

GLENSIDE FIRE PROTECTION DISTRICT  
BOARD OF TRUSTEES – AGENDA  
REGULAR MEETING FOR DECEMBER 9, 2025  
AT 1608 BLOOMINGDALE ROAD  
GLENDALE HEIGHTS, IL AT 4:30 PM

- I. Call to order
- II. Pledge to the flag
- III. Roll call
- IV. Approval of Minutes  
Regular session meeting minutes held on November 11, 2025
- V. Financial Reports
  - A. Controllers Report
  - B. Other items from the Controller
- VI. Legal Issues
  - A. Attorney Report
  - B. Other Legal Issues
- VII. Announcements
  - A. Fire Commissioners Report
  - B. Foreign Fire Insurance Board
  - C. DuComm Report
  - D. Other Announcements
- VIII. Old Business
  - A. Apparatus and Facilities
  - B. Other Old Business
- IX. New Business
  - A. 2026 Calendar of Meeting Schedules
  - B. Other New Business
- X. Public comments/questions 5 ILCS 120/2.06(g) – Limited to 5 minutes and agenda topics
- XI. Closed Session - If necessary. Pursuant to Section (2)(c)(1) of the Open Meetings Act (to discuss the appointment, employment, compensation, discipline, performance or dismissal of specific employees of the public body); Section (2)(c)(2) of the Act (to discuss collective negotiating matters between the public body and its employees); and/or Section (2)(c)(11) of the Act (pending, probable or imminent litigation)
- XII. Adjournment  
The next regular scheduled meeting for January 13, 2026 will take place at 1608 Bloomingdale Road, Glendale Heights, IL at 4:30 PM

**GLENSIDE FIRE PROTECTION DISTRICT  
MINUTES OF THE REGULAR MEETING  
NOVEMBER 11, 2025  
OF THE BOARD OF TRUSTEES AT 4:30 P.M.**

- I. **CALL TO ORDER:**  
President Kosiara called to order the regular meeting for Glenside Fire Protection District Board of Trustee's at 4:30 P.M.
- II. **PLEDGE TO THE FLAG:**  
The pledge of allegiance to the flag was recited.
- III. **ROLL CALL:**  
Present were Trustee Kosiara, Trustee Foss and Trustee Johnston. Trustee Foss requested that the meeting minutes reflect that Chief Cassidy, DC Buccola, BC Zahara, Bradley O'Sullivan for Controller James Howard and Admin Haiden were also in attendance.
- IV. **MINUTES OF PREVIOUS TRUSTEES MEETINGS**  
The regular meeting minutes for the Board of Trustee's meeting held on October 14, 2025 were presented for review and acceptance.

*Trustee Kosiara motioned to accept, approve and file the regular meeting minutes of October 14, 2025 as presented. The motion was second by Trustee Johnston. Trustee Kosiara asked the record to reflect that there was unanimous approval of the motion with all members in attendance voting.*

- V. **FINANCIAL REPORTS**
  - A. **Controller's Report**

Mr. O'Sullivan reviewed the month's fiscal year ending October 2025 with the fiscal year just starting. He summarized the revenues and operating expenses for the District noting that fifty percent of the fiscal year is now completed. The GEMT money owed to the State of Illinois has been booked under the Admin expense account. Pre-pays for the tender and ambulance have been booked as well as the down payment for the new marquee under capital expenses. He then provided a review of investments, including the new Wintrust of Schaumburg account, to wrap his report up.

There were no questions or concerns.

*Trustee Kosiara motioned to accept and file the Controller's Report as presented and pay all accounts payables and payroll as presented for August in the amount of \$684,569.62. The motion was second by Trustee Johnson.*

