

ORDINANCE NO. 26-02  
BUDGET AND APPROPRIATION ORDINANCE FOR 2026-2027

of the Warrenville Fire Protection District located in the County of DuPage, State of Illinois, for fiscal year beginning May 1, 2026 and ending April 30, 2027.

Now Be It Ordained by the Board of Trustees of the Warrenville Fire Protection District, County of DuPage, State of Illinois, in meeting assembled as follows:

Section 1: That the following budget containing an estimate of receipts and expenditures for the following funds: General, Liability Insurance, Workers Compensation, Foreign Fire Tax, Audit, and Capital Projects is hereby adopted as the budget of this Fire Protection District for the fiscal year mentioned above and shall be in full force and effect from and after this date.

I. GENERAL FUND

Beginning Fund Balance May 1, 2026 \$ 3,226,653

ESTIMATED REVENUES:

	<i>Budgeted</i>	
10-00-4000-00 Property Tax - Corporate	\$ 2,353,838	
10-00-4000-00 Property Tax - Ambulance	\$ 1,563,454	
10-00-4010-00 Property Tax Revenue - Pension	\$ 739,308	
10-00-4050-00 Property Tax Revenue - Emer&Rescue	\$ 434,581	
10-00-4100-00 State Replacement Tax	\$ 40,000	
10-00-4250-05 FMB-Code Enforcement Fines	\$ -	
10-00-4250-10 FMB-Public Education	\$ 3,000	
10-00-4250-20 FMB-Plan Review	\$ 15,000	
10-00-4300-00 Public Education Donations	\$ -	
10-00-4310-00 Ambulance Service Fees	\$ 1,300,000	
10-00-4350-00 Fire Recovery	\$ 15,000	
10-00-4400-00 Reimbursements	\$ -	
10-00-4500-00 Grant Revenue	\$ 25,000	
10-00-4600-00 Sale of Assets	\$ -	
10-00-4700-00 Other Income	\$ 4,500	
10-00-4800-00 Interest Income	\$ 180,000	
Total Estimated Income		\$ 6,673,681
Total Estimated Funds Available		\$ 9,900,334

ESTIMATED EXPENDITURES

	<i>Budgeted</i>	<i>Appropriated</i>	
Personal Services	\$ 5,138,959	\$ 5,652,854	
Contractual Services	\$ 1,168,509	\$ 1,285,358	
Commodities	\$ 150,300	\$ 165,330	
Other	\$ 1,200	\$ 1,320	
TOTAL ESTIMATED GENERAL FUND EXPENDITURES	\$ 6,458,968	\$ 7,104,862	\$ 6,458,968
OTHER FINANCING SOURCES (USES)			
10-01-9500-60 Transfer out to Capital Projects	\$ 200,000	\$ 200,000	
Transfer in	-	-	
TOTAL OTHER FINANCING SOURCES (USES)			\$ 200,000
Estimated fund balance April 30, 2027			\$ 3,241,366

Budgeted Expenditures

	<i>Budgeted</i>	<i>Appropriated</i>
10-01-5000-00 Payroll-Full Time Firefighters	\$ 2,400,000	\$ 2,640,000
10-01-5005-00 Payroll-Part Time Firefighters	\$ 500,000	\$ 550,000
10-01-5010-00 Payroll-Office & Staff	\$ 289,750	\$ 318,725
10-01-5015-00 Payroll-Part Time Supervisory	\$ 33,840	\$ 37,224
10-01-5020-00 Overtime	\$ 200,000	\$ 220,000
10-01-5022-00 Payroll-Special-Rate	\$ 12,000	\$ 13,200
10-01-5025-00 Payroll-Holiday Pay	\$ 67,000	\$ 73,700
10-01-5030-00 Payroll-Fireman POC	\$ 115,000	\$ 126,500
10-01-5080-00 Trustee Compensation	\$ 16,875	\$ 18,562
10-01-5090-00 Fire Commissioners Compensation	\$ 3,000	\$ 3,300
10-01-5100-00 Payroll Taxes	\$ 134,000	\$ 147,400

