

DuPage Public Safety Communications



Fiscal Year FYE 25
May 1, 2024 – April 30, 2025

Approved by DU-COMM's Board of Directors on January 24, 2024

DU-COMM

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FYE 2025 BUDGET Executive Summary

OPERATIONS BUDGET

\$18,619,248

The FYE25 Operations Budget is a 7.85% increase in expenses compared to the FYE24 budget. The increase in expenses has an impact on DU-COMM members of **7.81% increase, on average, for Police and Fire**. These averages are based on the share funding formula split of 77.8% police, 22.2% fire. Other factors, such as changes in the number of sworn officers, EAV (equalized assessed valuation), and calls for service can impact individual agency shares, even using the five-year smoothing average.

There are several components that impacted the increase to the Operations Budget. The largest component is the addition of five (5) management positions (4 Operations Managers, 1 HR/Finance Manager). The need for additional supervision on the operations floor has been discussed at length by the Finance Subcommittee and Executive Committee with full support of the need to increase the number of Operations Managers from nine (9) to thirteen (13) near the end of FYE24. The fifth management position will split the current Finance/HR Manager position into two positions. The new HR Subcommittee will be addressing the details of finalizing job descriptions, how best to add to the organizational structure, and filling the position.

The annual Cost-of-Living Adjustment (COLA) for the FYE25 pay scale is 4.25%, based on the recently ratified union contract. The COLA was applied to all positions. During contract negotiations, staff reviewed salaries from other PSAPs, along with local salary data for management positions to determine the best adjustments, while keeping DU-COMM competitive, but not at the highest salaries.

Over 89% of DU-COMM's budget is personnel costs (salary and benefits). Non-personnel costs were reduced by 1.7% to help lessen the impact on member agencies.

Member agencies have been unaccustomed to large increases in expenses since the start of consolidation in 2009 and staff is sensitive to the impact to member agencies. The Finance Subcommittee reviewed the history of DU-COMM's budget increases and reserve usage while considering options for the additional management positions. The subcommittee ultimately recommended all positions be added in FYE25, to achieve a steady forecast of 4-5% increase for the next three fiscal years.

Other revenue and expense changes are summarized below.

Revenue

New revenue from the ETSB for training (\$65,000) and annual PSAP grant (\$650,000) was included for FYE25 based on the ETSB's recent budget and PSAP IGA that is pending final approvals this month.

With the estimated \$819,000 unspent funds in FYE24 added to reserves due to various open positions, \$600,000 from reserves was used in FYE25 to reduce the cost to member agency shares.

Expenses

Expenses were kept at a minimum, with most categories reduced to help offset increases in other areas. The top five (5) expenses are: salary, benefits, MIS consulting firm, property/liability insurance, and software-as-a-service. Direct salary and benefits are **89.88%** of the total budget and if the Prescient MIS contract cost were included (three (3) IT staff), personnel costs would account for **92.64%** of the total Operations Budget. Step increases and a 4.25% COLA added to the wage scale (union contract ends 4/30/2025), along with other factors: lower IMRF employer rate and unemployment costs; new management positions; resulted in a total payroll increase of 8.7%.

Shares

The funding formula was changed in DU-COMM Bylaws by the Board of Directors in October 2019. Both police and fire shares now use a five (5) year smoothing average (Appendix A) to lessen the impact of changes in officer count, EAV, and calls for service that are used to determine each member agency's share amount. The percentage of shares between police and fire remained at 77.8% for police and 22.2% for fire.

For FYE25, the change to police shares range is a 6.3% to 10.6% increase, and the change to fire shares range is a 5.3% to 12.8% increase. The funding formula change for fire agencies had a four (4) year transition plan, resulting in the current final formula of 50% of EAV percentage and 50% AHJ calls for service percentage for all fire agencies. A few agencies were allowed a deferment during the transition and beyond (to cap their increases at 5% over total budget increase), which required \$44,909 from reserves to be used for FYE25. A summary of all deferred costs since FYE21 and repayment expectations are attached in Appendix B.

Wheaton Facility

On February 15, 2017, the DU-COMM Board of Directors approved a facility policy and IGA/lease for the new facility at the DuPage County complex. An updated IGA/lease was signed in early 2022 confirming the actual terms of the loan agreement between DU-COMM and DuPage County. The FYE25 budget includes utilities and janitorial services not included in the IGA/lease with DuPage County, invoiced twice a year.

Each member agency has an additional facility lease payment through FYE28 that is not included in the FYE25 Operations Budget Shares. The lease payment is invoiced quarterly and summarized on the Annual Facility Cost Sheet in the budget document.

Personnel Expenses

\$16,734,847

The authorized head count increased from 119 to 124 for FYE25. The additional five (5) positions were recommended by the Finance Subcommittee for improved supervision of the operations floor and to separate the functions of Finance and HR management. The full details of the request are attached in Appendix C.

Adjustments to the entire wage scale, based on the union contract, as previously discussed in this memo, are reflected in the personnel expenses. FYE24 estimate calculations assume the hiring of twelve (12) Telecommunicators before the end of FYE24, and the remaining ten (10) positions staggered in FYE25.

Benefit costs are based on the estimated 5% increase in premiums, as we saw a 6.6% increase in premiums for medical plans in FYE24. Insurance costs, added funds for mental health/wellness initiatives, and the five (5) added positions in FYE25, resulted in an overall 7.2% increase (\$147,865) to the benefit costs.

Administration Expenses **\$384,839**
The administration budget category increased by 13.1% (\$44,515). The increase is primarily the result of property/liability insurance estimates.

Facilities Expenses **\$282,018**
The routine facilities budget decreased by 6.4% (-\$19,266) with the continued replacement of agency IP connections with microwaves, T1, or IP technologies that saved over \$46,000 from FYE24.

Human Resources Expenses **\$127,028**
This category increased by 11.2% (\$12,804) as DU-COMM will continue to hire Telecommunicators to fill open positions. The additional funds will allow DU-COMM to advertise open jobs throughout the year.

MIS Expenses **\$818,527**
The MIS budget category has a 13.8% decrease (-\$131,031) over the previous year. Annual renewals for existing maintenance agreements and software programs have been reduced by seeking multi-year agreements at a lower cost.

Operations Expense **\$135,696**
This budget category decreased by .2% (-\$328). DU-COMM will be focusing in FYE25 on bringing the four (4) new Operations Managers up to speed, with most training accomplished in-house at minimal cost. Future budget years will seek outside training for the operations leadership team to increase the effectiveness of supervision and as part of succession planning.

Technical Services Expense **\$100,094**
The technical services budget increased 13.6% (\$11,970) from the previous year. The cost for routine maintenance for microwave sites increased to include one (1) tower climb each quarter for inspections and repairs.

Vehicles Expense **\$35,200**
Vehicle expenses are budgeted for a 1.0% increase (\$350) due to increased fuel costs and repair costs budgeted at the same level as FYE24 since supply chain issues continued to delay plans to replace vehicles.

CAPITAL BUDGET **\$2,486,384**

The Capital Budget relies on funding from the Alarm Fund. Alarm revenue to the Capital Budget decreased in FYE24 & FYE25 due to the Alarm Revenue Utilization Policy that went into effect in FYE24 and provides a 15% credit back to member agencies that generate alarm revenue. Even with the increased alarm fees; from \$14 to \$15 in 2023, and \$15 to \$16.25 in 2024, the reduced percentage in revenue to the Capital Budget is anticipated at 11.9% from FYE24. Assigned Funds make up the rest of the revenue.

The Capital Budget shows an overall decrease in spending of 7.4% with the final push to replace the last agency Comcast IP connections with microwaves. Large projects include: replacing network switches for servers (\$65,000), vehicle purchases (\$78,000), microwaves to replace Comcast connections (\$75,000), the migrating of VHF channels to IP over the next several fiscal years (\$125,000), reconfiguration of the supervisor bridge in the communications center (\$35,000), and

continuing to purchase replacement antennas for VHF sites (\$55,000). Assigned fund categories were updated for changes in projects and long-term planning that increased overall future funding of capital projects.

ALARM BUDGET **\$837,362**

Revenue from alarms monitored moved from \$15.00 per month, per alarm, in January 2023, to \$16.25 in January 2024, and \$17.50 in January 2025. Implementation of increases to alarm fees is still in progress to receive the detailed reporting needed from various agencies/vendors and estimated at a 10% lower rate due to some anticipated alarm shrinkage. This fund transfers \$580,085 to the Capital Budget, \$104,000 to the Operations Budget to offset the cost of Alarm Operator salaries, and anticipated a \$102,368 credit back to qualifying member agencies.

TOWER BUDGET **\$238,241**

All expenses for the Tower Budget were covered by tower leases along with \$75,000 from tower reserves for planned projects. FYE25 includes the cost to power wash, repaint, and perform a full maintenance check on the Glendale Heights tower (\$75,000), install additional security at several tower sites (\$18,000), and exchange the type of batteries used at tower sites (\$19,000). Tower revenue is anticipated to increase by \$22,983 with built-in escalators in lease agreements.

FYE25 Budget Overview

						FYE24 Budget vs FYE25 Budget		
Agency Revenue						FYE24	FYE25	%
	Operations	Capital	Alarm	Tower	All Funds	All Funds	All Funds	Difference
Police Shares	\$ 13,257,201				\$ 13,257,201	\$ 11,309,292	\$ 13,257,201	17.2%
Fire Shares	\$ 3,738,000				\$ 3,738,000	\$ 3,140,875	\$ 3,738,000	19.0%
Capital Buy-in/Admin Fee Reimbursemen	\$ -	\$ -			\$ -	\$ -	\$ -	N/A
ADT Covered Agency Alarms			\$ 302,282		\$ 302,282	\$ 290,522	\$ 302,282	4.0%
Downers Grove Alarms			\$ 157,248		\$ 157,248	\$ 149,688	\$ 157,248	5.1%
Elmhurst Alarms			\$ 104,160		\$ 104,160	\$ 97,608	\$ 104,160	6.7%
Norcom Alarms			\$ 71,568		\$ 71,568	\$ 64,176	\$ 71,568	11.5%
Oak Brook			\$ 81,816		\$ 81,816	\$ 70,728	\$ 81,816	15.7%
Wheaton & Winfield Alarms			\$ 120,288		\$ 120,288	\$ 107,016	\$ 120,288	12.4%
Rebill	\$ 1,000			\$ -	\$ 1,000	\$ 3,000	\$ 1,000	-66.7%
Total Agency Revenue	\$ 16,996,201	\$ -	\$ 837,362	\$ -	\$ 17,833,563	\$ 15,232,905	\$ 17,833,563	17.1%
Outside Source Revenue						FYE24	FYE25	%
	Operations	Capital	Alarm	Tower	All Funds	All Funds	All Funds	Difference
Contractual Services	\$ 36,941				\$ 36,941	\$ 115,927	\$ 36,941	-68.1%
ETSB PSAP Funds	\$ 715,000				\$ 715,000	\$ 500,000	\$ 715,000	43.0%
IPRF Safety Grant	\$ 2,606				\$ 2,606	\$ 7,562	\$ 2,606	-65.5%
Interest	\$ 100,000	\$ 1,000			\$ 101,000	\$ 6,000	\$ 101,000	1583.3%
Board up Fees	\$ 2,000				\$ 2,000	\$ 2,000	\$ 2,000	0.0%
Tower Leases				\$ 163,242	\$ 163,242	\$ 140,289	\$ 163,242	16.4%
Total Outside Source Revenue	\$ 856,547	\$ 1,000	\$ -	\$ 163,242	\$ 1,020,788	\$ 771,778	\$ 1,020,788	32.3%
Total Revenue Estimate FYE25	\$ 17,852,748	\$ 1,000	\$ 837,362	\$ 163,242	\$ 18,854,351	\$ 16,004,684	\$ 18,854,351	17.8%
Fund Transfers						FYE24	FYE25	%
	Operations	Capital	Alarm	Tower	All Funds	All Funds	All Funds	Difference
From Operations Reserve	\$ 644,909	\$ -			\$ 644,909	\$ 486,205	\$ 644,909	32.6%
From Capital Reserve		\$ 853,397		\$ -	\$ 853,397	\$ 136,818	\$ 853,397	523.7%
From Capital Budget	\$ -				\$ -	\$ -	\$ -	N/A
From Tower Reserve				\$ 75,000	\$ 75,000	\$ 77,491	\$ 75,000	-3.2%
From Alarm Reserve			\$ -		\$ -	\$ -	\$ -	N/A
From Alarm Budget	\$ 104,000	\$ 580,085			\$ 684,085	\$ 742,343	\$ 684,085	-7.8%
From Tower Budget	\$ 17,612	\$ -			\$ 17,612	\$ -	\$ 17,612	N/A
From Capital Assigned Funds		\$ 1,051,902			\$ 1,051,902	\$ 978,064	\$ 1,051,902	7.5%
Total Fund Transfers	\$ 766,521	\$ 2,485,384	\$ -	\$ 75,000	\$ 3,326,905	\$ 2,420,921	\$ 3,326,905	37.4%
Total Revenue & Transfers FYE25	\$ 18,619,269	\$ 2,486,384	\$ 837,362	\$ 238,242	\$ 22,181,256	\$ 18,425,605	\$ 22,181,256	20.4%
Expenses						FYE24	FYE25	%
	Operations	Capital	Alarm	Tower	All Funds	All Funds	All Funds	Difference
Administration	\$ 384,839				\$ 384,839	\$ 300,041	\$ 384,839	28.3%
Agency Rebill	\$ 1,000				\$ 1,000	\$ 1,000	\$ 1,000	0.0%
Agency Reserves/Budget	\$ -	\$ -	\$ 592,529		\$ 592,529	\$ 664,343	\$ 592,529	-10.8%
Alarm Revenue Credit			\$ 102,368		\$ 102,368	\$ -	\$ 102,368	N/A
Facilities	\$ 282,018	\$ 38,150			\$ 320,168	\$ 368,200	\$ 320,168	-13.0%
General Expenses			\$ 142,465	\$ 238,241	\$ 380,707	\$ 335,175	\$ 380,707	13.6%
Human Resources	\$ 127,028				\$ 127,028	\$ 63,990	\$ 127,028	98.5%
M.I.S.	\$ 818,527	\$ 272,400			\$ 1,090,927	\$ 1,042,947	\$ 1,090,927	4.6%
Operations/Communications	\$ 135,696	\$ 78,200			\$ 213,896	\$ 117,330	\$ 213,896	82.3%
Other		\$ 5,000			\$ 5,000	\$ 5,000	\$ 5,000	0.0%
Personnel/Benefits	\$ 16,734,847				\$ 16,734,847	\$ 13,925,116	\$ 16,734,847	20.2%
Assigned Funds		\$ 1,260,970			\$ 1,260,970	\$ 679,046	\$ 1,260,970	85.7%
Technical Services	\$ 100,094	\$ 753,664			\$ 853,758	\$ 710,872	\$ 853,758	20.1%
Vehicles	\$ 35,200	\$ 78,000			\$ 113,200	\$ 212,523	\$ 113,200	-46.7%
Total Expenses	\$ 18,619,248	\$ 2,486,384	\$ 837,362	\$ 238,241	\$ 22,181,235	\$ 18,425,584	\$ 22,181,235	20.4%
Total Revenue	\$ 18,619,269	\$ 2,486,384	\$ 837,362	\$ 238,242	\$ 22,181,256	\$ 18,425,605	\$ 22,181,256	20.4%
Total Expenses	\$ 18,619,248	\$ 2,486,384	\$ 837,362	\$ 238,241	\$ 22,181,235	\$ 18,425,584	\$ 22,181,235	20.4%
Difference	\$ 21	\$ (0)	\$ (0)	\$ 0	\$ 21	\$ 21	\$ 21	N/A

FYE25 Operations Budget: Agency Assessments

New Facility Loan/Lease Not Included

FYE24 Budget vs. FYE25 Budget

Police - 77.8%	FYE24 # of Officers	FYE25 # of Officers	5 Year Smoothing Average	FYE25 %		FYE24 Actual Shares	FYE25 Annual Shares	Difference (\$)	Difference (%)
Bartlett	63	63	60.4	6.4%		\$ 774,521	\$ 849,586	\$ 75,065	9.7%
Burr Ridge	28	28	27.4	2.9%		\$ 357,067	\$ 385,408	\$ 28,341	7.9%
Carol Stream	68	68	68.2	7.2%		\$ 897,919	\$ 959,301	\$ 61,382	6.8%
Clarendon Hills	14	14	13.4	1.4%		\$ 173,283	\$ 188,485	\$ 15,202	8.8%
Darien	34	34	34.0	3.6%		\$ 446,334	\$ 478,244	\$ 31,910	7.1%
Downers Grove	71	71	71.0	7.5%		\$ 939,927	\$ 998,685	\$ 58,758	6.3%
Elmhurst	68	68	68.0	7.2%		\$ 892,668	\$ 956,487	\$ 63,819	7.1%
Glen Ellyn	45	45	42.4	4.5%		\$ 540,852	\$ 596,398	\$ 55,546	10.3%
Hanover Park	61	61	61.0	6.5%		\$ 800,776	\$ 858,026	\$ 57,250	7.1%
Hinsdale	25	25	25.0	2.7%		\$ 328,187	\$ 351,650	\$ 23,463	7.1%
Lisle	38	38	38.0	4.0%		\$ 498,844	\$ 534,508	\$ 35,664	7.1%
Lombard	64	64	64.4	6.8%		\$ 850,660	\$ 905,850	\$ 55,190	6.5%
Oak Brook	40	42	40.6	4.3%		\$ 527,724	\$ 571,079	\$ 43,355	8.2%
Oakbrook Terrace	21	21	20.8	2.2%		\$ 267,801	\$ 292,573	\$ 24,772	9.3%
Roselle	32	33.5	32.3	3.4%		\$ 420,079	\$ 454,332	\$ 34,253	8.2%
Villa Park	37	38	38.0	4.0%		\$ 498,844	\$ 534,508	\$ 35,664	7.1%
Warrenville	32	32	32.0	3.4%		\$ 420,079	\$ 450,112	\$ 30,033	7.1%
West Chicago	44	46	44.8	4.8%		\$ 582,860	\$ 630,157	\$ 47,297	8.1%
Wheaton	69	69	67.8	7.2%		\$ 884,791	\$ 953,674	\$ 68,883	7.8%
Willowbrook	27	27	25.6	2.7%		\$ 325,561	\$ 360,090	\$ 34,529	10.6%
Winfield	16	17	16.2	1.7%		\$ 212,665	\$ 227,869	\$ 15,204	7.1%
Woodridge	51	51	51.2	5.4%		\$ 672,126	\$ 720,179	\$ 48,053	7.1%
Total Police Assessments								(\$)	(%)
	948	955.5	942.5	100.0%		\$ 12,313,568	\$ 13,257,201	\$ 943,633	7.66%

