

DuPage Public Safety Communications



Fiscal Year FYE 27
May 1, 2026 – April 30, 2027

Approved by DU-COMM's Board of Directors on January 28, 2026

DU-COMM

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FYE 2027 BUDGET Executive Summary

OPERATIONS BUDGET

\$20,673,145

The FYE27 Operations Budget is a **3.35%** increase in expenses compared to the FYE26 Operations Budget. This modest growth is the result of diligent efforts by staff to identify cost-effective alternatives to help offset rising expenses. Despite significant increases in software-as-a-service costs, employee benefits and above average inflation in routine purchases and services driven by current economic conditions and tariff impacts, staff prioritized fiscal responsibility and maintained a conservative increase while supporting operational needs.

The budget split between police and fire (**79.75% Police / 20.25% Fire**) remains unchanged from the prior fiscal year, consistent with the allocation established following the DuPage Sheriff's Office joining DU-COMM.

The FYE27 budget includes \$800,000 from reserve funds originally budgeted but not utilized in FYE26. Leveraging these surplus funds helps minimize the financial impact on member agencies. As a result, the average share increase to member agencies is **5.5%**. It is important to note that individual agency shares may vary due to factors such as changes in sworn officer staffing levels, equalized assessed valuation (EAV), and calls for service, even with the continued use of the five-year smoothing formula. Without the application of reserve funds, member agencies would experience an average increase of 9.9% in shares.

The new union contract executed at the beginning of FYE26 included a 3.25% Cost-of-Living Adjustment (COLA) for the FYE27 pay scale, which was applied to all positions. No new positions were added in the FYE27 budget. The FYE27 budget also does not assume that all authorized positions will be filled for the entire fiscal year, as hiring dates are anticipated to be staggered throughout the year. This realistic approach reduces the immediate cost impact to member agencies; however, a higher increase is expected in the following fiscal year once full staffing levels are achieved.

Over 88% of DU-COMM's budget is dedicated to personnel costs, including salary and benefits, which is commensurate with a service agency that is personnel based.

Other revenue and expense changes are summarized below.

Revenue

Continued funding by the ETSB is anticipated based on their proposed FY26 budget, which includes the annually replenished (\$65,000) training funds and an annual PSAP grant (\$650,000). In addition, the ETSB is considering an additional \$499,955.95 distribution to DU-COMM from funds received from the Illinois State Police. Those additional funds are not included as revenue in the FYE27 DU-COMM budget. Should they be awarded, DU-COMM will reduce the amount of reserve funds utilized by the same amount. FYE27 will represent the fourth fiscal year of receiving funds from the ETSB. Overall, projected revenue for FYE27 is \$308,998 lower than FYE26, excluding the use of additional reserve funds.

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Expenses

Large expenses were reviewed in depth by the Finance Subcommittee during the FYE27 budget process, to aid in reducing costs in future budgets. The top five (5) expenses remain to be: salary, benefits, MIS consulting firm, property/liability insurance, and software-as-a-service.

Direct salary and benefits are **88.15%** of the total budget. If the Prescient MIS contract cost were included (three (3) IT staff), personnel costs would account for **90.81%** of the total Operations Budget. A COLA of 3.25%, step increases, and the tiered staffing plan for remaining open positions resulted in a total payroll increase of only 1.4%. With reductions in other areas, to offset benefit increases, the overall expenses increase was 3.35% compared to FYE26.

Shares

No changes this year in the split between the police and fire shares (**79.75% Police / 20.25% Fire**). Member agencies will still see changes in shares depending on the overall increases/decreases to the 5-year averages of Officer authorized strength, EAV, and calls for service, along with the use of reserve funds.

Hanover Park Fire remains in deferment under the 2019 funding formula adjustment, which caps annual share increases at 5% above the total budget increase. As a result, \$6,536 will be applied from reserves for FYE27 to support the deferment. A summary of all deferred costs since FYE21, along with repayment expectations, is provided in Appendix A. Member agencies on the deferment list will be required to coordinate repayment arrangements with DU-COMM over the next 5-10 years.

Wheaton Facility

An updated IGA/lease was signed in early 2022 confirming the actual terms of the loan agreement between DU-COMM and DuPage County from the original lease signed in early 2017. The FYE27 budget includes utilities not included in the IGA/lease with DuPage County, invoiced twice a year. DU-COMM and DuPage County have mutually agreed to transition to a third-party janitorial services provider beginning in January 2026 to better meet DU-COMM's operational needs, and address County staffing limitations. This change is expected to result in cost savings of more than \$27,000 in FYE27.

Each member agency has an additional facility lease payment through FYE28 that is not included in the FYE27 Operations Budget Shares. The lease payment is invoiced quarterly and summarized on the Annual Facility Cost Sheet in the budget document.

Personnel Expenses

\$18,223,982

The authorized head count remained the same, 133 for FYE27. All open administrative and support positions are expected to be filled by the end of FYE26, leaving only the eighteen (18) Telecommunicator positions partially open during FYE27. Updated organizational and annual allocation/distribution of personnel charts are attached in Appendix B.

The COLA adjustment to the entire wage scale, noted above, is reflected in personnel expenses. The FYE26 estimate calculations assume the hiring of six (6) Telecommunicators before the end of FYE26, with the remaining eighteen (18) authorized positions expected to be filled in a staggered manner throughout FYE27. DU-COMM budgets IMRF employer contribution rates using a five-year average methodology. For FYE26, the five-year average rate used was 7.86%, which was significantly below the actual IMRF employer rate of 9.74% for calendar year 2025. The preliminary IMRF employer rate for calendar year 2026 is projected to decrease back to 7.92%. As such, an updated five-year average rate of 8.2% was applied in the FYE27 budget.

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Benefit costs are based on the estimated 10% increase in medical premiums, following the 8.8% premium increase experienced in FYE26. Based on recent hiring trends, it is assumed that approximately 40% of new hires in FYE27 will waive coverage or elect employee-only coverage rather than family coverage. With these assumptions applied, an overall 15.3% increase in benefit expenses totaling \$278,390 is budgeted for FYE27.

Administration Expenses **\$536,932**

The administration budget category increased by 17.3% (\$79,363). Professional/consultant fees (6702) for implementing a new asset tag system, moved funds from the HR miscellaneous (7399) to drug testing/employees (6705) for fitness for duty exams, additional training/conferences for staff (7510), along with estimated property/liability insurance increases are included.

Facilities Expenses **\$294,875**

The routine facilities budget decreased by 8.5% (-\$27,375) with the change to a third-party vendor for janitorial services and increased electricity costs.

Human Resources Expenses **\$158,650**

This category decreased by 8.7% (-\$15,100) primarily because the FYE26 budget included funds for DU-COMM's 50th Anniversary celebrations held in 2025, which are not needed in FYE27. Hiring costs remain consistent, as DU-COMM continues efforts to recruit Telecommunicators to fill open positions and to explore additional avenues for advertising and attracting qualified candidates throughout the year.

MIS Expenses **\$968,296**

The MIS budget category has a 4.4% increase (\$40,888) over the previous year. The largest factor for the increase relates to software-as-a-service and software renewal agreements. In the past several years, many software purchases that were usually paid from the Capital Budget have transitioned to be a SaaS that is paid monthly/annually from the Operations Budget. While we believe that transition is mostly complete, there has been an over 275% increase in the software-as-a-service expenses, while a 25% reduction in the capital software expenditures since FYE22.

Operations Expense **\$326,510**

This budget category increased by 36.2% (\$86,763). DU-COMM's strategic plan prioritizes training, culture enhancement, and succession planning for both telecommunicators and management staff. With staffing levels improving, more employees are now able to attend conferences and off-site training opportunities. A significant portion of these additional expenses (\$55,000) is offset by ETSB training funds revenue.

Technical Services Expense **\$106,700**

The technical services budget decreased 2.1% (-\$2,250) from the previous year, mainly due to maintenance and an additional transmitter expense the previous year no longer needed.

Vehicles Expense **\$41,200**

Vehicle expenses are budgeted to increase by 9.4% (\$3,550) due to the continued use of an older vehicle. A replacement was ordered in FYE26; however, the existing vehicle will be retained through its end of life for use by a part-time Technician as needed.

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CAPITAL BUDGET

\$2,957,836

The Capital Budget continues to rely on funding from the Alarm Fund. Alarm revenue transferred to the Capital Budget decreased FYE23 - FYE27 due to the Alarm Revenue Utilization Policy, which provides 15% credit back to member agencies that generate alarm revenue. Although alarm fees have increased, overall revenue for the Capital Budget is not expected to grow significantly due to a continued decline in alarm volume. Assigned funds will provide the remaining revenue to support capital projects.

The Capital Budget shows an overall increase in spending of 35.0% (\$767,615). This includes large additions to the assigned funds. The true increase in expenses (remove \$551,090 additional assigned funds contribution) is a 9.9% increase (\$216,525).

Large projects include: Administrative phone system (\$145,000); VHF renewal of transmitter and receiver sites (\$205,000); Aruba firewall/switches replacement (\$100,000); accounting software replacement (\$90,000); microwave replacement, adjustment climbs, and maintenance (\$75,000); comparator upgrades (\$45,000); computers (\$47,285); Viavi testing equipment purchase (\$40,000); meeting room projector replacement (\$25,000); and kitchen appliances (\$20,000).

Assigned fund categories were updated to reflect changes in projects and long-term planning, resulting in increased future funding for capital needs. One (1) new assigned fund category was established in FYE27 to plan future replacements of Station Alerting informers.

ALARM BUDGET

\$861,379

Revenue from alarms monitored have completed the staggered increase transition from \$14.00 (2022) to \$17.50 (2025) per month, per alarm. Revenue in FYE25 finally surpassed the pre-2022 revenue as many alarms were canceled due to the cost increases, thus reducing the revenue in FYE23/24, despite the higher rate. The alarm fund transfers \$603,057 to the Capital Budget, \$110,500 to the Operations Budget to offset the cost of Alarm Operator salaries, and an anticipated \$106,722 credit back to qualifying member agencies.

TOWER BUDGET

\$331,970

All expenses for the Tower Budget were covered by tower leases along with \$163,083 from tower reserves for planned projects. FYE27 includes the cost to power wash, repaint, and perform a full maintenance check one (1) of DU-COMM's five (5) towers (\$75,000), replace two (2) of the A/C systems at the Glendale Heights tower building (\$50,000) and Elmhurst tower building (\$50,000), and conduct two (2) tower strengthening studies on the Elmhurst and Villa Park towers (\$60,000).

FYE27 Budget Overview

						FYE26 Budget vs FYE27 Budget		
Agency Revenue	FYE27					FYE26	FYE27	%
	Operations	Capital	Alarm	Tower	All Funds	All Funds	All Funds	Difference
Police Shares	\$ 15,017,790				\$ 15,017,790	\$ 14,232,554	\$ 15,017,790	5.5%
Fire Shares	\$ 3,807,089				\$ 3,807,089	\$ 3,605,406	\$ 3,807,089	5.6%
Capital Buy-in/Admin Fee Reimbursemen	\$ -	\$ -			\$ -	\$ -	\$ -	N/A
ADT Covered Agency Alarms			\$ 324,787		\$ 324,787	\$ 279,024	\$ 324,787	16.4%
Downers Grove Alarms			\$ 158,088		\$ 158,088	\$ 158,256	\$ 158,088	-0.1%
Elmhurst Alarms			\$ 106,176		\$ 106,176	\$ 105,336	\$ 106,176	0.8%
Norcom Alarms			\$ 72,408		\$ 72,408	\$ 71,736	\$ 72,408	0.9%
Oak Brook			\$ 81,144		\$ 81,144	\$ 80,304	\$ 81,144	1.0%
Wheaton & Winfield Alarms			\$ 118,776		\$ 118,776	\$ 116,928	\$ 118,776	1.6%
Rebill	\$ 16,000			\$ -	\$ 16,000	\$ 16,000	\$ 16,000	0.0%
Total Agency Revenue	\$ 18,840,879	\$ -	\$ 861,379	\$ -	\$ 19,702,258	\$ 18,665,544	\$ 19,702,258	5.6%
Outside Source Revenue	FYE27					FYE26	FYE27	%
	Operations	Capital	Alarm	Tower	All Funds	All Funds	All Funds	Difference
Contractual Services	\$ 65,588				\$ 65,588	\$ 61,899	\$ 65,588	6.0%
ETSB PSAP Funds	\$ 715,000				\$ 715,000	\$ 715,000	\$ 715,000	0.0%
IPRF Safety Grant	\$ 2,500				\$ 2,500	\$ 2,606	\$ 2,500	-4.1%
Interest	\$ 130,000	\$ 600			\$ 130,600	\$ 125,700	\$ 130,600	3.9%
Board up Fees	\$ 2,500				\$ 2,500	\$ 2,500	\$ 2,500	0.0%
Tower Leases				\$ 168,887	\$ 168,887	\$ 163,431	\$ 168,887	3.3%
Total Outside Source Revenue	\$ 915,588	\$ 600	\$ -	\$ 168,887	\$ 1,085,075	\$ 1,071,136	\$ 1,085,075	1.3%
Total Revenue Estimate FYE27	\$ 19,756,467	\$ 600	\$ 861,379	\$ 168,887	\$ 20,787,332	\$ 19,736,680	\$ 20,787,332	5.3%
Fund Transfers	FYE27					FYE26	FYE27	%
	Operations	Capital	Alarm	Tower	All Funds	All Funds	All Funds	Difference
From Operations Reserve	\$ 806,212	\$ -			\$ 806,212	\$ 1,074,455	\$ 806,212	-25.0%
From Capital Reserve		\$ 1,223,156		\$ -	\$ 1,223,156	\$ 753,757	\$ 1,223,156	62.3%
From Capital Budget	\$ -				\$ -	\$ -	\$ -	N/A
From Tower Reserve				\$ 163,083	\$ 163,083	\$ 75,000	\$ 163,083	117.4%
From Alarm Reserve			\$ -		\$ -	\$ -	\$ -	N/A
From Alarm Budget	\$ 110,500	\$ 603,057			\$ 713,557	\$ 672,321	\$ 713,557	6.1%
From Tower Budget	\$ -	\$ -			\$ -	\$ 55,081	\$ -	-100.0%
From Capital Assigned Funds		\$ 1,131,023			\$ 1,131,023	\$ 870,443	\$ 1,131,023	29.9%
Total Fund Transfers	\$ 916,712	\$ 2,957,236	\$ -	\$ 163,083	\$ 4,037,031	\$ 3,501,057	\$ 4,037,031	15.3%
Total Revenue & Transfers FYE27	\$ 20,673,179	\$ 2,957,836	\$ 861,379	\$ 331,970	\$ 24,824,363	\$ 23,237,737	\$ 24,824,363	6.8%
Expenses	FYE27					FYE26	FYE27	%
	Operations	Capital	Alarm	Tower	All Funds	All Funds	All Funds	Difference
Administration	\$ 536,932				\$ 536,932	\$ 457,569	\$ 536,932	17.3%
Agency Rebill	\$ 16,000				\$ 16,000	\$ 16,000	\$ 16,000	0.0%
Agency Reserves/Budget	\$ -	\$ -	\$ 603,057		\$ 603,057	\$ 565,321	\$ 603,057	6.7%
Alarm Revenue Credit			\$ 106,422		\$ 106,422	\$ 99,763	\$ 106,422	6.7%
Facilities	\$ 294,875	\$ 30,000			\$ 324,875	\$ 471,750	\$ 324,875	-31.1%
General Expenses			\$ 151,900	\$ 331,970	\$ 483,870	\$ 384,931	\$ 483,870	25.7%
Human Resources	\$ 158,650				\$ 158,650	\$ 173,750	\$ 158,650	-8.7%
M.I.S.	\$ 968,296	\$ 315,685			\$ 1,283,981	\$ 1,109,134	\$ 1,283,981	15.8%
Operations/Communications	\$ 326,510	\$ 221,065			\$ 547,575	\$ 263,347	\$ 547,575	107.9%
Other		\$ 5,000			\$ 5,000	\$ 5,000	\$ 5,000	0.0%
Personnel/Benefits	\$ 18,223,982				\$ 18,223,982	\$ 17,714,209	\$ 18,223,982	2.9%
Assigned Funds		\$ 1,909,186			\$ 1,909,186	\$ 1,358,096	\$ 1,909,186	40.6%
Technical Services	\$ 106,700	\$ 476,900			\$ 583,600	\$ 521,250	\$ 583,600	12.0%
Vehicles	\$ 41,200	\$ -			\$ 41,200	\$ 97,650	\$ 41,200	-57.8%
Total Expenses	\$ 20,673,145	\$ 2,957,836	\$ 861,379	\$ 331,970	\$ 24,824,330	\$ 23,237,770	\$ 24,824,330	6.8%
Total Revenue	\$ 20,673,179	\$ 2,957,836	\$ 861,379	\$ 331,970	\$ 24,824,363	\$ 23,237,737	\$ 24,824,363	6.8%
Total Expenses	\$ 20,673,145	\$ 2,957,836	\$ 861,379	\$ 331,970	\$ 24,824,330	\$ 23,237,770	\$ 24,824,330	6.8%
Difference	\$ 34	\$ (0)	\$ (0)	\$ -	\$ 33	\$ (33)	\$ 33	N/A

FYE27 Operations Budget: Agency Assessments New Facility Loan/Lease **Not** Included

