

# LAKE COUNTY FIRE PROTECTION DISTRICT



# FISCAL YEAR 2023-2024 ADOPTED BUDGET

*FIRE CHIEF: William M. Sapeta*



# LAKE COUNTY FIRE PROTECTION DISTRICT

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**TO:** Jenavive Herrington  
Auditor-Controller/County Clerk

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

**Subject:** ADOPTED BUDGET FISCAL YEAR 2023/2024

**DATE:** 8/23/2023

The Board of Directors of the Lake County Fire Protection District DID approve, during their public meeting on August 23, 2023, the following for ADOPTED BUDGET and for ADOPTED RESERVE/DESIGNATIONS for fiscal year 2023/2024.

Total Appropriation for Budget Expenditures: (A) \$ 6,269,180

Authorize Auditor-Controller/County Clerk to adjust Reserves/Designations as necessary

YES  NO

Increase/Decrease to Reserve/Designations:

Reserve:

General \$ -

Designation:

Unreserved/Designated \$ -  
Equipment Replacement \$ 300,000  
Building \$ 82,232  
Medical Ins. – Retirees \$ -  
Medical Services & Equip \$ -

Total Reserve/Designations (page 2): (B) \$ 382,232

Total ADOPTED requirements for Fiscal Year 2023/2024: (C) \$ 6,651,412

\_\_\_\_\_  
(Authorized Signature)

\_\_\_\_\_  
Board Vice-Chairperson  
(Title)

\_\_\_\_\_  
8/23/2023  
(Date)

For additional Budget information please contact: Chief William Sapeta



## LAKE COUNTY FIRE PROTECTION DISTRICT

### Budget Summary Worksheet – ADOPTED BUDGET 2023/2024

Total Salaries & Employees Benefits	\$ 3,932,750
Total Service & Supplies	\$ 1,681,900
Total Other	\$ 391,030
Total Fixed Assets	\$ 263,500
Sub-Total	\$ 6,269,180
Total Contingencies	\$ -
<b>TOTAL APPROPRIATION FOR BUDGET EXPENDITURES</b>	<b>\$ 6,269,180 (A)</b>

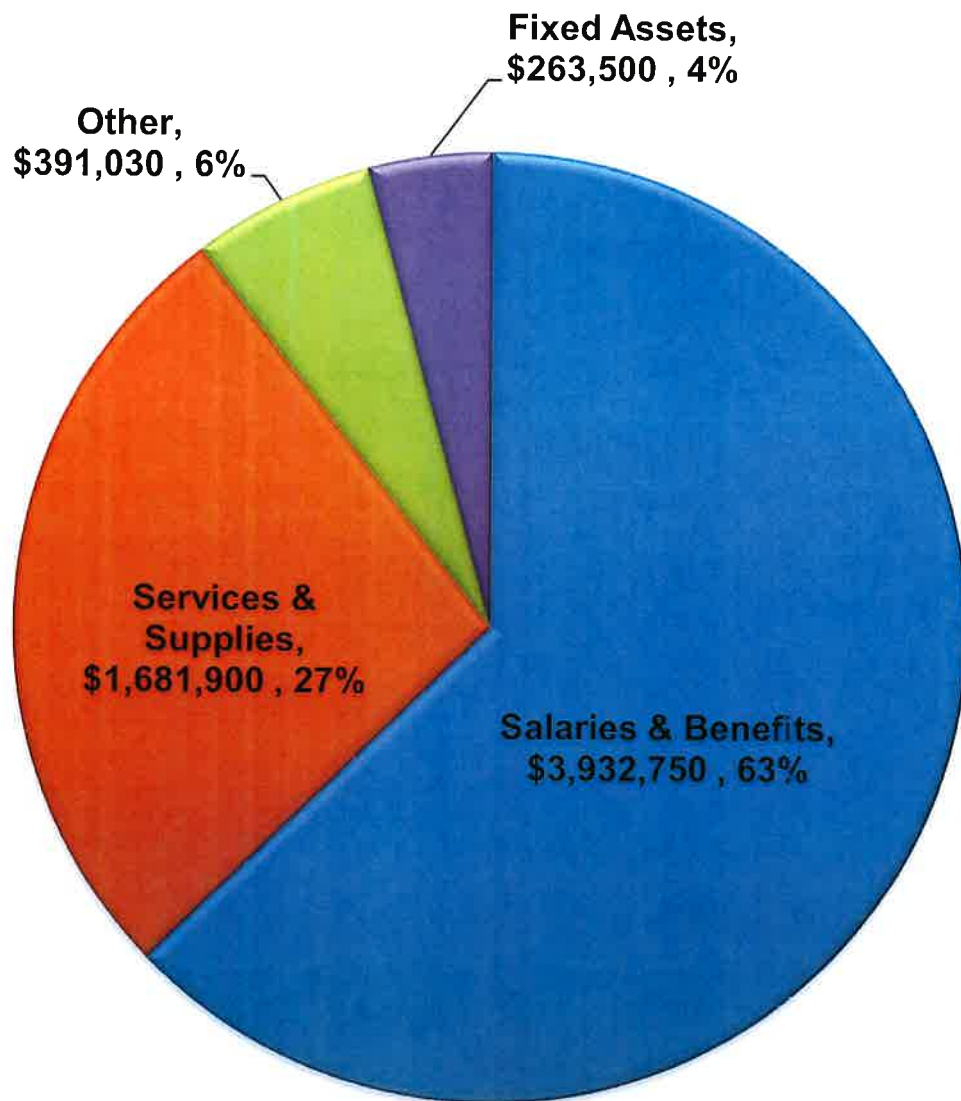
### Increases or Decreases to Reserves/Designations – ADOPTED 2023/2024