Fire - 22.2%	FYE24 EAV	FYE25 EAV	5 Year EAV Smoothing Average	FYE25 EAV %	5 Year AHJ Smoothing Average	FYE25 AHJ %	FYE24 Actual Shares	FYE25 Annual Shares	Difference (\$)	Difference (%)
Bartlett	\$ 1,346,063,597	\$1,519,054,111	\$1,363,358,621	4.7%	3907.4	5.2%	\$ 172,252	\$ 187,239	\$ 14,987	8.7%
Bloomington	\$ 1,436,864,782	\$1,532,136,109	\$1,415,233,879	4.8%	4849.0	6.5%	\$ 198,801	\$ 214,463	\$ 15,662	7.9%
Carol Stream	\$ 1,532,841,516	\$1,605,435,434	\$1,501,608,966	5.1%	4860.8	6.5%	\$ 205,477	\$ 220,349	\$ 14,872	7.2%
Clarendon Hills	\$ 626,662,133	\$639,287,457	\$612,692,644	2.1%	718.8	1.0%	\$ 54,857	\$ 57,854	\$ 2,997	5.5%
Darien-Woodridge	\$ 1,291,455,284	\$1,313,480,429	\$1,254,013,337	4.3%	2584.4	3.5%	\$ 136,670	\$ 146,629	\$ 9,959	7.3%
Downers Grove	\$ 2,897,700,601	\$2,961,321,416	\$2,760,384,214	9.4%	6279.0	8.4%	\$ 305,003	\$ 337,725	\$ 32,722	10.7%
Elmhurst	\$ 2,925,098,695	\$3,040,610,516	\$2,820,509,633	9.6%	5700.4	7.6%	\$ 301,723	\$ 326,947	\$ 25,224	8.4%
Glen Ellyn	\$ 1,401,051,420	\$1,431,440,631	\$1,384,974,328	4.7%	3202.0	4.3%	\$ 160,101	\$ 170,756	\$ 10,655	6.7%
Glenside	\$ 637,630,898	\$674,777,860	\$609,327,375	2.1%	2330.4	3.1%	\$ 77,754	\$ 87,745	\$ 9,991	12.8%
Hanover Park	\$ 633,476,435	\$735,455,219	\$641,181,880	2.2%	3176.2	4.3%	\$ 86,260	\$ 97,344	\$ 11,084	12.8%
Hinsdale	\$ 2,031,831,144	\$2,060,194,468	\$1,991,152,720	6.8%	2041.0	2.7%	\$ 171,396	\$ 180,538	\$ 9,142	5.3%
Lisle-Woodridge	\$ 2,562,170,552	\$2,662,996,272	\$2,499,941,965	8.5%	6898.0	9.2%	\$ 314,997	\$ 336,568	\$ 21,571	6.8%
Lombard	\$ 1,935,844,879	\$1,639,677,871	\$1,795,096,046	6.1%	6973.8	9.3%	\$ 256,376	\$ 289,318	\$ 32,942	12.8%
Oak Brook	\$ 1,674,060,959	\$1,722,999,760	\$1,640,289,901	5.6%	2090.4	2.8%	\$ 149,023	\$ 159,094	\$ 10,071	6.8%
Oakbrook Terrace	\$ 246,171,780	\$253,609,860	\$239,475,039	0.8%	883.6	1.2%	\$ 34,372	\$ 37,889	\$ 3,517	10.2%
Roselle	\$ 986,680,192	\$1,071,825,406	\$984,132,088	3.4%	2445.6	3.3%	\$ 116,269	\$ 125,653	\$ 9,384	8.1%
Villa Park	\$ 716,148,030	\$736,392,700	\$683,850,050	2.3%	2626.8	3.5%	\$ 92,937	\$ 104,879	\$ 11,942	12.8%
Warrenville	\$ 667,224,757	\$702,095,196	\$657,859,153	2.2%	1605.2	2.2%	\$ 78,063	\$ 83,245	\$ 5,182	6.6%
West Chicago	\$ 1,050,630,735	\$1,118,496,624	\$1,000,944,973	3.4%	3240.8	4.3%	\$ 135,405	\$ 146,898	\$ 11,493	8.5%
Wheaton	\$ 2,346,381,715	\$2,456,715,902	\$2,320,090,056	7.9%	5379.0	7.2%	\$ 267,830	\$ 286,430	\$ 18,600	6.9%
Winfield	\$ 757,034,791	\$790,086,888	\$739,836,499	2.5%	1943.2	2.6%	\$ 89,416	\$ 97,116	\$ 7,700	8.6%
York Center	\$ 337,979,120	\$350,994,442	\$324,229,986	1.1%	881.6	1.2%	\$ 39,678	\$ 43,321	\$ 3,643	9.2%
Total Fire Assessments									(\$)	(%)
	\$ 30,041,004,015	\$ 31,019,084,571	\$29,240,183,350	100.00%	74617.4	100.00%	\$ 3,444,660	\$ 3,738,000	\$ 293,340	8.52%

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 END of Transition

FYE24 Budget vs. FYE25 Budget

	FYE24 Annual Shares	FYE25 Annual Shares	Difference (\$)	Difference (%)
Police Assessments	\$ 12,313,568	\$ 13,257,201	\$ 943,633	7.66%
Fire Assessments	\$ 3,444,660	\$ 3,738,000	\$ 293,340	8.52%
Subsidized Costs from Reserves	\$ 53,106	\$ -	\$ -	-
Deferred Costs from Reserves	\$ 32,971	\$ 44,909	\$ 11,938	36.2%
Total Assessments	\$ 15,844,305	\$ 17,040,110	\$ 1,236,973	7.81%

Police			Fire		
Total FYE25 Expenses	\$18,619,248		Total FYE25 Expenses	\$18,619,248	
Police 77.8% of Budget	\$14,485,775		Fire 22.2% of Budget	\$4,133,473	
Less other Revenue	(\$1,228,585)		Less other Revenue	(\$350,573)	
Police Assessment	\$13,257,190		Fire Assessment	\$3,782,900	
Total Averg Officers	942.5				
Per Officer Cost	\$14,065.98				

Annual Facility Cost Sheet

Based on FYE25 Share Percentages

Police - 77.8%	FYE24 Share %	2019-2028 Lease/Loan	2019-2028 Owning & Operating	10 Years Total Facility Cost	Agency Paid	Outstanding Obligation	FYE25 Lease/Loan	FYE25 Shares	FYE25 Total
Bartlett	6.59%	\$ 351,849	\$ 89,321	\$ 441,170	\$ 199,817	\$ 241,353	\$ 35,219	\$ 849,586	\$ 884,805
Burr Ridge	2.93%	\$ 156,377	\$ 39,698	\$ 196,076	\$ 92,809	\$ 103,267	\$ 15,653	\$ 385,408	\$ 401,061
Carol Stream	7.12%	\$ 379,774	\$ 96,410	\$ 476,184	\$ 234,039	\$ 242,145	\$ 38,014	\$ 959,301	\$ 997,315
Clarendon Hills	1.47%	\$ 78,189	\$ 19,849	\$ 98,038	\$ 44,978	\$ 53,060	\$ 7,826	\$ 188,485	\$ 196,311
Darien	3.56%	\$ 189,887	\$ 48,205	\$ 238,092	\$ 116,161	\$ 121,930	\$ 19,007	\$ 478,244	\$ 497,251
Downers Grove	7.43%	\$ 396,528	\$ 100,663	\$ 497,192	\$ 246,008	\$ 251,184	\$ 39,691	\$ 998,685	\$ 1,038,376
Elmhurst	7.12%	\$ 379,774	\$ 96,410	\$ 476,184	\$ 232,323	\$ 243,861	\$ 38,014	\$ 956,487	\$ 994,501
Glen Ellyn	4.71%	\$ 251,321	\$ 63,801	\$ 315,122	\$ 140,038	\$ 175,083	\$ 25,156	\$ 596,398	\$ 621,554
Hanover Park	6.38%	\$ 340,679	\$ 86,486	\$ 427,165	\$ 208,408	\$ 218,757	\$ 34,100	\$ 858,026	\$ 892,126
Hinsdale	2.62%	\$ 139,623	\$ 35,445	\$ 175,068	\$ 85,413	\$ 89,655	\$ 13,976	\$ 351,650	\$ 365,626
Lisle	3.98%	\$ 212,227	\$ 53,876	\$ 266,103	\$ 129,827	\$ 136,275	\$ 21,243	\$ 534,508	\$ 555,751
Lombard	6.70%	\$ 357,434	\$ 90,739	\$ 448,173	\$ 223,234	\$ 224,939	\$ 35,778	\$ 905,850	\$ 941,628
Oak Brook	4.40%	\$ 234,566	\$ 59,547	\$ 294,114	\$ 137,228	\$ 156,885	\$ 23,479	\$ 571,079	\$ 594,558
Oakbrook Terrace	2.20%	\$ 117,283	\$ 29,774	\$ 147,057	\$ 68,885	\$ 78,172	\$ 11,740	\$ 292,573	\$ 304,313
Roselle	3.51%	\$ 187,094	\$ 47,496	\$ 234,591	\$ 109,328	\$ 125,262	\$ 18,727	\$ 454,332	\$ 473,059
Villa Park	3.98%	\$ 212,227	\$ 53,876	\$ 266,103	\$ 113,469	\$ 152,633	\$ 21,243	\$ 534,508	\$ 555,751
Warrenville	3.35%	\$ 178,717	\$ 45,369	\$ 224,087	\$ 109,328	\$ 114,758	\$ 17,889	\$ 450,112	\$ 468,001
West Chicago	4.81%	\$ 256,906	\$ 65,219	\$ 322,124	\$ 152,610	\$ 169,514	\$ 25,715	\$ 630,157	\$ 655,872
Wheaton	7.22%	\$ 385,359	\$ 97,828	\$ 483,187	\$ 228,888	\$ 254,298	\$ 38,573	\$ 953,674	\$ 992,247
Willowbrook	2.83%	\$ 150,793	\$ 38,280	\$ 189,073	\$ 83,676	\$ 105,397	\$ 15,094	\$ 360,090	\$ 375,184
Winfield	1.78%	\$ 94,943	\$ 24,103	\$ 119,046	\$ 55,237	\$ 63,809	\$ 9,503	\$ 227,869	\$ 237,372
Woodridge	5.34%	\$ 284,830	\$ 72,308	\$ 357,138	\$ 174,811	\$ 182,327	\$ 28,510	\$ 720,179	\$ 748,689
Total Police Assessments									
	100.00%	\$ 5,336,380	\$ 1,354,703	\$ 6,691,083	\$ 3,186,518	\$ 3,504,565	\$ 534,148	\$ 13,257,201	\$ 13,791,349

Fire - 22.2%	FYE24 Share %	2019-2028 Lease/Loan	2019-2028 Owning & Operating	10 Years Total Facility Cost	Agency Paid	Outstanding Obligation	FYE25 Lease/Loan	FYE25 Shares	FYE25 Total
Bartlett	4.90%	\$ 74,570	\$ 18,930	\$ 93,501	\$ 42,819	\$ 50,681	\$ 7,464	\$ 187,239	\$ 194,703
Bloomingtondale	4.94%	\$ 75,212	\$ 19,094	\$ 94,306	\$ 44,289	\$ 50,017	\$ 7,528	\$ 214,463	\$ 221,991
Carol Stream	5.18%	\$ 78,810	\$ 20,007	\$ 98,817	\$ 46,859	\$ 51,958	\$ 7,889	\$ 220,349	\$ 228,238
Clarendon Hills	2.06%	\$ 31,382	\$ 7,967	\$ 39,349	\$ 19,424	\$ 19,926	\$ 3,141	\$ 57,854	\$ 60,995
Darien-Woodridge	4.23%	\$ 64,478	\$ 16,369	\$ 80,847	\$ 39,483	\$ 41,364	\$ 6,454	\$ 146,629	\$ 153,083
Downers Grove	9.55%	\$ 145,371	\$ 36,904	\$ 182,275	\$ 85,891	\$ 96,384	\$ 14,551	\$ 337,725	\$ 352,276
Elmhurst	9.80%	\$ 149,263	\$ 37,892	\$ 187,155	\$ 86,631	\$ 100,524	\$ 14,941	\$ 326,947	\$ 341,888
Glen Ellyn	4.61%	\$ 70,269	\$ 17,839	\$ 88,108	\$ 44,093	\$ 44,014	\$ 7,034	\$ 170,756	\$ 177,790
Glenside	2.18%	\$ 33,125	\$ 8,409	\$ 41,534	\$ 45,865	\$ (5,063)	\$ 3,316	\$ 87,745	\$ 91,061
Hanover Park	2.37%	\$ 36,103	\$ 9,165	\$ 45,269	\$ 19,422	\$ 25,846	\$ 3,614	\$ 97,344	\$ 100,958
Hinsdale	6.64%	\$ 101,135	\$ 25,674	\$ 126,809	\$ 63,812	\$ 62,997	\$ 10,123	\$ 180,538	\$ 190,661
Lisle-Woodridge	8.59%	\$ 130,726	\$ 33,186	\$ 163,912	\$ 78,784	\$ 85,129	\$ 13,085	\$ 336,568	\$ 349,653
Lombard	5.29%	\$ 80,491	\$ 20,434	\$ 100,925	\$ 55,957	\$ 44,968	\$ 8,057	\$ 289,318	\$ 297,375
Oak Brook	5.55%	\$ 84,582	\$ 21,472	\$ 106,054	\$ 51,947	\$ 54,106	\$ 8,466	\$ 159,094	\$ 167,560
Oakbrook Terrace	0.82%	\$ 12,450	\$ 3,160	\$ 15,610	\$ 6,474	\$ 9,136	\$ 1,246	\$ 37,889	\$ 39,135
Roselle	3.46%	\$ 52,616	\$ 13,357	\$ 65,973	\$ 30,653	\$ 35,320	\$ 5,267	\$ 125,653	\$ 130,920
Villa Park	2.37%	\$ 36,149	\$ 9,177	\$ 45,326	\$ 20,966	\$ 24,360	\$ 3,618	\$ 104,879	\$ 108,497
Warrenville	2.26%	\$ 34,466	\$ 8,750	\$ 43,215	\$ 20,534	\$ 22,681	\$ 3,450	\$ 83,245	\$ 86,695
West Chicago	3.61%	\$ 54,907	\$ 13,939	\$ 68,845	\$ 30,561	\$ 38,284	\$ 5,496	\$ 146,898	\$ 152,394
Wheaton	7.92%	\$ 120,600	\$ 30,616	\$ 151,215	\$ 73,126	\$ 78,089	\$ 12,071	\$ 286,430	\$ 298,501
Winfield	2.55%	\$ 38,785	\$ 9,846	\$ 48,631	\$ 23,138	\$ 25,493	\$ 3,882	\$ 97,116	\$ 100,998
York Center	1.13%	\$ 17,230	\$ 4,374	\$ 21,604	\$ 9,752	\$ 11,852	\$ 1,725	\$ 43,321	\$ 45,046
Total Fire Assessments									
	100.00%	\$ 1,522,720	\$ 386,561	\$ 1,909,281	\$ 940,482	\$ 968,067	\$ 152,417	\$ 3,738,000	\$ 3,890,417

	2019-2028 Lease/Loan	2019-2028 Owning & Operating	Total Cost 10 Years	Agency Paid	Outstanding Obligation	FYE25 Lease/Loan	FYE25 Shares	FYE25 Total
Police Assessment	\$ 5,336,380	\$ 1,354,703	\$ 6,691,083	\$ 3,186,518	\$ 3,504,565	\$ 534,148	\$ 13,257,201	\$ 13,791,349
Fire Assessments	\$ 1,522,720	\$ 386,561	\$ 1,909,281	\$ 940,482	\$ 968,067	\$ 152,417	\$ 3,738,000	\$ 3,890,417
Subsidized Costs from Reserves							\$ -	\$ -
Deferred Costs from Reserves							\$ 44,909	\$ 44,909
Total Assessments	\$ 6,859,100	\$ 1,741,264	\$ 8,600,364	\$ 4,127,001	\$ 4,472,632	\$ 686,565	\$ 17,040,110	\$ 17,726,675
	\$ -							

