

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			\$ 3,085,385
<u>ESTIMATED REVENUES:</u>	<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	\$ 739,307		
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	\$ -		
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			<u>\$ 6,658,680</u>
Total Estimated Funds Available			<u>\$ 9,744,065</u>
<u>ESTIMATED EXPENDITURES</u>	<i>Budgeted</i>	<i>Appropriated</i>	
Personal Services	\$ 5,138,959	\$ 5,652,854	
Contractual Services	\$ 1,167,509	\$ 1,284,258	
Commodities	\$ 150,300	\$ 165,330	
Other	\$ 1,200	\$ 1,320	
TOTAL ESTIMATED GENERAL FUND EXPENDITURES	\$ 6,457,968	\$ 7,103,762	<u>\$ 6,457,968</u>
OTHER FINANCING SOURCES (USES)			
10-01-9500-60 Transfer out to Capital Projects	\$ 200,000	\$ 200,000	
Transfer in	-	-	
TOTAL OTHER FINANCING SOURCES (USES)			<u>\$ 200,000</u>
Estimated fund balance April 30, 2027			<u>\$ 3,086,097</u>

Budgeted Expenditures

<u>Personal Services</u>	<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 Commisioners Compensation	\$ 3,000	\$ 3,300
10-01-5100-00 Payroll Taxes	\$ 134,000	\$ 147,400

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	\$	46,000	\$	50,600
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		\$	1,167,509	\$	1,284,258

<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>\$ 6,457,968</u>	 <u>\$ 7,103,762</u>

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	\$ 15,583	\$ 15,583
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>\$ (9,815)</u>

V. FOREIGN FIRE TAX FUND

Beginning Fund Balance May 1, 2026		\$ 75,610
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>\$ 75,610</u>

VI. CAPITAL PROJECTS FUND

Beginning Fund Balance May 1, 2026			\$ 1,864,595
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>\$ 1,302,595</u>

WARRENVILLE FPD ESTIMATED EXPENDITURES & TRANSFERS & APPROPRIATIONS

	<i>Budgeted</i>	<i>Appropriated</i>
I. GENERAL FUND	\$ 6,457,968	\$ 7,103,762
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>\$ 7,545,028</u>	<u>\$ 8,299,528</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 \$ 8,299,528.00

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, Two Hundred Ninety-Nine Thousand, Five Hundred Twenty-Eight Dollars and 00 Cents (\$8,299,528.00), 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	_____	_____	_____
Jeff Carstens, Secretary/Trustee	_____	_____	_____
Al Thompson, Treasurer/Trustee	_____	_____	_____
Mike Karl, Trustee	_____	_____	_____
Natalie Clemens, Trustee	_____	_____	_____

Kathleen Perkins, President

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:

Kathleen Perkins, President

Jeff Carstens, Secretary

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

Notary Public

My commission expires: _____