FYE26 Budget vs. FYE27 Budget

Police - 79.75%	FYE26 # of Officers	FYE27 # of Officers	5 Year Smoothing Average	FYE27 %		FYE26 Actual Shares	FYE27 Annual Shares	Difference (\$)	Difference (%)
Bartlett	63	63	62.6	5.86%		\$ 827,365	\$ 879,844	\$ 52,479	6.3%
Burr Ridge	28	28	27.8	2.60%		\$ 369,503	\$ 390,730	\$ 21,227	5.7%
Carol Stream	67	68	67.8	6.35%		\$ 907,692	\$ 952,930	\$ 45,238	5.0%
Clarendon Hills	14	14	13.8	1.29%		\$ 182,074	\$ 193,960	\$ 11,886	6.5%
Darien	36	36	34.8	3.26%		\$ 460,540	\$ 489,115	\$ 28,575	6.2%
Downers Grove	72	72	71.4	6.68%		\$ 953,210	\$ 1,003,528	\$ 50,318	5.3%
DuPage Sheriff	115	115	115.0	10.76%		\$ 1,539,594	\$ 1,616,326	\$ 76,732	5.0%
Elmhurst	68	68	68.0	6.36%		\$ 910,369	\$ 955,741	\$ 45,372	5.0%
Glen Ellyn	45	45	44.2	4.14%		\$ 583,707	\$ 621,232	\$ 37,525	6.4%
Hanover Park	61	61	61.0	5.71%		\$ 816,655	\$ 857,356	\$ 40,701	5.0%
Hinsdale	25	25	25.0	2.34%		\$ 334,695	\$ 351,376	\$ 16,681	5.0%
Lisle	38	41	38.6	3.61%		\$ 508,736	\$ 542,524	\$ 33,788	6.6%
Lombard	64	64	64.0	5.99%		\$ 856,818	\$ 899,521	\$ 42,703	5.0%
Oak Brook	42	42	41.2	3.86%		\$ 548,899	\$ 579,067	\$ 30,168	5.5%
Oakbrook Terrace	22	23	21.6	2.02%		\$ 283,821	\$ 303,589	\$ 19,768	7.0%
Roselle	33	33	32.7	3.06%		\$ 435,103	\$ 459,599	\$ 24,496	5.6%
Villa Park	39	39	38.0	3.56%		\$ 508,736	\$ 534,091	\$ 25,355	5.0%
Warrenville	32	33	32.2	3.01%		\$ 428,409	\$ 452,572	\$ 24,163	5.6%
West Chicago	46	45	45.0	4.21%		\$ 602,450	\$ 632,476	\$ 30,026	5.0%
Wheaton	69	70	68.8	6.44%		\$ 913,047	\$ 966,985	\$ 53,938	5.9%
Willowbrook	27	27	26.8	2.51%		\$ 353,438	\$ 376,675	\$ 23,237	6.6%
Winfield	18	18	17.0	1.59%		\$ 222,238	\$ 238,936	\$ 16,698	7.5%
Woodridge	51	51	51.2	4.79%		\$ 685,455	\$ 719,617	\$ 34,162	5.0%
Total Police Assessments									
	1075	1081	1068.5	100.0%		\$ 14,232,554	\$ 15,017,790	\$ 785,236	5.52%

Fire - 20.25%	FYE26 EAV	FYE27 EAV	5 Year EAV Smoothing Average	FYE27 EAV %	5 Year AHJ Smoothing Average	FYE27 AHJ %	FYE26 Actual Shares	FYE27 Annual Shares	Difference (\$)	Difference (%)
Bartlett	\$1,703,195,848	\$1,841,171,828	\$1,554,237,294	4.88%	4165.2	5.29%	\$ 181,971	\$ 193,999	\$ 12,028	6.6%
Bloomingtondale	\$1,610,115,211	\$1,737,648,155	\$1,542,064,263	4.84%	5158.6	6.56%	\$ 205,602	\$ 217,340	\$ 11,738	5.7%
Carol Stream	\$1,733,602,884	\$1,884,671,341	\$1,651,199,949	5.19%	5217.8	6.63%	\$ 213,508	\$ 225,310	\$ 11,802	5.5%
Clarendon Hills	\$669,121,775	\$728,292,209	\$655,343,211	2.06%	735.0	0.93%	\$ 54,310	\$ 57,056	\$ 2,746	5.1%
Darien-Woodridge	\$1,356,713,920	\$1,482,103,588	\$1,341,910,754	4.21%	2702.4	3.43%	\$ 138,631	\$ 145,841	\$ 7,210	5.2%
Downers Grove	\$3,071,475,945	\$3,319,917,973	\$3,002,791,480	9.43%	6738.8	8.56%	\$ 322,770	\$ 343,106	\$ 20,336	6.3%
Elmhurst	\$3,194,016,140	\$3,463,310,516	\$3,092,973,292	9.71%	5976.8	7.60%	\$ 313,247	\$ 330,044	\$ 16,797	5.4%
Glen Ellyn	\$1,519,170,475	\$1,658,086,572	\$1,481,184,450	4.65%	3349.4	4.26%	\$ 161,468	\$ 169,858	\$ 8,390	5.2%
Glenside	\$738,704,223	\$803,253,641	\$693,745,514	2.18%	2447.0	3.11%	\$ 94,982	\$ 100,836	\$ 5,854	6.2%
Hanover Park	\$778,394,869	\$851,712,335	\$729,350,404	2.29%	3346.8	4.25%	\$ 109,418	\$ 118,558	\$ 9,140	8.4%
Hinsdale	\$2,149,182,405	\$2,323,038,093	\$2,115,124,673	6.64%	2103.2	2.67%	\$ 170,500	\$ 177,629	\$ 7,129	4.2%
Lisle-Woodridge	\$2,771,470,690	\$3,020,335,967	\$2,708,416,411	8.51%	7306.6	9.29%	\$ 321,647	\$ 339,234	\$ 17,587	5.5%
Lombard	\$2,075,078,924	\$2,277,290,572	\$1,964,180,801	6.17%	7158.2	9.10%	\$ 277,097	\$ 291,068	\$ 13,971	5.0%
Oak Brook	\$1,747,805,027	\$1,890,186,184	\$1,735,496,653	5.45%	2294.0	2.92%	\$ 151,507	\$ 159,517	\$ 8,010	5.3%
Oakbrook Terrace	\$236,921,684	\$246,437,815	\$245,386,606	0.77%	947.4	1.20%	\$ 36,265	\$ 37,651	\$ 1,386	3.8%
Roselle	\$1,113,319,523	\$1,197,594,837	\$1,070,175,494	3.36%	2599.4	3.30%	\$ 119,708	\$ 127,072	\$ 7,364	6.2%
Villa Park	\$756,281,549	\$815,739,877	\$745,355,465	2.34%	2744.0	3.49%	\$ 105,535	\$ 111,123	\$ 5,588	5.3%
Warrenville	\$721,175,514	\$793,759,990	\$708,919,069	2.23%	1708.4	2.17%	\$ 79,418	\$ 83,849	\$ 4,431	5.6%
West Chicago	\$1,218,639,499	\$1,336,768,034	\$1,144,403,938	3.59%	3434.2	4.36%	\$ 142,181	\$ 151,744	\$ 9,563	6.7%
Wheaton	\$2,582,824,052	\$2,808,912,500	\$2,502,696,612	7.86%	5555.0	7.06%	\$ 271,398	\$ 284,474	\$ 13,076	4.8%
Winfield	\$827,352,847	\$906,890,653	\$804,568,331	2.53%	2102.8	2.67%	\$ 92,956	\$ 99,133	\$ 6,177	6.6%
York Center	\$351,093,970	\$366,879,454	\$347,738,542	1.09%	900.6	1.14%	\$ 41,287	\$ 42,647	\$ 1,360	3.3%
Total Fire Assessments										
	\$ 32,925,656,974	\$ 35,754,002,134	\$31,837,263,204	100.00%	78691.6	100.00%	\$ 3,605,406	\$ 3,807,089	\$ 201,683	5.59%

One agency still deferred. New formula split and added TC cost (increased budget to 3.35%),
Capped at 5% over increase = 8.35% capped increase

Police and Fire Split changed in FYE26 due to Sheriff Membership

	FYE26 Annual Shares	FYE27 Annual Shares	Difference (\$)	Difference (%)
Police Assessments	\$ 14,232,554	\$ 15,017,790	\$ 785,236	5.52%
Fire Assessments	\$ 3,605,406	\$ 3,807,089	\$ 201,683	5.59%
Subsidized Costs from Reserves	\$ -	\$ -	\$ -	
Deferred Costs from Reserves	\$ 8,455	\$ 6,212	\$ 2,243	
Total Assessments	\$ 17,846,415	\$ 18,831,091	\$ 986,919	5.53%

Police	
Total FYE27 Expenses	\$20,673,145
Police 79.75% of Budget	\$16,486,834
Less other Revenue	(\$1,469,065)
Police Assessment	\$15,017,769
Total Averg Officers	1,068.5
Per Officer Cost	\$14,055.00

Fire	
Total FYE27 Expenses	\$20,673,145
Fire 20.25% of Budget	\$4,186,312
Less other Revenue	(\$373,023)
Fire Assessment	\$3,813,289

Annual Facility Cost Sheet

Based on FYE27 Share Percentages

Police - 79.75%	FYE27 Share %	2019-2028 Lease/Loan	2019-2028 Owning & Operating	10 Years Total Facility Cost	Agency Paid	Outstanding Obligation	FYE27 Lease/Loan	FYE27 Shares	FYE27 Total
Bartlett	5.83%	\$ 339,732	\$ 80,930	\$ 420,662	\$ 267,110	\$ 153,552	\$ 31,896	\$ 879,844	\$ 911,740
Burr Ridge	2.59%	\$ 150,992	\$ 35,969	\$ 186,961	\$ 187,557	\$ (596)	\$ 14,176	\$ 390,730	\$ 404,906
Carol Stream	6.29%	\$ 366,695	\$ 87,353	\$ 454,048	\$ 316,036	\$ 138,012	\$ 34,427	\$ 952,930	\$ 987,357
Clarendon Hills	1.30%	\$ 75,496	\$ 17,984	\$ 93,480	\$ 59,932	\$ 33,549	\$ 7,088	\$ 193,960	\$ 201,048
Darien	3.33%	\$ 188,408	\$ 46,246	\$ 234,653	\$ 153,496	\$ 81,157	\$ 18,226	\$ 489,115	\$ 507,341
Downers Grove	6.66%	\$ 385,403	\$ 92,492	\$ 477,894	\$ 322,355	\$ 155,539	\$ 36,452	\$ 1,003,528	\$ 1,039,980
DuPage Sheriff	10.64%	\$ 290,964	\$ 73,865	\$ 364,829	\$ 117,549	\$ 247,280	\$ 58,223	\$ 1,616,326	\$ 1,674,549
Elmhurst	6.29%	\$ 366,695	\$ 87,353	\$ 454,048	\$ 304,956	\$ 149,092	\$ 34,427	\$ 955,741	\$ 990,168
Glen Ellyn	4.16%	\$ 242,666	\$ 57,807	\$ 300,473	\$ 188,104	\$ 112,369	\$ 22,783	\$ 621,232	\$ 644,015
Hanover Park	5.64%	\$ 328,947	\$ 78,361	\$ 407,308	\$ 273,564	\$ 133,744	\$ 30,883	\$ 857,356	\$ 888,239
Hinsdale	2.31%	\$ 134,814	\$ 32,115	\$ 166,929	\$ 112,116	\$ 54,813	\$ 12,657	\$ 351,376	\$ 364,033
Lisle	3.79%	\$ 212,508	\$ 52,669	\$ 265,177	\$ 170,417	\$ 94,760	\$ 20,758	\$ 542,524	\$ 563,282
Lombard	5.92%	\$ 345,125	\$ 82,215	\$ 427,339	\$ 291,595	\$ 135,745	\$ 32,402	\$ 899,521	\$ 931,923
Oak Brook	3.89%	\$ 226,488	\$ 53,953	\$ 280,441	\$ 182,090	\$ 98,352	\$ 21,264	\$ 579,067	\$ 600,331
Oakbrook Terrace	2.13%	\$ 118,304	\$ 29,546	\$ 147,850	\$ 91,825	\$ 56,025	\$ 11,645	\$ 303,589	\$ 315,234
Roselle	3.05%	\$ 179,386	\$ 42,392	\$ 221,778	\$ 144,856	\$ 76,922	\$ 16,707	\$ 459,599	\$ 476,306
Villa Park	3.61%	\$ 207,448	\$ 50,100	\$ 257,547	\$ 154,568	\$ 102,980	\$ 19,745	\$ 534,091	\$ 553,836
Warrenville	3.05%	\$ 175,092	\$ 42,392	\$ 217,484	\$ 143,509	\$ 73,976	\$ 16,707	\$ 452,572	\$ 469,279
West Chicago	4.16%	\$ 245,528	\$ 57,807	\$ 303,335	\$ 201,744	\$ 101,591	\$ 22,783	\$ 632,476	\$ 655,259
Wheaton	6.48%	\$ 374,618	\$ 89,922	\$ 464,540	\$ 302,590	\$ 161,950	\$ 35,440	\$ 966,985	\$ 1,002,425
Willowbrook	2.50%	\$ 145,599	\$ 34,684	\$ 180,284	\$ 112,516	\$ 67,768	\$ 13,670	\$ 376,675	\$ 390,345
Winfield	1.67%	\$ 94,204	\$ 23,123	\$ 117,327	\$ 73,905	\$ 43,422	\$ 9,113	\$ 238,936	\$ 248,049
Woodridge	4.72%	\$ 275,021	\$ 65,515	\$ 340,536	\$ 229,286	\$ 111,250	\$ 25,821	\$ 719,617	\$ 745,438
Total Police Assessments	100.00%	\$ 5,470,132	\$ 1,314,793	\$ 6,784,926	\$ 4,401,674	\$ 2,383,252	\$ 547,293	\$ 15,017,790	\$ 15,565,083

Fire - 20.25%	FYE27 Share %	2019-2028 Lease/Loan	2019-2028 Owning & Operating	10 Years Total Facility Cost	Agency Paid	Outstanding Obligation	FYE27 Lease/Loan	FYE27 Shares	FYE27 Total
Bartlett	5.10%	\$ 69,454	\$ 17,986	\$ 87,440	\$ 57,472	\$ 29,968	\$ 7,088	\$ 193,999	\$ 201,087
Bloomington	4.87%	\$ 68,109	\$ 17,162	\$ 85,271	\$ 58,613	\$ 26,659	\$ 6,764	\$ 217,340	\$ 224,104
Carol Stream	5.28%	\$ 72,636	\$ 18,614	\$ 91,250	\$ 62,065	\$ 29,185	\$ 7,336	\$ 225,310	\$ 232,646
Clarendon Hills	2.04%	\$ 28,474	\$ 7,193	\$ 35,667	\$ 25,389	\$ 10,278	\$ 2,835	\$ 57,056	\$ 59,891
Darien-Woodridge	4.15%	\$ 58,208	\$ 14,638	\$ 72,846	\$ 51,663	\$ 21,182	\$ 5,769	\$ 145,841	\$ 151,610
Downers Grove	9.30%	\$ 130,904	\$ 32,789	\$ 163,694	\$ 113,405	\$ 50,289	\$ 12,923	\$ 343,106	\$ 356,029
Elmhurst	9.70%	\$ 135,435	\$ 34,208	\$ 169,643	\$ 115,053	\$ 54,591	\$ 13,482	\$ 330,044	\$ 343,526
Glen Ellyn	4.64%	\$ 64,270	\$ 16,376	\$ 80,646	\$ 57,539	\$ 23,107	\$ 6,454	\$ 169,858	\$ 176,312
Glenside	2.25%	\$ 30,765	\$ 7,933	\$ 38,699	\$ 45,865	\$ (7,166)	\$ 3,127	\$ 100,836	\$ 103,963
Hanover Park	2.31%	\$ 32,487	\$ 8,138	\$ 40,625	\$ 26,321	\$ 14,303	\$ 3,207	\$ 118,558	\$ 121,765
Hinsdale	6.50%	\$ 91,255	\$ 22,919	\$ 114,174	\$ 83,006	\$ 31,168	\$ 9,033	\$ 177,629	\$ 186,662
Lisle-Woodridge	8.46%	\$ 118,410	\$ 29,831	\$ 148,240	\$ 103,566	\$ 44,674	\$ 11,757	\$ 339,234	\$ 350,991
Lombard	6.38%	\$ 81,038	\$ 22,492	\$ 103,529	\$ 72,772	\$ 30,757	\$ 8,864	\$ 291,068	\$ 299,932
Oak Brook	5.29%	\$ 75,313	\$ 18,669	\$ 93,982	\$ 67,790	\$ 26,191	\$ 7,358	\$ 159,517	\$ 166,875
Oakbrook Terrace	0.69%	\$ 10,489	\$ 2,434	\$ 12,923	\$ 8,721	\$ 4,202	\$ 959	\$ 37,651	\$ 38,610
Roselle	3.35%	\$ 47,274	\$ 11,802	\$ 59,075	\$ 40,618	\$ 18,457	\$ 4,651	\$ 127,072	\$ 131,723
Villa Park	2.28%	\$ 32,328	\$ 8,057	\$ 40,384	\$ 27,776	\$ 12,608	\$ 3,175	\$ 111,123	\$ 114,298
Warrenville	2.22%	\$ 31,136	\$ 7,840	\$ 38,976	\$ 27,028	\$ 11,948	\$ 3,090	\$ 83,849	\$ 86,939
West Chicago	3.74%	\$ 51,075	\$ 13,203	\$ 64,277	\$ 41,200	\$ 23,077	\$ 5,203	\$ 151,744	\$ 156,947
Wheaton	7.87%	\$ 109,644	\$ 27,742	\$ 137,386	\$ 96,099	\$ 41,287	\$ 10,934	\$ 284,474	\$ 295,408
Winfield	2.54%	\$ 35,351	\$ 8,957	\$ 44,308	\$ 30,512	\$ 13,795	\$ 3,530	\$ 99,133	\$ 102,663
York Center	1.03%	\$ 14,984	\$ 3,624	\$ 18,608	\$ 12,959	\$ 5,649	\$ 1,428	\$ 42,647	\$ 44,075
Total Fire Assessments	100.00%	\$ 1,389,037	\$ 352,606	\$ 1,741,643	\$ 1,225,434	\$ 516,209	\$ 138,968	\$ 3,807,089	\$ 3,946,057

	2019-2028 Lease/Loan	2019-2028 Owning & Operating	Total Cost 10 Years	Agency Paid	Outstanding Obligation	FYE27 Lease/Loan	FYE27 Shares	FYE27 Total
Police Assessments	\$ 5,470,132	\$ 1,314,793	\$ 6,784,926	\$ 4,401,674	\$ 2,383,252	\$ 547,293	\$ 15,017,790	\$ 15,565,083
Fire Assessments	\$ 1,389,037	\$ 352,606	\$ 1,741,643	\$ 1,225,434	\$ 516,209	\$ 138,968	\$ 3,807,089	\$ 3,946,057
Total Assessments	\$ 6,859,170	\$ 1,667,399	\$ 8,526,569	\$ 5,627,108	\$ 2,899,461	\$ 686,261	\$ 18,824,879	\$ 19,511,140

Agency Prepaid Balance Facility Costs in FYE25
 Agency Prepaid Total Facility Costs in FYE19