Description	Balance <span style="color: red;">6/30/2023</span>	Increase Amount +	<span style="color: red;">Decrease Amount (-)</span>	Total Budget Year Reserves/Designation
Reserve:				
General	\$ 3,926	\$ -	<span style="color: red;">\$ -</span>	\$ 3,926
Imprest Cash	\$ 200	\$ -	<span style="color: red;">\$ -</span>	\$ 200
Designation:				
Unreserved	\$ -	\$ -	<span style="color: red;">\$ -</span>	\$ -
Equipment	\$ 585,134	\$ 300,000	<span style="color: red;">\$ -</span>	\$ 885,134
Building	\$ 595,446	\$ 82,232	<span style="color: red;">\$ -</span>	\$ 677,678
Medical Ins.-Retirees	\$ -	\$ -	<span style="color: red;">\$ -</span>	\$ -
Medical Services & Equip	\$ 3,407,739	\$ -	<span style="color: red;">\$ -</span>	\$ 3,407,739
<b>Total</b>	<b>\$ 4,592,445</b>	<b>\$ 382,232</b>	<b><span style="color: red;">\$ -</span></b>	<b>\$ 4,974,677</b>

Total Adopted Appropriations \$6,269,180 (A) and total combined increase/decrease to reserves of \$382,232 (B) constitutes the District's Total Adopted Budget financing requirement of \$6,651,412 (C) for Fiscal Year 2023/2024.