Agency Prepaid Total Facility Costs in FYE19

FYE25 Operations Budget Summary

Revenue					FYE24 Budget vs. FYE25 Budget	
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
Income						
4904 Agency Rebill	\$ 40,605	\$ 1,000	\$ 11,000	\$ 1,000	\$ -	0.0%
4975 ETSB Training Funds	\$ -	\$ -	\$ -	\$ 65,000	\$ 65,000	N/A
4402 Contractual Services	\$ 117,255	\$ 36,593	\$ 55,243	\$ 36,941	\$ 348	1.0%
4013 Fees	\$ 3,090	\$ 2,000	\$ 2,525	\$ 2,000	\$ -	0.0%
4010 Grants	\$ 7,562	\$ 7,500	\$ 7,434	\$ 2,606	\$ (4,894)	-65.3%
4809 Interest	\$ 54,873	\$ 30,000	\$ 100,568	\$ 100,000	\$ 70,000	233.3%
4011 Miscellaneous	\$ 1,058,694	\$ -	\$ 48,500	\$ -	\$ -	0.0%
4015 ETSB - PSAP Funds	\$ -	\$ 600,000	\$ 1,300,000	\$ 650,000	\$ 50,000	8.3%
4006 Transfer from Operations Reserves **	\$ 89,290	\$ 600,000	\$ 1,214,053	\$ 600,000	\$ -	0.0%
4002 Transfer from Capital Budget	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
4009 Transfer from Alarm	\$ 78,000	\$ 84,000	\$ 78,000	\$ 104,000	\$ 20,000	23.8%
4004 Transfer from Tower	\$ -	\$ 65,740	\$ -	\$ 17,612	\$ (48,128)	-73.2%
Total Revenue	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 1,449,369	\$ 1,426,833	\$ 2,817,323	\$ 1,579,159	\$ 152,326	10.7%

**FYE24 Estimate Ops Reserve funds use - FYE24 Budget Amendment approved by BOD 10/18/23 & Retro Payment

					FYE24 Budget vs. FYE25 Budget	
Assessments	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
Police	\$ 11,298,790	\$ 12,313,568	\$ 12,313,568	\$ 13,257,201	\$ 943,633	7.7%
Fire	\$ 3,138,006	\$ 3,444,660	\$ 3,444,660	\$ 3,738,000	\$ 269,259	7.7%
Reserve funds: Subsidized & Deferred Funds	\$ 86,077	\$ 68,990	\$ 68,990	\$ 44,909	\$ -	
Total Assessments	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 14,522,873	\$ 15,827,218	\$ 15,827,218	\$ 17,040,110	\$ 1,212,892	7.7%

	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
Total Revenue	\$ 15,972,242	\$ 17,254,051	\$ 18,644,541	\$ 18,619,269	\$ 1,365,218	7.9%

Expenses					FYE24 Budget vs. FYE25 Budget	
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
Personnel						
Payroll	\$ 10,857,874	\$ 13,384,634	\$ 14,238,744	\$ 14,542,997	\$ 1,158,363	8.7%
Benefits	\$ 1,148,476	\$ 2,043,986	\$ 1,699,265	\$ 2,191,851	\$ 147,865	7.2%
Total Personnel	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 12,006,350	\$ 15,428,620	\$ 15,938,008	\$ 16,734,847	\$ 1,306,227	8.5%

Personnel % of Total Expenses 89.88% \$16,734,847
 Personnel & Prescient % of Total Expenses 92.64% \$17,248,596

Department Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
Administration	\$ 577,277	\$ 340,323	\$ 450,284	\$ 384,839	\$ 44,515	13.1%
Agency Rebill	\$ 40,819	\$ 1,000	\$ 10,000	\$ 1,000	\$ -	0.0%
Agency Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Facilities	\$ 939,316	\$ 301,284	\$ 268,779	\$ 282,018	\$ (19,266)	-6.4%
Human Resources	\$ 108,150	\$ 114,224	\$ 112,289	\$ 127,028	\$ 12,804	11.2%
M.I.S.	\$ 650,309	\$ 949,558	\$ 840,447	\$ 818,527	\$ (131,031)	-13.8%
Operations	\$ 64,777	\$ 136,023	\$ 95,559	\$ 135,696	\$ (328)	-0.2%
Technical Services	\$ 33,712	\$ 88,124	\$ 76,983	\$ 100,094	\$ 11,970	13.6%
Vehicles	\$ 19,881	\$ 34,850	\$ 32,950	\$ 35,200	\$ 350	1.0%
Total Department Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 2,434,241	\$ 1,965,386	\$ 1,887,291	\$ 1,884,400	\$ (80,986)	-4.1%

	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
Total Expenses	\$ 14,440,591	\$ 17,394,006	\$ 17,825,300	\$ 18,619,248	\$ 1,225,241	7.0%
Difference without FYE24 Budget Amendment					Difference (\$)	Difference (%)
					\$ 1,365,221	7.8%

					FYE24 Budget vs. FYE25 Budget	
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
Total Revenue	\$ 15,972,242	\$ 17,254,051	\$ 18,644,541	\$ 18,619,269	\$ 1,365,218	7.9%
Total Expenses	\$ 14,440,591	\$ 17,394,006	\$ 17,825,300	\$ 18,619,248	\$ 1,225,241	7.0%
Difference	\$ 1,531,651	\$ (139,956)	\$ 819,241	\$ 21	\$ 139,977	N/A

Expense Difference (%)

7.85%

	FYE23 Actual	FYE24 Estimate	FYE25 Budget
Operations Reserve Balance History	\$7,982,785	\$9,406,008	\$8,621,143

FYE24 budget amendment

FYE25 Operations Budget

Personnel - Payroll					FYE24 Budget vs. FYE25 Budget	
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
Administration						
5101 Salaries	\$ 754,066	\$ 967,346	\$ 967,347	\$ 1,113,079	\$ 145,733	15.1%
5102 Social Security	\$ 43,214	\$ 59,427	\$ 58,000	\$ 60,000	\$ 573	1.0%
5103 Medicare	\$ 10,106	\$ 13,898	\$ 13,898	\$ 14,500	\$ 602	4.3%
5104 IMRF	\$ 48,263	\$ 79,076	\$ 65,000	\$ 80,000	\$ 924	1.2%
5105 Unemployment Insurance	\$ 1,032	\$ 1,598	\$ 1,800	\$ 1,800	\$ 202	12.6%
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 856,681	\$ 1,121,346	\$ 1,106,045	\$ 1,269,379	\$ 148,034	13.2%
Support Services						
5201 Salaries	\$ 497,542	\$ 578,122	\$ 515,000	\$ 551,000	\$ (27,122)	-4.7%
5202 Social Security	\$ 27,924	\$ 35,844	\$ 30,000	\$ 32,500	\$ (3,344)	-9.3%
5203 Medicare	\$ 6,530	\$ 8,383	\$ 7,000	\$ 8,000	\$ (383)	-4.6%
5204 IMRF	\$ 32,707	\$ 47,695	\$ 35,000	\$ 43,000	\$ (4,695)	-9.8%
5205 Unemployment Insurance	\$ 675	\$ 1,142	\$ 1,120	\$ 1,200	\$ 58	5.1%
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 565,378	\$ 671,185	\$ 588,120	\$ 635,700	\$ (35,485)	-5.3%
Operations Management						
5401 Salaries	\$ 1,042,627	\$ 1,288,229	\$ 1,200,000	\$ 1,848,319	\$ 560,089	43.5%
5402 Social Security	\$ 60,266	\$ 79,870	\$ 70,000	\$ 81,000	\$ 1,130	1.4%
5403 Medicare	\$ 14,095	\$ 18,679	\$ 16,500	\$ 19,000	\$ 321	1.7%
5404 IMRF	\$ 69,226	\$ 106,279	\$ 85,000	\$ 108,000	\$ 1,721	1.6%
5405 Unemployment Insurance	\$ 1,286	\$ 2,283	\$ 2,283	\$ 2,300	\$ 17	0.7%
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 1,187,500	\$ 1,495,341	\$ 1,373,783	\$ 2,058,619	\$ 563,278	37.7%
Telecommunicators						
5501 Salaries	\$ 5,006,042	\$ 7,249,604	\$ 6,974,394	\$ 6,945,797	\$ (303,808)	-4.2%
55012 Overtime	\$ 1,967,248	\$ 1,036,233	\$ 2,489,894	\$ 1,603,602	\$ 567,370	54.8%
55013 OIC/CTO/LNG Premiums	\$ 51,516	\$ 133,908	\$ 133,908	\$ 130,000	\$ (3,908)	-2.9%
5502 Social Security	\$ 410,089	\$ 450,254	\$ 477,000	\$ 530,000	\$ 79,746	17.7%
5503 Medicare	\$ 97,347	\$ 105,301	\$ 116,500	\$ 138,000	\$ 32,699	31.1%
5504 IMRF	\$ 464,025	\$ 599,128	\$ 500,000	\$ 650,000	\$ 50,872	8.5%
5505 Unemployment Insurance	\$ 9,880	\$ 20,319	\$ 20,300	\$ 22,000	\$ 1,681	8.3%
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 8,006,147	\$ 9,594,748	\$ 10,711,996	\$ 10,019,399	\$ 424,651	4.4%
Operations Support						
5601 Salaries	\$ 216,766	\$ 437,637	\$ 402,500	\$ 490,000	\$ 52,363	12.0%
5602 Social Security	\$ 12,731	\$ 26,824	\$ 23,500	\$ 28,500	\$ 1,676	6.3%
5603 Medicare	\$ 2,977	\$ 6,273	\$ 6,000	\$ 6,600	\$ 327	5.2%
5604 IMRF	\$ 8,488	\$ 29,226	\$ 25,000	\$ 33,000	\$ 3,774	12.9%
5605 Unemployment Insurance	\$ 1,206	\$ 2,055	\$ 1,800	\$ 1,800	\$ (255)	-12.4%
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 242,168	\$ 502,015	\$ 458,800	\$ 559,900	\$ 57,885	11.5%

FYE 21 - 23: Telecommunicators: Based on 87 Full-time Telecommunicators I/II/III

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

FYE 22 - 24: Operations Management: Based on 3 Communications Managers, 1 Training Coordinator, 6 Communications Supervisors

FYE 22 - 23: Operations Support: Based on Protocol Coordinator position removed, 2 Administrative Assistant Ops/Training added

FYE 24: Operations Support: Based on 2 Administrative Assistant Ops/Training, Part-time Telecommunicators changed from 2 to 4 and IMRF eligible

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

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

IMRF based on 8.25% average anticipated rate for 2023/2024

Unemployment (IDES) based on 1.60% 5 yr average rate

Alarm Board Operators are offset by revenue from the Alarm Fund

	FYE24 Budget vs. FYE25 Budget					
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
Total Payroll Expenses	\$ 10,857,874	\$ 13,384,634	\$ 14,238,744	\$ 14,542,997	\$ 1,158,363	8.7%

FYE25 Operations Budget

Personnel - Benefits					FYE24 Budget vs. FYE25 Budget	
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
Insurance						
6621 Medical	\$ 1,028,373	\$ 1,695,663	\$ 1,451,812	\$ 1,934,799	\$ 239,136	14.1%
6622 Dental	\$ 85,558	\$ 134,334	\$ 110,000	\$ 125,000	\$ (9,334)	-6.9%
6623 Life	\$ 3,436	\$ 6,128	\$ 3,500	\$ 4,000	\$ (2,128)	-34.7%
6624 Vision	\$ 26,486	\$ 36,637	\$ 31,000	\$ 36,000	\$ (637)	-1.7%
Total Expenses		FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 1,143,853	\$ 1,872,762	\$ 1,596,312	\$ 2,099,799	\$ 227,037	12.1%

					FYE24 Budget vs. FYE25 Budget	
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
Misc Benefits						
6625 Employee Assistance Program (EAP)	\$ 2,889	\$ 2,300	\$ 2,300	\$ 5,000	\$ 2,700	117.4%
6626 Flexible Spending (FSA)	\$ 937	\$ 1,200	\$ 1,300	\$ 1,500	\$ 300	25.0%
6628 Accrued Benefit Payout	\$ 797	\$ 88,814	\$ 29,848	\$ 16,242	\$ (72,573)	-81.7%
6630 Wellness Committee Initiatives		\$ 78,910	\$ 69,505	\$ 69,310	\$ (9,600)	-12.2%
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 4,623	\$ 171,224	\$ 102,953	\$ 92,052	\$ (79,173)	-46.2%

6621 - Medical: FYE25 anticipated 5% increase, FYE24 received a 6.6% increase

6622 - Dental: FYE25 anticipating a 5% increase, FYE24 received a 0% increase

6624 - Vision: FYE25 anticipating a 5% increase, FYE247 received a 0% increase

					FYE24 Budget vs. FYE25 Budget	
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
Total Benefit Expenses	\$ 1,148,476	\$ 2,043,986	\$ 1,699,265	\$ 2,191,851	\$ 147,865	7.2%

FYE25 Operations Budget

Administration					FYE24 Budget vs. FYE25 Budget	
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
6701 Professional Services						
6701 Accounting Supplies	\$ 25	\$ 700	\$ 250	\$ 450	\$ (250)	-35.7%
6702 Professional Fees	\$ 264,777	\$ 9,300	\$ 90,780	\$ 14,700	\$ 5,400	58.1%
6703 Audit	\$ 10,875	\$ 11,250	\$ 13,750	\$ 19,000	\$ 7,750	68.9%
6705 Random Drug Testing	\$ -	\$ 4,055	\$ 875	\$ 4,475	\$ 420	10.4%
6711 Bank Fees	\$ -	\$ 100	\$ 50	\$ 100	\$ -	0.0%
6712 Payroll Processing Fees	\$ 11,741	\$ 14,150	\$ 23,475	\$ 20,483	\$ 6,333	44.8%
6721 General Counsel	\$ 12,575	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	0.0%
6721 General Counsel - Alarm	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
67219 Personnel Counsel	\$ 50,489	\$ 25,000	\$ 44,000	\$ 25,000	\$ -	0.0%
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 350,482	\$ 76,555	\$ 185,180	\$ 96,208	\$ 19,653	25.7%
Equipment/Supplies/Uniforms						
7101 General Office Supplies	\$ 1,203	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
71019 Copy Paper	\$ 1,838	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
7103 Toner, Ink, Drums, CDs, etc	\$ 1,524	\$ 3,500	\$ 4,700	\$ 5,000	\$ 1,500	42.9%
7111 Copier Lease/Maint	\$ -	\$ 200	\$ 200	\$ 200	\$ -	0.0%
7150 Safety/First Aid Supplies	\$ 5,324	\$ 7,450	\$ 7,434	\$ 2,600	\$ (4,850)	-65.1%
7304 Coffee & Other Supplies	\$ 3,112	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.0%
73089 Uniforms - Admin	\$ 5,426	\$ 7,300	\$ 9,702	\$ 11,150	\$ 3,850	52.7%
8101 Office Equip/Appliance Maint	\$ -	\$ 500	\$ 1,000	\$ 1,000	\$ 500	100.0%
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 18,427	\$ 25,950	\$ 30,036	\$ 26,950	\$ 1,000	3.9%
Insurance						
6601 General Casualty, Auto & Umbrella	\$ 137,868	\$ 147,603	\$ 151,551	\$ 169,445	\$ 21,843	14.8%
6611 Workers Compensation	\$ 45,424	\$ 57,966	\$ 54,628	\$ 59,910	\$ 1,944	3.4%
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 183,292	\$ 205,568	\$ 206,178	\$ 229,355	\$ 23,787	11.6%
Miscellaneous						
7113 Document Management	\$ 951	\$ 950	\$ 950	\$ 1,250	\$ 300	31.6%
7131 Printing	\$ 641	\$ 1,800	\$ 2,325	\$ 1,400	\$ (400)	-22.2%
7141 Postage	\$ 819	\$ 1,000	\$ 700	\$ 800	\$ (200)	-20.0%
7142 Shipping Carriers	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.0%
7199 Miscellaneous	\$ 5	\$ 625	\$ 725	\$ 725	\$ 100	16.0%
7501 Meeting Refreshments	\$ 927	\$ 1,300	\$ 1,100	\$ 1,100	\$ (200)	-15.4%
7510 Director Training & Seminars	\$ 10,306	\$ 11,250	\$ 8,500	\$ 11,500	\$ 250	2.2%
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 13,649	\$ 17,425	\$ 14,800	\$ 17,275	\$ (150)	-0.9%
Contingency						
8201 Contingency	\$ 4,156	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 4,156	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
Memberships/Subscriptions						
7402 Memberships/Certifications	\$ 7,271	\$ 9,825	\$ 9,090	\$ 10,050	\$ 225	2.3%
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 7,271	\$ 9,825	\$ 9,090	\$ 10,050	\$ 225	2.3%

					FYE24 Budget vs. FYE25 Budget	
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
Total Administration Expenses	\$ 577,277	\$ 340,323	\$ 450,284	\$ 384,839	\$ 44,515	13.1%