Portion of Shared Deferred

FYE27 Operations Budget Summary

Revenue					FYE26 Budget vs. FYE27 Budget	
Income	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
4904 Agency Rebill	\$ 17,785	\$ 16,000	\$ 16,000	\$ 16,000	\$ -	0.0%
4975 ETSB Training Funds*	\$ -	\$ 65,000	\$ 65,000	\$ 65,000	\$ -	0.0%
4402 Contractual Services	\$ 74,524	\$ 61,899	\$ 81,539	\$ 65,588	\$ 3,689	6.0%
4013 Fees	\$ 3,320	\$ 2,500	\$ 3,070	\$ 2,500	\$ -	0.0%
4010 Grants	\$ 2,606	\$ 2,606	\$ 2,332	\$ 2,500	\$ (106)	-4.1%
4809 Interest	\$ 143,550	\$ 125,000	\$ 125,000	\$ 130,000	\$ 5,000	4.0%
4011 Miscellaneous **	\$ 808,383	\$ -	\$ 15,000	\$ -	\$ -	0.0%
4015 ETSB - PSAP Funds	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ -	0.0%
4006 Transfer from Operations Reserves	\$ 3,316	\$ 1,066,000	\$ -	\$ 800,000	\$ (266,000)	-25.0%
4002 Transfer from Capital Budget	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
4009 Transfer from Alarm	\$ 104,000	\$ 107,000	\$ 107,000	\$ 110,500	\$ 3,500	3.3%
4004 Transfer from Tower	\$ -	\$ 55,081	\$ -	\$ -	\$ (55,081)	N/A
Total Revenue	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ 1,807,484	\$ 2,151,086	\$ 1,064,941	\$ 1,842,088	\$ (308,998)	-14.4%

* Rolling funds from previous year not used

** DuPage Sheriff Admin & Buy-in Fees FYE25: Assessments/Revenue higher as not in original Budget

Assessments					FYE26 Budget vs. FYE27 Budget	
	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
Police **	\$ 14,806,596	\$ 14,232,554	\$ 14,232,554	\$ 15,017,790	\$ 785,236	5.5%
Fire	\$ 3,738,000	\$ 3,605,406	\$ 3,605,406	\$ 3,807,089	\$ 199,440	5.5%
Reserve funds: Subsidized & Deferred Funds	\$ 44,909	\$ 8,455	\$ 8,455	\$ 6,212	\$ -	
Total Assessments	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ 18,589,505	\$ 17,846,415	\$ 17,846,415	\$ 18,831,091	\$ 984,676	5.5%
Total Revenue	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ 20,396,989	\$ 19,997,501	\$ 18,911,356	\$ 20,673,179	\$ 675,678	3.4%

Expenses					FYE26 Budget vs. FYE27 Budget	
Personnel	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
Payroll	\$ 13,402,312	\$ 15,899,165	\$ 15,018,933	\$ 16,125,548	\$ 226,383	1.4%
Benefits	\$ 1,256,266	\$ 1,820,044	\$ 1,775,550	\$ 2,098,434	\$ 278,390	15.3%
Total Personnel	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ 14,658,578	\$ 17,719,209	\$ 16,794,483	\$ 18,223,982	\$ 504,773	2.8%

Personnel % of Total Expenses 88.15% \$18,223,982
 Personnel & Prescient % of Total Expenses 90.81% \$18,773,982

Department Expenses					FYE26 Budget vs. FYE27 Budget	
	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
Administration	\$ 414,961	\$ 457,569	\$ 454,717	\$ 536,932	\$ 79,363	17.3%
Agency Rebill	\$ 14,157	\$ 16,000	\$ 16,000	\$ 16,000	\$ -	0.0%
Agency Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Facilities	\$ 925,063	\$ 322,250	\$ 304,930	\$ 294,875	\$ (27,375)	-8.5%
Human Resources	\$ 81,586	\$ 173,750	\$ 150,707	\$ 158,650	\$ (15,100)	-8.7%
M.I.S.	\$ 730,553	\$ 927,408	\$ 838,617	\$ 968,296	\$ 40,888	4.4%
Operations	\$ 130,571	\$ 239,747	\$ 176,297	\$ 326,510	\$ 86,763	36.2%
Technical Services	\$ 16,781	\$ 108,950	\$ 97,065	\$ 106,700	\$ (2,250)	-2.1%
Vehicles	\$ 20,790	\$ 37,650	\$ 37,663	\$ 41,200	\$ 3,550	9.4%
Total Department Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ 2,334,462	\$ 2,283,324	\$ 2,075,996	\$ 2,449,163	\$ 165,839	7.3%

Total Expenses					FYE26 Budget vs. FYE27 Budget	
	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ 16,993,040	\$ 20,002,533	\$ 18,870,479	\$ 20,673,145	\$ 670,612	3.4%

Total Revenue					FYE26 Budget vs. FYE27 Budget	
	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
Total Revenue	\$ 20,396,989	\$ 19,997,501	\$ 18,911,356	\$ 20,673,179	\$ 675,678	3.4%
Total Expenses	\$ 16,993,040	\$ 20,002,533	\$ 18,870,479	\$ 20,673,145	\$ 670,612	3.4%
Difference	\$ 3,403,949	\$ (5,032)	\$ 40,877	\$ 34	\$ 5,066	N/A

DPSO Shares, Admin Fee, Agency Contribution \$ (2,328,479)
 True Budget Surplus from FYE25
 Removed DPSO Shares & Revenue \$ 1,075,470

Expense Difference (%)
3.35%

Operations Reserve Balance History		
	FYE25 Actual	FYE26 Estimate
	\$7,066,323	\$7,181,666
		\$6,358,115

FYE27 Operations Budget

Personnel - Payroll

					FYE26 Budget vs. FYE27 Budget	
Administration	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
5101 Salaries	\$ 867,440	\$ 998,468	\$ 1,014,182	\$ 1,071,183	\$ 72,715	7.3%
5102 Social Security	\$ 50,735	\$ 62,000	\$ 62,000	\$ 63,000	\$ 1,000	1.6%
5103 Medicare	\$ 11,865	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%
5104 IMRF	\$ 61,178	\$ 80,000	\$ 96,000	\$ 83,000	\$ 3,000	3.8%
5105 Unemployment Insurance	\$ 15,650	\$ 1,800	\$ 1,800	\$ 1,800	\$ -	0.0%
Total Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ 1,006,868	\$ 1,157,268	\$ 1,188,982	\$ 1,233,983	\$ 76,715	6.6%

					FYE26 Budget vs. FYE27 Budget	
Support Services	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
5201 Salaries	\$ 421,801	\$ 542,267	\$ 524,530	\$ 590,916	\$ 48,649	9.0%
5202 Social Security	\$ 24,591	\$ 34,000	\$ 34,000	\$ 35,000	\$ 1,000	2.9%
5203 Medicare	\$ 5,751	\$ 7,900	\$ 7,900	\$ 8,200	\$ 300	3.8%
5204 IMRF	\$ 29,639	\$ 39,500	\$ 47,000	\$ 46,000	\$ 6,500	16.5%
5205 Unemployment Insurance	\$ 468	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
Total Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ 482,250	\$ 624,667	\$ 614,430	\$ 681,116	\$ 56,449	9.0%

					FYE26 Budget vs. FYE27 Budget	
Operations Management	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
5401 Salaries	\$ 1,162,472	\$ 1,625,000	\$ 1,600,000	\$ 1,686,636	\$ 61,636	3.8%
5402 Social Security	\$ 68,013	\$ 101,000	\$ 95,000	\$ 105,000	\$ 4,000	4.0%
5403 Medicare	\$ 15,906	\$ 24,000	\$ 24,000	\$ 25,000	\$ 1,000	4.2%
5404 IMRF	\$ 101,440	\$ 128,000	\$ 150,000	\$ 139,000	\$ 11,000	8.6%
5405 Unemployment Insurance	\$ 1,728	\$ 2,400	\$ 2,400	\$ 2,400	\$ -	0.0%
Total Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ 1,349,559	\$ 1,880,400	\$ 1,871,400	\$ 1,958,036	\$ 77,636	4.1%

					FYE26 Budget vs. FYE27 Budget	
Telecommunicators	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
5501 Salaries	\$ 6,417,289	\$ 8,276,032	\$ 7,000,000	\$ 8,617,880	\$ 341,848	4.1%
55012 Overtime	\$ 2,278,140	\$ 1,564,648	\$ 2,063,471	\$ 1,244,557	\$ (320,091)	-20.5%
55013 OIC/CTO/LNG Premiums	\$ 100,618	\$ 192,500	\$ 175,000	\$ 238,040	\$ 45,540	23.7%
5502 Social Security	\$ 516,085	\$ 600,000	\$ 550,000	\$ 538,000	\$ (62,000)	-10.3%
5503 Medicare	\$ 122,639	\$ 143,000	\$ 143,000	\$ 126,000	\$ (17,000)	-11.9%
5504 IMRF	\$ 651,341	\$ 770,000	\$ 820,000	\$ 800,100	\$ 30,100	3.9%
5505 Unemployment Insurance	\$ 12,199	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	0.0%
Total Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ 10,098,311	\$ 11,568,180	\$ 10,773,471	\$ 11,586,577	\$ 18,397	0.2%

					FYE26 Budget vs. FYE27 Budget	
Operations Support	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
5601 Salaries	\$ 403,848	\$ 576,000	\$ 478,000	\$ 573,236	\$ (2,764)	-0.5%
5602 Social Security	\$ 24,574	\$ 37,000	\$ 37,000	\$ 35,500	\$ (1,500)	-4.1%
5603 Medicare	\$ 5,747	\$ 8,350	\$ 8,350	\$ 8,300	\$ (50)	-0.6%
5604 IMRF	\$ 29,752	\$ 45,500	\$ 45,500	\$ 47,000	\$ 1,500	3.3%
5605 Unemployment Insurance	\$ 1,403	\$ 1,800	\$ 1,800	\$ 1,800	\$ -	0.0%
Total Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ 465,324	\$ 668,650	\$ 570,650	\$ 665,836	\$ (2,814)	-0.4%

FYE 24: Telecommunicators: Based on 83 Full-time Telecommunicator II/III, 6 Full-time Telecommunicator I

FYE 25: Operations Management: Based on change to 13 Operations Managers, 1 Training Coordinator

FYE 25: Administration: Finance/HR Manager split into 2 positions

FYE 26: Telecommunicators: Based on 99 Full-time Telecommunicator I/II/III

FYE 26: Operations Management: Based on change to 9 Operations Managers, 1 Training Manager, QA Manager, Senior Manager Operations

FYE 26: Operations Support: Based on 3 Administrative Assistant Ops/Training, Part-time Telecommunicators 4 and IMRF eligible

IMRF based on 8.2% average anticipated rate for 2026/2027

Unemployment (IDES) based on 1.40% 5 yr average rate

Alarm Board Operators are offset by revenue from the Alarm Fund

					FYE26 Budget vs. FYE27 Budget	
Total Payroll Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ 13,402,312	\$ 15,899,165	\$ 15,018,933	\$ 16,125,548	\$ 226,383	1.4%

FYE27 Operations Budget

Personnel - Benefits					FYE26 Budget vs. FYE27 Budget	
	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
Insurance						
6621 Medical	\$ 1,126,352	\$ 1,601,200	\$ 1,601,200	\$ 1,908,200	\$ 307,000	19.2%
6622 Dental	\$ 77,584	\$ 100,000	\$ 100,000	\$ 115,000	\$ 15,000	15.0%
6623 Life	\$ 2,706	\$ 4,200	\$ 4,200	\$ 4,000	\$ (200)	-4.8%
6624 Vision	\$ 18,170	\$ 26,000	\$ 26,000	\$ 24,000	\$ (2,000)	-7.7%
Total Expenses		FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ 1,224,812	\$ 1,731,400	\$ 1,731,400	\$ 2,051,200	\$ 319,800	18.5%

					FYE26 Budget vs. FYE27 Budget	
	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
Misc Benefits						
6625 Employee Assistance Program (EAP)	\$ 2,608	\$ 5,000	\$ 2,000	\$ 2,800	\$ (2,200)	-44.0%
6626 Flexible Spending (FSA)	\$ 1,193	\$ 1,500	\$ 1,350	\$ 1,634	\$ 134	8.9%
6628 Accrued Benefit Payout	\$ -	\$ 32,144	\$ -	\$ -	\$ (32,144)	undefined
6630 Wellness Initiatives	\$ 27,653	\$ 50,000	\$ 40,800	\$ 42,800	\$ (7,200)	-14.4%
Total Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ 31,454	\$ 88,644	\$ 44,150	\$ 47,234	\$ (41,410)	-46.7%

6621 - Medical: FYE27 anticipated 10% increase, FYE26 received an 8.8% increase
 6622 - Dental: FYE27 anticipating a 5% increase, FYE26 received a 4% increase
 6624 - Vision: FYE27 anticipating a 3% increase, FYE26 received a 0% increase

					FYE26 Budget vs. FYE27 Budget	
	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
Total Benefit Expenses	\$ 1,256,266	\$ 1,820,044	\$ 1,775,550	\$ 2,098,434	\$ 278,390	15.3%

FYE27 Operations Budget

Administration					FYE26 Budget vs. FYE27 Budget	
	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
Professional Services						
6701 Accounting Supplies	\$ 59	\$ 250	\$ 250	\$ 250	\$ -	0.0%
6702 Professional Fees	\$ 89,971	\$ 38,700	\$ 38,700	\$ 66,800	\$ 28,100	72.6%
6703 Audit	\$ 10,950	\$ 15,300	\$ 15,300	\$ 15,600	\$ 300	2.0%
6705 Drug Testing: Employees	\$ -	\$ 6,000	\$ 500	\$ 13,800	\$ 7,800	130.0%
6711 Bank Fees	\$ 48	\$ 100	\$ 100	\$ 100	\$ -	0.0%
6712 Payroll /HRIS Fees	\$ 18,172	\$ 28,870	\$ 25,000	\$ 28,000	\$ (870)	-3.0%
6721 General Counsel	\$ 22,208	\$ 20,000	\$ 20,000	\$ 22,000	\$ 2,000	10.0%
67219 Personnel Counsel	\$ 15,844	\$ 35,000	\$ 25,000	\$ 20,000	\$ (15,000)	-42.9%
Total Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ 157,252	\$ 144,220	\$ 124,850	\$ 166,550	\$ 22,330	15.5%
Equipment/Supplies/Uniforms						
7101 General Office Supplies	\$ 1,978	\$ 2,500	\$ 2,500	\$ 3,000	\$ 500	20.0%
71019 Copy Paper	\$ 1,986	\$ 2,200	\$ 2,200	\$ 3,200	\$ 1,000	45.5%
7103 Toner, Ink, Drums, CDs, etc	\$ 877	\$ 4,000	\$ 4,000	\$ 3,000	\$ (1,000)	-25.0%
7111 Copier Lease/Maint	\$ -	\$ 200	\$ 200	\$ 200	\$ -	0.0%
7150 Safety/First Aid Supplies	\$ 857	\$ 2,300	\$ 2,300	\$ 2,500	\$ 200	8.7%
7304 Coffee & Other Supplies	\$ 3,947	\$ 6,500	\$ 5,000	\$ 5,000	\$ (1,500)	-23.1%
73089 Uniforms - Admin	\$ 4,348	\$ 10,850	\$ 11,633	\$ 9,872	\$ (978)	-9.0%
8101 Office Equip/Appliance Maint	\$ 917	\$ 1,250	\$ 2,000	\$ 2,750	\$ 1,500	120.0%
Total Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ 14,910	\$ 29,800	\$ 29,833	\$ 29,522	\$ (278)	-0.9%
Insurance						
6601 General Casualty, Auto & Umbrella	\$ 165,343	\$ 188,624	\$ 188,824	\$ 215,858	\$ 27,234	14.4%
6611 Workers Compensation	\$ 58,821	\$ 55,000	\$ 64,365	\$ 70,332	\$ 15,332	27.9%
Total Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ 224,164	\$ 243,624	\$ 253,189	\$ 286,190	\$ 42,566	17.5%
Miscellaneous						
7113 Document Management	\$ 1,014	\$ 1,350	\$ 1,350	\$ 1,650	\$ 300	22.2%
7131 Printing	\$ 1,812	\$ 4,400	\$ 4,650	\$ 4,500	\$ 100	2.3%
7141 Postage	\$ 822	\$ 800	\$ 800	\$ 1,000	\$ 200	25.0%
7142 Shipping Carriers	\$ 57	\$ 500	\$ 500	\$ 500	\$ -	0.0%
7199 Miscellaneous	\$ 215	\$ 725	\$ 725	\$ 850	\$ 125	17.2%
7501 Meeting Refreshments	\$ 1,792	\$ 2,150	\$ 2,150	\$ 1,650	\$ (500)	-23.3%
7510 Director Training & Seminars	\$ 3,425	\$ 12,250	\$ 18,360	\$ 25,550	\$ 13,300	108.6%
Total Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ 9,137	\$ 22,175	\$ 28,535	\$ 35,700	\$ 13,525	61.0%
Contingency						
8201 Contingency	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
Total Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
Memberships/Subscriptions						
7402 Memberships/Certifications	\$ 9,498	\$ 12,750	\$ 13,310	\$ 13,970	\$ 1,220	9.6%
Total Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ 9,498	\$ 12,750	\$ 13,310	\$ 13,970	\$ 1,220	9.6%

	FYE26 Budget vs. FYE27 Budget					
	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
Total Administration Expenses	\$ 414,961	\$ 457,569	\$ 454,717	\$ 536,932	\$ 79,363	17.3%

FYE27 Operations Budget

Agency Rebill					FYE26 Budget vs. FYE27 Budget	
	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
9904 Agency Rebill	\$ 14,157	\$ 16,000	\$ 16,000	\$ 16,000	\$ -	0.0%
Total Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ 14,157	\$ 16,000	\$ 16,000	\$ 16,000	\$ -	0.0%

9904 is offset by the Agency Rebill Revenue account 4904

Agency Reserves					FYE26 Budget vs. FYE27 Budget	
	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
8204 Capital Reserves		\$ -	\$ -	\$ -	\$ -	0.0%
8203 Operating Reserves		\$ -	\$ -	\$ -	\$ -	0.0%
8205 Tower Reserves		\$ -	\$ -	\$ -	\$ -	0.0%
8209 Alarm Reserves		\$ -	\$ -	\$ -	\$ -	0.0%
Total Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

Facilities					FYE26 Budget vs. FYE27 Budget	
	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
Utilities & Lease						
6101 Phone & Data Lines (P2P, T1, Admin, PL)	\$ 1,829	\$ 2,500	\$ 2,500	\$ 2,750	\$ 250	10.0%
6105 Agency IP Network	\$ 63,821	\$ 83,000	\$ 75,000	\$ 80,000	\$ (3,000)	-3.6%
8031 Electricity	\$ 79,105	\$ 78,000	\$ 83,000	\$ 88,000	\$ 10,000	12.8%
80314 Miscellaneous	\$ -	\$ 300	\$ 500	\$ 1,200	\$ 900	300.0%
80315 Building - Owning & Operating	\$ 686,565				\$ -	0.0%
Total Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ 831,320	\$ 163,800	\$ 161,000	\$ 171,950	\$ 8,150	5.0%