# Adopted Budget 2023/2024







**LAKE COUNTY FIRE PROTECTION DISTRICT  
EMPLOYEE SALARIES 1.11 AND 1.12**

**ADOPTED**                      **FY 2023/2024**  
**Budget Unit No.**         **352**

EMPLOYEE PERMANENT EMPLOYEE NAME	POSITION / TITLE		NEW MONTHLY	\$	SALARY ANNUAL
Sapeta, W.	Fire Chief	\$	8,900.00	\$	106,800.00
Hill, M.	Battalion Chief	\$	7,948.36	\$	95,380.32
Unfilled	Battalion Chief	\$	-	\$	-
Unfilled	Battalion Chief	\$	-	\$	-
Inman, B.	Captain-I	\$	7,088.26	\$	85,059.12
Peterson, A.	Captain-I	\$	7,088.26	\$	85,059.12
Pindell, Z.	Captain-I	\$	7,088.26	\$	85,059.12
Shields, K.	Captain/Mechanic-I	\$	7,088.26	\$	85,059.12
Unfilled	Captain/EMS Liason-I	\$	-	\$	-
Swan, W.	Engineer-II	\$	6,830.62	\$	81,967.44
Thoman, A.	Engineer-I	\$	6,368.31	\$	76,419.72
Vinyard, E.	Engineer-I	\$	6,368.31	\$	76,419.72
Isom, C.	Firefighter/Paramedic-II	\$	5,963.47	\$	71,561.64
Glaser, A.	Firefighter/Paramedic-I	\$	5,239.62	\$	62,875.44
Kruger, C	Firefighter/Paramedic-I	\$	5,239.62	\$	62,875.44
Sarris, J.	Firefighter/Paramedic-I	\$	5,239.62	\$	62,875.44
Lancaster, A	Firefighter/Fire Marshal-I	\$	5,239.62	\$	62,875.44
Frazier, K	Firefighter/Paramedic-Entry	\$	4,990.20	\$	59,882.40
Mendoza, C.	Firefighter/Paramedic-Entry	\$	4,990.20	\$	59,882.40
Perry, D.	Firefighter/Paramedic Entry	\$	4,990.20	\$	59,882.40
Thomas, M	Firefighter/Paramedic Entry	\$	4,990.20	\$	59,882.40
Negrete, J.	Firefighter/EMT	\$	4,690.20	\$	56,282.40
Ritchie, R.	Paramedic-II	\$	4,826.41	\$	57,916.92
Gonsalves, S.	Paramedic Entry	\$	4,236.55	\$	50,838.60
Tang, Tony	Paramedic Entry	\$	4,236.55	\$	50,838.60
Hill, S.	EMT/Driver Entry	\$	3,762.00	\$	45,144.00
Rubash, D.	EMT/Driver Entry	\$	3,762.00	\$	45,144.00
White, C.	EMT/Driver Entry	\$	3,762.00	\$	45,144.00
Rivas, M.	Financial Analyst	\$	5,330.00	\$	63,960.00
Franklin, T.	Finance Assistant	\$	3,430.00	\$	41,160.00
FLSA 7K	Various	\$	4,000.00	\$	48,000.00
Safety Stipends	Various	\$	2,085.00	\$	25,020.00
<b>TOTAL 1.11</b>		<b>\$</b>	<b>155,772.10</b>	<b>\$</b>	<b>1,869,265.20</b>

**EMPLOYEE TEMPORARY**

**PAY RATE**

Limited Term Shifts	Unclassified Part Time	min wage - \$15.50/hr	\$	80,000.00
Abrao, J.	Maintenance - 6 Mos	\$40/hr	\$	10,000.00
Valdovinos, M.	Maintenance - 6 Mos	\$20/hr	\$	5,000.00

<b>TOTAL 1.12</b>		<b>\$</b>	<b>95,000.00</b>	
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**LAKE COUNTY FIRE PROTECTION DISTRICT  
EXPENDITURE/REVENUE SUMMARY**