FYE25 Operations Budget

Agency Rebill					FYE24 Budget vs. FYE25 Budget	
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
9904 Agency Rebill	\$ 40,819	\$ 1,000	\$ 10,000	\$ 1,000	\$ -	0.0%
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 40,819	\$ 1,000	\$ 10,000	\$ 1,000	\$ -	0.0%

9904 is offset by the Agency Rebill Revenue account 4904

Agency Reserves					FYE24 Budget vs. FYE25 Budget	
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 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	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

Facilities					FYE24 Budget vs. FYE25 Budget	
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
6101 Utilities & Lease						
6101 Phone & Data Lines (P2P, T1, Admin, PL)	\$ 2,111	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%
6105 Agency IP Network	\$ 115,811	\$ 109,200	\$ 81,345	\$ 63,000	\$ (46,200)	-42.3%
8031 Electricity	\$ 50,382	\$ 67,727	\$ 67,727	\$ 73,145	\$ 5,419	8.0%
80314 Miscellaneous	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.0%
80315 Building - Owning & Operating	\$ 686,113				\$ -	0.0%
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 854,417	\$ 179,927	\$ 152,072	\$ 139,145	\$ (40,781)	-22.7%
8003 Building Maintenance						
8003 Janitorial Services	\$ 77,107	\$ 106,067	\$ 100,067	\$ 126,232	\$ 20,165	19.0%
8004 Janitorial Supplies	\$ 871	\$ 6,150	\$ 6,150	\$ 6,150	\$ -	0.0%
8011 Diesel Fuel	\$ 3,324	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.0%
8053 Miscellaneous Building Expense	\$ 1,434	\$ 1,000	\$ 2,350	\$ 1,850	\$ 850	85.0%
8102 UPS Maintenance	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
8106 Test Equipment Calibration	\$ 1,163	\$ 2,000	\$ 2,000	\$ 2,500	\$ 500	25.0%
8110 AED Maintenance	\$ -	\$ 640	\$ 640	\$ 640	\$ -	0.0%
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 84,899	\$ 121,357	\$ 116,707	\$ 142,872	\$ 21,515	17.7%

					FYE24 Budget vs. FYE25 Budget	
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
Total Facilities Expenses	\$ 939,316	\$ 301,284	\$ 268,779	\$ 282,018	\$ (19,266)	-6.4%

FYE25 Operations Budget

Human Resources					FYE24 Budget vs. FYE25 Budget	
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
Hiring						
7801 Telecommunicator Testing	\$ 8,514	\$ 10,675	\$ 7,600	\$ 10,075	\$ (600)	-5.6%
7802 Job Postings	\$ 22,276	\$ 21,684	\$ 21,684	\$ 22,278	\$ 594	2.7%
7803 Drug Testing/Medical Screenings	\$ 4,074	\$ 8,100	\$ 8,900	\$ 8,100	\$ -	0.0%
7804 Pre-Employment Screening	\$ 26,819	\$ 17,400	\$ 24,780	\$ 19,500	\$ 2,100	12.1%
7805 Assessment/Search Firms	\$ 22,503	\$ -	\$ -	\$ 5,000	\$ 5,000	N/A
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 84,186	\$ 57,859	\$ 62,964	\$ 64,953	\$ 7,094	12.3%

	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
Benefits - Incentives						
7302 NPSTW/9-1-1 Month	\$ 6,547	\$ 9,650	\$ 11,060	\$ 12,675	\$ 3,025	31.3%
7306 Employee Recognition	\$ 808	\$ 10,200	\$ 9,700	\$ 9,950	\$ (250)	-2.5%
7307 Administrative Tuition Reimburs.	\$ -	\$ 2,000	\$ 1,000	\$ 2,000	\$ -	0.0%
73075 Telecommunicator Tuition Reimburs.	\$ -	\$ 2,000	\$ 1,000	\$ 2,000	\$ -	0.0%
7310 Agency Events	\$ 2,382	\$ 4,000	\$ 4,000	\$ 5,000	\$ 1,000	25.0%
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 9,737	\$ 27,850	\$ 26,760	\$ 31,625	\$ 3,775	13.6%

	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
Human Resources - Misc						
7104 HR Compliance Resources	\$ 1,829	\$ 2,000	\$ 1,905	\$ 2,200	\$ 200	10.0%
7399 Miscellaneous	\$ 5,146	\$ 11,250	\$ 8,200	\$ 11,900	\$ 650	5.8%
7403 SHRM/IGFOA Memberships	\$ 729	\$ 950	\$ 800	\$ 1,000	\$ 50	5.3%
7709 HR/Admin Training	\$ 3,523	\$ 8,000	\$ 5,500	\$ 8,750	\$ 750	9.4%
7712 HR Agency Training/Material	\$ 3,000	\$ 6,315	\$ 6,160	\$ 6,600	\$ 285	4.5%
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 14,227	\$ 28,515	\$ 22,565	\$ 30,450	\$ 1,935	6.8%

	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	FYE24 Budget vs. FYE25 Budget	
					Difference (\$)	Difference (%)
Total Human Resources Expenses	\$ 108,150	\$ 114,224	\$ 112,289	\$ 127,028	\$ 12,804	11.2%

FYE25 Operations Budget

M.I.S.					FYE24 Budget vs. FYE25 Budget	
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
Communications						
6502 Internet Access	\$ 11,520	\$ 21,600	\$ 20,520	\$ 33,120	\$ 11,520	53.3%
6511 Wireless Data Services	\$ 7,411	\$ 9,000	\$ 10,200	\$ 12,956	\$ 3,956	44.0%
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 18,931	\$ 30,600	\$ 30,720	\$ 46,076	\$ 15,476	50.6%
Professional Services						
6501 Professional Network Services	\$ 1,078	\$ 41,033	\$ 1,033	\$ 6,050	\$ (34,983)	-85.3%
6715 MIS Consulting Firm	\$ 484,258	\$ 498,788	\$ 498,785	\$ 513,749	\$ 14,961	3.0%
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 485,336	\$ 539,821	\$ 499,818	\$ 519,799	\$ (20,022)	-3.7%
Software						
6503 Renewals & Maintenance	\$ 25,929	\$ 58,886	\$ 32,938	\$ 19,307	\$ (39,580)	-67.2%
6512 Domain Registration & SSL Certs	\$ -	\$ 900	\$ 900	\$ -	\$ (900)	N/A
6515 Software As A Service (SAAS)	\$ 79,976	\$ 238,059	\$ 189,606	\$ 176,125	\$ (61,934)	-26.0%
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 105,905	\$ 297,845	\$ 223,444	\$ 195,432	\$ (102,413)	-34.4%
Equipment						
6514 Operations MIS Equipment	\$ 3,933	\$ 1,050	\$ 1,050	\$ 2,300	\$ 1,250	119.0%
6513 MIS Misc Parts & Equip.	\$ 2,800	\$ 6,500	\$ 20,000	\$ 6,500	\$ -	0.0%
8114 Building Security	\$ 12,084	\$ 19,927	\$ 19,927	\$ 21,172	\$ 1,245	6.2%
8122 Maintenance Agreements	\$ 21,320	\$ 50,315	\$ 42,988	\$ 23,748	\$ (26,567)	-52.8%
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 40,137	\$ 77,792	\$ 83,965	\$ 53,720	\$ (24,072)	-30.9%
Conferences & Meetings						
7562 MIS Training & Seminars	\$ -	\$ 3,500	\$ 2,500	\$ 3,500	\$ -	0.0%
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ -	\$ 3,500	\$ 2,500	\$ 3,500	\$ -	0.0%

6715: Prescient Contract: increased 2% FYE20, 0% FYE21, FYE22 - reduced from 4 to 3 resources Sept 2021, 3% FYE23, 3% FYE24, 3% FYE25 estimated

	FYE24 Budget vs. FYE25 Budget					
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
Total M.I.S. Expenses	\$ 650,309	\$ 949,558	\$ 840,447	\$ 818,527	\$ (131,031)	-13.8%

FYE25 Operations Budget

Operations					FYE24 Budget vs. FYE25 Budget	
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
Communications						
6103 Pagers	\$ 8,072	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0.0%
6121 LEADS	\$ 8,618	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0.0%
7313 Tactical Dispatch	\$ -	\$ 2,020	\$ 870	\$ 1,240	\$ (780)	-38.6%
Total Expenses	FYE23 Actual	FYE24 Budget		FYE25 Budget	Difference (\$)	Difference (%)
	\$ 16,690	\$ 20,020	\$ 18,870	\$ 19,240	\$ (780)	-3.9%
Training						
7511 APCO/EMD/NENA Conferences	\$ 180	\$ 17,000	\$ 5,500	\$ 17,000	\$ -	0.0%
7521 State 9-1-1 IPSTA Conference	\$ -	\$ 2,800	\$ -	\$ 2,850	\$ 50	1.8%
9975 ETSB Funded Training*					\$ -	0.0%
7701 Operations Training	\$ 1,041	\$ 12,700	\$ 7,200	\$ 14,275	\$ 1,575	12.4%
77059 EMD/Protocol Training	\$ 1,274	\$ 7,150	\$ 12,227	\$ 10,986	\$ 3,836	53.6%
7710 Leadership Training	\$ 21,750	\$ 34,678	\$ 12,200	\$ 14,600	\$ (20,078)	-57.9%
7715 Equipment/Supplies	\$ 701	\$ 2,175	\$ 2,325	\$ 3,575	\$ 1,400	64.4%
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 24,946	\$ 76,503	\$ 39,452	\$ 63,286	\$ (13,218)	-17.3%
Administrative						
7301 Telecommunicator Uniforms	\$ 15,777	\$ 29,100	\$ 25,287	\$ 27,950	\$ (1,150)	-4.0%
7389 Miscellaneous	\$ 167	\$ 500	\$ 500	\$ 500	\$ -	0.0%
7405 Accreditation	\$ -	\$ -	\$ -	\$ 9,000	\$ 9,000	#DIV/0!
7503 Refreshments & other Sundries	\$ 1,289	\$ 2,900	\$ 3,050	\$ 5,220	\$ 2,320	80.0%
7708 Public Education Materials	\$ 5,908	\$ 7,000	\$ 8,400	\$ 10,500	\$ 3,500	50.0%
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 23,141	\$ 39,500	\$ 37,237	\$ 53,170	\$ 13,670	34.6%

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

						FYE24 Budget vs. FYE25 Budget	
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget		Difference (\$)	Difference (%)
Total Operations Expenses	\$ 64,777	\$ 136,023	\$ 95,559	\$ 135,696	\$ (328)		-0.2%

FYE25 Operations Budget

Technical Services					FYE24 Budget vs. FYE25 Budget	
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
6102 Wireless Service	\$ 2,830	\$ 3,780	\$ 4,300	\$ 6,800	\$ 3,020	79.9%
6731 Coordination Fees	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
6732 Professional Services	\$ 500	\$ 5,600	\$ 5,500	\$ 5,600	\$ -	0.0%
6733 DEDIRS Airtime: DC Radios only	\$ -	\$ 13,056	\$ -	\$ 13,056	\$ -	0.0%
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 3,330	\$ 24,436	\$ 11,800	\$ 27,456	\$ 3,020	12.4%
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
8041 Tech Services Misc Parts & Equip	\$ 2,305	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
80411 220 Maintenance	\$ -	\$ -	\$ 1,000	\$ 2,000	\$ 2,000	N/A
80414 Microwave Maintenance	\$ -	\$ 7,600	\$ 11,400	\$ 15,200	\$ 7,600	100.0%
80415 Mobile & Portable Radio Maintenance	\$ -	\$ 3,888	\$ 3,888	\$ 3,888	\$ -	0.0%
80416 Site Maintenance	\$ 26,135	\$ 26,150	\$ 26,150	\$ 25,000	\$ (1,150)	-4.4%
80418 Workstation Furniture	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
8049 Tools	\$ 1,555	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 29,995	\$ 46,138	\$ 50,938	\$ 54,588	\$ 8,450	18.3%
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
7704 Technical Training	\$ -	\$ 5,000	\$ 3,000	\$ 5,000	\$ -	0.0%
7714 Technical Conference	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ -	\$ 7,000	\$ 5,000	\$ 7,000	\$ -	0.0%
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
7308 Tech Uniforms	\$ 387	\$ 5,550	\$ 4,245	\$ 6,050	\$ 500	9.0%
8013 Contractual Services	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 387	\$ 10,550	\$ 9,245	\$ 11,050	\$ 500	4.7%

6733: DEDIRS Airtime paid by ETSB in previous contract. FYE25 contract paid by DU-COMM for our 34 radios/mobiles

					FYE24 Budget vs. FYE25 Budget	
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
Total Technical Services Expenses	\$ 33,712	\$ 88,124	\$ 76,983	\$ 100,094	\$ 11,970	13.6%

FYE25 Operations Budget

Vehicles					FYE24 Budget vs. FYE25 Budget		
Gas & Maintenance	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)	
Gas: 931 - Director Expedition	\$ 735	\$ 1,700	\$ 1,200	\$ 1,500	\$ (200)	-11.8%	
Maintenance: 931 - Dir Expedition	\$ -	\$ 2,000	\$ 2,250	\$ 2,000	\$ -	0.0%	
2 Gas: 938 - Tech II Van	\$ 4,076	\$ 5,000	\$ 4,500	\$ 5,000	\$ -	0.0%	
Maintenance: 938 - Tech II Van	\$ 119	\$ 1,700	\$ 2,125	\$ 2,000	\$ 300	17.6%	
8 Gas: 929 - Tech I Van	\$ 1,926	\$ 3,200	\$ 3,000	\$ 3,000	\$ (200)	-6.3%	
Maintenance: 929 - Tech I Van	\$ -	\$ 2,000	\$ 1,825	\$ 2,000	\$ -	0.0%	
4 Gas: 937 - DDSS F150	\$ 2,219	\$ 2,600	\$ 2,200	\$ 2,500	\$ (100)	-3.8%	
Maintenance: 937 - DDSS F150	\$ 2,414	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%	
6 Gas: 939 - Tech I Van	\$ 2,514	\$ 2,600	\$ 3,000	\$ 3,000	\$ 400	15.4%	
9 Maintenance: 939 - Tech I Van	\$ 1,576	\$ 1,000	\$ 1,650	\$ 2,000	\$ 1,000	100.0%	
Miscellaneous Fleet Costs	\$ 1,241	\$ 2,200	\$ 1,700	\$ 2,200	\$ -	0.0%	
Gas: 930 - COMM-1	\$ -	\$ 200	\$ -	\$ -	\$ (200)	N/A	
9 Maintenance: 930 - COMM-1	\$ -	\$ 450	\$ -	\$ -	\$ (450)	N/A	
2 Gas: 936 - DDO Explorer	\$ 1,918	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%	
9 Maintenance: 936 - DDO Explorer	\$ 110	\$ 1,950	\$ 2,125	\$ 2,000	\$ 50	2.6%	
8 Gas: 932 - Fleet Vehicle	\$ 916	\$ 1,000	\$ 500	\$ 750	\$ (250)	-25.0%	
Maintenance: 932 - Fleet Vehicle	\$ 105	\$ 2,000	\$ 1,625	\$ 2,000	\$ -	0.0%	
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)	
	\$ 19,869	\$ 34,100	\$ 32,200	\$ 34,450	\$ 350	1.0%	

	Mileage Reimbursements	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
7906	MIS Mileage Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7907	Tech Mileage Reimbursement	\$ -	\$ 250	\$ 250	\$ 250	\$ -	0.0%
7908	Admin Mileage Reimbursement	\$ 12	\$ 250	\$ 250	\$ 250	\$ -	0.0%
7909	Operations Mileage Reimbursement	\$ -	\$ 250	\$ 250	\$ 250	\$ -	0.0%
Total Expenses		FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
		\$ 12	\$ 750	\$ 750	\$ 750	\$ -	0.0%

FYE24 Budget vs. FYE25 Budget						
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
Total Vehicles Expenses	\$ 19,881	\$ 34,850	\$ 32,950	\$ 35,200	\$ 350	1.0%

Total FYE25 Expenses					FYE24 Budget vs. FYE25 Budget	
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
Operations Budget	\$ 14,440,591	\$ 17,394,006	\$ 17,825,300	\$ 18,619,248	\$ 1,225,241	7.0%
		FYE24 Budget Minus all Payroll costs	\$ 4,009,372		Difference (\$)	Difference (%)
		FYE25 Budget Minus all Payroll costs	\$ 4,076,251		\$ 66,879	1.7%
FYE24 budget amendment						

FYE25 Capital Budget Summary

FYE24 Budget vs. FYE25 Budget						
Revenue	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 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)	\$ 144	\$ 5,000	\$ 600	\$ 1,000	\$ (4,000)	-80.0%
4009 Transfer from Alarm	\$ 658,337	\$ 579,720	\$ 552,523	\$ 580,085	\$ 365	0.1%
4003 Transfer from Capital Reserves**	\$ 50,000	\$ 543,575	\$ 713,137	\$ 853,397	\$ 309,822	57.0%
4006 Transfer from Operations Reserves					\$ -	0.0%
4005 Transfer from Operations					\$ -	0.0%
4004 Transfer from Tower					\$ -	0.0%
Total Revenue	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 708,481	\$ 1,128,295	\$ 1,266,260	\$ 1,434,482	\$ 306,187	27.1%