	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
Building Maintenance						
8003 Janitorial Services	\$ 83,781	\$ 137,000	\$ 122,000	\$ 100,000	\$ (37,000)	-27.0%
8004 Janitorial Supplies	\$ 2,843	\$ 6,150	\$ 6,150	\$ 6,150	\$ -	0.0%
8011 Diesel Fuel	\$ 3,083	\$ 5,000	\$ 3,500	\$ 4,000	\$ (1,000)	-20.0%
8053 Miscellaneous Building Expense	\$ 2,587	\$ 2,600	\$ 2,680	\$ 4,875	\$ 2,275	87.5%
8102 UPS Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
8105 Fire Extinguisher Maint	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
8106 Test Equipment Calibration	\$ 1,257	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.0%
8110 AED Maintenance	\$ 192	\$ 700	\$ 2,600	\$ 900	\$ 200	28.6%
Total Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ 93,743	\$ 158,450	\$ 143,930	\$ 122,925	\$ (35,525)	-22.4%

	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
Total Facilities Expenses	\$ 925,063	\$ 322,250	\$ 304,930	\$ 294,875	\$ (27,375)	-8.5%

FYE27 Operations Budget

Human Resources					FYE26 Budget vs. FYE27 Budget	
Hiring	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
7801 Telecommunicator Testing	\$ 8,175	\$ 9,000	\$ 9,357	\$ 14,000	\$ 5,000	55.6%
7802 Job Postings	\$ 16,065	\$ 27,500	\$ 27,500	\$ 21,500	\$ (6,000)	-21.8%
7803 Drug Testing/Medical Screening: Applicants	\$ 3,736	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.0%
7804 Pre-Employment Screening	\$ 17,900	\$ 19,500	\$ 19,500	\$ 19,800	\$ 300	1.5%
7805 Assessment/Search Firms	\$ -	\$ 5,000	\$ 2,000	\$ 5,000	\$ -	0.0%
Total Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ 45,876	\$ 69,000	\$ 66,357	\$ 68,300	\$ (700)	-1.0%

Benefits - Incentives	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
7302 NPSTW/9-1-1 Month	\$ 9,687	\$ 14,000	\$ 14,000	\$ 14,650	\$ 650	4.6%
7306 Employee Recognition	\$ 1,277	\$ 11,800	\$ 10,300	\$ 15,500	\$ 3,700	31.4%
7307 Administrative Tuition Reimburs.	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
73075 Telecommunicator Tuition Reimburs.	\$ 1,000	\$ 3,000	\$ 3,000	\$ 2,000	\$ (1,000)	-33.3%
7310 Agency Events	\$ 6,814	\$ 44,000	\$ 39,000	\$ 28,000	\$ (16,000)	-36.4%
Total Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ 18,778	\$ 74,800	\$ 68,300	\$ 62,150	\$ (12,650)	-16.9%

Human Resources - Misc	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
7104 HR Compliance Resources	\$ 1,570	\$ 2,200	\$ 2,200	\$ 3,000	\$ 800	36.4%
7399 Miscellaneous	\$ 4,740	\$ 12,000	\$ 5,600	\$ 3,000	\$ (9,000)	-75.0%
7403 SHRM/IGFOA Memberships	\$ 864	\$ 1,000	\$ 1,100	\$ 1,100	\$ 100	10.0%
7709 HR/Admin Training	\$ 4,911	\$ 12,250	\$ 4,750	\$ 16,100	\$ 3,850	31.4%
7712 HR Agency Training/Material	\$ 4,847	\$ 2,500	\$ 2,400	\$ 5,000	\$ 2,500	100.0%
Total Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ 16,932	\$ 29,950	\$ 16,050	\$ 28,200	\$ (1,750)	-5.8%

	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	FYE26 Budget vs. FYE27 Budget	
					Difference (\$)	Difference (%)
Total Human Resources Expenses	\$ 81,586	\$ 173,750	\$ 150,707	\$ 158,650	\$ (15,100)	-8.7%

FYE27 Operations Budget

M.I.S.					FYE26 Budget vs. FYE27 Budget		
Communications		FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
6502	Internet Access	\$ 11,520	\$ 34,120	\$ 33,120	\$ 39,088	\$ 4,968	14.6%
6511	Wireless Data Services	\$ 9,369	\$ 13,000	\$ 13,000	\$ 16,950	\$ 3,950	30.4%
Total Expenses		FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
		\$ 20,889	\$ 47,120	\$ 46,120	\$ 56,038	\$ 8,918	18.9%
Professional Services		FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
6501	Professional Network Services	\$ 694	\$ 13,550	\$ 7,197	\$ 16,708	\$ 3,158	23.3%
6715	MIS Consulting Firm	\$ 513,748	\$ 556,000	\$ 530,000	\$ 550,000	\$ (6,000)	-1.1%
Total Expenses		FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
		\$ 514,442	\$ 569,550	\$ 537,197	\$ 566,708	\$ (2,842)	-0.5%
Software		FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
6503	Software Purchases, Renewals, & Maint	\$ 18,797	\$ 32,188	\$ 32,890	\$ 36,599	\$ 4,411	13.7%
6512	Domain Registration & SSL Certs	\$ 132	\$ 989	\$ 989	\$ -	\$ (989)	N/A
6515	Software As A Service (SAAS)	\$ 135,726	\$ 210,616	\$ 152,293	\$ 234,487	\$ 23,871	11.3%
Total Expenses		FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
		\$ 154,655	\$ 243,793	\$ 186,172	\$ 271,086	\$ 27,293	11.2%
Equipment		FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
6513	MIS Misc Parts & Equip.	\$ 2,477	\$ 6,500	\$ 8,561	\$ 7,475	\$ 975	15.0%
6514	Operations MIS Equipment	\$ 714	\$ 2,050	\$ 3,050	\$ 2,050	\$ -	0.0%
8114	Building Security	\$ 16,008	\$ 18,257	\$ 18,257	\$ 20,314	\$ 2,057	11.3%
8122	Maintenance Agreements	\$ 21,368	\$ 36,638	\$ 35,760	\$ 41,125	\$ 4,487	12.2%
Total Expenses		FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
		\$ 40,567	\$ 63,445	\$ 65,628	\$ 70,964	\$ 7,519	11.9%
Conferences & Meetings		FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
7562	MIS Training & Seminars	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.0%
Total Expenses		FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
		\$ -	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.0%

6715: MIS/IT Staff: Prescient Contract: increased 3.3% FYE26, 3 yr contract with 3.5% increase year 2 and 3

					FYE26 Budget vs. FYE27 Budget		
		FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
Total M.I.S. Expenses		\$ 730,553	\$ 927,408	\$ 838,617	\$ 968,296	\$ 40,888	4.4%

FYE27 Operations Budget

Operations					FYE26 Budget vs. FYE27 Budget	
	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
Communications						
6103 Pagers	\$ 8,873	\$ 13,078	\$ 13,078	\$ 16,140	\$ 3,062	23.4%
6121 LEADS	\$ 8,618	\$ 9,000	\$ 9,000	\$ 9,450	\$ 450	5.0%
7313 Tactical Dispatch	\$ 663	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%
Total Expenses	FYE25 Actual	FYE26 Budget		FYE27 Budget	Difference (\$)	Difference (%)
	\$ 18,154	\$ 23,578	\$ 23,578	\$ 27,090	\$ 3,512	14.9%
Training						
7511 National Conferences (APCO/NENA/EMD)	\$ 9,116	\$ 40,750	\$ 33,750	\$ 59,500	\$ 18,750	46.0%
7521 In-State Conferences (IPSTA/MABAS)	\$ -	\$ 5,700	\$ 7,350	\$ 9,525	\$ 3,825	67.1%
7701 Operations Training	\$ 1,435	\$ 15,650	\$ 14,300	\$ 14,890	\$ (760)	-4.9%
77059 EMD/Protocol Training	\$ 1,019	\$ 15,142	\$ 12,172	\$ 20,716	\$ 5,574	36.8%
7710 Leadership Training	\$ 22,860	\$ 72,600	\$ 25,600	\$ 47,100	\$ (25,500)	-35.1%
7715 Equipment/Supplies	\$ 1,148	\$ 2,780	\$ 3,030	\$ 5,390	\$ 2,610	93.9%
9975 ETSB Funded Training*	\$ 45,600	\$ 10,000	\$ 10,000	\$ 65,000	\$ 55,000	550.0%
Total Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ 81,178	\$ 162,622	\$ 106,202	\$ 222,121	\$ 59,499	36.6%
Administrative						
7301 Telecommunicator Uniforms	\$ 21,208	\$ 27,650	\$ 29,620	\$ 43,287	\$ 15,637	56.6%
7389 Miscellaneous	\$ 27	\$ 600	\$ 600	\$ 660	\$ 60	10.0%
7405 Accreditation	\$ -	\$ 9,000	\$ -	\$ 9,000	\$ -	0.0%
7503 Refreshments & other Sundries	\$ 112	\$ 5,520	\$ 5,520	\$ 6,072	\$ 552	10.0%
7708 Public Education Materials	\$ 9,892	\$ 10,777	\$ 10,777	\$ 18,280	\$ 7,503	69.6%
Total Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ 31,239	\$ 53,547	\$ 46,517	\$ 77,299	\$ 23,752	44.4%

9975: ETSB Funded Training offset by ETSB revenue 4975. New GL Code for transparent tracking of expenses.

	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	FYE26 Budget vs. FYE27 Budget	
					Difference (\$)	Difference (%)
Total Operations Expenses	\$ 130,571	\$ 239,747	\$ 176,297	\$ 326,510	\$ 86,763	36.2%

FYE27 Operations Budget

Technical Services					FYE26 Budget vs. FYE27 Budget	
	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
Communications						
6102 Wireless Service	\$ 4,239	\$ 6,500	\$ 2,500	\$ 4,000	\$ (2,500)	-38.5%
6731 Coordination Fees	\$ 325	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
6732 Professional Services	\$ 500	\$ 5,600	\$ 5,600	\$ 5,600	\$ -	0.0%
6733 DEDIRS Airtime: DC Radios only	\$ -	\$ 11,500	\$ 8,250	\$ 16,500	\$ 5,000	43.5%
Total Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ 5,064	\$ 25,600	\$ 18,350	\$ 28,100	\$ 2,500	9.8%
Equipment Maintenance						
8041 Tech Services Misc Parts & Equip	\$ 1,639	\$ 5,000	\$ 5,000	\$ 7,500	\$ 2,500	50.0%
80411 220 Maintenance	\$ -	\$ 7,000	\$ 2,000	\$ 2,000	\$ (5,000)	-71.4%
80414 Microwave Maintenance	\$ 1,270	\$ 15,200	\$ 15,200	\$ 15,200	\$ -	0.0%
80415 Mobile & Portable Radio Maintenance	\$ -	\$ 6,000	\$ 6,000	\$ 3,500	\$ (2,500)	-41.7%
80416 Site Maintenance	\$ 6,161	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%
80418 Workstation Furniture	\$ 27	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
8049 Tools	\$ 1,373	\$ 2,100	\$ 2,100	\$ 1,500	\$ (600)	-28.6%
Total Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ 10,470	\$ 65,300	\$ 60,300	\$ 59,700	\$ (5,600)	-8.6%
Training						
7704 Technical Training	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
7714 Technical Conference	\$ -	\$ 2,000	\$ 2,000	\$ 3,500	\$ 1,500	75.0%
Total Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ -	\$ 7,000	\$ 7,000	\$ 8,500	\$ 1,500	21.4%
Administrative						
7308 Tech Uniforms	\$ 1,247	\$ 6,050	\$ 6,415	\$ 5,400	\$ (650)	-10.7%
8013 Contractual Services	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
Total Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ 1,247	\$ 11,050	\$ 11,415	\$ 10,400	\$ (650)	-5.9%

6733: DEDIRS Airtime paid by ETSB in previous contract. Future contract (starting FYE26) paid by DU-COMM for our radios/mobiles

	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	FYE26 Budget vs. FYE27 Budget	
					Difference (\$)	Difference (%)
Total Technical Services Expenses	\$ 16,781	\$ 108,950	\$ 97,065	\$ 106,700	\$ (2,250)	-2.1%

FYE27 Operations Budget

Vehicles					FYE26 Budget vs. FYE27 Budget	
Gas & Maintenance	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
7902 Gas: DC3 - 2024 Tech Van	\$ 4,359	\$ 5,500	\$ 4,000	\$ 4,000	\$ (1,500)	-27.3%
79029 Maint: DC3 - 2024 Tech Van	\$ 361	\$ 2,100	\$ 2,600	\$ 2,100	\$ -	0.0%
7903 Gas: DC6 - 2016 Tech Van	\$ 1,252	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.0%
79039 Maint: DC6 - 2016 Tech Van	\$ 4,349	\$ 2,100	\$ 2,413	\$ 2,100	\$ -	0.0%
7904 Gas: DC7 - 2019 F150 Pick-up	\$ 846	\$ 1,500	\$ 2,000	\$ 2,000	\$ 500	33.3%
79049 Maint: DC7 - 2019 F150 Pick-up	\$ 3,018	\$ 2,100	\$ 2,100	\$ 2,100	\$ -	0.0%
7905 Gas: DC5 - 2025 Tech Van	\$ 1,808	\$ 3,500	\$ 2,000	\$ 3,500	\$ -	0.0%
79059 Maint: DC5 - 2025 Tech Van	\$ 604	\$ 2,100	\$ 550	\$ 2,100	\$ -	0.0%
7910 Miscellaneous Fleet Costs	\$ 554	\$ 1,800	\$ 1,800	\$ 1,800	\$ -	0.0%
7912 Gas: DC2 - 2021 Explorer Hybrid	\$ 734	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
79129 Maint: DC2 - 2021 - Explorer Hybrid	\$ 226	\$ 2,100	\$ 2,100	\$ 2,100	\$ -	0.0%
7913 Gas: DC8 - 2020 Ford Fusion	\$ 617	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%
79139 Maint: DC8 - 2020 Ford Fusion	\$ 857	\$ 2,100	\$ 2,100	\$ 2,100	\$ -	0.0%
7914 Gas: DC10 - 2024 Ford 250 w/Plow	\$ 938	\$ 2,500	\$ 3,000	\$ 3,000	\$ 500	20.0%
79149 Maint: DC10 - 2024 Ford 250 w/Plow	\$ 267	\$ 2,100	\$ 2,100	\$ 2,100	\$ -	0.0%
7915 Gas: DC11 - 2025 Ford 150			\$ 2,000	\$ 2,500	\$ 2,500	N/A
79159 Maint: DC11 - 2025 Ford 150			\$ 800	\$ 1,600	\$ 1,600	N/A
Total Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ 20,790	\$ 37,000	\$ 37,063	\$ 40,600	\$ 3,600	9.7%

Mileage Reimbursements	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
7906 MIS Mileage Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7907 Tech Mileage Reimbursement	\$ -	\$ 200	\$ 200	\$ 200	\$ -	0.0%
7908 Admin Mileage Reimbursement	\$ -	\$ 200	\$ 200	\$ 200	\$ -	0.0%
7909 Operations Mileage Reimbursement	\$ -	\$ 250	\$ 200	\$ 200	\$ (50)	-20.0%
Total Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ -	\$ 650	\$ 600	\$ 600	\$ (50)	-7.7%

	FYE26 Budget vs. FYE27 Budget					
	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
Total Vehicles Expenses	\$ 20,790	\$ 37,650	\$ 37,663	\$ 41,200	\$ 3,550	9.4%

Total FYE27 Expenses					FYE26 Budget vs. FYE27 Budget	
Operations Budget	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ 16,993,040	\$ 20,002,533	\$ 18,870,479	\$ 20,673,145	\$ 670,612	3.4%
	FYE26 Budget Minus all Payroll costs	\$	4,103,368		Difference (\$)	Difference (%)
	FYE27 Budget Minus all Payroll costs	\$	4,547,597		\$ 444,229	10.8%

FYE27 Capital Budget Summary

FYE26 Budget vs. FYE27 Budget						
Revenue	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
4101 Alarm Monitoring					\$ -	0.0%
4013 Fees					\$ -	0.0%
4010 Grant					\$ -	0.0%
4011 Miscellaneous (new Agency Funds)					\$ -	0.0%
4808 Interest (reserve funds only)	\$ 499	\$ 700	\$ 600	\$ 600	\$ (100)	-14.3%
4009 Transfer from Alarm	\$ 618,583	\$ 565,321	\$ 613,737	\$ 603,057	\$ 37,736	6.7%
4003 Transfer from Capital Reserves	\$ 214,599	\$ 753,757	\$ 1,474,345	\$ 1,223,156	\$ 469,399	62.3%
4006 Transfer from Operations Reserves					\$ -	0.0%
4005 Transfer from Operations					\$ -	0.0%
4004 Transfer from Tower					\$ -	0.0%
Total Revenue	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ 833,681	\$ 1,319,778	\$ 2,088,682	\$ 1,826,813	\$ 507,035	38.4%

Transfers from Assigned Funds	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
Alarm Board Equipment	\$ 3,200	\$ 3,200	\$ 4,710	\$ 36,065	\$ 32,865	1027.0%
Building - Agency Prepays	\$ 3,316	\$ 3,316	\$ 17,373	\$ 17,373	\$ 14,057	423.9%
Building - Balloon Payment	\$ -	\$ -		\$ -	\$ -	0.0%
Building Security	\$ 12,819	\$ 12,500	\$ 1,000	\$ 1,000	\$ (11,500)	-92.0%
Computers	\$ 32,150	\$ 32,150	\$ 31,355	\$ 47,285	\$ 15,135	47.1%
Console Furniture	\$ 35,000	\$ 35,000	\$ 20,000	\$ -	\$ (35,000)	N/A
Dispatch Chairs	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ (20,000)	N/A
Facility Maintenance	\$ -	\$ -	\$ -	\$ 145,000	\$ 145,000	#DIV/0!
Firewall/Switch	\$ 108,750	\$ 108,750	\$ 26,500	\$ 100,000	\$ (8,750)	-8.0%
Furniture/Appliances (formerly New Facility)	\$ 82,203	\$ 28,250	\$ 85,700	\$ 30,000	\$ 1,750	6.2%
Microwave	\$ 179,023	\$ 160,000	\$ 115,000	\$ 116,500	\$ (43,500)	-27.2%
Monitoring & Test Equipment	\$ 50,000	\$ 40,000	\$ 22,000	\$ 40,000	\$ -	0.0%
Network Servers	\$ 5,000	\$ 5,000	\$ 59,000	\$ 10,000	\$ 5,000	100.0%
Radio Network Equipment	\$ 295,000	\$ 295,000	\$ 274,400	\$ 295,000	\$ -	0.0%
Radio Site Equip, Antennas, & Batteries	\$ 63,900	\$ 67,236	\$ 19,150	\$ 19,900	\$ (47,336)	-70.4%
Software	\$ 46,802	\$ 88,500	\$ 41,268	\$ 132,400	\$ 43,900	49.6%
Station Alerting	\$ -	\$ -	\$ 5,500	\$ 5,500	\$ 5,500	N/A
Tower Renovations	\$ -	\$ 75,000	\$ -	\$ 135,000	\$ 60,000	80.0%
Vehicles	\$ 78,000	\$ 78,000	\$ 120,000	\$ -	\$ (78,000)	N/A
Total Assigned Funds Transferred	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ 1,015,163	\$ 1,051,902	\$ 842,956	\$ 1,131,023	\$ 79,121	7.5%