FILED

JUN 04 2026

Jan Kasprzak  
DuPage County Clerk

10-01-5200-00	Insurance-Health	\$	485,000	\$	533,500
10-01-5200-05	Insurance-Vision	\$	3,500	\$	3,850
10-01-5200-10	Insurance-Dental	\$	18,000	\$	19,800
10-01-5200-20	Insurance-Life	\$	7,000	\$	7,700
10-01-5200-25	VEBA	\$	62,000	\$	68,200
10-01-5200-26	457 District Contribution	\$	800	\$	880
10-01-5200-27	IMRF District Contribution	\$	15,000	\$	16,500
10-01-5300-00	Health & Wellness	\$	38,000	\$	41,800
10-01-5500-00	Pension Contribution	\$	738,194	\$	812,013
10-01-5500-01	Pension Contribution Additional	\$	-	\$	-
Total Personal Services		\$	5,138,959	\$	5,652,854
<u>Contractual Services</u>			<i>Budgeted</i>		<i>Appropriated</i>
10-01-6000-00	Accounting-Sikich	\$	50,000	\$	55,000
10-01-6000-10	Accounting-Lauterbach & Amen	\$	-	\$	-
10-01-6010-00	Dues & Subscriptions	\$	7,350	\$	8,085
10-01-6020-00	Firefighters Appreciation Fund	\$	12,000	\$	13,200
10-01-6030-00	General Insurance	\$	6,360	\$	6,996
10-01-6040-00	Legal	\$	43,000	\$	47,300
10-01-6045-00	Payroll Service Fee	\$	6,500	\$	7,150
10-01-6060-00	GEMT 50% Payment Expense	\$	300,000	\$	330,000
10-01-6080-00	Other Professional Services	\$	45,000	\$	49,500
10-01-6110-00	DuComm Dispatch	\$	87,939	\$	96,732
10-01-6115-00	Ambulance Billing Fees	\$	57,000	\$	62,700
10-01-6120-00	Haz-Mat Equipment	\$	6,700	\$	7,370
10-01-6130-00	Dive/Water Rescue	\$	14,425	\$	15,867
10-01-6135-00	Wildland Urban Interface	\$	4,700	\$	5,170
10-01-6140-00	Technical Rescue Equipment	\$	300	\$	330
10-01-6145-00	TEMS - (SWAT)	\$	-	\$	-
10-01-6150-00	SCBA Maintenance and Parts	\$	9,750	\$	10,725
10-01-6160-00	Hose and Appliances	\$	8,500	\$	9,350
10-01-6170-00	GIS Maintenance	\$	1,200	\$	1,320
10-01-6180-00	Credit Card Processing Fees	\$	1,000	\$	1,100
10-01-6200-00	Comm/Radio Equipment	\$	20,800	\$	22,880
10-01-6500-00	Maintenance Buildings-Stat 1	\$	47,000	\$	51,700
10-01-6510-00	Maintenance-Equipment	\$	3,000	\$	3,300
10-01-6520-00	Maintenance-Apparatus	\$	85,000	\$	93,500
10-01-6530-00	Small Tools	\$	8,385	\$	9,223
10-01-6600-00	IT Hardware	\$	25,000	\$	27,500
10-01-6600-05	IT Computer Software	\$	45,000	\$	49,500
10-01-6600-10	IT Support Services	\$	72,000	\$	79,200
10-01-6700-00	Training-Seminars/Lecture	\$	10,000	\$	11,000
10-01-6700-05	Training-Certification Classes	\$	42,000	\$	46,200
10-01-6700-10	Training-Books/Manuals	\$	2,200	\$	2,420
10-01-6700-15	Training-Building Mat/Props	\$	4,500	\$	4,950
10-01-6700-20	Training-Audio Visual/Comp	\$	500	\$	550
10-01-6700-25	Training- Per Diem	\$	4,500	\$	4,950
10-01-6700-40	Training-Supplies	\$	3,000	\$	3,300
10-01-6700-48	Career Training	\$	10,000	\$	11,000
10-01-6700-50	Training - Fire Commissioners	\$	5,300	\$	5,830
10-01-6710-00	Fire Prevention Bureau	\$	750	\$	825
10-01-6730-00	Testing and Promotion	\$	24,000	\$	26,400
10-01-6745-00	Public Education	\$	11,900	\$	13,090
10-01-6750-00	Travel/Hotel Expense	\$	10,000	\$	11,000
10-01-6770-00	Client Relations Expense	\$	8,000	\$	8,800
10-01-6800-00	Utilities-Electric	\$	16,000	\$	17,600
10-01-6800-10	Utilities-Gas	\$	11,000	\$	12,100
10-01-6800-20	Utilities-Water	\$	3,000	\$	3,300
10-01-6810-00	Telephone-Land Line	\$	16,000	\$	17,600
10-01-6810-10	Telephone-Cell Phones	\$	12,550	\$	13,805
10-01-6830-00	Alarm Expense	\$	4,200	\$	4,620
10-01-6840-00	Cable	\$	1,200	\$	1,320
Total Contractual Services		\$	1,168,509	\$	1,285,358