**FYE24 Estimate Cap Reserve funds use - FYE24 Budget Amendment approved by BOD 10/18/23

Transfers from Assigned Funds	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
Alarm Board Equipment	\$ 800	\$ 4,000	\$ 4,000	\$ 3,200	\$ (800)	-20.0%
Building - Agency Prepays	\$ -	\$ 3,213	\$ 3,235	\$ 3,316	\$ 103	3.2%
Building - Balloon Payment	\$ 3,213	\$ -	\$ -	\$ -	\$ -	0.0%
Building Security	\$ -	\$ 32,000	\$ 32,000	\$ 12,500	\$ (19,500)	N/A
Computers	\$ 14,120	\$ 29,100	\$ 34,950	\$ 32,150	\$ 3,050	10.5%
Console Furniture	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -	N/A
Dispatch Chairs	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	#DIV/0!
Facility Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Firewall/Switch	\$ 40,000	\$ 19,575	\$ 52,575	\$ 108,750	\$ 89,175	455.6%
Furniture/Appliances (formerly New Facility)	\$ 17,740	\$ 16,360	\$ 21,140	\$ 28,250	\$ 11,890	72.7%
Microwave	\$ 176,343	\$ 186,300	\$ 211,300	\$ 160,000	\$ (26,300)	-14.1%
Monitoring & Test Equipment	\$ 25,000	\$ 10,000	\$ 10,000	\$ 40,000	\$ 30,000	300.0%
Network Servers	\$ 102,470	\$ 11,000	\$ 3,000	\$ 5,000	\$ (6,000)	-54.5%
Radio Network Equipment	\$ 158,670	\$ 142,000	\$ 142,000	\$ 295,000	\$ 153,000	107.7%
Radio Site Equip, Antennas, & Batteries	\$ 36,414	\$ 59,589	\$ 59,589	\$ 67,236	\$ 7,647	12.8%
Software	\$ 63,822	\$ 98,500	\$ 74,000	\$ 88,500	\$ (10,000)	-10.2%
Tower Renovations	\$ 13,057	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.0%
Vehicles	\$ 48,000	\$ 332,000	\$ 211,000	\$ 78,000	\$ (254,000)	-76.5%
Total Assigned Funds Transferred	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 699,649	\$ 1,053,637	\$ 933,789	\$ 1,051,902	\$ (1,735)	-0.2%

	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
Total Revenue & Balance Transfers	\$ 1,408,130	\$ 2,181,932	\$ 2,200,049	\$ 2,486,384	\$ 304,452	14.0%

FYE24 Budget vs. FYE25 Budget						
Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
Agency Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Communications	\$ -	\$ 189,000	\$ 26,000	\$ 78,200	\$ (110,800)	-58.6%
Facilities	\$ 6,487	\$ 59,360	\$ 53,140	\$ 38,150	\$ (21,210)	-35.7%
M.I.S.	\$ 148,182	\$ 276,175	\$ 184,025	\$ 272,400	\$ (3,775)	-1.4%
Other Capital	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
Assigned Funds	\$ 889,593	\$ 1,162,008	\$ 1,297,995	\$ 1,260,970	\$ 98,962	8.5%
Technical Services	\$ 361,432	\$ 614,717	\$ 422,889	\$ 753,664	\$ 138,947	22.6%
Vehicles	\$ -	\$ 380,000	\$ 211,000	\$ 78,000	\$ (302,000)	-79.5%
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 1,405,694	\$ 2,686,260	\$ 2,200,049	\$ 2,486,384	\$ (199,876)	-7.4%

FYE24 Budget vs. FYE25 Budget						
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
Total Revenue	\$ 1,408,130	\$ 2,181,932	\$ 2,200,049	\$ 2,486,384	\$ 304,452	14.0%
Total Expenses	\$ 1,405,694	\$ 2,686,260	\$ 2,200,049	\$ 2,486,384	\$ (199,876)	-7.4%
Difference	\$ 2,436	\$ (504,328)	\$ (0)	\$ (0)	\$ 504,328	N/A

	FYE23 Actual	FYE24 Estimate	FYE25 Budget
Capital Reserve Balance History	\$2,219,432	\$1,798,450	\$440,725

FYE24 budget amendment

FYE25 Capital Budget

FYE24 Budget vs. FYE25 Budget						
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 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	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
Communications						
9001 Dispatch Chairs *	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	N/A
9010 Operations and Training Equipment	\$ -	\$ 150,000	\$ 22,000	\$ 20,000	\$ (130,000)	-86.7%
9430 Console Furniture *	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -	0.0%
9448 Alarm Equipment *	\$ -	\$ 4,000	\$ 4,000	\$ 3,200	\$ (800)	-20.0%
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ -	\$ 189,000	\$ 26,000	\$ 78,200	\$ (110,800)	-58.6%
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
Facilities						
9002 Fixtures *	\$ -	\$ 9,620	\$ 11,400	\$ 15,000	\$ 5,380	55.9%
9005 Furniture/Appliances *	\$ 6,487	\$ 17,740	\$ 9,740	\$ 13,250	\$ (4,490)	-25.3%
9254 UPS Batteries *	\$ -	\$ -	\$ -	\$ 5,400	\$ 5,400	N/A
9508 Building Security *	\$ -	\$ 32,000	\$ 32,000	\$ 4,500	\$ (27,500)	-85.9%
9509 Building Improvement *	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 6,487	\$ 59,360	\$ 53,140	\$ 38,150	\$ (21,210)	-35.7%
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
M.I.S.						
9209 Computers *	\$ 13,452	\$ 29,100	\$ 34,950	\$ 32,150	\$ 3,050	10.5%
9217 Network Servers *	\$ 99,182	\$ 11,000	\$ 3,000	\$ 5,000	\$ (6,000)	-54.5%
9251 MIS Misc Parts & Equip.	\$ 1,160	\$ 39,500	\$ 19,500	\$ 30,000	\$ (9,500)	-24.1%
9439 Software *	\$ 28,321	\$ 144,000	\$ 74,000	\$ 88,500	\$ (55,500)	-38.5%
9449 Switch/Firewall/LAN*	\$ 6,067	\$ 52,575	\$ 52,575	\$ 108,750	\$ 56,175	106.8%
9450 Building Security - Electronics*	\$ -	\$ -	\$ -	\$ 8,000	\$ 8,000	N/A
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 148,182	\$ 276,175	\$ 184,025	\$ 272,400	\$ (3,775)	-1.4%
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
Other Capital						
9599 Capital Contingency	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%

* Items are offset from revenue from assigned funds

FYE24 Budget vs. FYE25 Budget						
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
Assigned Funds						
9615 Alarm Board Equipment	\$ 7,663	\$ 16,240	\$ 12,444	\$ 12,817	\$ (3,423)	-21.1%
9622 Building - Agency Prepays		\$ -		\$ -	\$ -	0.0%
9623 Building - Balloon Payment		\$ -		\$ -	\$ -	0.0%
9619 Building Security	\$ 24,655	\$ 18,169	\$ 18,169	\$ 15,840	\$ (2,329)	-12.8%
9605 Computers	\$ 39,489	\$ 29,833	\$ 29,833	\$ 35,370	\$ 5,538	18.6%
9610 Console Furniture	\$ 29,890	\$ 70,787	\$ 70,787	\$ 72,910	\$ 2,124	3.0%
9608 Dispatch Chairs	\$ 5,970	\$ 7,149	\$ 7,149	\$ 7,364	\$ 214	3.0%
9603 Facility Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
9616 Firewall/Switch	\$ 27,276	\$ 24,566	\$ 102,566	\$ 65,415	\$ 40,848	166.3%
9624 Furniture/Appliances	\$ 25,196	\$ 33,952	\$ 33,952	\$ 63,333	\$ 29,381	86.5%
9609 Microwave	\$ 220,889	\$ 252,516	\$ 277,516	\$ 300,000	\$ 47,484	18.8%
9613 Monitoring & Test Equipment	\$ 11,375	\$ 11,716	\$ 30,000	\$ 45,900	\$ 34,184	291.8%
9604 Network Servers	\$ 97,318	\$ 40,238	\$ 40,238	\$ 41,445	\$ 1,207	3.0%
9614 Radio Network Equipment	\$ 203,018	\$ 209,108	\$ 209,108	\$ 250,000	\$ 40,892	19.6%
9620 Radio Site Equip, Antennas, & Batteri	\$ 32,349	\$ 53,320	\$ 53,320	\$ 75,000	\$ 21,680	40.7%
9606 Software	\$ 72,541	\$ 79,717	\$ 125,217	\$ 83,474	\$ 3,757	4.7%
9621 Tower Renovations	\$ 37,976	\$ 79,115	\$ 79,115	\$ 100,000	\$ 20,885	26.4%
9601 Vehicles	\$ 53,988	\$ 235,581	\$ 208,581	\$ 92,102	\$ (143,479)	-60.9%
9650 Transfer out to Operations Budget	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ 889,593	\$ 1,162,008	\$ 1,297,995	\$ 1,260,970	\$ 98,962	8.5%

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.

FYE25 Capital Budget

FYE24 Budget vs. FYE25 Budget						
Technical Services	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
9201 Radio Site Equipment & Batteries *	\$ 6,116	\$ 14,589	\$ 14,589	\$ 6,836	\$ (7,753)	-53.1%
9206 Antennas *	\$ 30,652	\$ 45,000	\$ 45,000	\$ 55,000	\$ 10,000	22.2%
9207 Radio Network Equipment *	\$ 133,711	\$ 142,000	\$ 142,000	\$ 295,000	\$ 153,000	107.7%
9220 Microwave *	\$ 167,668	\$ 211,300	\$ 211,300	\$ 160,000	\$ (51,300)	-24.3%
9250 Monitoring & Test Equipment *	\$ 23,285	\$ 10,000	\$ 10,000	\$ 40,000	\$ 30,000	300.0%
9255 Mobile & Portable Radios	\$ -	\$ 191,828	\$ -	\$ 191,828	\$ -	0.0%
9447 Station Alerting	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	N/A
Total Expenses	FYE23 Actual	FYE24 Budget		FYE25 Budget	Difference (\$)	Difference (%)
	\$ 361,432	\$ 614,717	\$ 422,889	\$ 753,664	\$ 138,947	22.6%
Vehicles	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
9210 Vehicle Replacement *	\$ -	\$ 380,000	\$ 211,000	\$ 78,000	\$ (302,000)	-79.5%
Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	\$ -	\$ 380,000	\$ 211,000	\$ 78,000	\$ (302,000)	-79.5%

Total FYE25 Expenses					FYE24 Budget vs. FYE25 Budget	
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
Capital Budget	\$ 1,405,694	\$ 2,686,260	\$ 2,200,049	\$ 2,486,384	\$ (199,876)	-7.4%

* Items are offset from revenue from reserve funds

FYE24 budget amendment

FYE25 Capital Budget - May 1, 2024 to April 30, 2025

Replacement Schedules

ALARM BOARD EQUIPMENT

			FYE21	FYE22	FYE23	FYE24	FYE25	FYE26
			\$7,920	\$7,440	\$7,663	\$12,444	\$12,817	\$13,202
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

			FYE21	FYE22	FYE23	FYE24	FYE25	FYE26
			\$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	\$45,865							
Term in Years	10							

Building - Balloon Payment

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

Building Security

			FYE21	FYE22	FYE23	FYE24	FYE25	FYE26
			\$29,900	\$23,937	\$24,655	\$18,169	\$15,840	\$16,315
Total number of Cameras	97							
Approx. Total Replacement Cost	\$135,400	Cameras, door card system, and camera servers at 420 building and remote sites						
Useful life in years	10							
Inflation Factor	3%							

COMPUTERS

			FYE21	FYE22	FYE23	FYE24	FYE25	FYE26
			\$79,372	\$47,758	\$39,489	\$29,833	\$35,370	\$36,432
Total Desktop/Laptop Computers	229							
Approx. Total Replacement Cost	\$183,250	Desktop PCs, laptops, iPads, thinclients, monitors, and large room monitors						
Useful life in years	4							
Inflation Factor	3%							

CONSOLE FURNITURE			FYE21	FYE22	FYE23	FYE24	FYE25	FYE26
			\$6,667	\$63,000	\$29,890	\$70,787	\$72,910	\$75,098
Total number of positions	36							
Approx. Total Replacement Cost	\$720,000	New in FYE19, replacement funding started over in FYE21						
Useful life in years	12							
Inflation Factor	5%							
DISPATCH/CENTER CHAIRS			FYE21	FYE22	FYE23	FYE24	FYE25	FYE26
			\$0	\$5,796	\$5,970	\$7,149	\$7,364	\$7,585
Total Chairs	54							
Approx. Total Replacement Cost	\$42,876							
Useful Life of New Chairs (years)	10	10 year warranty on Ergonomic chairs, 12 year warranty on Herman Miller						
Useful Life of Refurbished Chairs (years)	5							
Inflation Factor	3%							
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			FYE21	FYE22	FYE23	FYE24	FYE25	FYE26
			\$0	\$0	\$0	\$0	\$0	\$0
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							
Inflation Factor	3%							
FIREWALL/SWITCH EQUIPMENT			FYE21	FYE22	FYE23	FYE24	FYE25	FYE26
			\$100,000	\$51,481	\$27,276	\$102,566	\$65,415	\$67,377
Total number of Firewall Equipment	24	Firewall and switches						
Approx. Total Replacement Cost	\$101,900	FYE21 new Backup VPN & Comcast management replacement						
Useful life in years	5							
Inflation Factor	3%							
FURNITURE/APPLIANCES			FYE21	FYE22	FYE23	FYE24	FYE25	FYE26
			\$0	\$24,463	\$25,196	\$33,952	\$63,333	\$65,233
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%							

FYE25 Capital Budget - May 1, 2024 to April 30, 2025 Replacement Schedules

MICROWAVE

			FYE21	FYE22	FYE23	FYE24	FYE25	FYE26
			\$59,033	\$115,313	\$220,889	\$277,516	\$300,000	\$309,000
Sink Fund for Total Cost	1							
Approx. Total Replacement Cost	\$1,525,300	Replace every 10 years						
Useful life in years	10	Nokia Ring completion estimated in late 2020						
Inflation Factor	3%	Funding starting FYE21 for next full replacements						

MONITORING & TEST EQUIPMENT

			FYE21	FYE22	FYE23	FYE24	FYE25	FYE26
			\$0	\$0	\$11,375	\$30,000	\$45,900	\$47,277
Sink Fund for Total Cost	1							
Approx. Total Replacement Cost	\$82,500	Audio testing equipment, solarwinds, CTI, and Aniritzu (ETSB currently provides)						
Useful life in years	10	Fund balance enough to hold off on funding in FYE21-22						
Inflation Factor	3%	Network Analyzer, VNA frequency calibration tool						

NETWORK SERVERS

			FYE21	FYE22	FYE23	FYE24	FYE25	FYE26
			\$3,000	\$26,523	\$97,318	\$40,238	\$41,445	\$42,688
Total number of Servers	9							
Approx. Total Replacement Cost	\$107,000	Virtual Server system (SAN, servers, switches, domain controller, back-up Unitrend server)						
Useful life in years	4	Virtual Server system replaced early FYE18 due to move to new facility						
Inflation Factor	3%	Unitrend replacement FYE20						

RADIO NETWORK EQUIPMENT

			FYE21	FYE22	FYE23	FYE24	FYE25	FYE26
			\$126,500	\$100,017	\$203,018	\$209,108	\$250,000	\$257,500
Base Stations/Receivers	74	800 MHz police backup solution completed FYE20						
Approx. Total Replacement Cost	\$1,044,000	Secondary systems: IFERN, ISPERN, IREACH, etc						
Useful life in years	15	Selex basestations/transmitters, RAD, Fulton, and GPS Oscillators						
Inflation Factor	3%							

RADIO SITE EQUIPMENT, ANTENNAS, & BATTERIES

			FYE21	FYE22	FYE23	FYE24	FYE25	FYE26
			\$19,690	\$31,407	\$32,349	\$53,320	\$75,000	\$77,250
Sink Fund for Total Cost	1	800 MHz, VHF & small antennas (420 County Farm & 170 Wall), includes tower climb costs						
Approx. Total Replacement Cost	\$251,300	Batteries and LaMarche chargers						
Useful life in years	5							
Inflation Factor	3%							

FYE25 Capital Budget - May 1, 2024 to April 30, 2025
Replacement Schedules

SOFTWARE		FYE21	FYE22	FYE23	FYE24	FYE25	FYE26
		\$48,959	\$70,428	\$72,541	\$125,217	\$83,474	\$85,978
Sink Fund for Total Cost	1	MicroSoft Enterprise, SQL Server, Track-it, Solarwinds, Finance, HR, and scheduling software					
Approx. Total Replacement Cost	\$270,500						
Averg Useful life in years	3						
Inflation Factor	3%						

TOWER RENOVATIONS			FYE21	FYE22	FYE23	FYE24	FYE25	FYE26
			\$58,063	\$75,705	\$37,976	\$79,115	\$100,000	\$103,000
Total Towers =	5	Paint/clean towers, tower strengthening, safety climbs, generator replacement, LED relamping, and bldg roofs/AC						
Approx. Total Renovations Cost	\$1,789,000	Plan for full tower replacements						
Useful life in years	10							
Inflation Factor	3%							