**INCREASE/(DECREASE) FROM 2023/24 RECOMMENDED TO 2023/24 ADOPTED**

**ADOPTED FY 2023/2024**

**Budget Unit No: 9552**

**EXPENDITURES**

<b>OBJECT CODE</b>	<b>2022/2023</b>	<b>2023/2024</b>	<b>2023/2024</b>	<b>2023/2024</b>
	<b>ACTUAL</b>	<b>RECOMMEND</b>	<b>ADOPTED</b>	<b>RECOMMEND TO ADOPTED INC/(DEC)</b>
01.11 Salaries & Wages - Permanent	\$1,664,357	\$1,921,137	\$1,919,265	(\$1,872)
01.12 Salaries & Wages - Extra Help	\$44,002	\$95,000	\$95,000	\$0
01.13 Salaries & Wages - O.T. Holidays	\$258,552	\$350,000	\$350,000	\$0
01.14 Salaries & Wages - Severance/Payouts	\$56,977	\$75,000	\$75,000	\$0
02.21 Retirement - FICA District Share	\$32,010	\$73,350	\$73,292	(\$58)
02.22 Retirement - PERS District Share	\$332,265	\$521,283	\$513,686	(\$7,597)
02.23 Retirement - PERS Dist. Pd. Emp. Share	\$56,246	\$25,116	\$25,113	(\$3)
02.28 Deferred Compensation	\$0	\$6,500	\$6,500	\$0
03.30 Health/Life Insurance	\$421,474	\$480,000	\$480,000	\$0
03.31 Unemployment Insurance District Share	\$4,358	\$37,394	\$37,394	\$0
03.32 Health Insurance Opt Out	\$6,590	\$15,000	\$15,000	\$0
03.45 Retiree OPEB	\$70,133	\$82,500	\$82,500	\$0
04.00 Worker's Compensation	\$246,624	\$260,000	\$260,000	\$0
11.00 Clothing & Personal Supplies	\$39,031	\$46,000	\$51,000	\$5,000
12.00 Communications	\$233,774	\$316,500	\$316,500	\$0
14.00 Household Expenses	\$6,998	\$10,500	\$10,500	\$0
15.10 Insurance-Other	\$0	\$4,200	\$4,200	\$0
15.12 Insurance Public Liability	\$51,822	\$75,645	\$77,200	\$1,555
15.13 Insurance - Fire/Allied	\$30,082	\$44,427	\$54,000	\$9,573
17.00 Maintenance / Equipment	\$102,982	\$290,000	\$188,000	(\$102,000)
18.00 Maintenance & Building -Improvements	\$72,226	\$90,000	\$140,000	\$50,000
20.00 Memberships	\$4,856	\$12,500	\$13,000	\$500
22.70 Office Supplies	\$4,480	\$8,000	\$10,000	\$2,000
22.71 Postage	\$604	\$1,500	\$1,500	\$0
22.72 Books & Periodicals	\$1,943	\$2,700	\$2,700	\$0
23.80 Professional & Special Services	\$340,629	\$271,300	\$331,300	\$60,000
24.00 Publication & Legal Notices	\$374	\$2,000	\$2,000	\$0
25.00 Rents & Leases - Equipment	\$4,893	\$5,400	\$5,400	\$0
27.00 Small Tools & instruments	\$9,386	\$10,200	\$10,200	\$0
28.30 Special Dept Supplies & Service	\$9,033	\$84,900	\$84,900	\$0
28.48 Ambulance Expenses	\$545,990	\$116,000	\$116,000	\$0
29.50 Transportation & Travel	\$88,480	\$77,000	\$104,000	\$27,000
30.00 Utilities	\$67,538	\$82,500	\$82,500	\$0
38.00 Inventory Items	\$20,380	\$73,000	\$77,000	\$4,000
42.10 Principle & Interest Notes & Loans	\$459,371	\$341,200	\$384,530	\$43,330
48.00 Taxes & Assessments	\$6,035	\$6,500	\$6,500	\$0
61.60 Bldg & Improvements Current	\$304,122	\$0	\$0	\$0
61.69 Bldg & Improvements Prior	\$0	\$0	\$0	\$0
62.71 Equipment - Office	\$0	\$0	\$0	\$0
62.72 Equipment - Autos & Light Trucks	\$0	\$0	\$0	\$0
62.74 Equipment - Other	\$278,100	\$93,000	\$263,500	\$170,500
62.76 Equipment Fire Hose	\$0	\$0	\$0	\$0
62.79 Equipment Prior Years	\$0	\$0	\$0	\$0
63.13 Construction In Progress - Bldg & Improv	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURE INCREASE/(DECREASE)</b>	<b>\$5,876,714</b>	<b>\$6,007,252</b>	<b>\$6,269,180</b>	<b>\$261,928</b>