	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
Total Revenue & Balance Transfers	\$ 1,848,844	\$ 2,371,680	\$ 2,931,638	\$ 2,957,836	\$ 586,156	24.7%

FYE26 Budget vs. FYE27 Budget						
Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
Agency Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Communications	\$ 32,922	\$ 23,600	\$ 44,710	\$ 221,065	\$ 197,465	836.7%
Facilities	\$ 21,738	\$ 149,500	\$ 85,700	\$ 30,000	\$ (119,500)	-79.9%
M.I.S.	\$ 126,766	\$ 181,725	\$ 171,923	\$ 315,685	\$ 133,960	73.7%
Other Capital	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
Assigned Funds	\$ 1,345,970	\$ 1,358,096	\$ 1,862,755	\$ 1,909,186	\$ 551,090	40.6%
Technical Services	\$ 313,856	\$ 412,300	\$ 641,550	\$ 476,900	\$ 64,600	15.7%
Vehicles	\$ 7,592	\$ 60,000	\$ 120,000	\$ -	\$ (60,000)	N/A
Total Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
	\$ 1,848,844	\$ 2,190,221	\$ 2,931,638	\$ 2,957,836	\$ 767,615	35.0%

True expense increase, removed assigned fund increases **216,525** 9.9%

FYE26 Budget vs. FYE27 Budget						
	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
Total Revenue	\$ 1,848,844	\$ 2,371,680	\$ 2,931,638	\$ 2,957,836	\$ 586,156	24.7%
Total Expenses	\$ 1,848,844	\$ 2,190,221	\$ 2,931,638	\$ 2,957,836	\$ 767,615	35.0%
Difference	\$ -	\$ 181,459	\$ (0)	\$ (0)	\$ (181,459)	N/A

	FYE25 Actual	FYE26 Estimate	FYE27 Budget
Capital Reserve Balance History	\$6,408,702	\$5,954,156	\$5,509,163

\$266,000
FYE26 Budget Amendment

FYE27 Capital Budget

							FYE26 Budget vs. FYE27 Budget	
	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)		
Agency Reserves								
9113 Operating Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		
9114 Capital Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		
9115 Tower Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		
9119 Alarm Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		
Total Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)		
	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		
Communications								
9001 Dispatch Chairs *	\$ 18,960	\$ -	\$ -	\$ -	\$ -	0.0%		
9010 Operations and Training Equipment	\$ -	\$ 20,000	\$ 20,000	\$ 40,000	\$ 20,000	100.0%		
9430 Console Furniture *	\$ 13,962	\$ -	\$ 20,000	\$ -	\$ -	0.0%		
9448 Alarm Equipment *	\$ -	\$ 3,600	\$ 4,710	\$ 36,065	\$ 32,465	901.8%		
9702 Admin Phones	\$ -	\$ -	\$ -	\$ 145,000	\$ 145,000	N/A		
Total Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)		
	\$ 32,922	\$ 23,600	\$ 44,710	\$ 221,065	\$ 197,465	836.7%		
Facilities								
9002 Fixtures *	\$ 2,397	\$ 30,000	\$ 11,400	\$ -	\$ (30,000)	N/A		
9005 Furniture/Appliances *	\$ 16,117	\$ 119,500	\$ 74,300	\$ 30,000	\$ (89,500)	-74.9%		
9254 UPS Batteries *	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		
9508 Building Security *	\$ 3,224	\$ -	\$ -	\$ -	\$ -	0.0%		
9509 Building Improvement *	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		
Total Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)		
	\$ 21,738	\$ 149,500	\$ 85,700	\$ 30,000	\$ (119,500)	-79.9%		
M.I.S.								
9209 Computers *	\$ 29,794	\$ 21,700	\$ 31,355	\$ 47,285	\$ 25,585	117.9%		
9217 Network Servers *	\$ 4,979	\$ -	\$ 59,000	\$ 10,000	\$ 10,000	N/A		
9251 MIS Misc Parts & Equip.	\$ 17,055	\$ 9,800	\$ 12,800	\$ 25,000	\$ 15,200	155.1%		
9439 Software *	\$ 31,802	\$ 122,725	\$ 41,268	\$ 132,400	\$ 9,675	7.9%		
9449 Switch/Firewall/LAN*	\$ 38,468	\$ 26,500	\$ 26,500	\$ 100,000	\$ 73,500	277.4%		
9450 Building Security - Electronics*	\$ 4,668	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%		
Total Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)		
	\$ 126,766	\$ 181,725	\$ 171,923	\$ 315,685	\$ 133,960	73.7%		
Other Capital								
9599 Capital Contingency	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%		
Total Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)		
	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%		

* Items are offset from revenue from assigned funds

							FYE26 Budget vs. FYE27 Budget	
	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)		
Assigned Funds								
9615 Alarm Board Equipment	\$ 12,817	\$ 13,202	\$ 13,202	\$ 13,598	\$ 396	3.0%		
9622 Building - Agency Prepays	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		
9623 Building - Balloon Payment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		
9619 Building Security	\$ 15,840	\$ 16,315	\$ 16,315	\$ 16,805	\$ 490	3.0%		
9605 Computers	\$ 35,370	\$ 36,431	\$ 36,431	\$ 37,524	\$ 1,093	3.0%		
9610 Console Furniture	\$ 72,910	\$ 75,097	\$ 75,097	\$ 77,350	\$ 2,253	3.0%		
9608 Dispatch Chairs	\$ 7,364	\$ 7,585	\$ 7,585	\$ 7,812	\$ 227	3.0%		
9603 Facility Maintenance	\$ -	\$ -	\$ 500,000	\$ 515,000	\$ 515,000	#DIV/0!		
9616 Firewall/Switch	\$ 110,415	\$ 133,727	\$ 133,727	\$ 137,739	\$ 4,012	3.0%		
9624 Furniture/Appliances	\$ 103,333	\$ 86,433	\$ 86,433	\$ 89,026	\$ 2,593	3.0%		
9609 Microwave	\$ 300,000	\$ 309,000	\$ 309,000	\$ 318,270	\$ 9,270	3.0%		
9613 Monitoring & Test Equipment	\$ 45,900	\$ 47,277	\$ 47,277	\$ 48,695	\$ 1,418	3.0%		
9604 Network Servers	\$ 41,445	\$ 42,688	\$ 42,688	\$ 43,969	\$ 1,281	3.0%		
9614 Radio Network Equipment	\$ 250,000	\$ 257,500	\$ 257,500	\$ 265,225	\$ 7,725	3.0%		
9620 Radio Site Equip, Antennas, & Batteries	\$ 75,000	\$ 77,250	\$ 77,250	\$ 79,568	\$ 2,318	3.0%		
9606 Software	\$ 83,474	\$ 85,978	\$ 85,978	\$ 88,557	\$ 2,579	3.0%		
96xx Station Alerting	\$ -	\$ -	\$ 15,970	\$ 16,449	\$ 16,449	N/A		
9621 Tower Renovations	\$ 100,000	\$ 103,000	\$ 103,000	\$ 106,090	\$ 3,090	3.0%		
9601 Vehicles	\$ 92,102	\$ 66,613	\$ 55,302	\$ 47,510	\$ (19,103)	-28.7%		
9650 Transfer out to Operations Budget	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		
Total Expenses	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)		
	\$ 1,345,970	\$ 1,358,096	\$ 1,862,755	\$ 1,909,186	\$ 551,090	40.6%		

9600 series accounts are strictly the amount of \$ being transferred out of this year's budget into the Capital Reserves for later use. No actual purchases or services are expensed to these accounts.

FYE27 Capital Budget

							FYE26 Budget vs. FYE27 Budget					
Technical Services							FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
9201	Radio Site Equipment & Batteries *	\$ 3,191	\$ 8,900	\$ 9,150	\$ 6,400	\$ (2,500)					-28.1%	
9206	Antennas *	\$ 14,290	\$ 10,000	\$ 10,000	\$ 13,500	\$ 3,500					35.0%	
9207	Radio Network Equipment *	\$ 226,498	\$ 248,400	\$ 274,400	\$ 295,000	\$ 46,600					18.8%	
9220	Microwave *	\$ 19,023	\$ 110,000	\$ 115,000	\$ 116,500	\$ 6,500					5.9%	
9250	Monitoring & Test Equipment *	\$ 49,724	\$ 30,000	\$ 22,000	\$ 40,000	\$ 10,000					33.3%	
9255	Mobile & Portable Radios	\$ 1,130	\$ -	\$ 206,000	\$ -	\$ -					0.0%	
9447	Station Alerting *	\$ -	\$ 5,000	\$ 5,000	\$ 5,500	\$ 500					10.0%	
Total Expenses		FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)					
		\$ 313,856	\$ 412,300	\$ 641,550	\$ 476,900	\$ 64,600	15.7%					
Vehicles							FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
9210	Vehicle Replacement *	\$ 7,592	\$ 60,000	\$ 120,000	\$ -	\$ (60,000)					undefined	
Total Expenses		FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)					
		\$ 7,592	\$ 60,000	\$ 120,000	\$ -	\$ (60,000)	undefined					

Total FYE27 Expenses							FYE26 Budget vs. FYE27 Budget					
							FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
Capital Budget							\$ 1,848,844	\$ 2,190,221	\$ 2,931,638	\$ 2,957,836	\$ 767,615	35.0%

* Items are offset from revenue from reserve funds

FYE27 Capital Budget - May 1, 2026 to April 30, 2027
Replacement Schedules

ALARM BOARD EQUIPMENT

		FYE22	FYE23	FYE24	FYE25	FYE26	FYE27
		\$7,440	\$7,663	\$12,444	\$12,817	\$13,202	\$13,598
Sink Fund for Total Cost	1						
Approx. Total Replacement Cost	\$61,200	Replace every 5 years, last done FYE23					
Useful life in years	5	14 Workstations, 2 SIS Servers					
Inflation Factor	3%						

Building - Agency Prepays

		FYE22	FYE23	FYE24	FYE25	FYE26	FYE27
		\$0	\$0	\$0	\$0	\$0	\$0
Total number of Agencies prepaid	1	Glenside Fire Protection District prepaid all Facility Costs in FYE19					
Total Original Prepaid	\$124,960	Burr Ridge prepaid remaining Facility Costs in FYE25					
Term in Years	10						

Building - Balloon Payment

		FYE22	FYE23	FYE24	FYE25	FYE26	FYE27
		\$0	\$0	\$0	\$0	\$0	\$0
Balloon Payment	1	Balloon payment funding taken from reserves FYE21					
Approx. Cost	\$1,965,171						
Finance Length (years)	7						
Inflation Factor	0%						

Building Security

		FYE22	FYE23	FYE24	FYE25	FYE26	FYE27
		\$23,937	\$24,655	\$18,169	\$15,840	\$16,315	\$16,805
Total number of Cameras	97	Cameras, door card system, and camera servers at 420 building and remote sites					
Approx. Total Replacement Cost	\$135,400						
Useful life in years	10						
Inflation Factor	3%						

COMPUTERS

		FYE22	FYE23	FYE24	FYE25	FYE26	FYE27
		\$47,758	\$39,489	\$29,833	\$35,370	\$36,431	\$37,524
Total Desktop/Laptop Computers	223	Desktop PCs, laptops, iPads, thinclients, monitors, and large room monitors					
Approx. Total Replacement Cost	#REF!						
Useful life in years	4						
Inflation Factor	3%						

**FYE27 Capital Budget - May 1, 2026 to April 30, 2027
Replacement Schedules**

CONSOLE FURNITURE

		FYE22	FYE23	FYE24	FYE25	FYE26	FYE27		
		\$63,000	\$29,890	\$70,787	\$72,910	\$75,097	\$77,350		
Total number of positions	38								
Approx. Total Replacement Cost	\$760,000	New in FYE19, replacement funding started over in FYE21					Estimate to Replace 36 Consoles in FYE31	Cost in FYE12 for 24 consoles	Cost in FYE19 for 36 consoles
Useful life in years	12								
Inflation Factor	5%								
						\$729,014	\$360,000	\$720,000	

DISPATCH/CENTER CHAIRS

		FYE22	FYE23	FYE24	FYE25	FYE26	FYE27		
		\$5,796	\$5,970	\$7,149	\$7,364	\$7,585	\$7,812		
Total Chairs	54								
Approx. Total Replacement Cost	\$42,876	10 yr warranty on Ergonomic chairs, 12 yr warranty on Herman Miller					Estimate to Replace 19 Chairs FYE25, 35 Chairs in FYE28	Cost in FYE11 for 34 chairs	Cost in FYE19 for 35 chairs
Useful Life of New Chairs (years)	10								
Useful Life of Refurbished Chairs (years)	5								
Inflation Factor	3%								
						\$57,219	\$25,500	\$27,790	

New chairs (19) purchased in FYE12, then at new facility FYE19 (35). Replacement funding started over in FYE21 for 35 new chairs for 8 yrs, 19 reconditioned chairs for 5 yrs

FACILITY MAINTENANCE

		FYE22	FYE23	FYE24	FYE25	FYE26	FYE27	
						\$500,000	\$515,000	
Sink Fund for Total Cost	1							
Approx. Total Replacement Cost	\$0	Leave balance for future enhancements at 420 County Farm Rd not paid by County						
Useful life in years	20	Building enhancements, replacement systems (audio, phone, etc)						
Inflation Factor	3%							

FIREWALL/SWITCH EQUIPMENT

		FYE22	FYE23	FYE24	FYE25	FYE26	FYE27	
		\$51,481	\$27,276	\$102,566	\$110,415	\$133,727	\$137,739	
Total number of Firewall Equipment	27	Firewall and switches						
Approx. Total Replacement Cost	\$115,400	FYE21 new Backup VPN & Comcast management replacement						
Useful life in years	5							
Inflation Factor	3%							

FURNITURE/APPLIANCES

		FYE22	FYE23	FYE24	FYE25	FYE26	FYE27	
		\$24,463	\$25,196	\$33,952	\$103,333	\$86,433	\$89,026	
Sink Fund for Total Cost	1	Admin furniture, meeting spaces tables/chairs, kitchen appliances, fitness center equipment, storage/cabinets						
Approx. Total Replacement Cost	\$357,500	Fund balance enough to hold off on funding in FYE21						
Useful life in years	20							
Inflation Factor	3%							

**FYE27 Capital Budget - May 1, 2026 to April 30, 2027
Replacement Schedules**

MICROWAVE		FYE22	FYE23	FYE24	FYE25	FYE26	FYE27
		\$115,313	\$220,889	\$277,516	\$300,000	\$309,000	\$318,270
Sink Fund for Total Cost	1						
Approx. Total Replacement Cost	\$1,525,300						
Useful life in years	10						
Inflation Factor	3%						

MONITORING & TEST EQUIPMENT		FYE22	FYE23	FYE24	FYE25	FYE26	FYE27
		\$0	\$11,375	\$30,000	\$45,900	\$47,277	\$48,695
Sink Fund for Total Cost	1						
Approx. Total Replacement Cost	\$82,500						
Useful life in years	10						
Inflation Factor	3%						

NETWORK SERVERS		FYE22	FYE23	FYE24	FYE25	FYE26	FYE27
		\$26,523	\$97,318	\$40,238	\$41,445	\$42,688	\$43,969
Total number of Servers	9						
Approx. Total Replacement Cost	\$107,000						
Useful life in years	4						
Inflation Factor	3%						

RADIO NETWORK EQUIPMENT		FYE22	FYE23	FYE24	FYE25	FYE26	FYE27
		\$100,017	\$203,018	\$209,108	\$250,000	\$257,500	\$265,225
Base Stations/Receivers	74						
Approx. Total Replacement Cost	\$1,044,000						
Useful life in years	15						
Inflation Factor	3%						

RADIO SITE EQUIPMENT, ANTENNAS, & BATTERIES		FYE22	FYE23	FYE24	FYE25	FYE26	FYE27
		\$31,407	\$32,349	\$53,320	\$75,000	\$77,250	\$79,568
Sink Fund for Total Cost	1						
Approx. Total Replacement Cost	\$251,300						
Useful life in years	5						
Inflation Factor	3%						

FYE27 Capital Budget - May 1, 2026 to April 30, 2027
Replacement Schedules

SOFTWARE

		FYE22	FYE23	FYE24	FYE25	FYE26	FYE27
		\$70,428	\$72,541	\$125,217	\$83,474	\$85,978	\$88,557
Sink Fund for Total Cost	1						
Approx. Total Replacement Cost	\$1,203,500	MicroSoft Enterprise, SQL Server, Track-it, Solarwinds, Informer, Finance, RapidSOS, and scheduling software					
Averg Useful life in years	3						
Inflation Factor	3%						

STATION ALERTING

					FYE26	FYE27
					\$15,970	\$16,449
Sink Fund for Total Cost	1					
Approx. Total Replacement Cost	\$53,232	Radio receivers (informers) needed for fire station alerting. Currently have 48 informers				
Averg Useful life in years	10	Batteries replaced every 3 years				
Inflation Factor	3%					

TOWER RENOVATIONS

		FYE22	FYE23	FYE24	FYE25	FYE26	FYE27
		\$75,705	\$37,976	\$79,115	\$100,000	\$103,000	\$106,090
Total Towers =	5	Paint/clean towers, tower strengthening, safety climbs, generator replacement, LED relamping, and bldg roofs/AC					
Approx. Total Renovations Cost	\$1,585,000	Plan for full tower replacements					
Useful life in years	10						
Inflation Factor	3%						