FYE25 Capital Budget - May 1, 2024 to April 30, 2025

Replacement Schedules

VEHICLES

Rate of Inflation 3%

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	Replacement Cost
1	Technician	2/26/2014	\$25,000	\$2,500	\$22,500	\$3,500	\$26,000	9	FYE14	2014 Ford 250 Van	FYE24	\$40,170
2	Executive Director	10/20/2015	\$35,400	\$3,000	\$32,400	\$1,500	\$33,900	8	FYE16	2016 Ford Expedition	FYE24	\$48,000
3	Technician	5/1/2015	\$31,018	\$3,000	\$28,018	\$2,500	\$30,518	8	FYE16	2016 Ford Transit Van	FYE24 or FYE25	\$40,170
4	Deputy Director Support Services	6/12/2019	\$35,447	\$5,000	\$30,447	\$1,621	\$32,068	3	FYE20	2019 Ford F150 FX4	FYE26	\$46,987
5	Technician	5/1/2015	\$31,018	\$3,000	\$28,018	\$2,500	\$30,518	8	FYE16	2016 Ford Transit Van	FYE25	\$40,170
6	COMM-1					\$6,000	\$6,000				FYE26	\$154,500
7	Deputy Director Operations	12/1/2020	\$36,498	\$3,000	\$33,498	\$2,500	\$35,998	2	FYE21	2021 Ford Utility Interceptor Hybri	FYE27	\$48,397
8	Fleet Vehicle (New Sedan FYE20)	10/22/2019	\$26,934	\$3,000	\$29,934	\$2,000	\$31,934	3	FYE20	2020 Ford Fusion Sedan Hybrid	FYE26	\$46,987
												\$465,381

Calculations for Funding Reserves

		FYE21	FYE22	FYE23	FYE24	FYE25	FYE26	FYE27	FYE28
1	Technician			\$0	\$8,034	\$9,593	\$9,881	\$10,177	\$10,483
2	Executive Director			\$0	\$11,463	\$11,807	\$12,161	\$12,526	\$12,902
3	Technician			\$0	\$8,034	\$9,593	\$9,881	\$10,177	\$10,483
4	Deputy Director Support Services	\$9,286	\$9,564	\$9,851	\$10,147	\$10,451	\$10,894	\$11,221	\$11,558
5	Technician			\$0	\$8,034	\$9,593	\$9,881	\$10,177	\$10,483
6	COMM-1 Replacement at \$150,000 every 10 yrs			\$0	\$20,159	\$20,764	\$21,386	\$22,028	\$22,689
7	Deputy Director Operations		\$9,015	\$9,286	\$9,564	\$9,851	\$10,147	\$11,221	\$11,558
8	Fleet Vehicle (New Sedan FYE20)	\$9,286	\$9,564	\$9,851	\$10,147	\$10,451	\$10,764	\$10,894	\$11,221

Sink Fund for Total Cost 1
Approx. Cost \$465,381
Useful life in years 5
Inflation Factor 3%

Vehicle Assigned funds, start of FYE24 \$121,783

Reduced FYE21-22 funding due to vehicle delaying replacements due to supply chain issues, FYE23/24 estimating 20% increase in vehicle purchase prices

	FYE21	FYE22	FYE23	FYE24	FYE25	FYE26	FYE27	FYE28
Vehicle Totals	\$0	\$0	\$53,988	\$208,581	\$92,102	\$94,995	\$98,422	\$101,374

All Replacements Schedules \$539,104 \$643,268 \$889,594 \$1,290,225 \$1,260,970 \$1,298,929

Assigned Funds Summary

FYE24					
Account #	Assigned For	FYE24 Start	FYE24 Increases	Sub-Total	FYE24 Proj. Spending
3114	Alarm Board Equipment	\$23,686	\$12,444	\$36,130	(\$4,000)
3118	Building - Agency Prepays	\$27,750	\$0	\$27,750	(\$3,235)
3115	Building - Balloon Payment	\$1,965,171	\$0	\$1,965,171	\$0
3119	Building Security	\$111,468	\$18,169	\$129,637	(\$32,000)
3105	Computers	\$111,249	\$29,833	\$141,082	(\$34,950)
3110	Console Furniture	\$271,113	\$70,787	\$341,900	\$0
3108	Dispatch Chairs	\$29,329	\$7,149	\$36,478	\$0
3103	Facility Maintenance	\$50,000	\$0	\$50,000	\$0
3116	Firewall/Switch	\$9,786	\$102,566	\$112,352	(\$52,575)
3117	Furniture/Appliances	\$88,865	\$33,952	\$122,817	(\$21,140)
3109	Microwave	\$202,465	\$277,516	\$479,981	(\$211,300)
3107	Monitoring & Test Equipment	\$11,029	\$30,000	\$41,029	(\$10,000)
3104	Network Servers	\$9,989	\$40,238	\$50,227	(\$3,000)
3053	Radio Network Equipment	\$64,659	\$209,108	\$273,767	(\$142,000)
3120	Radio Site Equip, Antennas, & Batteries	\$54,376	\$53,320	\$107,696	(\$59,589)
3106	Software	\$21,070	\$125,217	\$146,287	(\$74,000)
3115	Tower Renovations	\$305,537	\$79,115	\$384,652	(\$75,000)
3101	Vehicles	\$121,783	\$208,581	\$330,364	(\$211,000)
		\$3,479,325	\$1,297,995	\$4,777,320	(\$933,789)
					\$3,843,531

FYE25					
9600 series #s					
Account #	Assigned For	FYE25 Start	FYE25 Increases	Sub-Total	FYE25 Proj. Spending
3114	Alarm Board Equipment	\$32,130	\$12,817	\$44,947	(\$3,200)
3118	Building - Agency Prepays	\$24,515	\$0	\$24,515	(\$3,316)
3115	Building - Balloon Payment	\$1,965,171	\$0	\$1,965,171	\$0
3119	Building Security	\$97,637	\$15,840	\$113,477	(\$12,500)
3105	Computers	\$106,132	\$35,370	\$141,502	(\$32,150)
3110	Console Furniture	\$341,900	\$72,910	\$414,810	(\$35,000)
3108	Dispatch Chairs	\$36,478	\$7,364	\$43,842	(\$20,000)
3103	Facility Maintenance	\$50,000	\$0	\$50,000	\$0
3116	Firewall/Switch	\$59,777	\$65,415	\$125,192	(\$108,750)
3117	Furniture/Appliances	\$101,677	\$63,333	\$165,010	(\$28,250)
3109	Microwave	\$268,681	\$300,000	\$568,681	(\$160,000)
3107	Monitoring & Test Equipment	\$31,029	\$45,900	\$76,929	(\$40,000)
3104	Network Servers	\$47,227	\$41,445	\$88,672	(\$5,000)
3053	Radio Network Equipment	\$131,767	\$250,000	\$381,767	(\$295,000)
3120	Radio Site Equip, Antennas, & Batteries	\$48,107	\$75,000	\$123,107	(\$67,236)
3106	Software	\$72,287	\$83,474	\$155,761	(\$88,500)
3115	Tower Renovations	\$309,652	\$100,000	\$409,652	(\$75,000)
3101	Vehicles	\$119,364	\$92,102	\$211,466	(\$78,000)
		\$3,843,531	\$1,260,970	\$5,104,501	(\$1,051,902)
					\$4,052,599

FYE25 Alarm Budget Summary

FYE24 Budget vs. FYE25 Budget						
Revenue	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
4013 Fees					\$ -	0.0%
4010 Grant					\$ -	0.0%
4805 Interest					\$ -	0.0%
4014 Alarm Monitoring Fees *	\$ 859,757	\$ 820,728	\$ 792,986	\$ 837,362	\$ 16,634	2.0%
40099 Transfer from Alarm Reserves					\$ -	0.0%
4003 Transfer from Capital Reserves					\$ -	0.0%
4005 Transfer from Operations					\$ -	0.0%
4006 Transfer from Operations Reserves					\$ -	0.0%
4004 Transfer from Tower					\$ -	0.0%
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
Total Revenue	\$ 859,757	\$ 820,728	\$ 792,986	\$ 837,362	\$ 16,634	2.0%

* Includes estimated increased revenue from \$14 to \$15 January 1, 2023 and \$15 to \$16.25 January 1, 2024

FYE24 Budget vs. FYE25 Budget						
Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
General Alarm Expenses	\$ 113,615	\$ 122,465	\$ 134,000	\$ 142,465	\$ 20,000	16.3%
Agency Reserves/Transfers	\$ 658,337	\$ 595,960	\$ 560,186	\$ 592,529	\$ (3,431)	-0.6%
15% Credit to Fire Agencies	\$ -	\$ 102,303	\$ 98,800	\$ 102,368	\$ 65	N/A
					\$ -	0.0%
					\$ -	0.0%
					\$ -	0.0%
					\$ -	0.0%
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
Total Expenses	\$ 771,952	\$ 820,728	\$ 792,986	\$ 837,362	\$ 16,634	2.0%

FYE24 Budget vs. FYE25 Budget						
	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
Total Revenue	\$ 859,757	\$ 820,728	\$ 792,986	\$ 837,362	\$ 16,634	2.0%
Total Expenses	\$ 771,952	\$ 820,728	\$ 792,986	\$ 837,362	\$ 16,634	2.0%
Difference	\$ 87,805	\$ -	\$ (0)	\$ (0)	\$ (0)	N/A

	FYE23 Actual	FYE24 Estimate	FYE25 Budget
Alarm Reserve Balance History	\$547,383	\$635,188	\$635,188

FYE25 Alarm Budget

					FYE24 Budget vs. FYE25 Budget		
	General Alarm Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
9310	Maintenance Agreement/Service	\$ 35,615	\$ 38,465	\$ 36,000	\$ 38,465	\$ -	0.0%
9311	Equipment Purchases	\$ -	\$ -	\$ 20,000	\$ -	\$ -	0.0%
9312	Transfer to Ops for Alarm Board Ops	\$ 78,000	\$ 84,000	\$ 78,000	\$ 104,000	\$ 20,000	23.8%
	Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
		\$ 113,615	\$ 122,465	\$ 134,000	\$ 142,465	\$ 20,000	16.3%

	Agency Reserves/Transfers	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
9313	Transfer out to Capital Budget	\$ 658,337	\$ 579,720	\$ 552,523	\$ 580,085	\$ 365	N/A
9314	Transfer out to Operations Budget	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
9318	15% Credit to Fire Agenices - Ops	\$ -	\$ 120,303	\$ 98,800	\$ 102,368	\$ (17,935)	-14.9%
9315	Transfer out to Operations Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
9317	Transfer out to Alarm Reserves	\$ -	\$ 16,240	\$ 7,663	\$ 12,444	\$ (3,796)	-23.4%
	Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
		\$ 658,337	\$ 716,263	\$ 658,986	\$ 694,897	\$ (21,366)	-3.0%

Total FYE25 Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	FYE24 Budget vs. FYE25 Budget Difference (\$)	FYE24 Budget vs. FYE25 Budget Difference (%)
Alarm Budget	\$ 771,952	\$ 838,728	\$ 792,986	\$ 837,362	\$ (1,366)	-0.2%

FYE25 Tower Budget Summary

FYE24 Budget vs. FYE25 Budget							
	Revenue	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
4013	Fees	\$ -				\$ -	0.0%
4010	Grant	\$ -				\$ -	0.0%
4807	Interest	\$ -				\$ -	0.0%
4202	Tower Lease Fees	\$ 146,925	\$ 140,289	\$ 146,925	\$ 163,242	\$ 22,953	16.4%
4205	Tower Lease Taxes	\$ 3,235	\$ 2,000	\$ -	\$ -	\$ (2,000)	undefined
4003	Transfer from Capital Reserves	\$ -				\$ -	0.0%
40049	Transfer from Tower Reserves**	\$ 20,000	\$ 77,491	\$ 125,723	\$ 75,000	\$ (2,491)	-3.2%
		FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	Total Revenue	\$ 170,160	\$ 219,780	\$ 272,648	\$ 238,242	\$ 18,462	8.4%

**FYE24 Estimate Tower Reserve funds use - FYE24 Budget Amendment approved by BOD 10/18/23

FYE24 Budget vs. FYE25 Budget							
	Expenses per Tower	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	Glendale Heights Tower	\$ 97,583	\$ 113,580	\$ 46,422	\$ 25,900	\$ (87,680)	-77.2%
	Glendale Heights - 600 Wall St	\$ 16,853	\$ -	\$ -	\$ -	\$ -	N/A
	Elmhurst Tower	\$ 2,932	\$ 5,650	\$ 7,750	\$ 8,650	\$ 3,000	53.1%
	Villa Park Tower	\$ 10,271	\$ 5,450	\$ 5,450	\$ 8,200	\$ 2,750	50.5%
	Hanover Park Tower	\$ 13,793	\$ 6,300	\$ 8,700	\$ 9,200	\$ 2,900	46.0%
	Wheaton Tower	\$ 4,368	\$ 5,700	\$ 7,400	\$ 8,000	\$ 2,300	40.4%
	General Tower Expenses	\$ 21,134	\$ 222,743	\$ 196,926	\$ 178,291	\$ (44,452)	-20.0%
		FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	Total Expenses	\$ 166,934	\$ 359,423	\$ 272,648	\$ 238,241	\$ (121,182)	-33.7%

FYE24 Budget vs. FYE25 Budget							
		FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
	Total Revenue	\$ 170,160	\$ 219,780	\$ 272,648	\$ 238,242	\$ 18,462	8.4%
	Total Expenses	\$ 166,934	\$ 359,423	\$ 272,648	\$ 238,241	\$ (121,182)	-33.7%
	Difference	\$ 3,226	\$ (139,643)	\$ 0	\$ 0	\$ 139,644	N/A

	FYE23 Actual	FYE24 Estimate	FYE25 Budget
Tower Reserve Balance History	\$578,224	\$507,850	\$293,206

FYE24 budget amendment

FYE24 Tower Budget

FYE24 Budget vs. FYE25 Budget

		FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
Glendale Heights Tower							
9834	Utilities	\$ 8,017	\$ 12,000	\$ 12,000	\$ 13,500	\$ 1,500	12.5%
9836	Landscaping (tower)	\$ 1,730	\$ 6,900	\$ 6,170	\$ 3,900	\$ (3,000)	-43.5%
9851	Repairs	\$ 84,601	\$ 91,180	\$ 28,252	\$ 8,500	\$ (82,680)	-90.7%
9870	Taxes (reimbursed)	\$ 3,235	\$ 3,500	\$ -	\$ -	\$ (3,500)	N/A
	Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
		\$ 97,583	\$ 113,580	\$ 46,422	\$ 25,900	\$ (87,680)	-77.2%
Glendale Heights - 600 Wall St							
9837	Utilities	\$ 8,015	\$ -	\$ -	\$ -	\$ -	0.0%
9857	Services - Bldg	\$ 8,565	\$ -	\$ -	\$ -	\$ -	0.0%
9859	Maintenance - Bldg Systems	\$ 273	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
		\$ 16,853	\$ -	\$ -	\$ -	\$ -	N/A
Elmhurst Tower							
9831	Utilities	\$ 2,932	\$ 3,200	\$ 4,800	\$ 5,200	\$ 2,000	62.5%
9853	Repairs	\$ -	\$ 2,450	\$ 2,950	\$ 3,450	\$ 1,000	40.8%
	Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
		\$ 2,932	\$ 5,650	\$ 7,750	\$ 8,650	\$ 3,000	53.1%
Villa Park Tower							
9835	Utilities	\$ 2,770	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.0%
9852	Repairs	\$ 7,501	\$ 2,450	\$ 2,450	\$ 5,200	\$ 2,750	112.2%
	Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
		\$ 10,271	\$ 5,450	\$ 5,450	\$ 8,200	\$ 2,750	50.5%
Hanover Park Tower							
9832	Utilities	\$ 4,238	\$ 4,300	\$ 6,700	\$ 7,200	\$ 2,900	67.4%
9854	Repairs	\$ 9,555	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
	Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
		\$ 13,793	\$ 6,300	\$ 8,700	\$ 9,200	\$ 2,900	46.0%
Wheaton Tower							
9833	Utilities	\$ 3,415	\$ 3,700	\$ 5,400	\$ 6,000	\$ 2,300	62.2%
9855	Repairs	\$ 953	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
	Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
		\$ 4,368	\$ 5,700	\$ 7,400	\$ 8,000	\$ 2,300	40.4%
General Tower Expenses							
9520	Transfer out to Capital Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
9521	Transfer out to Operations Budget	\$ -	\$ 65,740	\$ 50,315	\$ 17,612	\$ (48,128)	N/A
9524	Transfer out to Capital Budget	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
9522	Transfer out to Operations Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
9523	Transfer out to Tower Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
9819	Tower Renovations *	\$ 5,439	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.0%
9821	Routine Maintenance	\$ 8,784	\$ 72,000	\$ 59,000	\$ 71,500	\$ (500)	-0.7%
9822	Diesel Fuel (Generators)	\$ 3,666	\$ 2,000	\$ 4,500	\$ 5,000	\$ 3,000	150.0%
9823	Generator Maintenance	\$ 334	\$ 5,000	\$ 5,200	\$ 6,000	\$ 1,000	20.0%
9841	Tower Insurance	\$ 2,911	\$ 3,004	\$ 2,911	\$ 3,179	\$ 176	5.9%
9845	Consulting/Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Expenses	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	Difference (\$)	Difference (%)
		\$ 21,134	\$ 222,743	\$ 196,926	\$ 178,291	\$ (44,452)	-20.0%

Total FYE25 Expenses

	FYE23 Actual	FYE24 Budget	FYE24 Estimate	FYE25 Budget	FYE24 Budget vs. FYE25 Budget	Difference (%)
Tower Budget	\$ 166,934	\$ 359,423	\$ 272,648	\$ 238,241	\$ (121,182)	-33.7%