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

**INCREASE/(DECREASE) FROM 2023/24 RECOMMENDED TO 2023/24 ADOPTED**

**ADOPTED FY 2023/2024**

**Budget Unit No: 9552**

**REVENUES**

<u>OBJECT CODE</u>	<u>2022/2023</u>	<u>2023/2024</u>	<u>2023/2024</u>	<u>2023/2024</u>
	<u>ACTUAL</u>	<u>RECOMMEND</u>	<u>ADOPTED</u>	<u>RECOMMEND TO ADOPTED</u> <u>INC/(DEC)</u>
Fund Balance	\$1,879,781	\$1,438,746	\$1,879,781	\$441,035
10.10 Property Tax - Current Secured	\$1,349,452	\$1,250,000	\$1,250,000	\$0
10.15 Prop 1A ERAF/SRAF	\$0	\$0	\$0	\$0
10.20 Property Tax - Current Unsecured	\$28,855	\$25,000	\$25,000	\$0
10.25 Property Tax - Supp 813 Current	\$23,632	\$2,000	\$2,000	\$0
10.30 Property Tax - Prior Secured	\$0	\$0	\$0	\$0
10.35 Property Tax - Supp 813 Prior	\$5,845	\$2,000	\$2,000	\$0
10.40 Property Tax - Prior Unsecured	\$1,693	\$1,000	\$1,000	\$0
21.60 Other Permits	\$91,215	\$50,000	\$50,000	\$0
31.95 Fines, Forfeits, Penalties	\$139,831	\$40,000	\$40,000	\$0
42.01 Revenue from use of money / Interest	\$53,664	\$25,000	\$25,000	\$0
42.10 Rents & Concessions	\$2,801	\$2,801	\$2,801	\$0
54.60 HOPTR	\$10,822	\$10,000	\$10,000	\$0
54.70 Disaster Revenue Loss Backfill	\$0	\$0	\$0	\$0
56.30 Other Governmental Agencies	\$175,527	\$100,000	\$145,500	\$45,500
66.41 Fire Services	\$16,544	\$50,000	\$50,000	\$0
68.60 Institutional Care and Services (ambulance)	\$2,799,758	\$1,350,000	\$1,450,000	\$100,000
69.29 Other Current Services - Fire Protection	\$1,787,051	\$1,650,000	\$1,650,000	\$0
79.50 Revenue Applicable Prior Year	\$0	\$0	\$0	\$0
79.60 Sale of Fixed Assets	\$15,000	\$5,000	\$5,000	\$0
79.90 Other Revenue - Miscellaneous	\$20,355	\$20,000	\$20,000	\$0
79.91 Cancelled Checks	\$0	\$0	\$0	\$0
79.92 Insurance Rebate/Refund	\$8,660	\$0	\$0	\$0
79.93 Insurance Proceeds	\$0	\$0	\$0	\$0
81.22 Operating Transfers In (fire mitigation)	\$100,000	\$43,330	\$43,330	\$0
<b>TOTAL REVENUE INCREASE/(DECREASE)</b>	<b>\$8,510,487</b>	<b>\$6,064,877</b>	<b>\$6,651,412</b>	<b>\$586,535</b>

**Mitigation Fund 372**

**EXPENDITURES**

<u>OBJECT CODE</u>	<u>2022/2023</u>	<u>2023/2024</u>	<u>2023/2024</u>	<u>2023/2024</u>
	<u>ACTUAL</u>	<u>RECOMMEND</u>	<u>ADOPTED</u>	<u>RECOMMEND TO ADOPTED</u> <u>INC/(DEC)</u>
81.23 Operating Transfers Out (fire mitigation)		\$43,330	\$43,330	\$0
<b>TOTAL EXPENDITURE INCREASE/(DECREASE)</b>	<b>\$0</b>	<b>\$43,330</b>	<b>\$43,330</b>	<b>\$0</b>

<u>OBJECT CODE</u>	<u>2022/2023</u>	<u>2023/2024</u>	<u>2023/2024</u>	<u>2023/2024</u>
	<u>ACTUAL</u>	<u>RECOMMEND</u>	<u>ADOPTED</u>	<u>RECOMMEND TO ADOPTED</u> <u>INC/(DEC)</u>
42.01 Revenue from use of money / Interest		\$1,000	\$1,000	\$0
66.15 Charges for Services		\$42,330	\$43,330	\$1,000
<b>TOTAL REVENUE INCREASE/(DECREASE)</b>	<b>\$0</b>	<b>\$43,330</b>	<b>\$43,330</b>	<b>\$0</b>

# LAKE COUNTY FIRE PROTECTION DISTRICT REVENUE SUMMARY

**ADOPTED FY 2023/2024**

**Budget Unit No: 9552**

		<u>Anticipated Revenue</u>
Fund Balance Available 6/30/2021	\$	1,879,781
10.10 Property Tax - Current Secured	\$	1,250,000
10.15 Prop 1A ERAF/SRAF	\$	-
10.20 Property Tax - Current Unsecured	\$	25,000
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	\$	40,000
42.01 Revenue from use of money / Interest	\$	25,000
42.10 Rents & Concessions	\$	2,801
54.60 HOPTR	\$	10,000
54.70 Disaster Revenue Loss Backfill	\$	-
56.30 Other Governmental Agencies	\$	145,500
66.41 Fire Services	\$	50,000
68.60 Institutional Care and Services (ambulance)	\$	1,450,000
69.29 Other Current Services - Fire Protection	\$	1,650,000
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)	\$	43,330
<b>TOTAL ANTICIPATED REVENUE FY 2023/2024</b>	<b>\$</b>	<b><u>6,651,412</u></b>