*Roll Call Vote:*

*Trustee Kosiara – aye*

*Trustee Foss – aye*

*Trustee Johnston – aye*

*Motion carried.*

- B. Sawyer Falduto Report/Presentation  
Tom Sawyer of Sawyer Falduto was present and provided copies of the status report of funds for the Glenside District to everyone present. Mr. Sawyer reviewed the materials for the board members noting that the interest environment has changed our portfolio over the years. The District has 51.6% of funds in Treasury Bonds that are liquid. Reviewing the year to date nine month picture and the District's investments since inception, we have a projected income of \$1.6 million dollars. The board thanked Mr. Sawyer for his time and presentation
  - C. Other Items from the Controller  
There were no other items from the Controller.
- VI. LEGAL ISSUES
- A. Attorney Report  
Chief Cassady reported that there were no legal issues at this time.
  - B. Other items from the Attorney  
There were no other items.
- VII. ANNOUNCEMENTS
- A. Fire Commissioners  
Chief Cassady reported the board approved the final eligibility roster as last week's special meeting. Two offers have been already accepted and we will begin the hire process.
  - B. Foreign Fire Insurance Board  
Chief Cassady noted the board rescheduled their meeting to have drawings reviewed for a deck on the second floor off of the living area. More to come.
  - C. DuComm Report  
Chief Cassady reported that DuComm now has 67 fully trained operators with six more in processing. DuComm is making an agency agreement with Argon Labs for dispatching services. The 2026 mobile radios anticipated purchase by ETSB has been put on hold. The District will need to budget for payment of new radios eight to ten years out. The radios are \$10-\$12 thousand a piece. DuComm is also going to investigate other funding options.

D. Other Announcements

Chief Cassady noted that the health insurance broker had estimated an increase of 10-15% for premiums this year and the increase came in at 12.7%. The District is with One Digital and carries Blue Cross Blue Shield Insurance for its employees.

Worker's compensation insurance will also renew at the start of the calendar year and will see a significant increase due to a three to five year roll of claims over the past years. A significant decrease is expected next year in premiums with a health.

The DuPage Election committee has removed the Glenside Fire Protection District from its locations as a polling place. We could not offer early voting at our location.

Leadership coach, James Rowan, has provided the District's firefighters with a 360 evaluation feedback along with improvement tips to each employee. He was on sight last week to meet with all shifts and continue the process. Positive value added feedback has been the overall assessment for the evaluation process.

The District will hold a family holiday Christmas party next month.

The District will once again participate in the Christmas sharing event, organized by the Village of Glendale Heights. Money will be collected and donated this year.

Chief has set a meeting in December to review the 2026 goal and objectives for officers and administration. Some of these tasks include a wage reopener for the CBA, Lieutenant Testing and service awards.

VIII. OLD BUSINESS

A. Apparatus and Facilities

DC Buccola provided updates on all apparatus, noting that engine 58 was pump tested successfully and we are waiting on parts from Ferrara related to steering.

DC Buccola reported on facilities noting that the station heater on the apparatus bay floor needs to be repaired. A quote was not accepted and a meeting is being scheduled to reevaluate. Carpet cleaning on the first and second floors was completed.

The underground storage tank level probe was repaired as required.

B. Other Old Business

Chief Cassady noted there was none.

IX. NEW BUSINESS

A. Ordinance 205 Tax Levy 2025

The tax levy presentation was completed last meeting. The ordinance has an increase of 3.11% over last year's figures. There is \$189,000 in

new money with \$110,000 allocated to the Pension Fund and \$79,000 to operations. The ordinance has been prepared accordingly.

*Trustee Kosiara motioned to accept and file the Controller's Report as presented and pay all accounts payables and payroll as presented for August in the amount of \$684,569.62. The motion was second by Trustee Johnson.*

*Roll Call Vote:*

*Trustee Kosiara – aye*

*Trustee Foss – aye*

*Trustee Johnston – aye*

*Motion carried.*

**B. Other New Business**

There was no other new business.

**X. PUBLIC COMMENTS/QUESTIONS**

There were none.

**XI. ADJOURNMENT**

The next regularly scheduled meeting of December 9, 2025 will take place at the regular time of 4:30 PM at 1608 Bloomingdale Road, Glendale Heights, Illinois.

*Trustee Kosiara motioned to adjourn the meeting at 5:39 P.M. The motion was second by Trustee Foss. Trustee Kosiara asked the record to reflect there was unanimous approval of the motion with all members in attendance voting.*

Respectfully Submitted By:

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Michael Foss, Secretary

APPROVED THIS 9TH DAY OF DECEMBER, 2025

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Nicholas Kosiara, President

# Financial Report

For the 7 Month(s) Ended November 30, 2025  
FISCAL YEAR 2026



Includes:

