62,500
<u>Total Code 3.45</u>	<u>\$ 77,500</u>
4.00 Worker's Compensation	
<u>Total Code 4.00</u>	<u>\$ 238,288</u>
TOTAL SALARIES AND BENEFITS	
	<u>\$ 3,715,509</u>

SERVICE AND SUPPLIES

11.00 Clothing and Personal Supplies

Wildland & Structure Gear	A \$	20,000
Uniform Maintenance	B \$	20,000
Laundry and Linen Supplies	C \$	6,000
Personal Supplies, Badges and Misc	D \$	3,000
<u>Total Code 11.00</u>		<u>\$ 49,000</u>

12.00 Communications

Phone	A \$	3,400
Cell Phone/Tablets	B \$	6,000
Internet/Tv	C \$	6,500
Dispatch	D \$	215,000
		<u>\$ 230,900</u>

Janitorial Supplies	B \$	5,000
Misc Household	C \$	1,000
<u>Total Code 14.00</u>		<u>\$ 6,000</u>

15.10 Insurance - Other

Vol. Length of Svc (VFIS Benefits) & Death Benefit (Meyer Stevens)	\$	4,200
<u>Total Code 15.10</u>		<u>\$ 4,200</u>

15.12 Insurance - Public Liability

<u>Total Code 15.12</u>		<u>\$ 27,000</u>
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15.13 Insurance - Fire/Allied

<u>Total Code 15.13</u>		<u>\$ 40,000</u>
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17.00 Maintenance - Equipment

Radio Maintenance	A \$	6,500
Vehicles & Equipment	B \$	85,000
Misc. Small Equipment Maintenance	C \$	15,000
<u>Total Code 17.00</u>		<u>\$ 106,500</u>

18.00 Maintenance - Buildings & Improvements

Repairs & Maintenance --- Main Station	A \$	54,600
Repairs & Maintenance --- Sub Stations	B \$	43,000
<u>Total Code 18.00</u>		<u>\$ 97,600</u>

LAKE COUNTY FIRE PROTECTION DISTRICT EXPENDITURE SUMMARY

ADOPTED FY 2022/2023

Budget Unit No: 9552

DESCRIPTION		EXPENDITURES	
<u>SERVICE AND SUPPLIES CONTINUED</u>			
20.00 Memberships			
Vol. Firefighters - CSFA	A \$	2,000	
District memberships	B \$	2,500	
Total Code 20.00			\$ 4,500
22.70 Office Supplies			
Office Supplies "Consumables"	A \$	5,000	
Small Office Equipment	B \$	3,000	
Total Code 22.70			\$ 8,000
22.71 Postage			
Total Code 22.71			\$ 1,500
22.72 Books & Periodicals			
General Subscriptions	A \$	300	
Legal Updates & Codes "NFPA"	B \$	2,000	
Total Code 22.72			\$ 2,300
23.80 Professional & Specialized Services			
Legal Fees, Audits & Actuaries	A \$	20,000	
Medical Exams & Physicals OCCU-MED	B \$	20,000	
Payroll Services	C \$	6,000	
Misc Software Maintenance	D \$	18,700	
Reporting Services - NFRS/ImageTrend	E \$	8,500	
Computer Services	F \$	5,500	
Lexipol	G \$	9,320	
Ambulance Billing/GEMT	H \$	100,000	
WinCams	I \$	2,200	
Misc	J \$	96,000	
Total Code 23.80			\$ 286,220
24.00 Publications & Legal Notices			
Total Code 24.00			\$ 2,000
25.00 Rents & Leases - Equipment			
Total Code 25.00			\$ 5,400
27.00 Small Tools & Instruments			
Small Tool Replacement/Maintenance	A \$	6,000	
Grounds Maintenance & Gardening Tools	B \$	4,200	
Total Code 27.00			\$ 10,200
28.30 Special Departmental - Supplies & Services			
Vol. Incident Fund - Fire, Emerg. & Drills	A \$	36,000	
District Training Materials	B \$	1,800	
Fire Investigation Materials	C \$	2,000	
Public Relations/Educaton Materials	D \$	2,000	
Computer Software	E \$	2,000	
Miscellaneous Service-Equipment-Supplies	F \$	6,000	
Elections	G \$	35,000	
Firefighter Interns	H \$	7,000	
Total Code 28.30			\$ 91,800
28.48 Ambulance Expense			
Advanced & Basic Life Support Services	A \$	115,000	
IGT Program	B \$	-	
Total Code 28.48			\$ 115,000