# LAKE COUNTY FIRE PROTECTION DISTRICT EXPENDITURE SUMMARY

ADOPTED FY 2023/2024

Budget Unit No: 9552

DESCRIPTION	EXPENDITURES
<b><u>SALARIES &amp; BENEFITS</u></b>	
<b>1.11 Salaries &amp; Wages - Permanent</b>	<b>\$ 1,919,265</b>
<b>1.12 Salaries &amp; Wages - Extra Help</b>	<b>\$ 95,000</b>
<b>1.13 Salaries &amp; Wages - O/T &amp; Holidays</b>	<b>\$ 350,000</b>
<b>1.14 Salaries &amp; Wages - Severance/Payouts</b>	<b>\$ 75,000</b>
<b>2.21 Retirement - FICA District Share</b>	
Code 1.11 =	\$ 1,919,265
Code 1.12 =	\$ 95,000
Code 1.13 =	\$ 350,000
Total Codes 1.11, 1.12 & 1.13 =	\$ 2,364,265
x FICA Rate	\$ 0.062
<b><u>Total Code 2.21</u></b>	<b>\$ 73,292</b>
<b>2.22 Retirement - PERS District Share</b>	
Amount for Classic Misc. Employees =	\$ 63,960
X District PERS Classic Misc Rate	17.960%
Classic Misc unfunded liability (x12)	\$ 50,000
Equals District Share for Classic Misc. Employees	\$ 61,487
Amount for PEPRA Misc. Employees =	\$ 41,160
X District PERS PEPRA Misc Rate	7.910%
PEPRA Misc unfunded liability (x12)	\$ -
Equals District Share for PEPRA Misc. Employees	\$ 3,256
Amount for PEPRA Safety Employees =	\$ 892,808
X District PERS PEPRA Safety Rate	14.480%
PEPRA Safety unfunded liability	\$ -
Equals District Share for PEPRA Safety Employees	\$ 129,279
Amount for Classic Safety Employees =	\$ 871,337
X District PERS Classic Safety Rate	25.210%
Classic Safety unfunded liability (x12)	\$ 100,000
Equals District Share for Classic Safety Employees	\$ 319,664
<b><u>Total Code 2.22</u></b>	<b>\$ 513,686</b>
<b>2.23 Retirement - PERS Dist. Pd. Emp. Share</b>	
Amount for Classic Misc. Employees =	\$ 63,960
X Employee PERS Classic Misc. Rate	8%
Equals Dist. Pd. Emp. Share for Classic Misc. Emp.	\$ 5,117
Amount for Classic Safety Employees =	\$ 222,180
X Employee PERS Classic Safety Rate	9.00%
Equals Dist. Pd. Emp. Share for Classic Safety Emp.	\$ 19,996
<b><u>Total Code 2.23</u></b>	<b>\$ 25,113</b>
<b>2.28 Deferred Compensation</b>	
<b><u>Total Code 2.28</u></b>	<b>\$ 6,500</b>
<b>3.30 Health / Life Insurance</b>	
<b><u>Total Code 3.30</u></b>	<b>\$ 480,000</b>
<b>3.31 Unemployment Insurance District Share</b>	
<b><u>Total Code 3.31</u></b>	<b>\$ 37,394</b>
<b>3.32 Health Insurance Opt Out</b>	
<b><u>Total Code 3.32</u></b>	<b>\$ 15,000</b>
<b>3.45 Retiree OPEB</b>	
Trust Contributions	A \$ 15,000
Direct paid benefits	B \$ 67,500
<b><u>Total Code 3.45</u></b>	<b>\$ 82,500</b>

# LAKE COUNTY FIRE PROTECTION DISTRICT EXPENDITURE SUMMARY

ADOPTED FY 2023/2024

Budget Unit No: 9552

DESCRIPTION	EXPENDITURES
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## SALARIES AND BENEFITS CONTINUED

### 4.00 Worker's Compensation

<b>Total Code 4.00</b>	<b>\$ 260,000</b>
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<b>TOTAL SALARIES AND BENEFITS</b>	<b>\$ 3,932,750</b>
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## SERVICE AND SUPPLIES

### 11.00 Clothing and Personal Supplies

Wildland & Structure Gear	A	\$	12,000
Uniform Maintenance	B	\$	30,000
Laundry and Linen Supplies	C	\$	6,000
Personal Supplies, Badges and Misc	D	\$	3,000
<b>Total Code 11.00</b>			<b>\$ 51,000</b>