Summary Statement

Revenue & Expenditure Report By Fund

Investment Report & Board Approval of Bills

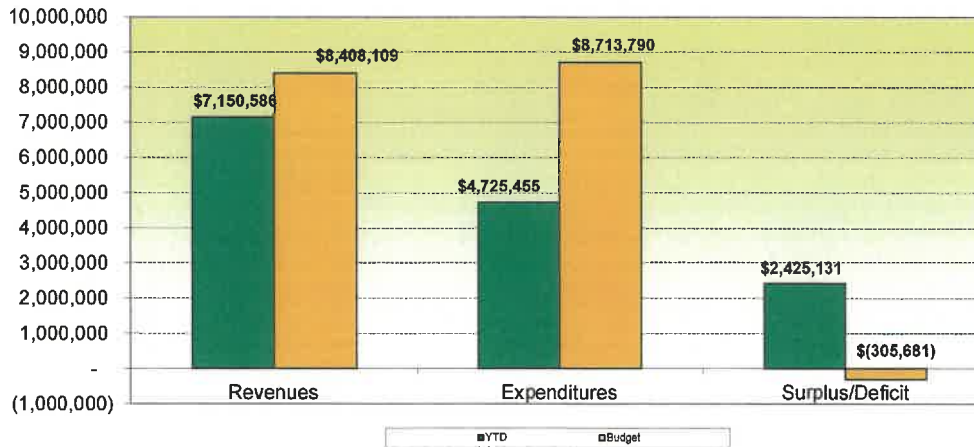
**GLENSIDE FIRE PROTECTION DISTRICT**  
 Budget vs. Actual Summary  
 For the 7 Month(s) Ended November 30, 2025

58% of Fiscal Year

| Account Description                            | Monthly Total    | YTD Total        | YTD Budget       | % of Budget | Last Year        | Inc/(Dec) from Last Year |
|--|------------------|------------------|------------------|-------------|------------------|--------------------------|
| <b>REVENUE</b>                                 |                  |                  |                  |             |                  |                          |
| Property Taxes                                 | 358              | 4,905,542        | 5,082,185        | 97%         | 4,908,878        | 0%                       |
| Property Taxes - Pension                       | -                | 1,053,557        | 1,068,924        | 99%         | 906,546          | 16%                      |
| Interest Income                                | 25,000           | 174,369          | 255,000          | 68%         | 189,813          | -8%                      |
| Miscellaneous Income                           | 2,374            | 8,778            | -                | n/a         | 57,013           | -85%                     |
| Replacement Taxes                              | -                | 10,984           | 19,000           | 58%         | 13,726           | -20%                     |
| Foreign Fire Insurance                         | -                | -                | 60,000           | 0%          | -                | n/a                      |
| Ambulance Fees                                 | 102,163          | 946,881          | 1,400,000        | 68%         | 817,238          | 16%                      |
| CPR/EMT Fees                                   | 463              | 2,592            | 5,000            | 52%         | 3,956            | -34%                     |
| Insurance Reimbursement                        | 1,506            | 10,641           | 15,000           | 71%         | 8,647            | 23%                      |
| Employee Reimbursement                         | -                | 1,374            | 2,000            | 69%         | 1,446            | -5%                      |
| Transfer in                                    | -                | -                | 400,000          | 0%          | -                | n/a                      |
| Impact Fees                                    | -                | -                | 1,000            | 0%          | 100              | -100%                    |
| Plan Review Fees                               | 800              | 5,261            | 10,000           | 53%         | 9,044            | -42%                     |
| Grants   | -                | 1,662            | 40,000           | 4%          | 37,712           | -96%                     |
| Unrealized gains                               | 2,599            | 18,945           | -                | n/a         | 68,225           | -72%                     |
| Sale of Vehicles                               | -                | 10,000           | 50,000           | 20%         | 301,000          | n/a                      |
| <b>Revenues</b>                                | <b>135,264</b>   | <b>7,150,586</b> | <b>8,408,109</b> | <b>85%</b>  | <b>7,323,343</b> | <b>-2%</b>               |
| <b>OPERATING EXPENDITURES</b>                  |                  |                  |                  |             |                  |                          |
| Wages and Benefits                             | 304,383          | 2,382,558        | 4,466,650        | 53%         | 2,291,952        | 4%                       |
| Admin Expense                                  | 52,420           | 689,893          | 949,015          | 73%         | 695,282          | -1%                      |
| Building and Ground Expense                    | 8,231            | 58,545           | 109,410          | 54%         | 61,543           | -5%                      |
| Operational Expense                            | 21,114           | 152,513          | 289,311          | 53%         | 156,706          | -3%                      |
| Dispatch, Testing and Fire Prev                | 34,103           | 98,472           | 250,980          | 39%         | 109,895          | -10%                     |
| Insurance Expense                              | 25,110           | 261,517          | 361,000          | 72%         | 216,902          | 21%                      |
| Pension Contribution                           | -                | 1,053,557        | 1,068,924        | 99%         | 906,546          | 16%                      |
| <b>Expenditures</b>                            | <b>445,361</b>   | <b>4,697,054</b> | <b>7,495,290</b> | <b>63%</b>  | <b>4,438,825</b> | <b>6%</b>                |
| <b>CAPITAL EXPENDITURES &amp; DEBT SERVICE</b> |                  |                  |                  |             |                  |                          |
| Debt Service                                   | -                | -                | -                | n/a         | -                | n/a                      |
| Capital Expenditures                           | -                | 28,401           | 818,500          | 3%          | 56,657           | -50%                     |
| Transfer Out                                   | -                | -                | 400,000          | 0%          | -                | n/a                      |
| <b>Expenditures</b>                            | <b>-</b>         | <b>28,401</b>    | <b>1,218,500</b> | <b>2%</b>   | <b>56,657</b>    | <b>-50%</b>              |
| <b>TOTAL SURPLUS / (DEFICIT)</b>               | <b>(310,097)</b> | <b>2,425,131</b> | <b>(305,681)</b> |             | <b>2,827,861</b> |                          |
| BEGINNING FUND BALANCE                         |                  | 10,409,693       |                  |             |                  |                          |
| ENDING FUND BALANCE                            |                  | 12,834,824       |                  |             |                  |                          |