FYE27 Capital Budget - May 1, 2026 to April 30, 2027 Replacement Schedules

VEHICLES												
Rate of Inflation 5%												
Vehicle Number	Assigned To	Date Purchased	Cash Price	Old Vehicle Trade Value	TOTAL SPENT	Outfitting Costs	TOTAL Value	Years in Service	Purchased In	Vehicle Model Year	Replacement Scheduled	Estimated Replacement Cost
1	Ford F150 Pick-up - Technican	6/12/2019	\$35,447	\$5,000	\$30,447	\$1,621	\$32,068	7	FYE20	2019 Ford F150 FX4 Pick-up	FYE28	\$59,245
2	Ford Van 173 - Fleet/Tech	5/1/2015	\$31,018	\$0	\$31,018	\$2,500	\$33,518	11	FYE16	2016 Ford Transit Van	Keep until End of Life	\$0
3	Ford Explorer Hybrid - Director	12/1/2020	\$36,498	\$3,000	\$33,498	\$2,500	\$35,998	6	FYE21	2021 Ford Utility Interceptor Hybri	FYE28	\$55,566
4	Ford Fusion - Deputy Director	10/22/2019	\$26,934	\$3,000	\$29,934	\$2,000	\$31,934	7	FYE20	2020 Ford Fusion Sedan Hybrid	FYE28	\$52,920
5	Ford Transit Van - Technician	5/16/2024	\$54,891	\$6,000	\$60,891	\$3,000	\$63,891	3	FYE24	2024 Ford Transit Van	FYE31	\$73,559
6	Ford F250 Pick-up/plow - TSM	5/22/2024	\$51,178	\$11,000	\$62,178	\$7,583	\$69,761	3	FYE24	2024 Ford F250 Pick-up	FYE31	\$68,583
7	Ford Transit Van - Technician (Grey)	8/8/2025	\$55,000	\$5,000	\$60,000	\$3,000	\$63,000	1	FYE26	2025 Ford Transit 150 Van	FYE33	\$77,237
8	New F150 to be purchased FYE26	1/1/2026	\$60,000	\$0	\$60,000	\$3,000	\$63,000	1	FYE26	2026 Ford F150 Pick-up	FYE33	\$75,613
												\$462,724
Calculations for Funding Reserves												
		FYE21	FYE22	FYE23	FYE24	FYE25	FYE26	FYE27	FYE28			
1	Ford F150 Pick-up - Technican	\$8,464	\$8,464	\$8,464	\$8,464	\$8,464	\$8,464	\$8,464	\$11,909	Useful life in years	7	
2	Ford Van 173 - Fleet/Tech					\$0	\$0	\$0	\$0	Inflation Factor	5%	
										Replacement delayed 1 year		
3	Ford Explorer Hybrid - Director	\$7,938	\$7,938	\$7,938	\$7,938	\$7,938	\$7,938	\$7,938	\$11,170	Vehicle Assigned Funds Balance at start of FYE27	\$116,278	
										Replacement delayed 1 year		
4	Ford Fusion - Deputy Director	\$7,560	\$7,560	\$7,560	\$7,560	\$7,560	\$7,560	\$0	\$10,638			
5	Ford Transit Van - Technician					\$10,508	\$10,508	\$10,508	\$10,508			
6	Ford F250 Pick-up/plow - TSM					\$9,798	\$9,798	\$9,798	\$9,798			
										Replacement delayed 1 year		
7	Ford Transit Van - Technician (Grey)					\$11,034	\$11,034	\$0	\$11,034			
8	New F150 to be purchased FYE26							\$10,802	\$10,802			
Vehicle Totals Only				\$53,988	\$208,581	\$92,102	\$55,302	\$47,510	\$75,858			
		FYE21	FYE22	FYE23	FYE24	FYE25	FYE26	FYE27	FYE28			
All Replacements Schedules		\$539,104	\$643,268	\$889,594	\$1,290,225	\$1,345,970	\$1,346,785	\$1,909,186				

Assigned Funds Summary

FYE26						
Account #	Assigned For	FYE26 Start	FYE26 Increases	Sub-Total	FYE26 Proj. Spending	Balance End FYE26
3114	Alarm Board Equipment	\$41,747	\$13,202	\$54,949	(\$4,710)	\$50,239
3118	Building - Agency Prepays	\$100,294	\$0	\$100,294	(\$17,373)	\$82,921
3115	Building - Balloon Payment	\$1,965,171	\$0	\$1,965,171	\$0	\$1,965,171
3119	Building Security	\$100,658	\$16,315	\$116,973	(\$1,000)	\$115,973
3105	Computers	\$109,352	\$36,431	\$145,783	(\$31,355)	\$114,428
3110	Console Furniture	\$379,810	\$75,097	\$454,907	(\$20,000)	\$434,907
3108	Dispatch Chairs	\$23,842	\$7,585	\$31,427	\$0	\$31,427
3103	Facility Maintenance	\$50,000	\$500,000	\$550,000	\$0	\$550,000
3116	Firewall/Switch	\$61,442	\$133,727	\$195,169	(\$26,500)	\$168,669
3117	Furniture/Appliances	\$122,807	\$86,433	\$209,240	(\$85,700)	\$123,540
3109	Microwave	\$389,658	\$309,000	\$698,658	(\$115,000)	\$583,658
3107	Monitoring & Test Equipment	\$26,929	\$47,277	\$74,206	(\$22,000)	\$52,206
3104	Network Servers	\$83,672	\$42,688	\$126,360	(\$59,000)	\$67,360
3053	Radio Network Equipment	\$86,767	\$257,500	\$344,267	(\$274,400)	\$69,867
3120	Radio Site Equip, Antennas, & Batteries	\$59,207	\$77,250	\$136,457	(\$19,150)	\$117,307
3106	Software	\$108,959	\$85,978	\$194,936	(\$41,268)	\$153,668
31XX	Station Alerting	\$0	\$15,970	\$15,970	(\$5,500)	\$10,470
3115	Tower Renovations	\$409,652	\$103,000	\$512,652	\$0	\$512,652
3101	Vehicles	\$133,466	\$55,302	\$188,768	(\$120,000)	\$68,768
		\$4,253,433	\$1,862,755	\$6,116,188	(\$842,956)	\$5,273,232

FYE27						
Account #	Assigned For	FYE27 Start	FYE27 Increases	Sub-Total	FYE27 Proj. Spending	Proj. Balance End FYE27
9600 series #s						
3114	Alarm Board Equipment	\$50,239	\$13,598	\$63,836	(\$36,065)	\$27,771
3118	Building - Agency Prepays	\$82,921	\$0	\$82,921	(\$17,303)	\$65,618
3115	Building - Balloon Payment	\$1,965,171	\$0	\$1,965,171	\$0	\$1,965,171
3119	Building Security	\$115,973	\$16,805	\$132,778	(\$1,000)	\$131,778
3105	Computers	\$114,428	\$37,524	\$151,952	(\$47,285)	\$104,667
3110	Console Furniture	\$434,907	\$77,350	\$512,257	\$0	\$512,257
3108	Dispatch Chairs	\$31,427	\$7,812	\$39,240	\$0	\$39,240
3103	Facility Maintenance	\$550,000	\$515,000	\$1,065,000	(\$145,000)	\$920,000
3116	Firewall/Switch	\$168,669	\$137,739	\$306,409	(\$100,000)	\$206,409
3117	Furniture/Appliances	\$123,540	\$89,026	\$212,566	(\$30,000)	\$182,566
3109	Microwave	\$583,658	\$318,270	\$901,928	(\$116,500)	\$785,428
3107	Monitoring & Test Equipment	\$52,206	\$48,695	\$100,901	(\$40,000)	\$60,901
3104	Network Servers	\$67,360	\$43,969	\$111,329	(\$10,000)	\$101,329
3053	Radio Network Equipment	\$69,867	\$265,225	\$335,092	(\$295,000)	\$40,092
3120	Radio Site Equip, Antennas, & Batteries	\$117,307	\$79,568	\$196,874	(\$19,900)	\$176,974
3106	Software	\$153,668	\$88,557	\$242,225	(\$132,400)	\$109,825
31XX	Station Alerting	\$10,470	\$16,449	\$26,918	(\$5,500)	\$21,418
3115	Tower Renovations	\$512,652	\$106,090	\$618,742	(\$135,000)	\$483,742
3101	Vehicles	\$68,768	\$47,510	\$116,278	\$0	\$116,278
		\$5,273,232	\$1,909,186	\$7,182,418	(\$1,130,953)	\$6,051,465

New Sinking Fund for FYE27

FYE27 Alarm Budget

							FYE26 Budget vs. FYE27 Budget	
General Alarm Expenses		FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)	
9310	Maintenance Agreement/Service	\$ 35,615	\$ 39,500	\$ 39,500	\$ 41,400	\$ 1,900	4.8%	
9311	Equipment Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
9312	Transfer to Ops for Alarm Board Ops	\$ 104,000	\$ 107,000	\$ 107,000	\$ 110,500	\$ 3,500	3.3%	
Total Expenses		FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)	
		\$ 139,615	\$ 146,500	\$ 146,500	\$ 151,900	\$ 5,400	3.7%	

Agency Reserves/Transfers		FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
9313	Transfer out to Capital Budget	\$ 618,583	\$ 565,321	\$ 613,737	\$ 603,057	\$ 37,736	6.7%
9314	Transfer out to Operations Budget	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
9318	15% Credit to Fire Agenices - Ops	\$ 102,303	\$ 99,763	\$ 99,763	\$ 106,422	\$ 6,659	6.7%
9315	Transfer out to Operations Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
9317	Transfer out to Alarm Reserves	\$ 12,444	\$ -	\$ -	\$ -	\$ -	0.0%
Total Expenses		FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
		\$ 733,330	\$ 665,084	\$ 713,500	\$ 709,479	\$ 44,395	6.7%

Total FYE27 Expenses					FYE26 Budget vs. FYE27 Budget		
		FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
Alarm Budget		\$ 872,945	\$ 811,584	\$ 860,000	\$ 861,379	\$ 49,795	6.1%

FYE27 Tower Budget Summary

		FYE26 Budget vs. FYE27 Budget					
Revenue	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)	
4013 Fees	\$ -				\$ -	0.0%	
4010 Grant	\$ -				\$ -	0.0%	
4202 Tower Lease Fees	\$ 166,951	\$ 163,431	\$ 163,431	\$ 168,887	\$ 5,456	3.3%	
4003 Transfer from Capital Reserves	\$ -				\$ -	0.0%	
40049 Transfer from Tower Reserves	\$ -	\$ 75,000	\$ -	\$ 163,083	\$ 88,083	117.4%	
Total Revenue	\$ 166,951	\$ 238,431	\$ 163,431	\$ 331,970	\$ 93,539	39.2%	

		FYE26 Budget vs. FYE27 Budget					
Expenses per Tower	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)	
Glendale Heights Tower	\$ 15,288	\$ 27,250	\$ 25,550	\$ 77,970	\$ 50,720	186.1%	
Elmhurst Tower	\$ 5,303	\$ 8,950	\$ 8,450	\$ 58,950	\$ 50,000	558.7%	
Villa Park Tower	\$ 5,176	\$ 8,550	\$ 8,550	\$ 8,550	\$ -	0.0%	
Hanover Park Tower	\$ 8,568	\$ 10,000	\$ 9,500	\$ 10,000	\$ -	0.0%	
Wheaton Tower	\$ 5,608	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.0%	
General Tower Expenses	\$ 31,837	\$ 175,681	\$ 103,381	\$ 168,500	\$ (7,181)	-4.1%	
Total Expenses	\$ 71,780	\$ 238,431	\$ 163,431	\$ 331,970	\$ 93,539	39.2%	

		FYE26 Budget vs. FYE27 Budget					
	FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)	
Total Revenue	\$ 166,951	\$ 238,431	\$ 163,431	\$ 331,970	\$ 93,539	39.2%	
Total Expenses	\$ 71,780	\$ 238,431	\$ 163,431	\$ 331,970	\$ 93,539	39.2%	
Difference	\$ 95,171	\$ -	\$ -	\$ -	\$ -	N/A	

	FYE25 Actual	FYE26 Estimate	FYE27 Budget
Tower Reserve Balance History	\$646,825	\$646,825	\$483,742

FYE27 Tower Budget

FYE26 Budget vs. FYE27 Budget

		FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
Glendale Heights Tower							
9834	Utilities	\$ 13,614	\$ 13,500	\$ 13,000	\$ 13,500	\$ -	0.0%
9836	Landscaping (tower)	\$ 31	\$ 1,350	\$ 1,350	\$ 7,100	\$ 5,750	425.9%
9851	Repairs	\$ 1,643	\$ 12,400	\$ 11,200	\$ 57,370	\$ 44,970	362.7%
Total Expenses		FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
		\$ 15,288	\$ 27,250	\$ 25,550	\$ 77,970	\$ 50,720	186.1%
Elmhurst Tower							
9831	Utilities	\$ 5,127	\$ 5,500	\$ 5,000	\$ 5,500	\$ -	0.0%
9853	Repairs	\$ 176	\$ 3,450	\$ 3,450	\$ 53,450	\$ 50,000	1449.3%
Total Expenses		FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
		\$ 5,303	\$ 8,950	\$ 8,450	\$ 58,950	\$ 50,000	558.7%
Villa Park Tower							
9835	Utilities	\$ 4,896	\$ 3,100	\$ 3,100	\$ 3,100	\$ -	0.0%
9852	Repairs	\$ 280	\$ 5,450	\$ 5,450	\$ 5,450	\$ -	0.0%
Total Expenses		FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
		\$ 5,176	\$ 8,550	\$ 8,550	\$ 8,550	\$ -	0.0%
Hanover Park Tower							
9832	Utilities	\$ 7,208	\$ 8,000	\$ 7,500	\$ 8,000	\$ -	0.0%
9854	Repairs	\$ 1,360	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
Total Expenses		FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
		\$ 8,568	\$ 10,000	\$ 9,500	\$ 10,000	\$ -	0.0%
Wheaton Tower							
9833	Utilities	\$ 5,608	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.0%
9855	Repairs	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
Total Expenses		FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
		\$ 5,608	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.0%
General Tower Expenses							
9520	Transfer out to Capital Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
9521	Transfer out to Operations Budget	\$ -	\$ 55,081	\$ -	\$ -	\$ (55,081)	N/A
9524	Transfer out to Capital Budget	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
9522	Transfer out to Operations Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
9523	Transfer out to Tower Reserves	\$ -	\$ -	\$ 69,781	\$ -	\$ -	0.0%
9819	Tower Renovations *	\$ -	\$ 75,000	\$ -	\$ 135,000	\$ 60,000	80.0%
9821	Routine Maintenance	\$ 26,888	\$ 31,000	\$ 19,000	\$ 19,400	\$ (11,600)	-37.4%
9822	Diesel Fuel (Generators)	\$ 1,240	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
9823	Generator Maintenance	\$ 296	\$ 6,000	\$ 6,000	\$ 5,000	\$ (1,000)	-16.7%
9841	Tower Insurance	\$ 3,413	\$ 3,600	\$ 3,600	\$ 4,100	\$ 500	13.9%
9845	Consulting/Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Expenses		FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	Difference (\$)	Difference (%)
		\$ 31,837	\$ 175,681	\$ 103,381	\$ 168,500	\$ (7,181)	-4.1%

Total FYE27 Expenses

		FYE25 Actual	FYE26 Budget	FYE26 Estimate	FYE27 Budget	FYE26 Budget vs. FYE27 Budget	
						Difference (\$)	Difference (%)
Tower Budget		\$ 71,780	\$ 238,431	\$ 163,431	\$ 331,970	\$ 93,539	39.2%

FYE27 Tower Budget - May 1, 2026 to April 30, 2027
Lease Fees Revenue

AT& T Wireless (Cingular)
 Glendale Heights Tower

LeaseHold ID # LH=113 Initial contract began on 3/5/96. We receive a single payment in February of each year. The contract is renewable again in March 2006. At renewal time, the escalator is the greater of either 95% of the monthly rent for comparable towers or an amount equal to the CPI. The contract allows for 3 successive renewal terms (3 successive 5 year periods) unless Lessee notifies DU-COMM. NEW Amendment starts 3/1/09 for 5 years - \$6,000 per quarter. Every 5 years, the contract increases by 10%. Next increase 3/1/2029

FYE26 Quarterly Revenue Average	FYE 18 Actual	FYE 19 Actual	FYE 20 Actual	FYE 21 Actual	FYE 22 Actual	FYE 23 Actual	FYE 24 Actual	FYE 25 Actual	FYE 26 Budget	FYE 27 Budget
\$7,986	\$26,400.00	\$19,800.00	\$36,300.00	\$29,040.00	\$29,040.00	\$29,040.00	\$29,766.00	\$31,944.00	\$31,944.00	\$31,944.00

E-Vergent.com
 formerly Dataflo/Covad/NextWeb/TelePacific
 Elmhurst & Glendale Heights Towers only

LeaseHold ID # LH-??? Initial contract began on 8/28/01. The contract can be extended for each successive renewal term (5 successive 3 year periods). The lease fee is escalated by 3% or by an amount equal to CPI (whichever is greater) on the anniversary of commencement date of each year. Amendment on 4/1/03 for rent - calls for \$500 per month, per tower with up to 8 panels (\$100 for each additional panel over 8). Wheaton tower removed - 2009. 2 more locations removed in January 2014, currently only at 2 towers (Glendale Heights and Elmhurst). New agreement needed, will work with vendor/attorney to renegotiate terms in FYE26 as the agreement technically ended August 2018 as the most recent agreement change in January 2014 did not address renewing beyond the original agreement terms.

FYE26 Monthly Revenue Average	FYE 18 Actual	FYE 19 Actual	FYE 20 Actual	FYE 21 Actual	FYE 22 Actual	FYE 23 Actual	FYE 24 Actual	FYE 25 Actual	FYE 26 Budget	FYE 27 Budget
1159.28	\$13,911.36	\$13,911.36	\$13,911.36	\$13,911.36	\$12,752.08	\$13,911.36	\$13,911.36	\$12,752.08	\$13,911.36	\$14,328.70

US Customs & Boarder Protection/- Homeland Security
 US Dept of Justice
 Glendale Heights Tower

LeaseHold ID N/A Government Entity Initial contract began on 4/1/04 thru 9/30/24. New Lease 10/01/2024 - 9/30/2029. The contract is automatically extended for each successive renewal term (3 successive 5 year periods thru 9/30/2043) unless Lessee notifies DU-COMM. The lease fee is escalated by 3% annually on October 1st of each year, starting 10/01/2025. Changed to pay monthly (previous agreement was quarterly).

FYE26 Quarterly Revenue Average	FYE 18 Actual	FYE 19 Actual	FYE 20 Actual	FYE 21 Actual	FYE 22 Actual	FYE 23 Actual	FYE 24 Actual	FYE 25 Actual	FYE 26 Budget	FYE 27 Budget
\$6,697	\$21,463.86	\$22,107.88	\$22,771.24	\$23,454.38	\$24,158.02	\$24,515.04	\$24,882.78	\$25,629.24	\$25,439.90	\$27,189.82

Nextel/Sprint
 Glendale Heights Tower

LeaseHold ID # LH-??? Initial signed 10/11/00, but not implemented to 3/22/01. The contract is automatically extended for each successive renewal term (5 successive 5 year periods) unless Lessee notifies DU-COMM. The lease fee is escalated by 3% on the anniversary (3/22) of commencement date of each year. T-Mobile bought Sprint in FYE22 and ended all lease agreements for these locations
Lease Ended Oct 2021

FYE 18 Actual	FYE 19 Actual	FYE 20 Actual	FYE 21 Actual	FYE 22 Actual	FYE 23 Actual	FYE 24 Actual	FYE 25 Actual	FYE 26 Budget	FYE 27 Budget
\$45,186.12	\$46,541.66	\$47,938.05	\$49,376.26	\$23,989.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

AT&T Mobility
 Hanover Park Tower

LeaseHold ID # LH-??? Original lease 8/19/1992. 3rd amendment started 10/1/2022 rent shall go up 10%, from the original rent of \$2,600. This will stay for the length of the term (60 months) and increase at the beginning of each new term. Next increase set to beginin 10/1/2027 to \$3,146 month.