FYE24 budget amendment

FYE25 Tower Budget - May 1, 2024 to April 30, 2025
Lease Fees Revenue

AT&T Wireless (Cingular)		3%								
Glendale Heights Tower		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 3/1/2024								
LeaseHold ID # LH=113 2020 Taxes \$891.90										
FYE24 Quarterly Revenue Average	FYE 16 Actual	FYE 17 Actual	FYE 18 Actual	FYE 19 Actual	FYE 20 Actual	FYE 21 Actual	FYE 22 Actual	FYE 23 Actual	FYE 24 Budget	FYE 25 Budget
\$7,260	\$26,400.00	\$26,400.00	\$26,400.00	\$19,800.00	\$36,300.00	\$29,040.00	\$29,040.00	\$29,040.00	\$29,766.00	\$31,944.00

E-Vergent.com formerly Datafo/Covad/NextWeb/TelePacific		3%									
All 5 towers (WH removed 2009)		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). Currently Datafo has all 5 towers (less than 8 panels). Wheaton tower removed - 2009. January 2014 E-Vergent will remove 2 tower locations, reducing the lease by 50%									
LeaseHold ID # LH-???											
2020 Taxes \$?											
FYE24 Monthly Revenue Average		FYE 16 Actual	FYE 17 Actual	FYE 18 Actual	FYE 19 Actual	FYE 20 Actual	FYE 21 Actual	FYE 22 Actual	FYE 23 Actual	FYE 24 Budget	FYE 25 Budget
\$1,159		\$13,407.90	\$13,810.08	\$13,911.36	\$13,911.36	\$13,911.36	\$13,911.36	\$12,752.08	\$13,911.36	\$13,911.36	\$14,328.70

INS - Homeland Security US Dept of Justice Glendale Heights Tower		3% Initial contract began on 4/1/04 thru 9/30/09. The contract is automatically extended for each successive renewal term (3 successive 5 year periods) unless Lessee notifies DU-COMM. The lease fee is escalated by 3% annually on October 1st of each year, after the initial term 4/1/04-9/30/09. Paid quarterly * annual 3% escalation for previous years paid in FYE10								
LeaseHold ID N/A Government Entity										
FYE24 Quarterly Revenue Average	FYE 16 Actual	FYE 17 Actual	FYE 18 Actual	FYE 19 Actual	FYE 20 Actual	FYE 21 Actual	FYE 22 Actual	FYE 23 Actual	FYE 24 Budget	FYE 25 Budget
\$6,129	\$20,231.76	\$20,838.72	\$21,463.86	\$22,107.88	\$22,771.24	\$23,454.38	\$24,158.02	\$24,515.04	\$24,515.04	\$25,250.49

Nextel/Sprint		3%									
Glendale Heights Tower		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									
LeaseHold ID # LH-???											
Lease Ended Oct 2021											
		FYE 16 Actual	FYE 17 Actual	FYE 18 Actual	FYE 19 Actual	FYE 20 Actual	FYE 21 Actual	FYE 22 Actual	FYE 23 Actual	FYE 24 Budget	FYE 25 Budget
		\$42,592.18	\$43,870.04	\$45,186.12	\$46,541.66	\$47,938.05	\$49,376.26	\$23,989.28	\$0.00	\$0.00	\$0.00

AT&T Mobility										3%
Hanover Park Tower										
LeaseHold ID # LH-???										
Started July 2012 - \$2,400 month, 3% escalator annually starting 8/12/2013										
FYE24 Monthly Revenue										
Average										
Reduced as of 10/1/2021										
\$2,860	\$31,093.60	\$32,026.49	\$32,987.32	\$33,982.04	\$34,996.28	\$36,046.15	\$33,407.33	\$33,020.00	\$34,749.00	\$35,349.60

T-Mobile		3%									
Glendale Heights Tower											
LeaseHold ID # LH-??? 2020 Taxes \$?		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. Assume start 5/1/2024									
FYE24 Monthly Revenue Average		FYE 16 Actual	FYE 17 Actual	FYE 18 Actual	FYE 19 Actual	FYE 20 Actual	FYE 21 Actual	FYE 22 Actual	FYE 23 Actual	FYE 24 Budget	FYE 25 Budget
\$3,284		\$14,941.67	\$33,448.25	\$34,451.72	\$35,485.28	\$36,549.81	\$37,646.29	\$38,775.65	\$39,938.92	\$41,103.45	\$48,393.45

Relevant Radio, Inc		3%								
Glendale Heights Tower										
LeaseHold ID # LH-???	New Lease started July 2022. \$650 per month, escalator every 2 years.									
FYE24 Monthly Revenue Average	FYE 16 Actual	FYE 17 Actual	FYE 18 Actual	FYE 19 Actual	FYE 20 Actual	FYE 21 Actual	FYE 22 Actual	FYE 23 Actual	FYE 24 Budget	FYE 25 Budget
\$650								\$6,500.00	\$7,800.00	\$7,975.50
\$148,990.08	\$221,003.36	\$203,385.29	\$180,892.32	\$172,783.46	\$192,466.74	\$189,474.44	\$162,122.36	\$146,925.32	\$151,844.85	\$163,241.74

FYE25 Reserve Fund Estimates

	Operations Reserve	Capital Reserve	Tower Reserve	Alarm Reserve
Cash/Audit Balance as of 4/30/22	\$3,106,643	\$2,935,976	\$280,618	\$41,823
FYE 23 Transfer to Operations Budget	(\$264,826)			
FYE 23 to/from Reserves from Facility pre-payment	(\$3,213)			
FYE 23 Fire Funding Formula Subsidy & Deferment	(\$86,077)			
FYE 23 to/from Reserves		\$189,975		\$7,663
FYE 23 Transfer to Capital Budget		(\$566,846)		
FYE 23 Transfer to Tower Budget		(\$13,057)	(\$40,678)	
FYE 23 Transfer to Alarm Budget				
FYE 23 Overages to Reserves	\$2,128,473	\$2,436	\$87,805	\$3,226
FYE 24 Transfer to Operations Budget	(\$1,214,053)			
FYE 24 to/from Reserves from Facility pre-payment	(\$3,235)			
FYE 24 Fire Funding Formula Subsidy & Deferment	(\$86,077)			
FYE 24 to/from Reserves		\$364,206		
FYE 24 Transfer to Capital Budget		(\$713,137)		
FYE 24 Transfer to Tower Budget		\$0	(\$125,723)	
FYE 24 Transfer to Alarm Budget				\$0
FYE 24 Overages to Reserves	\$819,241	(\$0)	\$0	(\$0)
FYE 25 Transfer to Operations Budget	(\$600,000)			
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		\$209,068		
FYE 25 Transfer to Capital Budget		(\$853,397)		
FYE 25 Transfer to Tower Budget		\$0	(\$75,000)	
FYE 25 Transfer to Alarm Budget				\$0
FYE 25 Overages to Reserves Estimates	\$21	(\$0)	\$0	(\$0)
Estimated Balance in FYE25	\$3,748,672	\$1,555,224	\$127,023	\$52,711
Total Balance of all 4 Reserves		\$5,483,630	% of FYE 25	
Minus FYE25 Assigned Funds		(\$3,843,531)	Expenses	
Total Available for 2 month "reserve"		\$1,640,099	8.81%	
FYE25 Ops Budget Expenses		\$18,619,248	% of FYE25	
			Expenses	
1 month of total FYE 25 Ops Budget	\$1,551,604	8.33%		
2 month of total FYE 25 Ops Budget	\$3,103,208	16.67%		
3 month of total FYE 25 Ops Budget	\$4,654,812	25.00%		
4 month of total FYE 25 Ops Budget	\$6,206,416	33.33%		

GFOA Recommendation: 2 Month's Operating Costs



FYE25 Annual Allocation and Distribution of Personnel

Position	FYE24 Budget / Actual		FYE25 Budget
Part Time Telecommunicator			
Non-Exempt	4	3	4
Part Time Alarm Board Operator			
Non-Exempt	2	2	2
Administrative Assistants - Ops			
Non-Exempt	2	2	2
Telecommunicator I/II/III			
Non-Exempt	89	67	89
Operations Manager			
Exempt	9	8	13
Training Coordinator			
Exempt	1	1	1
HR Generalist			
Non-Exempt	1	1	1
Executive Secretary			
Exempt	1	1	1
Finance Clerk			
Non-Exempt	1	1	1
Finance\HR Manager			
Exempt	1	1	2
Procurement Specialist (SS)			
Non-Exempt	1	1	1
Technician I & II			
Exempt	4	4	4
Deputy Director			
Exempt	2	2	2
Executive Director			
Exempt	1	1	1

Total Authorized Positions	119	95	124
as of 11/6/2023			

Part Time	6	5	6
Full Time	113	90	118
FTE	116	92.5	121

DU-COMM
FYE25 Pay Scale: 4.25% COLA

DU-COMM FYE25 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)	\$ 22.38 \$ 34,913	\$ 23.03 \$ 35,927	\$ 23.70 \$ 36,972	\$ 24.46 \$ 38,158	\$ 25.17 \$ 39,265	\$ 25.92 \$ 40,435	\$ 26.72 \$ 41,683	\$ 27.26 \$ 42,526	\$ 27.77 \$ 43,321	\$ 28.62 \$ 44,647
Part Time Telecommunicator (1560 Hours)	XXX \$ 34,913	XXX \$ 35,927	\$ 34.68 \$ 36,972	\$ 36.41 \$ 38,158	\$ 38.24 \$ 39,265	\$ 40.16 \$ 40,435	\$ 42.16 \$ 41,683	\$ 43.32 \$ 42,526	\$ 44.74 \$ 43,321	\$ 46.09 \$ 44,647
Administrative Assistant Ops Non-Exempt	\$ 26.06 \$ 54,205	\$ 26.83 \$ 55,806	\$ 27.64 \$ 57,491	\$ 28.47 \$ 59,218	\$ 29.32 \$ 60,986	\$ 29.91 \$ 62,213	\$ 30.51 \$ 63,461	\$ 31.11 \$ 64,709	\$ 32.04 \$ 66,643	XXX
Telecommunicator I Non-Exempt Call Taker	\$ 30.56 \$ 63,565	\$ 30.86 \$ 64,189	\$ 31.17 \$ 64,834	\$ 31.78 \$ 66,102	\$ 32.42 \$ 67,434	\$ 33.08 \$ 68,806	\$ 34.08 \$ 70,886	XXX	XXX	XXX
Telecommunicator II Non-Exempt Certified Operator	\$ 33.04 \$ 68,723	\$ 33.86 \$ 70,429	\$ 34.68 \$ 72,134	\$ 36.41 \$ 75,733	\$ 38.24 \$ 79,539	\$ 40.16 \$ 83,533	\$ 42.16 \$ 87,693	\$ 43.32 \$ 90,106	\$ 44.74 \$ 93,059	\$ 46.09 \$ 95,867
Telecommunicator III Non-Exempt Cross Trained	XXX \$ 73,174	\$ 35.18 \$ 73,174	\$ 36.94 \$ 76,835	\$ 38.78 \$ 80,662	\$ 40.72 \$ 84,698	\$ 42.76 \$ 88,941	\$ 44.90 \$ 93,392	\$ 46.13 \$ 95,950	\$ 47.66 \$ 99,133	\$ 49.09 \$ 102,107
Training Coordinator Non-Exempt	\$ 55.94 \$ 116,355	\$ 57.08 \$ 118,726	\$ 58.20 \$ 121,056	\$ 59.37 \$ 123,490	\$ 60.55 \$ 125,944	\$ 61.76 \$ 128,461	\$ 62.98 \$ 130,998	\$ 64.25 \$ 133,640	\$ 66.18 \$ 137,654	XXX
Operations Manager Exempt	\$ 55.94 \$ 116,355	\$ 57.08 \$ 118,726	\$ 58.20 \$ 121,056	\$ 59.37 \$ 123,490	\$ 60.55 \$ 125,944	\$ 61.76 \$ 128,461	\$ 62.98 \$ 130,998	\$ 64.25 \$ 133,640	\$ 66.18 \$ 137,654	XXX
Executive Secretary Exempt	\$ 35.99 \$ 74,859	\$ 37.08 \$ 77,126	\$ 38.20 \$ 79,456	\$ 39.33 \$ 81,806	\$ 40.53 \$ 84,302	\$ 41.74 \$ 86,819	\$ 42.57 \$ 88,546	\$ 43.43 \$ 90,334	\$ 44.73 \$ 93,038	XXX
Finance Clerk Non-Exempt	\$ 35.40 \$ 73,632	\$ 36.47 \$ 75,858	\$ 37.58 \$ 78,166	\$ 38.69 \$ 80,475	\$ 39.84 \$ 82,867	\$ 41.05 \$ 85,384	\$ 41.87 \$ 87,090	\$ 42.70 \$ 88,816	\$ 43.97 \$ 91,458	XXX
HR Generalist Non-Exempt	\$ 35.40 \$ 73,632	\$ 36.47 \$ 75,858	\$ 37.58 \$ 78,166	\$ 38.69 \$ 80,475	\$ 39.84 \$ 82,867	\$ 41.05 \$ 85,384	\$ 41.87 \$ 87,090	\$ 42.70 \$ 88,816	\$ 43.97 \$ 91,458	XXX
Finance\HR Manager Exempt	\$ 65.52 \$ 136,282	\$ 66.83 \$ 139,006	\$ 68.18 \$ 141,814	\$ 69.53 \$ 144,622	\$ 70.92 \$ 147,514	\$ 72.34 \$ 150,467	\$ 73.77 \$ 153,442	\$ 75.26 \$ 156,541	\$ 76.76 \$ 159,661	\$ 79.06 \$ 164,445
New HR Manager Exempt	\$ 55.94 \$ 116,355	\$ 57.62 \$ 119,850	\$ 59.35 \$ 123,448	\$ 61.13 \$ 127,150	\$ 62.96 \$ 130,957	\$ 64.85 \$ 134,888	\$ 66.80 \$ 138,944	\$ 68.80 \$ 143,104	\$ 70.86 \$ 147,389	XXX
Procurement Specialist (SS) Non-Exempt	\$ 26.09 \$ 54,267	\$ 26.89 \$ 55,931	\$ 27.69 \$ 57,595	\$ 28.52 \$ 59,322	\$ 29.38 \$ 61,110	\$ 29.97 \$ 62,338	\$ 30.57 \$ 63,586	\$ 31.17 \$ 64,834	\$ 32.10 \$ 66,768	XXX
Technician I Exempt	\$ 44.46 \$ 92,477	\$ 45.37 \$ 94,370	\$ 46.29 \$ 96,283	\$ 47.21 \$ 98,197	\$ 48.16 \$ 100,173	\$ 49.11 \$ 102,149	\$ 50.10 \$ 104,208	\$ 51.11 \$ 106,309	\$ 52.64 \$ 109,491	XXX
Technician II Exempt	\$ 56.85 \$ 118,248	\$ 57.95 \$ 120,536	\$ 59.12 \$ 122,970	\$ 60.30 \$ 125,424	\$ 61.52 \$ 127,962	\$ 62.74 \$ 130,499	\$ 64.00 \$ 133,120	\$ 65.29 \$ 135,803	\$ 66.61 \$ 138,549	\$ 68.60 \$ 142,688
Deputy Director Exempt	\$ 71.49 \$ 148,699	\$ 72.92 \$ 151,674	\$ 74.37 \$ 154,690	\$ 75.86 \$ 157,789	\$ 77.40 \$ 160,992	\$ 78.93 \$ 164,174	\$ 80.51 \$ 167,461	\$ 82.12 \$ 170,810	\$ 84.58 \$ 175,926	XXX
Executive Director Exempt	Determined by Board of Directors Salary start \$175,000									

Authorized Officer Count - 5 year Smoothing

Police	FYE21 Year 1	FYE22 Year 2	FYE23 Year 3	FYE24 Year 4	FYE25 Year 5	Average
Bartlett	56	59	61	63	63	60.4
Burr Ridge	27	27	27	28	28	27.4
Carol Stream	69	68	68	68	68	68.2
Clarendon Hills	13	13	13	14	14	13.4
Darien	34	34	34	34	34	34.0
Downers Grove	71	71	71	71	71	71.0
Elmhurst	68	68	68	68	68	68.0
Glen Ellyn	39	42	41	45	45	42.4
Hanover Park	61	61	61	61	61	61.0
Hinsdale	25	25	25	25	25	25.0
Lisle	38	38	38	38	38	38.0
Lombard	66	64	64	64	64	64.4
Oak Brook	40	41	40	40	42	40.6
Oakbrook Terrace	20	21	21	21	21	20.8
Roselle	32	32	32	32	33.5	32.3
Villa Park	39	39	37	37	38	38.0
Warrenville	32	32	32	32	32	32.0
West Chicago	45	45	44	44	46	44.8
Wheaton	67	67	67	69	69	67.8
Willowbrook	23	25	26	27	27	25.6
Winfield	16	16	16	16	17	16.2
Woodridge	51	51	52	51	51	51.2
	932.00	939.00	938.00	948.00	955.50	942.5