Capital Projects for the year:

- Marquee Sign



**GLENSIDE FIRE PROTECTION DISTRICT**

Budget vs. Actual Summary

For the 7 Month(s) Ended November 30, 2025

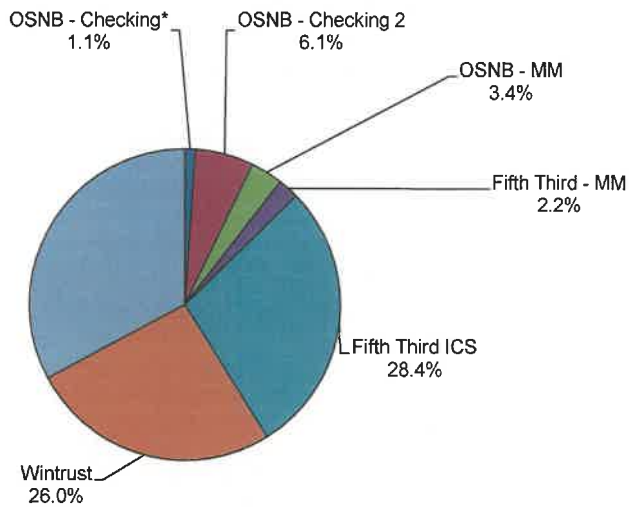
58% of Fiscal Year

| Account Description                            | General          | Ambulance      | Liability Ins. | Capital Improv | Audit          | Pension   | Total Actual     | Total Budget     | % of Budget |
|--|------------------|----------------|----------------|----------------|----------------|-----------|------------------|------------------|-------------|
| <b>REVENUE</b>                                 |                  |                |                |                |                |           |                  |                  |             |
| Property Taxes                                 | 2,648,993        | 1,783,165      | 457,687        | -              | 15,698         | -         | 4,905,542        | 5,082,185        | 97%         |
| Property Taxes - Pension                       | -                | -              | -              | -              | -              | 1,063,557 | 1,063,557        | 1,068,924        | 99%         |
| Interest Income                                | -                | -              | -              | 174,369        | -              | -         | 174,369          | 255,000          | 68%         |
| Miscellaneous Income                           | 8,778            | -              | -              | -              | -              | -         | 8,778            | -                | n/a         |
| Replacement Taxes                              | 5,931            | 3,993          | 1,025          | -              | 35             | -         | 10,984           | 19,000           | 58%         |
| Foreign Fire Insurance                         | -                | -              | -              | -              | -              | -         | -                | 60,000           | 0%          |
| Ambulance Fees                                 | -                | 946,881        | -              | -              | -              | -         | 946,881          | 1,400,000        | 68%         |
| CPR/EMT Fees                                   | -                | 2,592          | -              | -              | -              | -         | 2,592            | 5,000            | 52%         |
| Insurance Reimbursement                        | 5,368            | 5,272          | -              | -              | -              | -         | 10,641           | 15,000           | 71%         |
| Employee Reimbursement                         | 1,374            | -              | -              | -              | -              | -         | 1,374            | 2,000            | 69%         |
| Transfer in                                    | -                | -              | -              | -              | -              | -         | -                | 400,000          | 0%          |
| Impact Fees                                    | -                | -              | -              | -              | -              | -         | -                | 1,000            | 0%          |
| Plan Review Fees                               | 5,061            | 200            | -              | -              | -              | -         | 5,261            | 10,000           | 53%         |
| Grants   | 1,662            | -              | -              | -              | -              | -         | 1,662            | 40,000           | 4%          |
| Unrealized gains                               | -                | -              | -              | 18,945         | -              | -         | 18,945           | -                | n/a         |
| Sale of Surplus                                | 10,000           | -              | -              | -              | -              | -         | 10,000           | 50,000           | 20%         |
| Actual Revenues                                | 2,687,168        | 2,742,103      | 458,712        | 193,314        | 15,733         | 1,063,557 | 7,150,586        | 8,408,109        | 85%         |
| Budgeted Revenues                              | 2,960,437        | 3,236,386      | 471,297        | 655,000        | 16,065         | 1,068,924 | 8,408,109        | -                | -           |
| % of Budget                                    | 91%              | 85%            | 97%            | 30%            | 98%            | 99%       | -                | -                | -           |