<u>Commodities</u>	<i>Budgeted</i>	<i>Appropriated</i>
10-01-7000-00 Motor Fuel	\$ 30,000	\$ 33,000
10-01-7010-00 Operating Supplies	\$ 1,500	\$ 1,650
10-01-7100-00 Office Supplies	\$ 10,750	\$ 11,825
10-01-7110-00 Cleaning Supplies	\$ 4,200	\$ 4,620
10-01-7200-00 Firefighters Pers Prot Equip	\$ 21,150	\$ 23,265
10-01-7220-00 Uniforms-Employees	\$ 25,000	\$ 27,500
10-01-7220-90 Uniforms-Other	\$ 6,000	\$ 6,600
10-01-7230-00 Fire & Rescue Equipment	\$ 20,000	\$ 22,000
10-01-7300-00 Medical Supplies	\$ 31,700	\$ 34,870
Total Commodities	<u>\$ 150,300</u>	<u>\$ 165,330</u>

<u>Other</u>	<i>Budgeted</i>	<i>Appropriated</i>
10-01-9000-00 Miscellaneous	\$ 1,200	\$ 1,320
Total Miscellaneous	<u>\$ 1,200</u>	<u>\$ 1,320</u>

TOTAL ESTIMATED GENERAL FUND EXPENDITURES	<u>\$ 6,458,968</u>	<u>\$ 7,104,862</u>
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II. AUDIT FUND

Beginning Fund Balance May 1, 2026		\$ 4,038
ESTIMATED REVENUES:	<i>Budgeted</i>	<i>Appropriated</i>
30-00-4000-00 Property Tax	\$ 10,388	\$ 10,388
ESTIMATED EXPENDITURES		
30-00-6005-00 Audit Fees	\$ 10,060	\$ 11,066
Estimated Fund Balance April 30, 2027		<u>\$ 4,366</u>

III. LIABILITY INSURANCE FUND

Beginning Fund Balance May 1, 2026		\$ 387
ESTIMATED REVENUES:	<i>Budgeted</i>	<i>Appropriated</i>
40-00-4000-00 Property Tax	\$ 45,016	\$ 45,016
ESTIMATED EXPENDITURES		
40-00-6035-00 Liability Insurance	\$ 55,000	\$ 60,500
OTHER FINANCING SOURCES (USES)		
Transfer out	\$ -	\$ -
Transfer in from General	\$ -	\$ -
Estimated Fund Balance April 30, 2027		<u>\$ (9,597)</u>

IV. WORKERS COMPENSATION FUND

Beginning Fund Balance May 1, 2026		\$ 174,602
ESTIMATED REVENUES:	<i>Budgeted</i>	<i>Appropriated</i>
50-00-4000-00 Property Tax	\$ 15,582	\$ 15,582
ESTIMATED EXPENDITURES		
50-00-5400-00 Worker's Compensation Expense	\$ 200,000	\$ 220,000
OTHER FINANCING SOURCES (USES)		
Transfer out	\$ -	\$ -
Transfer in from General	\$ -	\$ -
Estimated Fund Balance April 30, 2027		<u>\$ (9,816)</u>