EAV - 5 year Smoothing

Fire	2018	2019	2020	2021	2022	Average
	FYE21 Year 1	FYE22 Year 2	FYE23 Year 3	FYE24 Year 4	FYE25 Year 5	
Bartlett	\$1,257,291,263	\$1,332,683,052	\$1,361,701,084	\$1,346,063,597	\$1,519,054,111	\$1,363,358,621
Bloomingdale	\$1,352,989,299	\$1,360,622,147	\$1,393,557,057	\$1,436,864,782	\$1,532,136,109	\$1,415,233,879
Carol Stream	\$1,398,377,225	\$1,471,942,082	\$1,499,448,571	\$1,532,841,516	\$1,605,435,434	\$1,501,608,966
Clarendon Hills	\$589,886,781	\$594,274,371	\$613,352,479	\$626,662,133	\$639,287,457	\$612,692,644
Darien-Woodridge	\$1,180,700,664	\$1,218,629,757	\$1,265,800,550	\$1,291,455,284	\$1,313,480,429	\$1,254,013,337
Downers Grove	\$2,538,618,412	\$2,640,739,179	\$2,763,541,463	\$2,897,700,601	\$2,961,321,416	\$2,760,384,214
Elmhurst	\$2,595,108,288	\$2,699,900,073	\$2,841,830,592	\$2,925,098,695	\$3,040,610,516	\$2,820,509,633
Glen Ellyn	\$1,337,961,124	\$1,358,245,313	\$1,396,173,151	\$1,401,051,420	\$1,431,440,631	\$1,384,974,328
Glenside	\$525,706,572	\$594,160,598	\$614,360,946	\$637,630,898	\$674,777,860	\$609,327,375
Hanover Park	\$551,504,119	\$637,760,464	\$647,713,162	\$633,476,435	\$735,455,219	\$641,181,880
Hinsdale	\$1,915,187,930	\$1,937,172,800	\$2,011,377,257	\$2,031,831,144	\$2,060,194,468	\$1,991,152,720
Lisle-Woodridge	\$2,332,663,154	\$2,416,771,271	\$2,525,108,574	\$2,562,170,552	\$2,662,996,272	\$2,499,941,965
Lombard	\$1,686,538,413	\$1,820,407,308	\$1,893,011,757	\$1,935,844,879	\$1,639,677,871	\$1,795,096,046
Oak Brook	\$1,561,886,985	\$1,600,070,464	\$1,642,431,335	\$1,674,060,959	\$1,722,999,760	\$1,640,289,901
Oakbrook Terrace	\$219,526,103	\$234,275,561	\$243,791,892	\$246,171,780	\$253,609,860	\$239,475,039
Roselle	\$924,031,382	\$956,665,949	\$981,457,510	\$986,680,192	\$1,071,825,406	\$984,132,088
Villa Park	\$608,972,058	\$655,522,290	\$702,215,171	\$716,148,030	\$736,392,700	\$683,850,050
Warrenville	\$618,287,685	\$641,348,238	\$660,339,887	\$667,224,757	\$702,095,196	\$657,859,153
West Chicago	\$899,127,105	\$938,985,603	\$997,484,799	\$1,050,630,735	\$1,118,496,624	\$1,000,944,973
Wheaton	\$2,213,327,745	\$2,265,376,027	\$2,318,648,891	\$2,346,381,715	\$2,456,715,902	\$2,320,090,056
Winfield	\$696,107,714	\$714,476,626	\$741,476,475	\$757,034,791	\$790,086,888	\$739,836,499
York Center	\$283,102,787	\$317,327,855	\$331,745,724	\$337,979,120	\$350,994,442	\$324,229,986
	\$27,286,902,808	\$28,407,357,028	\$29,446,568,327	\$30,041,004,015	\$31,019,084,571	\$29,240,183,350

AHJ - 5 year Smoothing

	2018	2019	2020	2021	2022	
Fire	FYE21 Year 1	FYE22 Year 2	FYE23 Year 3	FYE24 Year 4	FYE25 Year 5	Average
Bartlett	3587	3774	3689	4112	4375	3907.4
Bloomingdale	4665	4739	4504	4965	5372	4849.0
Carol Stream	4552	4931	4482	4866	5473	4860.8
Clarendon Hills	727	758	679	718	712	718.8
Darien-Woodridge	2543	2514	2430	2676	2759	2584.4
Downers Grove	6169	6281	5514	6457	6974	6279.0
Elmhurst	5584	5700	5348	5631	6239	5700.4
Glen Ellyn	3128	3282	3152	3047	3401	3202.0
Glenside	2293	2252	2135	2464	2508	2330.4
Hanover Park	3078	3063	3020	3232	3488	3176.2
Hinsdale	2058	2136	1786	2105	2120	2041.0
Lisle-Woodridge	6832	6872	6284	7044	7458	6898.0
Lombard	6991	6958	6533	6826	7561	6973.8
Oak Brook	2109	2140	1746	2150	2307	2090.4
Oakbrook Terrace	765	890	808	910	1045	883.6
Roselle	2387	2344	2299	2495	2703	2445.6
Villa Park	2575	2566	2480	2744	2769	2626.8
Warrenville	1573	1600	1404	1680	1769	1605.2
West Chicago	3213	3152	3004	3375	3460	3240.8
Wheaton	5518	5529	4748	5424	5676	5379.0
Winfield	1750	1825	1925	2029	2187	1943.2
York Center	813	871	832	922	970	881.6
	72910	74177	68802	75872	81326	74617.4

Subsidized and Deferment Totals FYE21 - FYE28

Fire - 22.2%	FYE21 Shares	FYE21 Amount of Subsidized/Deferred	FYE22 Shares	FYE22 Amount of Subsidized/Deferred	FYE23 Shares	FYE23 Amount of Subsidized/Deferred	FYE24 Shares	FYE24 Amount of Subsidized/Deferred	Total Deferred Owed to DU-COMM
Bartlett	\$ 149,789		\$ 153,287		\$ 155,976		\$ 172,252		
Bloomington	\$ 156,499		\$ 164,574		\$ 171,625		\$ 198,801		
Carol Stream	\$ 163,030		\$ 172,722		\$ 180,082		\$ 205,477		
Clarendon Hills	\$ 47,765	\$ 14,809	\$ 49,360	\$ 11,300	\$ 49,733	\$ 7,607	\$ 54,857		
Darien-Woodridge	\$ 133,022		\$ 132,594		\$ 131,108		\$ 136,670		
Downers Grove	\$ 290,800		\$ 288,350		\$ 287,211		\$ 305,003		
Elmhurst	\$ 276,983		\$ 285,376		\$ 287,291		\$ 301,723		
Glen Ellyn	\$ 150,435		\$ 153,144		\$ 152,461		\$ 160,101		
Glenside	\$ 61,282	\$ 1,309	\$ 64,068	\$ 5,226	\$ 67,486	\$ 7,746	\$ 77,754	\$ 13,031	\$ 27,312
Hanover Park	\$ 67,986	\$ 3,388	\$ 71,077	\$ 10,010	\$ 74,868	\$ 15,167	\$ 86,260	\$ 26,462	\$ 55,027
Hinsdale	\$ 151,446	\$ 54,349	\$ 155,360	\$ 41,545	\$ 158,487	\$ 27,146	\$ 171,396		
Lisle-Woodridge	\$ 274,993		\$ 281,624		\$ 285,880		\$ 314,997		
Lombard	\$ 202,066		\$ 211,252	\$ 6,742	\$ 222,519	\$ 4,544	\$ 256,376	\$ 18,791	\$ 30,077
Oak Brook	\$ 135,485	\$ 34,249	\$ 137,982	\$ 26,806	\$ 138,024	\$ 18,353	\$ 149,023		
Oakbrook Terrace	\$ 25,690		\$ 27,572		\$ 29,263		\$ 34,372		
Roselle	\$ 103,488		\$ 106,245		\$ 107,521		\$ 116,269		
Villa Park	\$ 73,249	\$ 656	\$ 76,579	\$ 3,617	\$ 80,664	\$ 5,514	\$ 92,937	\$ 10,706	\$ 20,493
Warrenville	\$ 69,751		\$ 71,778		\$ 72,356		\$ 78,063		
West Chicago	\$ 104,736		\$ 110,793		\$ 116,466		\$ 135,405		
Wheaton	\$ 249,880		\$ 253,554		\$ 252,599		\$ 267,830		
Winfield	\$ 78,176		\$ 79,770		\$ 81,224		\$ 89,416		
York Center	\$ 31,348		\$ 33,461		\$ 35,162		\$ 39,678		
Total Fire Assessments	\$ 2,997,899	\$ 108,760	\$ 3,080,522	\$ 105,246	\$ 3,138,006	\$ 86,077	\$ 3,444,660	\$ 68,990	\$ 132,909
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									
Subsidized Costs from Reserves	\$	\$ 103,407	\$	\$ 79,651	\$	\$ 53,106	\$	\$ -	\$ 236,164
Deferred Costs from Reserves	\$	\$ 5,353	\$	\$ 25,595	\$	\$ 32,971	\$	\$ 68,990	\$ 132,909
Totals	\$	\$ 108,760	\$	\$ 105,246	\$	\$ 86,077	\$	\$ 68,990	\$ 369,073

DUPAGE PUBLIC SAFETY COMMUNICATIONS BYLAWS

EXHIBIT A

The DU-COMM Board of Directors has elected to modify the bylaws to address member concerns with the funding formula for member fire agencies. This Exhibit will outline transitional elements of the change in the formula that will be in effect for a limited duration. Once all agencies have fully transitioned to the new formula, this Exhibit will expire.

As a matter of policy the Board of Directors has recognized that a change in the funding formula impacts some agencies more than the others. The rules outlined below address the seven (7) members that are impacted by greater than a 20% change in the reduction or increase in their annual shares.

Funding Formula Transitional Rules:

1. The fire funding formula will transition from being based on 100% EAV (equalized assessed value) to 50% EAV and 50% Calls for Service (determined by calls in each agency's jurisdiction) over a period of four (4) budget years starting in DU-COMM's FYE21 budget, effective May 1, 2020.
2. The three (3) agencies (Clarendon Hills, Hinsdale, and Oak Brook) that are paying a higher share due to higher EAVs with a greater than 20% impact will transition to the 50/50 EAV/Call formula immediately in DU-COMM's FYE21 budget.
 - a. The cost of this transition will be subsidized by using reserve funds to offset the impact for three (3) years.
3. The four (4) agencies (Glenside Fire Protection District, Hanover Park, Lombard, and Villa Park) that are paying a lower share due to lower EAVs will transition to the new 50/50 EAV/Call formula over a longer than four (4) year period of time.
 - a. These agencies will not have to pay more than a five (5%) percent increase in each fiscal year over the actual increase of the budget.
 - b. The cost of this transition will be deferred by each of these agencies.
 - c. The total amount deferred will be paid back to DU-COMM no later than five (5) years after the new facility payments have ended. FYE28 new facility payments end. FYE33 deferred payments due
 - d. This is estimated to take eight (8) years to transition all four (4) agencies.
 - e. An agency may elect to stop the deferment early or pay back any deferred costs at any time.
4. If a subsidized agency elects to withdraw its membership from DU-COMM within five (5) years of the adoption of these rules, then any subsidized costs will be determined to be an outstanding obligation of that agency and owed to DU-COMM upon withdrawal. (See bylaws Article VII, A. 3.)
5. If a deferred agency elects to withdraw its membership from DU-COMM within five (5) years of the adoption of these rules or at any time before all deferred costs are repaid, then all deferred costs will be determined to be an outstanding obligation of that agency and owed to DU-COMM upon withdrawal. (See bylaws Article VII, A. 3.)



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Memorandum

TO: Jessica Robb, Executive Director
DATE: September 12, 2023
FROM: Angela Athitakis [ADA](#)
RE: Operations Manager Head Count Increase and Finance/HR Position Split

Based on the previous discussion at the August Finance Subcommittee meeting I have prepared additional information regarding the requested changes to increase the headcount for Operations Managers by four (4) and split the Finance/HR Manager position.

As part of reviewing future cost impacts, it is important for the subcommittee to know the history of DU-COMM's annual budget increases. The FYE04 - FYE24 budget history document illustrates that DU-COMM historically had expense increases of over 5% for most years prior to the almost ten (10) years of consolidations. Consolidations helped minimize the impact to all agencies, but now that we have had five (5) years without new agencies consolidating, member agencies need to remember we have limited to outside revenue, therefore, future increases are likely to be closer to what was seen prior to FYE10.

Reclassifying Communications Managers and Communications Supervisors into one position, Operations Manager, was supported by DU-COMM's Executive Committee in May 2023. There was no increase in cost, actually a small savings since all positions would be at the lower salary of Communications Supervisor. This change was needed in addition to changing the Operations Manager (OM) positions to a 12-hour schedule to provide better supervision in the communications center. Previous memo and questions/answers to the Executive Committee in April/May were provided in the August Finance Subcommittee meeting packet.

Providing better supervision in the communications center requires an increase in the Operations Manager position from nine (9) to thirteen (13). Three (3) of the new positions would be assigned a shift, increasing each OM 12-hour rotation to three (3) for each of the four (4) rotations in order to accommodate time off needs, and leaves two (2) OMs on shift at all times. The fourth new position would be an OM assigned to Quality Assurance Coordinator (QA). QA has been under the Training Coordinator's duties for the last few years, but has proven to be too much for one (1) person to handle, especially with the significant increase in new hire training for the next several years.

The impact to member agencies of the four (4) Operations Manager positions is illustrated on the attached FYE25-FYE28 shares estimates. Several scenarios are offered, from hiring all four (4) OMs and once, to spreading it over 1-3 years. It is important to note that spreading over several years will result in additional administrative cost for advertising, interviewing, and an assessment center in each yearly process to find qualified candidates. Based on the recent Operations Manager hiring process in June – August 2023, an estimated \$10,500 was spent on job advertisements and over 130 staff hours (salary cost).

Memorandum -Continued

Angela Athitakis, PHR
Finance/Human Resources Manager

Additionally, training several Operations Managers at once would save other staff training time and provide improved supervision in the communication center faster than staggering start dates.

All estimates include costs for salary, taxes, IMRF, and benefits. Assumptions made in the estimates include a 3% increase to all non-salary expenses, 4% COLA and step movements each fiscal year, and maintaining revenue from other sources of \$1,375,000 (ETSB \$600,000, reserves \$600,000, interest earnings \$30,000, grants \$7,500, contractual services \$39,000, alarm revenue to offset alarm board operator salaries \$84,000, and various miscellaneous revenue \$14,500).

The impact to our current fiscal year, FYE24, would be absorbed with the current budget due to open positions and any new hires would not be started before December 2023, 7 months into the fiscal year.

The FYE25 - FYE28 shares estimates, attached, include separating the current Finance/HR Manager position into two (2) separate positions (HR Manager and Finance Manager) in FYE25. The new HR Manager salary was estimated near the Operations Manager position salary based on salary data for a HR Manager in Wheaton, IL with a median salary of \$121,168. This will be further discussed at the new HR Subcommittee level.

The change in the Finance/HR Manager position and adding four (4) Operations Manager positions are the only foreseen organization structure changes identified that would have significant budgetary impact.

FYE25 Alarm Credit Summary

Opt In Agencies (ADT/Tyco/JCSS)

	Current Alarm	% of ADT	Paid FYE23	% of Alarm Revenue	FYE25 Credit
Bartlett	235	9.78%	\$34,795	4.05%	\$4,144
Bloomingtondale	219	9.11%	\$32,426	3.77%	\$3,862
Carol Stream	568	23.64%	\$84,099	9.78%	\$10,017
Clarendon Hills	152	6.33%	\$22,505	2.62%	\$2,680
Darien Woodridge	0	0.00%	\$0	0.00%	\$0
Glen Ellyn	88	3.66%	\$13,029	1.52%	\$1,552
Glenside	414	17.23%	\$61,298	7.13%	\$7,301
Hanover Park	143	5.95%	\$21,173	2.46%	\$2,522
Hinsdale	246	10.24%	\$36,423	4.24%	\$4,338
Lisle Woodridge	0	0.00%	\$0	0.00%	\$0
Lombard	72	3.00%	\$10,660	1.24%	\$1,270
Villa Park	233	9.70%	\$34,498	4.01%	\$4,109
Warrenville	17	0.71%	\$2,517	0.29%	\$300
West Chicago	16	0.67%	\$2,369	0.28%	\$282

2,403 100.00% \$355,793 ADT total

Opt Out Agencies

	Current Alarm	%	Paid FYE23	% of Alarm Revenue	FYE25 Credit
Oakbrook Terrace/York Center	153	17.84%	\$9,560	1.11%	\$1,139
York Center/Oakbrook Terrace		18.08%	\$9,686	1.13%	\$1,154
Roselle	273	64.08%	\$34,340	4.00%	\$4,090
Wheaton/Winfield	716	94.55%	\$103,768	12.07%	\$12,359
Winfield/Wheaton		5.45%	\$5,978	0.70%	\$712
Downers Grove	936	100.00%	\$156,767	18.24%	\$18,672
Elmhurst	620	100.00%	\$113,470	13.20%	\$13,515
Oak Brook	487	100.00%	\$70,123	8.16%	\$8,352

FYE23 Total Alarms 5,588

FYE23 Total Alarm Revenue \$859,484

100.00% \$ 102,368 FYE25 Alarm Credit

York Center SIS count 9/22	77	50.3%
Oakbrook Terrace SIS count 9/22	76	49.7%
	153	

Winfield SIS count 9/22	39	5.4%
Wheaton SIS count 9/22	677	94.6%
	716	