| <b>OPERATING EXPENDITURES</b>                  |                  |                |                |                |                |           |                  |                  |             |
| Wages and Benefits                             | 1,201,255        | 1,181,303      | -              | -              | -              | -         | 2,382,558        | 4,466,650        | 53%         |
| Admin Expense                                  | 32,734           | 619,312        | 20,336         | -              | 17,510         | -         | 689,893          | 949,015          | 73%         |
| Building and Ground Expense                    | 28,139           | 28,138         | 2,269          | -              | -              | -         | 58,545           | 109,410          | 54%         |
| Operational Expense                            | 90,238           | 61,783         | 492            | -              | -              | -         | 152,513          | 289,311          | 53%         |
| Dispatch, Testing and Fire Pre                 | 43,721           | 41,580         | 13,171         | -              | -              | -         | 98,472           | 250,980          | 39%         |
| Insurance Expense                              | -                | -              | 261,517        | -              | -              | -         | 261,517          | 361,000          | 72%         |
| Pension Contribution                           | -                | -              | -              | -              | -              | 1,053,557 | 1,053,557        | 1,068,924        | 99%         |
| Actual Expenditures                            | 1,396,087        | 1,932,115      | 297,785        | -              | 17,510         | 1,053,557 | 4,697,054        | 7,495,290        | 63%         |
| Budgeted Expenditures                          | 2,632,298        | 3,328,798      | 449,205        | -              | 16,065         | 1,068,924 | 7,495,290        | -                | -           |
| % of Budget                                    | 53%              | 58%            | 66%            | n/a            | 109%           | 99%       | -                | -                | -           |
| <b>SURPLUS / (DEFICIT) FROM OPERAT</b>         | 1,291,081        | 809,987        | 160,927        | 193,314        | (1,777)        | -         | 2,453,532        | 912,819          | 269%        |
| <b>CAPITAL EXPENDITURES &amp; DEBT SERVICE</b> |                  |                |                |                |                |           |                  |                  |             |
| Capital Expenditures                           | -                | -              | -              | 28,401         | -              | -         | 28,401           | 818,500          | 3%          |
| Transfer Out                                   | -                | -              | -              | -              | -              | -         | -                | 400,000          | 0%          |
| Actual Expenditures                            | -                | -              | -              | 28,401         | -              | -         | 28,401           | 1,218,500        | 2%          |
| Budgeted Expenditures                          | 400,000          | -              | -              | 818,500        | -              | -         | 1,218,500        | -                | -           |
| % Diff   | n/a              | n/a            | n/a            | 3%             | n/a            | n/a       | -                | -                | -           |
| <b>TOTAL SURPLUS / (DEFICIT)</b>               | <b>1,291,081</b> | <b>809,987</b> | <b>160,927</b> | <b>164,913</b> | <b>(1,777)</b> | <b>-</b>  | <b>2,425,131</b> | <b>(305,681)</b> |             |
| BEGINNING FUND BALANCE                         | 2,334,485        | 602,968        | 338,326        | 7,132,779      | 1,135          | -         | 10,409,693       | -                | -           |
| ENDING FUND BALANCE                            | 3,625,566        | 1,412,955      | 499,253        | 7,297,692      | (642)          | -         | 12,834,824       | -                | -           |
| Fund Balance as % of Total Expenditures        | 260%             | 73%            | 168%           | n/a            | n/a            | n/a       | 272%             | -                | -           |