V. FOREIGN FIRE TAX FUND

Beginning Fund Balance May 1, 2026		\$ 75,990
ESTIMATED REVENUES:	<i>Budgeted</i>	<i>Appropriated</i>
55-00-4150-00 Foreign Fire Tax Revenues	\$ 45,000	\$ 45,000
ESTIMATED EXPENDITURES		
55-01-5150-00 Foreign Fire Tax	\$ 45,000	\$ 49,500
Estimated Fund Balance April 30, 2027		<u>\$ 75,990</u>

VI. CAPITAL PROJECTS FUND

Beginning Fund Balance May 1, 2026			\$ 1,867,639
ESTIMATED REVENUES:	<i>Budgeted</i>	<i>Appropriated</i>	
60-00-4800-00 Interest Income	\$ 15,000	\$ 15,000	
ESTIMATED EXPENDITURES			
60-01-8010-00 Capital Outlay - Building	\$ 110,000	\$ 121,000	
60-01-8015-00 Capital Outlay - Apparatus	\$ 510,000	\$ 561,000	
60-01-8020-00 Capital Outlay - Equipment	\$ 157,000	\$ 172,700	
Total Expenditures	\$ 777,000	\$ 854,700	
OTHER FINANCING SOURCES (USES)			
Transfer out	\$ -	\$ -	
Transfer in	\$ 200,000	\$ 200,000	
Estimated Fund Balance April 30, 2027			<u>\$ 1,305,639</u>

WARRENVILLE FPD ESTIMATED EXPENDITURES & TRANSFERS & APPROPRIATIONS

	<i>Budgeted</i>	<i>Appropriated</i>
I. GENERAL FUND	\$ 6,458,968	\$ 7,104,862
II. AUDIT FUND	\$ 10,060	\$ 11,066
III. LIABILITY INSURANCE FUND	\$ 55,000	\$ 60,500
IV. WORKER'S COMPENSATION FUND	\$ 200,000	\$ 220,000
V. FOREIGN FIRE TAX FUND	\$ 45,000	\$ 49,500
VI. CAPITAL PROJECTS FUND	\$ 777,000	\$ 854,700
TOTAL ESTIMATED EXPENDITURES/APPROPRIATIONS	<u>\$ 7,546,028</u>	<u>\$ 8,300,628</u>

Section 2: That there is hereby appropriated for use for fire protection and other purposes for the said fiscal year the following:

Total Estimated Appropriations and Transfers \$ 8,300,628.00

Such being divided among the several objects and purposes specified and in particular amounts stated in Section 1 constituting the total appropriation in the amount of Eight Million, Three Hundred Thousand, Six Hundred Twenty-Eight Dollars and 00 Cents (\$8,300,628.00), for the fiscal year May 1, 2026 to April 30, 2027, and that is Section 2 shall be and is the annual appropriation ordinance of this District, passed by the Board of Trustees as required by law and shall be in full force and effect from and after its passage approval and publication, according to law.

Adopted on May 20, 2026 by the Board of Trustees of the Warrenville Fire Protection District in the County of DuPage, State of Illinois, in meeting assembled.

DuPage Illinois Passed this 20th day of May pursuant to a roll call vote as follows:

	<u>AYE</u>	<u>NAY</u>	<u>ABSENT</u>
Kathleen Perkins, President/Trustee	X	---	---
Jeff Carstens, Secretary/Trustee	X	---	---
Al Thompson, Treasurer/Trustee	X	---	---
Mike Karl, Trustee	X	---	---
Natalie Clemens, Trustee	---	---	---

**FILED**  
**JUN 04 2026**  
*Jean Kaczmarek*  
 DuPage County Clerk

*Kathleen Perkins*  
 Kathleen Perkins, President

*Jeff Carstens*  
 Jeff Carstens, Secretary

STATE OF ILLINOIS )  
 ) SS  
 COUNTY OF DUPAGE )

I, the undersigned, being President of the Warrenville Fire Protection District, hereby certify that the foregoing is a true, perfect, and correct copy of Ordinance 26-02, passed and approved by said District on the 20th day of May, 2026.