FYE26 Monthly Revenue Average	FYE 18 Actual	FYE 19 Actual	FYE 20 Actual	FYE 21 Actual	FYE 22 Actual	FYE 23 Actual	FYE 24 Actual	FYE 25 Actual	FYE 26 Budget	FYE 27 Budget
\$2,860	\$32,987.32	\$33,982.04	\$34,996.28	\$36,046.15	\$33,407.33	\$33,020.00	\$34,320.00	\$34,320.00	\$35,349.60	\$34,320.00

T-Mobile
 Glendale Heights Tower

LeaseHold ID # LH-??? Delay in early 2015 start, now estimate is January 2016 - \$2,750 month, 3% escalator. T-Mobile to pay for some maintenance/repairs to tower prior to installation. \$600 month increase upon start of construction: See 1/11/2023 first amendment. Escalators take effect in December each year

FYE26 Monthly Revenue Average	FYE 18 Actual	FYE 19 Actual	FYE 20 Actual	FYE 21 Actual	FYE 22 Actual	FYE 23 Actual	FYE 24 Actual	FYE 25 Actual	FYE 26 Budget	FYE 27 Budget
\$4,351	\$34,451.72	\$35,485.28	\$36,549.81	\$37,646.29	\$38,775.65	\$39,938.92	\$41,137.12	\$54,505.81	\$48,393.45	\$52,869.63

Relevant Radio, Inc
 Glendale Heights Tower

LeaseHold ID # LH-??? New Lease started July 2022. \$650 per month, 3% escalator every 2 years.

FYE26 Monthly Revenue Average	FYE 18 Actual	FYE 19 Actual	FYE 20 Actual	FYE 21 Actual	FYE 22 Actual	FYE 23 Actual	FYE 24 Actual	FYE 25 Actual	FYE 26 Budget	FYE 27 Budget
\$670						\$6,500.00	\$7,800.00	\$7,800.00	\$7,975.50	\$8,234.85
	\$180,892.32	\$172,783.46	\$192,466.74	\$189,474.44	\$162,122.36	\$146,925.32	\$151,817.26	\$166,951.13	\$163,013.81	\$168,887.00

FYE27 Reserve Fund Estimates

	Operations Reserve	Capital Reserve	Tower Reserve	Alarm Reserve
Cash/Audit Balance as of 4/30/23	\$985,450	\$6,242,188	\$566,976	\$15,327
FYE 24 Transfer to Operations Budget	(\$1,286,278)			
FYE 24 to/from Reserves from Facility pre-payment	(\$3,262)			
FYE 24 Fire Funding Formula Subsidy & Deferment	(\$68,990)			
FYE 24 to/from Reserves		\$364,206		
FYE 24 Transfer to Capital Budget		(\$313,900)		
FYE 24 Transfer to Tower Budget			(\$15,322)	
FYE 24 Transfer to Alarm Budget				\$0
FYE 24 Overages to Reserves	\$3,300,607	\$0	\$0	\$0
FYE 25 Transfer to Operations Budget				
FYE 25 to/from Reserves: Facility pre-payment (Burr Ridge)	\$79,095			
FYE 25 to/from Reserves from Facility pre-payment	(\$3,316)			
FYE 25 Fire Funding Formula Subsidy & Deferment	(\$44,909)			
FYE 25 to/from Reserves (Ops - DPSO Membership)	\$2,387,481	\$330,807		
FYE 25 Transfer to Capital Budget		(\$214,599)		
FYE 25 Transfer to Tower Budget				
FYE 25 Transfer to Alarm Budget				
FYE 25 Overages to Reserves Estimates	\$1,792,908	\$0	\$95,171	\$12,444
FYE 26 Transfer to Operations Budget	\$0			
FYE 26 to/from Reserves from Facility pre-payment	(\$17,373)			
FYE 26 Fire Funding Formula Subsidy & Deferment	(\$8,455)			
FYE 26 to/from Reserves		\$1,019,799		
FYE 26 Transfer to Capital Budget		(\$1,474,345)		
FYE 26 Transfer to Tower Budget		\$0	\$0	
FYE 26 Transfer to Alarm Budget				\$0
FYE 26 Overages to Reserves Estimates	\$40,877	(\$0)	\$0	\$0
FYE 27 Transfer to Operations Budget	(\$800,000)			
FYE 27 to/from Reserves from Facility pre-payment	(\$17,303)			
FYE 27 Fire Funding Formula Subsidy & Deferment	(\$6,212)			
FYE 27 to/from Reserves		\$778,233		
FYE 27 Transfer to Capital Budget		(\$1,223,156)		
FYE 27 Transfer to Tower Budget		\$0	(\$163,083)	
FYE 27 Transfer to Alarm Budget				\$0
FYE 27 Overages to Reserves Estimates	\$34	(\$70)	\$0	(\$0)
Estimated Balance in FYE27	\$6,330,354	\$5,509,163	\$483,742	\$27,771

Total Balance of all 4 Reserves \$12,351,029 % of FYE 27

Minus FYE27 Assigned Funds (\$5,273,232) Expenses

Total Available for 2 month "reserve" \$7,077,798 34.24%

FYE27 Ops Budget Expenses	\$	20,673,145	% of FYE27 Expenses
1 month of total FYE 27 Ops Budget		\$1,722,762	8.33%
2 month of total FYE 27 Ops Budget		\$3,445,524	16.67%
3 month of total FYE 27 Ops Budget		\$5,168,286	25.00%
4 month of total FYE 27 Ops Budget		\$6,891,048	33.33%

GFOA Recommendation: 2 Month's Operating Costs

DU-COMM Fund Balancy Policy: Review options if over 35% available excess funds

FYE27 Alarm Credit Summary

Opt In Agencies (ADT/Tyco/JCSS)

	Current Alarms	% of ADT	Paid FYE25		% of Alarm Revenue	FYE26 Credit
Bartlett	240	10.66%	\$34,839		3.99%	\$3,981
Bloomington	212	9.41%	\$30,774		3.53%	\$3,517
Carol Stream	493	21.89%	\$71,565		8.20%	\$8,179
Clarendon Hills	149	6.62%	\$21,629		2.48%	\$2,472
Darien Woodridge	0	0.00%	\$0		0.00%	\$0
Glen Ellyn	88	3.91%	\$12,774		1.46%	\$1,460
Glenside	395	17.54%	\$57,339		6.57%	\$6,553
Hanover Park	141	6.26%	\$20,468		2.34%	\$2,339
Hinsdale	236	10.48%	\$34,258		3.92%	\$3,915
Lisle Woodridge	0	0.00%	\$0		0.00%	\$0
Lombard	63	2.80%	\$9,145		1.05%	\$1,045
Villa Park	210	9.33%	\$30,484		3.49%	\$3,484
Warrenville	12	0.53%	\$1,742		0.20%	\$199
West Chicago	13	0.58%	\$1,887		0.22%	\$216
	2,252	100.00%	\$326,904	ADT total		

Opt Out Agencies

	Current Alarms	%	Paid FYE25		% of Alarm Revenue	FYE26 Credit
Oakbrook Terrace/York Center	149	17.17%	\$10,876	\$63,348	1.25%	\$1,243
York Center/Oakbrook Terrace		17.40%	\$11,023		1.26%	\$1,260
Roselle	282	65.43%	\$41,448		4.75%	\$4,737
Wheaton/Winfield	707	94.48%	\$122,274	\$129,413	14.01%	\$13,974
Winfield/Wheaton		5.52%	\$7,139		0.82%	\$816
Downers Grove	941	100.00%	\$180,781		20.71%	\$20,660
Elmhurst	632	100.00%	\$95,609		10.95%	\$10,926
Oak Brook	483	100.00%	\$76,890		8.81%	\$8,787
October 1, 2025 Alarms	5,446		\$546,041			
FYE25 Total Alarm Revenue			\$872,945		100.00%	\$ 99,763

FYE26 Alarm Credit

York Center SIS count 10/28/25	75	50.3%
Oakbrook Terrace SIS count 10/28/20	74	49.7%
	<u>149</u>	

Winfield SIS count 10/28/25	39	5.5%
Wheaton SIS count 10/28/25	668	94.5%
	<u>707</u>	

DU-COMM FYE 27
Pay Scale 3.25% COLA

DU-COMM FYE27 PAY STEPS	Step 1 Entry	Step 2 Year 1	Step 3 Year 2	Step 4 Year 3	Step 5 Year 4	Step 6 Year 5	Step 7 Year 6	Step 8 Year 7	Step 9 Year 8	Step 10 Year 9
Part Time Alarm Operator (1560 Hours)	\$ 23.80 \$ 37,128	\$ 24.49 \$ 38,204	\$ 25.20 \$ 39,312	\$ 26.01 \$ 40,576	\$ 26.77 \$ 41,761	\$ 27.57 \$ 43,009	\$ 28.41 \$ 44,320	\$ 28.99 \$ 45,224	\$ 29.53 \$ 46,067	\$ 30.44 \$ 47,486
Part Time Telecommunicator (1560 Hours)	XXX	XXX	\$ 36.88 \$ 57,533	\$ 38.72 \$ 60,403	\$ 40.67 \$ 63,445	\$ 42.70 \$ 66,612	\$ 44.83 \$ 69,935	\$ 46.07 \$ 71,869	\$ 47.58 \$ 74,225	\$ 49.01 \$ 76,456
Administrative Assistant Ops Non-Exempt	\$ 27.71 \$ 57,637	\$ 28.53 \$ 59,342	\$ 29.40 \$ 61,152	\$ 30.27 \$ 62,962	\$ 31.18 \$ 64,854	\$ 31.81 \$ 66,165	\$ 32.45 \$ 67,496	\$ 33.08 \$ 68,806	\$ 34.07 \$ 70,866	XXX
Telecommunicator I Non-Exempt Call Taker	\$ 32.50 \$ 67,600	\$ 32.82 \$ 68,266	\$ 33.15 \$ 68,952	\$ 33.79 \$ 70,283	\$ 34.48 \$ 71,718	\$ 35.18 \$ 73,174	\$ 36.24 \$ 75,379	XXX	XXX	XXX
Telecommunicator II Non-Exempt Certified Operator	\$ 35.14 \$ 73,091	\$ 36.01 \$ 74,901	\$ 36.88 \$ 76,710	\$ 38.72 \$ 80,538	\$ 40.67 \$ 84,594	\$ 42.70 \$ 88,816	\$ 44.83 \$ 93,246	\$ 46.07 \$ 95,826	\$ 47.58 \$ 98,966	\$ 49.01 \$ 101,941
Telecommunicator III Non-Exempt Cross Trained	XXX	\$ 37.42 \$ 77,834	\$ 39.29 \$ 81,723	\$ 41.24 \$ 85,779	\$ 43.30 \$ 90,064	\$ 45.47 \$ 94,578	\$ 47.75 \$ 99,320	\$ 49.05 \$ 102,024	\$ 50.69 \$ 105,435	\$ 52.20 \$ 108,576
Training/QA Manager Non-Exempt	\$ 59.49 \$ 123,739	\$ 60.70 \$ 126,256	\$ 61.90 \$ 128,752	\$ 63.14 \$ 131,331	\$ 64.40 \$ 133,952	\$ 65.68 \$ 136,614	\$ 66.98 \$ 139,318	\$ 68.33 \$ 142,126	\$ 70.39 \$ 146,411	XXX
Operations Manager Exempt	\$ 59.49 \$ 123,739	\$ 60.70 \$ 126,256	\$ 61.90 \$ 128,752	\$ 63.14 \$ 131,331	\$ 64.40 \$ 133,952	\$ 65.68 \$ 136,614	\$ 66.98 \$ 139,318	\$ 68.33 \$ 142,126	\$ 70.39 \$ 146,411	XXX
Executive Secretary Exempt	\$ 38.27 \$ 79,602	\$ 39.43 \$ 82,014	\$ 40.63 \$ 84,510	\$ 41.83 \$ 87,006	\$ 43.11 \$ 89,669	\$ 44.39 \$ 92,331	\$ 45.28 \$ 94,182	\$ 46.18 \$ 96,054	\$ 47.57 \$ 98,946	XXX
Finance Clerk Non-Exempt	\$ 37.64 \$ 78,291	\$ 38.78 \$ 80,662	\$ 39.97 \$ 83,138	\$ 41.15 \$ 85,592	\$ 42.37 \$ 88,130	\$ 43.65 \$ 90,792	\$ 44.53 \$ 92,622	\$ 45.41 \$ 94,453	\$ 46.76 \$ 97,261	XXX
HR Generalist Non-Exempt	\$ 37.64 \$ 78,291	\$ 38.78 \$ 80,662	\$ 39.97 \$ 83,138	\$ 41.15 \$ 85,592	\$ 42.37 \$ 88,130	\$ 43.65 \$ 90,792	\$ 44.53 \$ 92,622	\$ 45.41 \$ 94,453	\$ 46.76 \$ 97,261	XXX
Finance Manager Exempt	\$ 63.14 \$ 131,331	\$ 64.40 \$ 133,952	\$ 65.69 \$ 136,635	\$ 67.00 \$ 139,360	\$ 68.34 \$ 142,147	\$ 69.71 \$ 144,997	\$ 71.10 \$ 147,888	\$ 72.52 \$ 150,842	\$ 73.97 \$ 153,858	\$ 75.45 \$ 156,936
HR Manager Exempt	\$ 63.14 \$ 131,331	\$ 64.40 \$ 133,952	\$ 65.69 \$ 136,635	\$ 67.00 \$ 139,360	\$ 68.34 \$ 142,147	\$ 69.71 \$ 144,997	\$ 71.10 \$ 147,888	\$ 72.52 \$ 150,842	\$ 73.97 \$ 153,858	\$ 75.45 \$ 156,936
Procurement Specialist (SS) Non-Exempt	\$ 27.74 \$ 57,699	\$ 28.60 \$ 59,488	\$ 29.45 \$ 61,256	\$ 30.33 \$ 63,086	\$ 31.24 \$ 64,979	\$ 31.87 \$ 66,290	\$ 32.51 \$ 67,621	\$ 33.15 \$ 68,952	\$ 34.13 \$ 70,990	XXX
Technician I Exempt	\$ 47.28 \$ 98,342	\$ 48.25 \$ 100,360	\$ 49.23 \$ 102,398	\$ 50.21 \$ 104,437	\$ 51.21 \$ 106,517	\$ 52.22 \$ 108,618	\$ 53.28 \$ 110,822	\$ 54.35 \$ 113,048	\$ 55.98 \$ 116,438	XXX
Technician II Exempt	\$ 60.46 \$ 125,757	\$ 61.63 \$ 128,190	\$ 62.87 \$ 130,770	\$ 64.13 \$ 133,390	\$ 65.43 \$ 136,094	\$ 66.72 \$ 138,778	\$ 68.06 \$ 141,565	\$ 69.44 \$ 144,435	\$ 70.84 \$ 147,347	\$ 72.96 \$ 151,757
Technical Services Manager Exempt	\$ 66.72 \$ 138,778	\$ 68.05 \$ 141,544	\$ 69.41 \$ 144,373	\$ 70.80 \$ 147,264	\$ 72.22 \$ 150,218	\$ 73.66 \$ 153,213	\$ 75.13 \$ 156,270	\$ 76.63 \$ 159,390	\$ 78.16 \$ 162,573	\$ 80.50 \$ 167,440
Senior Manager Operations Exempt	\$ 65.68 \$ 136,614	\$ 67.00 \$ 139,360	\$ 68.34 \$ 142,147	\$ 69.71 \$ 144,997	\$ 71.11 \$ 147,909	\$ 72.53 \$ 150,862	\$ 73.98 \$ 153,878	\$ 75.46 \$ 156,957	\$ 77.72 \$ 161,658	XXX
Deputy Director Exempt	\$ 76.02 \$ 158,122	\$ 77.55 \$ 161,304	\$ 79.09 \$ 164,507	\$ 80.68 \$ 167,814	\$ 82.31 \$ 171,205	\$ 83.94 \$ 174,595	\$ 85.63 \$ 178,110	\$ 87.33 \$ 181,646	\$ 89.95 \$ 187,096	XXX
Executive Director Exempt	Determined by Board of Directors Page 34 of 40 Salary start \$192,709									