**Glenside Fire Protection District  
November 30, 2025  
INVESTMENTS**

| <b>Bank</b>           | <b>Current Rate</b> | <b>Prior Month</b>   | <b>Current Month</b> |
|-----------------------|---------------------|----------------------|----------------------|
| OSNB - Checking*      | 0.25%               | 463,303              | 125,741              |
| OSNB - Checking 2     | 2.02%               | 705,367              | 706,450              |
| OSNB - MM             | 2.02%               | 389,121              | 389,718              |
| Fifth Third - MM      | n/a                 | 250,000              | 250,000              |
| Fifth Third ICS       | 2.50%               | 3,291,258            | 3,297,998            |
| Wintrust              | 4.22%               | 3,008,122            | 3,018,370            |
| Schwab - Portfolio    | Various             | 3,798,580            | 3,807,486            |
| District - Petty Cash | n/a                 | 400                  | 400                  |
| <b>Total</b>          |                     | <b>\$ 11,906,150</b> | <b>\$ 11,596,163</b> |

\* If account appears negative it is due to timing differences between book and bank balance. The account was not over drafted.



**APPROVAL OF BILLS AND PAYROLLS**

| <b>Description</b>   | <b>November 30, 2025</b> |
|----------------------|--------------------------|
| Payrolls             | 257,544.33               |
| Accounts Payable     | 187,816.56               |
| Capital Acquisitions | -                        |
| Debt Payments        | -                        |
| <b>Total</b>         | <b>\$ 445,360.89</b>     |

The above has been approved for payment this 9th day of December 2025.



**DUPAGE  
COUNTY**

# DUPAGE COUNTY CLERK

**Jean Kaczmarek**  
DuPage County Clerk

November 19, 2025

Dear District Official,

Pursuant to Chapter 35, Section 200/23-10 of the Illinois Compiled Statutes, kindly use this letter as official notification that your district is involved in the following Tax Objection Complaint(s) for the 2024 tax year:

Glenside Fire Protection District

2025TO000001

Enclosed is a summary of the reasons for the Tax Objection Complaint(s). This summary, prepared by the objector, is included due to Public Act 91-578, which became effective August 14, 1999.

As in the past, a more detailed notification will be forthcoming from the State's Attorney's Office.

If you wish to view the Tax Objection Complaint(s) you may do so in my office.

Copies of Tax Objection Complaint(s) can be obtained from the office of Candice Adams, Clerk of the Circuit Court.

I am pleased to be of assistance in this matter.

Respectfully,

Jean Kaczmarek  
DuPage County Clerk

JK:chad

D24-021 – GLENSIDE FIRE PROTECTION DISTRICT

Tort Judgments/Liability Insurance Purposes – Excess Rate \$0.0583

Improper expenditures made from fund constitute diversion of assets for such purposes. Proper reimbursement reduces, to that extent, the amount necessary to be raised by taxation.

D24-022 – ITASCA FIRE PROTECTION DISTRICT

Tort Judgments/Liability Insurance Purposes – Excess Rate \$0.0325

Improper expenditures made from fund constitute diversion of assets for such purposes. Proper reimbursement reduces, to that extent, the amount necessary to be raised by taxation.

Ambulance Purposes – Excess Rate \$0.3491

Assets of \$7,729,928.00 were nearly three times average annual expenditure for three preceding years, of \$2,674,163.00, and no authority existed for additional levy of taxes.

D24-023 – LEMONT FIRE PROTECTION DISTRICT

Tort Judgments/Liability Insurance Purposes – Excess Rate \$0.0238

Improper expenditures made from fund constitute diversion of assets for such purposes. Proper reimbursement reduces, to that extent, the amount necessary to be raised by taxation.

D24-024 – OAKBROOK TERRACE FIRE PROTECTION DISTRICT

Tort Judgments/Liability Insurance Purposes – Excess Rate \$0.0387

Improper expenditures made from fund constitute diversion of assets for such purposes. Proper reimbursement reduces, to that extent, the amount necessary to be raised by taxation.