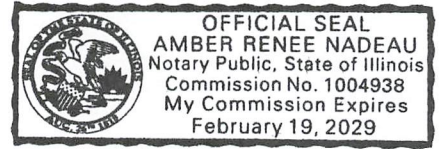
ATTEST:

*Jeff Carstens*  
 Jeff Carstens, Secretary

*Kathleen Perkins*  
 Kathleen Perkins, President

SUBSCRIBED AND SWORN TO  
 before me this 20th day of May, 2026

*Amber Renee Nadeau*  
 Notary Public  
 My commission expires: 02/2029



STATE OF ILLINOIS )  
 ) SS  
COUNTY OF DUPAGE )

**FILED**  
JUN 04 2026  
*Jan Kacynski*  
DuPage County Clerk

**SECRETARY'S CERTIFICATE**

I, **JEFF CARSTENS**, the duly qualified and acting Secretary of the Board of Trustees of the Warrenville Fire Protection District, DuPage County, Illinois, do hereby certify that the attached hereto is a true and correct copy of an Ordinance entitled:

**ORDINANCE NO. 26-02**

**BUDGET AND APPROPRIATION ORDINANCE FOR 2026-2027 OF THE WARRENVILLE FIRE PROTECTION DISTRICT LOCATED IN THE COUNTY OF DUPAGE, STATE OF ILLINOIS, FOR FISCAL YEAR BEGINNING MAY 1, 2026 AND ENDING APRIL 30, 2027**

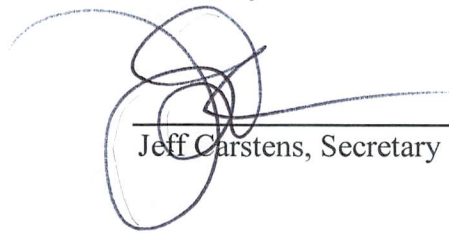
which Ordinance was duly adopted by said Board at its meeting on the 20th day of May, 2026.

I do further certify that a quorum of said Board of Trustees was present at the said meeting, and that the Board complied with all requirements of the Illinois Open Meetings Act.

**IN WITNESS WHEREOF**, I have hereunto set my hand this 20th day of May, 2026.

(SEAL)



  
\_\_\_\_\_  
Jeff Carstens, Secretary

CHIEF FISCAL OFFICER'S CERTIFICATE OF ESTIMATED REVENUE FOR  
WARRENVILLE FIRE PROTECTION DISTRICT  
DUPAGE COUNTY, ILLINOIS

I, Al Thompson, do hereby certify as follows:

1. I am the Treasurer of the Board of Trustees of the Warrenville Fire Protection District, DuPage County, and that as such, I am the Chief Fiscal Officer of said District.

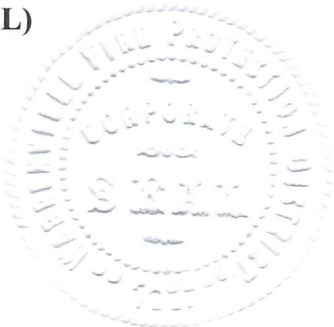
2. The following is an estimate of revenues, by source, of said District for the fiscal year beginning May 1, 2026 and ending April 30, 2027, to be as follows:

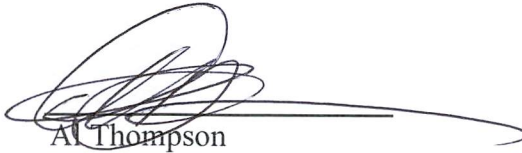
<u>Source</u>	<u>Estimated Revenue</u>
Beginning Cash	\$ 5,349,309.00
Other Income	\$ 4,500.00
Property Taxes	\$ 4,727,586.00
Non-current Taxes	\$ -
State Replacement Tax	\$ 40,000.00
Foreign Fire Insurance Tax	\$ 45,000.00
Amulance Fees	\$ 1,300,000.00
Interest Income	\$ 195,000.00
Investments	\$ -
Fire Marshal - Bureau	\$ 18,000.00
Fire Recovery	\$ 15,000.00
Emergency & Rescue	\$ 434,581.00
Reimbursements	\$ -
Sale of Assets	\$ -
Credit Card Rebates	\$ -
Outside Funds	\$ -
Grants	\$ 25,000.00
Transfer In	\$ -
Total Expenditures	<u>\$ 7,546,028.00</u>
Ending Cash	<u>\$ 4,607,948.00</u>