### 12.00 Communications

Phone	A	\$	3,400
Cell Phone/Tablets	B	\$	7,000
Internet/Tv	C	\$	6,100
Dispatch	D	\$	300,000
<b>Total Code 12.00</b>			<b>\$ 316,500</b>

### 14.00 Household Supplies

Garbage	A	\$	4,500
Janitorial Supplies	B	\$	5,000
Misc Household	C	\$	1,000
<b>Total Code 14.00</b>			<b>\$ 10,500</b>

### 15.10 Insurance - Other

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

### 15.12 Insurance - Public Liability

<b>Total Code 15.12</b>	<b>\$ 77,200</b>
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### 15.13 Insurance - Fire/Allied

<b>Total Code 15.13</b>	<b>\$ 54,000</b>
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### 17.00 Maintenance - Equipment

Radio Maintenance	A	\$	5,000
Fire Vehicles & Equipment	B	\$	75,000
MTS Vehicles & Equipment	B1	\$	40,000
Misc. Small Equipment Maintenance	C	\$	68,000
<b>Total Code 17.00</b>			<b>\$ 188,000</b>

### 18.00 Maintenance - Buildings & Improvements

Repairs & Maintenance --- Main Station	A	\$	110,000
Repairs & Maintenance --- Sub Stations	B	\$	30,000
<b>Total Code 18.00</b>			<b>\$ 140,000</b>

### 20.00 Memberships

Vol. Firefighters - CSFA	A	\$	2,000
District memberships	B	\$	11,000
<b>Total Code 20.00</b>			<b>\$ 13,000</b>

### 22.70 Office Supplies

Office Supplies "Consumables"	A	\$	5,000
Small Office Equipment	B	\$	5,000
<b>Total Code 22.70</b>			<b>\$ 10,000</b>

### 22.71 Postage

<b>Total Code 22.71</b>	<b>\$ 1,500</b>
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# LAKE COUNTY FIRE PROTECTION DISTRICT

## EXPENDITURE SUMMARY

ADOPTED FY 2023/2024

Budget Unit No: 9552

DESCRIPTION		EXPENDITURES
<b><u>SERVICE AND SUPPLIES CONTINUED</u></b>		
<b>22.72 Books &amp; Periodicals</b>		
General Subscriptions	A \$	400
Legal Updates & Codes "NFPA"	B \$	2,300
<b>Total Code 22.72</b>		<b>\$ 2,700</b>
<b>23.80 Professional &amp; Specialized Services</b>		
Legal Fees, Audits & Actuaries	A \$	20,000
Medical Exams & Physicals OCCU-MED	B \$	40,000
Payroll Services	C \$	6,000
Misc Software Maintenance	D \$	24,000
Reporting Services - NFRS/ImageTrend	E \$	9,500
Computer Services	F \$	58,000
Lexipol	G \$	10,300
Ambulance Billing/GEMT	H \$	110,000
WinCams	I \$	3,500
Misc	J \$	50,000
<b>Total Code 23.80</b>		<b>\$ 331,300</b>
<b>24.00 Publications &amp; Legal Notices</b>		
<b>Total Code 24.00</b>		<b>\$ 2,000</b>
<b>25.00 Rents &amp; Leases - Equipment</b>		
<b>Total Code 25.00</b>		<b>\$ 5,400</b>
<b>27.00 Small Tools &amp; Instruments</b>		
Small Tool Replacement/Maintenance	A \$	6,000
Grounds Maintenance & Gardening Tools	B \$	4,200
<b>Total Code 27.00</b>		<b>\$ 10,200</b>
<b>28.30 Special Departmental - Supplies &amp; Services</b>		
Vol. Incident Fund - Fire, Emerg. & Drills	A \$	36,000
District Training Materials	B \$	3,500
Fire Investigation Materials	C \$	2,000
Public Relations/Educator Materials	D \$	2,000
Computer Software	E \$	2,400
Miscellaneous Service-Equipment-Supplies	F \$	15,000
Elections	G \$	-
Firefighter Interns	H \$	7,000
Fire Hose & Appliances	I \$	17,000
<b>Total Code 28.30</b>		<b>\$ 84,900</b>
<b>28.48 Ambulance Expense</b>		
Advanced & Basic Life Support Services	A \$	116,000
IGT Program	B \$	-
<b>Total Code 28.48</b>		<b>\$ 116,000</b>
<b>29.50 Transportation &amp; Travel</b>		
Gasoline & Diesel Fuel	A \$	87,000
Travel Expense for Training & Conferences	B \$	17,000
<b>Total Code 29.50</b>		<b>\$ 104,000</b>
<b>30.00 Utilities</b>		
Electric	A \$	65,000
Water	B \$	8,000
Heating Oil & Propane	C \$	5,000
Sewer	D \$	4,500
<b>Total Code 30.00</b>		<b>\$ 82,500</b>