**LAKE COUNTY FIRE PROTECTION DISTRICT
EXPENDITURE SUMMARY**

ADOPTED FY 2022/2023

Budget Unit No: 9552

DESCRIPTION	EXPENDITURES
<u>SERVICE AND SUPPLIES CONTINUED</u>	
29.50 Transportation & Travel	
Gasoline & Diesel Fuel	A \$ 87,000
Travel Expense for Training & Conferences	B \$ 15,500
<u>Total Code 29.50</u>	<u>\$ 102,500</u>
30.00 Utilities	
Electric	A \$ 45,000
Water	B \$ 8,000
Heating Oil & Propane	C \$ 6,000
Sewer	D \$ 4,000
<u>Total Code 30.00</u>	<u>\$ 63,000</u>
38.00 Inventory Items	
Fire Hose/Appliances	A \$ 11,500
EMS	B \$ 8,000
Communications	C \$ 11,000
Living Quarters	D \$ 2,500
Office Equipment/Furniture	E \$ 4,000
Misc	F \$ 5,000
<u>Total Code 38.00</u>	<u>\$ 42,000</u>
TOTAL SERVICE & SUPPLIES	
\$ 1,295,620	

OTHER

42.10 Principle & Interest Notes & Loans	
Community Leasing Partners (engine loan)	\$ 43,400
UAL Refunding	\$ 341,934
<u>Total Code 42.10</u>	<u>\$ 385,334</u>
48.00 Taxes & Assessments	
<u>Total Code 48.00</u>	<u>\$ 6,500</u>
TOTAL OTHER	
\$ 391,834	

FIXED ASSETS

61.60 Buildings & Improvements - Current	
Sta. 70 Office & Bldg. improvements	A \$ 305,100
Sta. 65 Improvements	B \$ -
Substations	C \$ -
<u>Total Code 61.60</u>	<u>\$ 305,100</u>
61.69 Buildings & Improvements - Prior	
<u>Total Code 61.69</u>	<u>\$ -</u>
62.71 Equipment - Office	
<u>Total Code 62.71</u>	<u>\$ -</u>
62.72 Equipment - Autos & Light Trucks	
<u>Total Code 62.72</u>	<u>\$ -</u>

**LAKE COUNTY FIRE PROTECTION DISTRICT
EXPENDITURE SUMMARY**

ADOPTED FY 2022/2023

Budget Unit No: 9552

DESCRIPTION	EXPENDITURES
<u>FIXED ASSETS CONTINUED</u>	
62.74 Equipment - Other	
Fire/EMS Apparatus	A \$ -
EMS Equipment	B \$ 37,500
Fire Appliances/Equipment	C \$ 72,000
Radio & Misc Equipment	D \$ 43,500
<u>Total Code 62.74</u>	<u>\$ 153,000</u>
62.76 Equipment - Fire Hose	
<u>Total Code 62.76</u>	<u>\$ -</u>
62.79 Prior Years	
<u>Total Code 62.79</u>	<u>\$ -</u>
63.13 Construction In Progress - Bldg & Imprv	
Sta. 70 Office & Bldg. improvements	A
Sta. 65 Office & Bldg. improvements	B
<u>Total Code 63.13</u>	<u>\$ -</u>
TOTAL FIXED ASSETS	\$ 458,100
GRAND TOTAL EXPENDITURES	\$ 5,861,063

**LAKE COUNTY FIRE PROTECTION DISTRICT
FIRE MITIGATION FEE BUDGET**

ADOPTED FY 2022/2023

Fund No: 372

ANTICIPATED REVENUE

42.01 Revenue from use of money / Interest	\$	300
66.15 Charges for Services	\$	<u>99,700</u>
<u>TOTAL ANTICIPATED REVENUE FY 2022/2023</u>	\$	100,000

ANTICIPATED EXPENDITURE

81.23 Operating Transfer / Out (To Fund 352 #81.22 to fund expenditures)	\$	<u>100,000</u>
<u>TOTAL ANTICIPATED EXPENDITURES FY 2022/2023</u>	\$	100,000