**FILED**  
JUN 04 2026

*Jan Kaczmarek*  
DuPage County Clerk

(SEAL)



  
Al Thompson  
Treasurer

LEGAL NOTICE  
NOTICE OF PUBLIC HEARING  
WARRENVILLE FIRE PROTECTION DISTRICT  
NOTICE IS HEREBY GIVEN that a public hearing will be held on the Budget and Appropriations Ordinance for the fiscal year May 1, 2026, to April 30, 2027, of the Warrenville Fire Protection District, DuPage County, Illinois at 5:00 p.m. on May 20, 2026 at a meeting of the Board of Trustees of the Warrenville Fire Protection District, 35472 Batavia Road, Warrenville, Illinois.  
NOTICE IS FURTHER GIVEN that a tentative form of said Budget and Appropriations Ordinance will be on file and available for public inspection at the Warrenville Fire Protection District, 35472 Batavia Road, Warrenville, Illinois, during regular business hours from and after Friday, April 17, 2026.

(s/s)  
Jeff Carstens, Secretary, Board of Trustees  
Warrenville Fire Protection District  
Published in Daily Herald April 17, 2026 (328748)

FILED

JUN 04 2026

*Jan Kaczmarek*  
DuPage County Clerk

## CERTIFICATE OF PUBLICATION

Paddock Publications, Inc.

### DuPage County Daily Herald

Corporation organized and existing under and by virtue of the laws of the State of Illinois, DOES HEREBY CERTIFY that it is the publisher of the **DuPage County DAILY HERALD**. That said **DuPage County DAILY HERALD** is a secular newspaper, published in Naperville, DuPage County, State of Illinois, and has been in general circulation daily throughout DuPage County, continuously for more than 50 weeks prior to the first Publication of the attached notice, and a newspaper as defined by 715 ILCS 5/5.

I further certify that the **DuPage County DAILY HERALD** is a newspaper as defined in "an Act to revise the law in relation to notices" as amended in 1992 Illinois Compiled Statutes, Chapter 715, Act 5, Section 1 and 5. That a notice of which the annexed printed slip is a true copy, was published 04/17/2026 in said **DuPage County DAILY HERALD**. This notice was also placed on a statewide public notice website as required by 5 ILCS 5/2.1.

BY

  
Designee of the Publisher of the Daily Herald

Control # 328748 \*DUPAGE\*





FILED JUN 04 2026

Jean Kacpranski DuPage County Clerk

CERTIFICATE OF PUBLICATION Paddock Publications, Inc.

DuPage County Daily Herald

Corporation organized and existing under and by virtue of the laws of the State of Illinois, DOES HEREBY CERTIFY that it is the publisher of the DuPage County DAILY HERALD. That said DuPage County DAILY HERALD is a secular newspaper, published in Naperville, DuPage County, State of Illinois, and has been in general circulation daily throughout DuPage County, continuously for more than 50 weeks prior to the first Publication of the attached notice, and a newspaper as defined by 715 ILCS 5/5.

I further certify that the DuPage County DAILY HERALD is a newspaper as defined in "an Act to revise the law in relation to notices" as amended in 1992 Illinois Compiled Statutes, Chapter 715, Act 5, Section 1 and 5. That a notice of which the annexed printed slip is a true copy, was published 05/26/2026 in said DuPage County DAILY HERALD. This notice was also placed on a statewide public notice website as required by 5 ILCS 5/2.1.

BY [Signature] Designee of the Publisher of the Daily Herald

Control # 2454449



ORDINANCE NO. 26-02 BUDGET AND APPROPRIATION ORDINANCE FOR 2026-2027. Table with columns for fund type, description, budgeted, and appropriated amounts. Includes sections for General Fund, Insurance Fund, Workers Compensation Fund, and Capital Projects Fund.

Table with columns: AYE, MAY, ABSENT. Lists names of board members and their attendance status for the meeting on May 20, 2026.

ATTEST: Kathleen Perkins, President; Jeff Carstens, Secretary; Norely Rubio, Notary Public. My commission expires 02/27/29.