# LAKE COUNTY FIRE PROTECTION DISTRICT EXPENDITURE SUMMARY

ADOPTED FY 2023/2024

Budget Unit No: 9552

DESCRIPTION	EXPENDITURES
<b><u>SERVICE AND SUPPLIES CONTINUED</u></b>	
<b>38.00 Inventory Items</b>	
Fire	A \$ 1,500
EMS	B \$ 3,000
Communications	C \$ 55,000
Living Quarters	D \$ 2,500
Office Equipment/Furniture	E \$ 7,000
Misc	F \$ 8,000
<b>Total Code 38.00</b>	<b>\$ 77,000</b>
<b>TOTAL SERVICE &amp; SUPPLIES</b>	
	<b>\$ 1,681,900</b>
<b><u>OTHER</u></b>	
<b>42.10 Principle &amp; Interest Notes &amp; Loans</b>	
Community Leasing Partners (engine loan)	\$ 43,330
UAL Refunding	\$ 341,200
<b>Total Code 42.10</b>	<b>\$ 384,530</b>
<b>48.00 Taxes &amp; Assessments</b>	
<b>Total Code 48.00</b>	<b>\$ 6,500</b>
<b>TOTAL OTHER</b>	
	<b>\$ 391,030</b>
<b><u>FIXED ASSETS</u></b>	
<b>61.60 Buildings &amp; Improvements - Current</b>	
Sta. 70 Office & Bldg. improvements	A \$ -
Sta. 65 Improvements	B \$ -
Substations	C \$ -
<b>Total Code 61.60</b>	<b>\$ -</b>
<b>61.69 Buildings &amp; Improvements - Prior</b>	
<b>Total Code 61.69</b>	<b>\$ -</b>
<b>62.71 Equipment - Office</b>	
<b>Total Code 62.71</b>	<b>\$ -</b>
<b>62.72 Equipment - Autos &amp; Light Trucks</b>	
<b>Total Code 62.72</b>	<b>\$ -</b>
<b>62.74 Equipment - Other</b>	
Fire/EMS Apparatus	A \$ 120,000
EMS Equipment	B \$ 78,000
Fire Appliances/Equipment	C \$ -
Radio & Misc Equipment	D \$ 65,500
<b>Total Code 62.74</b>	<b>\$ 263,500</b>
<b>62.76 Equipment - Fire Hose</b>	
<b>Total Code 62.76</b>	<b>\$ -</b>
<b>62.79 Prior Years</b>	
<b>Total Code 62.79</b>	<b>\$ -</b>
<b>63.13 Construction In Progress - Bldg &amp; Imprv</b>	
Sta. 70 Office & Bldg. improvements	A
Sta. 65 Office & Bldg. improvements	B
<b>Total Code 63.13</b>	<b>\$ -</b>
<b>TOTAL FIXED ASSETS</b>	
	<b>\$ 263,500</b>
<b>GRAND TOTAL EXPENDITURES</b>	
	<b>\$ 6,269,180</b>

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

**ADOPTED FY 2023/2024**

**Fund No: 372**

**ANTICIPATED REVENUE**

42.01 Revenue from use of money / Interest	\$	1,000
66.15 Charges for Services	\$	<u>43,330</u>
<b><u>TOTAL ANTICIPATED REVENUE FY 2023/2024</u></b>		<b>\$ 44,330</b>

**ANTICIPATED EXPENDITURE**

81.23 Operating Transfer / Out (To Fund 352 #81.22 to fund expenditures)	\$	<u>43,330</u>
<b><u>TOTAL ANTICIPATED EXPENDITURES FY 2023/2024</u></b>		<b>\$ 43,330</b>