Subsidized and Deferment Totals FYE21 - FYE28

Fire - 22.2%	FYE21 Shares	FYE21 Amount of Subsidized/D eferred	FYE22 Shares	FYE22 Amount of Subsidized/D eferred	FYE23 Shares	FYE23 Amount of Subsidized/D eferred	FYE24 Shares	FYE24 Amount of Subsidized/D eferred	FYE25 Shares	FYE25 Amount of Subsidized/D eferred	FYE26 Shares	FYE26 Amount of Subsidized/D eferred	FYE27 Shares	FYE27 Amount of Subsidized/D eferred	Total Deferred Owed to DU-COMM
Bartlett	\$ 149,789		\$ 153,287		\$ 155,976		\$ 172,252		\$ 187,239		\$ 181,971		\$ 198,175		
Bloomingtondale	\$ 156,499		\$ 164,574		\$ 171,625		\$ 198,801		\$ 214,463		\$ 205,602		\$ 217,790		
Carol Stream	\$ 163,030		\$ 172,722		\$ 180,082		\$ 205,477		\$ 220,349		\$ 213,508		\$ 227,076		
Clarendon Hills	\$ 47,765	\$ 14,809	\$ 49,360	\$ 11,300	\$ 49,733	\$ 7,607	\$ 54,857		\$ 57,854		\$ 54,310		\$ 56,704		
Darien-Woodridge	\$ 133,022		\$ 132,594		\$ 131,108		\$ 136,670		\$ 146,629		\$ 138,631		\$ 144,630		
Downers Grove	\$ 290,800		\$ 288,350		\$ 287,211		\$ 305,003		\$ 337,725		\$ 322,770		\$ 340,579		
Elmhurst	\$ 276,983		\$ 285,376		\$ 287,291		\$ 301,723		\$ 326,947		\$ 313,247		\$ 329,789		
Glen Ellyn	\$ 150,435		\$ 153,144		\$ 152,461		\$ 160,101		\$ 170,756		\$ 161,468		\$ 169,705		
Glenside	\$ 61,282	\$ 1,309	\$ 64,068	\$ 5,226	\$ 67,486	\$ 7,746	\$ 77,754	\$ 13,031	\$ 87,745	\$ 10,743	\$ 94,982	\$ -	\$ 102,188	\$ -	\$ 38,055
Hanover Park	\$ 67,986	\$ 3,388	\$ 71,077	\$ 10,010	\$ 74,868	\$ 15,167	\$ 86,260	\$ 26,462	\$ 97,344	\$ 24,645	\$ 109,418	\$ 8,455	\$ 118,558	\$ 6,212	\$ 94,339
Hinsdale	\$ 151,446	\$ 54,349	\$ 155,360	\$ 41,545	\$ 158,487	\$ 27,146	\$ 171,396		\$ 180,538		\$ 170,500		\$ 174,891		
Lisle-Woodridge	\$ 274,993		\$ 281,624		\$ 285,880		\$ 314,997		\$ 336,568		\$ 321,647		\$ 338,337		
Lombard	\$ 202,066	\$ -	\$ 211,252	\$ 6,742	\$ 222,519	\$ 4,544	\$ 256,376	\$ 18,791	\$ 289,318	\$ 3,578	\$ 277,097	\$ -	\$ 295,059	\$ -	\$ 33,655
Oak Brook	\$ 135,485	\$ 34,249	\$ 137,982	\$ 26,806	\$ 138,024	\$ 18,353	\$ 149,023		\$ 159,094		\$ 151,507		\$ 156,529		
Oakbrook Terrace	\$ 25,690		\$ 27,572		\$ 29,263		\$ 34,372		\$ 37,889		\$ 36,265		\$ 36,117		
Roselle	\$ 103,488		\$ 106,245		\$ 107,521		\$ 116,269		\$ 125,653		\$ 119,708		\$ 126,798		
Villa Park	\$ 73,249	\$ 656	\$ 76,579	\$ 3,617	\$ 80,664	\$ 5,514	\$ 92,937	\$ 10,706	\$ 104,879	\$ 5,943	\$ 105,535	\$ -	\$ 110,051	\$ -	\$ 26,436
Warrenville	\$ 69,751	\$ -	\$ 71,778		\$ 72,356		\$ 78,063		\$ 83,245		\$ 79,418		\$ 83,785		
West Chicago	\$ 104,736		\$ 110,793		\$ 116,466		\$ 135,405		\$ 146,898		\$ 142,181		\$ 154,600		
Wheaton	\$ 249,880		\$ 253,554		\$ 252,599		\$ 267,830		\$ 286,430		\$ 271,398		\$ 284,606		
Winfield	\$ 78,176		\$ 79,770		\$ 81,224		\$ 89,416		\$ 97,116		\$ 92,956		\$ 99,383		
York Center	\$ 31,348		\$ 33,461		\$ 35,162		\$ 39,678		\$ 43,321		\$ 41,287		\$ 41,415		
Total Fire Assessments	\$ 2,997,899	\$ 108,760	\$ 3,080,522	\$ 105,246	\$ 3,138,006	\$ 86,077	\$ 3,444,660	\$ 68,990	\$ 3,738,000	\$ 44,909	\$ 3,605,406	\$ 8,455	\$ 3,806,765	\$ 6,212	\$ 192,485

Fire Shares Phase In: FYE21 90% EAV, 10% AHJ Calls
 Fire Shares Phase In: FYE22 80% EAV, 20% AHJ Calls
 Fire Shares Phase In: FYE23 70% EAV, 30% AHJ Calls
 Fire Shares Phase In: FYE24 50% EAV, 50% AHJ Calls

	FYE21	FYE22	FYE23	FYE24	FYE25	FYE26	FYE27	Total
Subsidized Costs from Reserves	\$ 103,407	\$ 79,651	\$ 53,106	\$ -	\$ -	\$ -	\$ -	\$ 236,164
Deferred Costs from Reserves	\$ 5,353	\$ 25,595	\$ 32,971	\$ 68,990	\$ 44,909	\$ 8,455	\$ 6,212	\$ 192,485
Totals	\$ 108,760	\$ 105,246	\$ 86,077	\$ 68,990	\$ 44,909	\$ 8,455	\$ 6,212	\$ 428,649



DU-COMM FYE27 Annual Allocation and Distribution of Personnel

Position	FYE26 Original Budget / Actual		FYE26 Revised Budget / Actual		FYE27 Budget
Part Time Alarm Board Operator Non-Exempt	2	2	2	2	2
Part Time Telecommunicator Non-Exempt	4	4	4	4	4
Administrative Assistants - Ops Non-Exempt	3	2	3	2	3
Telecommunicator I/II/III Non-Exempt	99	75	99	75	99
Quality Assurance Manager Exempt	1	1	1	1	1
Training Manager Exempt	1	1	1	1	1
Operations Manager Exempt	9	9	9	9	9
Executive Secretary Exempt	1	1	1	1	1
Finance Clerk Non-Exempt	1	1	1	1	1
HR Generalist Non-Exempt	1	1	1	1	1
Finance Manager Exempt	1	1	1	1	1
HR Manager Exempt	1	1	1	1	1
Procurement Specialist (SS) Non-Exempt	1	1	1	1	1
Part-time Technician I Non-Exempt	0	0	1	1	1
Technician I & II Exempt	3	3	3	3	3
Technical Services Manager Exempt	1	1	1	1	1
Senior Manager Operations Exempt	1	1	1	1	1
Deputy Director Exempt	1	1	1	1	1
Executive Director Exempt	1	1	1	1	1

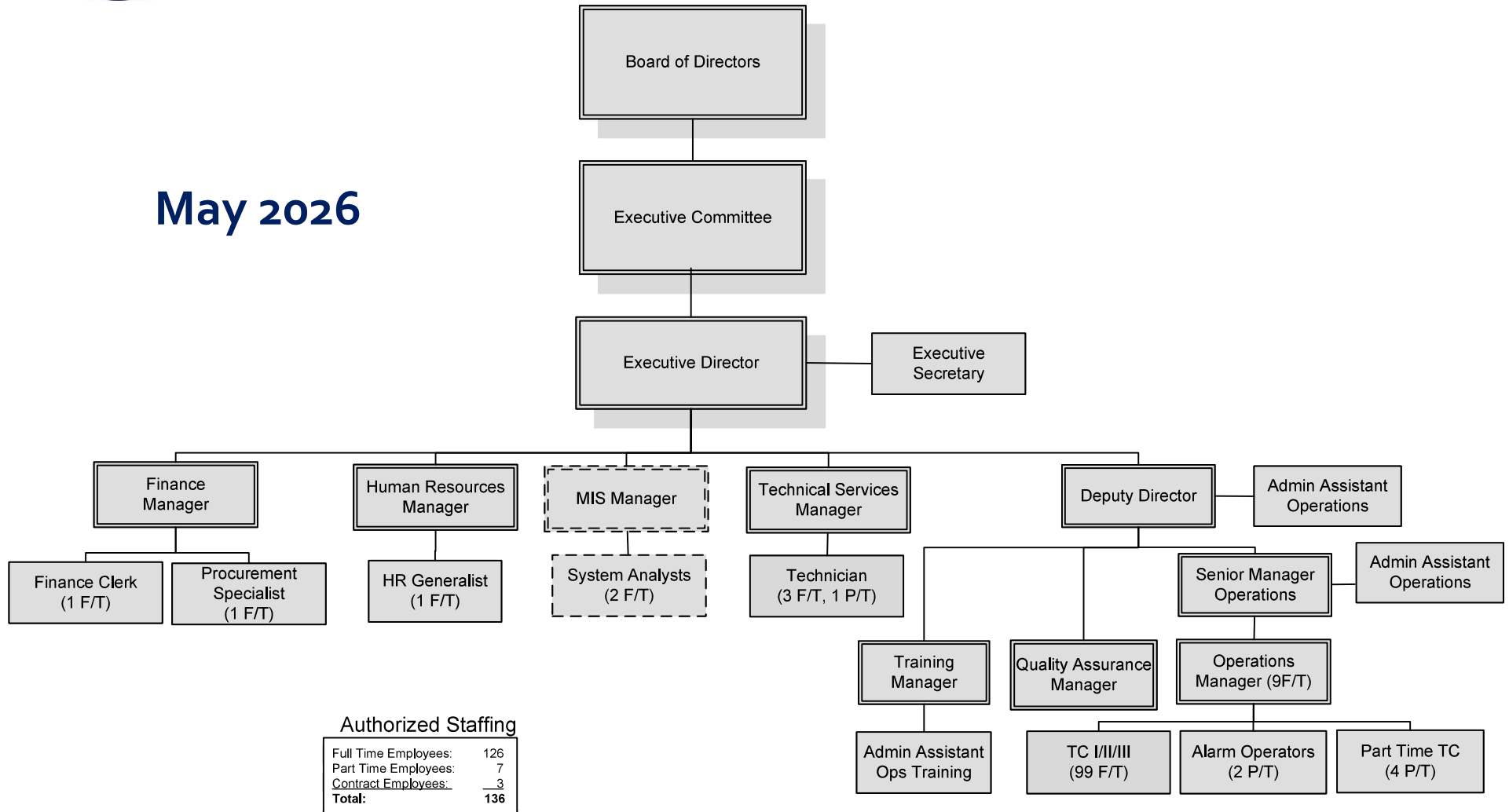
Total Authorized Positions as of 09/30/2025	132	107	133	108	133
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Part Time	6	6	7	7	7
Full Time	126	101	126	101	126
FTE	129.9	104.9	130.6	105.6	130.6



DU-COMM ORGANIZATIONAL CHART

May 2026



Authorized Staffing

Full Time Employees:	126
Part Time Employees:	7
Contract Employees:	3
Total:	136

Authorized Officer Count - 5 year Smoothing

	2021	2022	2023	2024	2025			
	FYE23	FYE24	FYE25	FYE26	FYE27	FYE27	FYE26	Difference
Police	Year 1	Year 2	Year 3	Year 4	Year 5	Average	Average	
Bartlett	61	63	63	63	63	62.6	61.8	0.8
Burr Ridge	27	28	28	28	28	27.8	27.6	0.2
Carol Stream	68	68	68	67	68	67.8	67.8	0.0
Clarendon Hills	13	14	14	14	14	13.8	13.6	0.2
Darien	34	34	34	36	36	34.8	34.4	0.4
Downers Grove	71	71	71	72	72	71.4	71.2	0.2
DuPage Sheriff			115	115	115	115.0	115.0	0.0
Elmhurst	68	68	68	68	68	68.0	68.0	0.0
Glen Ellyn	41	45	45	45	45	44.2	43.6	0.6
Hanover Park	61	61	61	61	61	61.0	61.0	0.0
Hinsdale	25	25	25	25	25	25.0	25.0	0.0
Lisle	38	38	38	38	41	38.6	38.0	0.6
Lombard	64	64	64	64	64	64.0	64.0	0.0
Oak Brook	40	40	42	42	42	41.2	41.0	0.2
Oakbrook Terrance	21	21	21	22	23	21.6	21.2	0.4
Roselle	32	32	33.5	33	33	32.7	32.5	0.2
Villa Park	37	37	38	39	39	38.0	38.0	0.0
Warrenville	32	32	32	32	33	32.2	32.0	0.2
West Chicago	44	44	46	46	45	45.0	45.0	0.0
Wheaton	67	69	69	69	70	68.8	68.2	0.6
Willowbrook	26	27	27	27	27	26.8	26.4	0.4
Winfield	16	16	17	18	18	17.0	16.6	0.4
Woodridge	52	51	51	51	51	51.2	51.2	0.0
	938.00	948.00	1070.50	1075.00	1081.00	1068.5	1063.10	5.40

AHJ - 5 year Smoothing

	2020	2021	2022	2023	2024			
	FYE23	FYE24	FYE25	FYE26	FYE27	FYE27	FYE26	Difference
Fire	Year 1	Year 2	Year 3	Year 4	Year 5	Average	Average	
Bartlett	3689	4112	4375	4289	4361	4165.2	4047.8	117.4
Bloomingtondale	4504	4965	5372	5472	5480	5158.6	5010.4	148.2
Carol Stream	4482	4866	5473	5689	5579	5217.8	5088.2	129.6
Clarendon Hills	679	718	712	713	853	735.0	716.0	19.0
Darien-Woodridge	2430	2676	2759	2730	2917	2702.4	2621.8	80.6
Downers Grove	5514	6457	6974	6992	7757	6738.8	6443.6	295.2
Elmhurst	5348	5631	6239	6360	6306	5976.8	5855.6	121.2
Glen Ellyn	3152	3047	3401	3399	3748	3349.4	3256.2	93.2
Glenside	2135	2464	2508	2537	2591	2447.0	2379.2	67.8
Hanover Park	3020	3232	3488	3503	3491	3346.8	3261.2	85.6
Hinsdale	1786	2105	2120	2277	2228	2103.2	2084.8	18.4
Lisle-Woodridge	6284	7044	7458	7840	7907	7306.6	7099.6	207.0
Lombard	6533	6826	7561	7194	7677	7158.2	7014.4	143.8
Oak Brook	1746	2150	2307	2601	2666	2294.0	2188.8	105.2
Oakbrook Terrace	808	910	1045	964	1010	947.4	923.4	24.0
Roselle	2299	2495	2703	2628	2872	2599.4	2493.8	105.6
Villa Park	2480	2744	2769	2798	2929	2744.0	2671.4	72.6
Warrenville	1404	1680	1769	1814	1875	1708.4	1653.4	55.0
West Chicago	3004	3375	3460	3696	3636	3434.2	3337.4	96.8
Wheaton	4748	5424	5676	5923	6004	5555.0	5460.0	95.0
Winfield	1925	2029	2187	2063	2310	2102.8	2005.8	97.0
York Center	832	922	970	890	889	900.6	897.0	3.6
	68802	75872	81326	82372	85086	78691.6	76509.8	2181.8

EAV - 5 year Smoothing

Fire	2020	2021	2022	2023	2024			
	FYE23	FYE24	FYE25	FYE26	FYE27	FYE27	FYE26	Difference
	Year 1	Year 2	Year 3	Year 4	Year 5	Average	Average	
Bartlett	\$1,361,701,084	\$1,346,063,597	\$1,519,054,111	\$1,703,195,848	\$1,841,171,828	\$1,554,237,294	\$1,452,539,538	\$101,697,755
Bloomington	\$1,393,557,057	\$1,436,864,782	\$1,532,136,109	\$1,610,115,211	\$1,737,648,155	\$1,542,064,263	\$1,466,659,061	\$75,405,202
Carol Stream	\$1,499,448,571	\$1,532,841,516	\$1,605,435,434	\$1,733,602,884	\$1,884,671,341	\$1,651,199,949	\$1,568,654,097	\$82,545,852
Clarendon Hills	\$613,352,479	\$626,662,133	\$639,287,457	\$669,121,775	\$728,292,209	\$655,343,211	\$628,539,643	\$26,803,568
Darien-Woodridge	\$1,265,800,550	\$1,291,455,284	\$1,313,480,429	\$1,356,713,920	\$1,482,103,588	\$1,341,910,754	\$1,289,215,988	\$52,694,766
Downers Grove	\$2,763,541,463	\$2,897,700,601	\$2,961,321,416	\$3,071,475,945	\$3,319,917,973	\$3,002,791,480	\$2,866,955,721	\$135,835,759
Elmhurst	\$2,841,830,592	\$2,925,098,695	\$3,040,610,516	\$3,194,016,140	\$3,463,310,516	\$3,092,973,292	\$2,940,291,203	\$152,682,089
Glen Ellyn	\$1,396,173,151	\$1,401,051,420	\$1,431,440,631	\$1,519,170,475	\$1,658,086,572	\$1,481,184,450	\$1,421,216,198	\$59,968,252
Glenside	\$614,360,946	\$637,630,898	\$674,777,860	\$738,704,223	\$803,253,641	\$693,745,514	\$651,926,905	\$41,818,609
Hanover Park	\$647,713,162	\$633,476,435	\$735,455,219	\$778,394,869	\$851,712,335	\$729,350,404	\$686,560,030	\$42,790,374
Hinsdale	\$2,011,377,257	\$2,031,831,144	\$2,060,194,468	\$2,149,182,405	\$2,323,038,093	\$2,115,124,673	\$2,037,951,615	\$77,173,059
Lisle-Woodridge	\$2,525,108,574	\$2,562,170,552	\$2,662,996,272	\$2,771,470,690	\$3,020,335,967	\$2,708,416,411	\$2,587,703,472	\$120,712,939
Lombard	\$1,893,011,757	\$1,935,844,879	\$1,639,677,871	\$2,075,078,924	\$2,277,290,572	\$1,964,180,801	\$1,872,804,148	\$91,376,653
Oak Brook	\$1,642,431,335	\$1,674,060,959	\$1,722,999,760	\$1,747,805,027	\$1,890,186,184	\$1,735,496,653	\$1,677,473,509	\$58,023,144
Oakbrook Terrace	\$243,791,892	\$246,171,780	\$253,609,860	\$236,921,684	\$246,437,815	\$245,386,606	\$242,954,155	\$2,432,451
Roselle	\$981,457,510	\$986,680,192	\$1,071,825,406	\$1,113,319,523	\$1,197,594,837	\$1,070,175,494	\$1,021,989,716	\$48,185,778
Villa Park	\$702,215,171	\$716,148,030	\$736,392,700	\$756,281,549	\$815,739,877	\$745,355,465	\$713,311,948	\$32,043,517
Warrenville	\$660,339,887	\$667,224,757	\$702,095,196	\$721,175,514	\$793,759,990	\$708,919,069	\$678,436,718	\$30,482,350
West Chicago	\$997,484,799	\$1,050,630,735	\$1,118,496,624	\$1,218,639,499	\$1,336,768,034	\$1,144,403,938	\$1,064,847,452	\$79,556,486
Wheaton	\$2,318,648,891	\$2,346,381,715	\$2,456,715,902	\$2,582,824,052	\$2,808,912,500	\$2,502,696,612	\$2,393,989,317	\$108,707,295
Winfield	\$741,476,475	\$757,034,791	\$790,086,888	\$827,352,847	\$906,890,653	\$804,568,331	\$766,085,525	\$38,482,805
York Center	\$331,745,724	\$337,979,120	\$350,994,442	\$351,093,970	\$366,879,454	\$347,738,542	\$337,828,222	\$9,910,320
	\$29,446,568,327	\$30,041,004,015	\$31,019,084,571	\$32,925,656,974	\$35,754,002,134	\$31,837,263,204	\$30,367,934,183	\$1,469,329,021