RECEIVED NOV 19 2025

November 17, 2025

**ROBERT B. BERLIN**  
**STATE'S ATTORNEY**  
DU PAGE COUNTY, ILLINOIS

Mr. James Howard, Controller  
Glenside Fire Protection District  
1608 Bloomingdale Road  
Glendale Heights, IL 60139

Re: Tax Rate Objection Case 2025 TO 1, *IN111 County Farm, LLC, et. al. vs. Gwen Henry*

Dear Mr. Howard:

Enclosed is a copy of the narrative portion of the objections filed against your 2024 levy. The County Clerk has sent you a summary of all the objections, but this is a copy of the filed complaint against your district. Please review this complaint and send us in **electronic format**, any factual or legal information you have for our office to present to the Plaintiffs in your defense. Your attorney may intervene in this case directly, in which case you do not need to send your defenses to my office.

If your district does not intervene and has any objection pertaining to an excess accumulation, please send us the following documents in **electronic format** so that we may present them to the Plaintiffs' attorney:

- An explanation and supporting data to refute the objection including any public documents evidencing the existence of an "unusual, anticipated call upon the fund" of the district;
- Annual Financial Report (CPA Audit "Report") for your 2024 calendar or 2025 fiscal year end;
- Ordinance or resolution imposing the tax levy to be extended; and
- The Budget(s) disclosing the estimated expenditures which the tax levy to be extended is intended to defray.

For these objections, we need to hear from you by March 1, 2026, because this case is scheduled for an initial status date via Zoom on March 5, 2026, at 9:00 a.m. in courtroom 2011, located at 505 N. County Farm Road, Wheaton, Illinois.

Should you have any questions pertaining to your cases, please contact me at 630-407-8226 or e-mail me at [graeme.quinn@dupagecounty.gov](mailto:graeme.quinn@dupagecounty.gov). Note that our office is sending this letter to any below attorney who may have represented your district in a prior tax case. Please ensure that you contact your attorney if no one is listed below or the below attorney is not working on this matter.

Very truly yours,

  
Graeme J. Quinn  
Assistant State's Attorney

GQ:kjw w/enclosure  
cc: *via e-mail only*: Joe Miller, [jmiller@obkcg.com](mailto:jmiller@obkcg.com)

## GLENSIDE FIRE PROTECTION DISTRICT

### TORT JUDGMENTS/LIABILITY INSURANCE PURPOSES

The board of trustees of Glenside Fire Protection District levied for TORT JUDGMENTS/LIABILITY INSURANCE PURPOSES an amount of \$475,000.00 for the year 2024, and the County Clerk extended therefor a rate of \$0.0583 on the \$100 of assessed valuation, producing an amount of \$468,296.87.

An examination of the Annual Financial Report of Glenside Fire Protection District for the fiscal year ended April 30, 2024, reveals an amount of \$120,369.00 has been expended for "Salaries and benefits", an amount of \$307,747.00 has been expended for "Administration", an amount of \$62,600.00 has been expended for "Operational" and an amount of \$16,529.00 has been expended for "Maintenance-building and grounds" as shown in the comprehensive annual financial report.

A tax for TORT JUDGMENTS/LIABILITY INSURANCE PURPOSES is authorized under the provisions of 745 ILCS 10/9-107 (2024 State Bar Edition) and is authorized for the various purposes specified under sections 10/9-102, 10/9-103, 10/9-104 and 10/9-105. The purposes authorized are for various forms of liability insurance, as well as for operating, administrative and legal costs of protecting the district against liability or loss under various statutes.

A recent amendment to 745 ILCS 10/9-107 (2024 State Bar Edition), by P.A. 91-628, effective January 1, 2000, very clearly sets forth the limitations placed on this special taxing authority and very clearly expresses legislative intent relative to its use. P.A. 91-628 added a policy statement to the statute which states:

"(a) The General Assembly finds that the purpose of this Section is to provide an extraordinary tax for funding expenses relating to tort liability, insurance, and risk management programs. Thus, the tax has been excluded from various limitations otherwise applicable to tax levies. Notwithstanding the extraordinary nature of the tax authorized by this Section, however, it has become apparent that some units of local government are using the tax revenue to fund expenses more properly paid from general operating funds. These uses of the revenue are inconsistent with the limited purpose of the tax authorization.

"Therefore, the General Assembly declares, as a matter of policy, that (i) the use of the tax revenue authorized by this Section for purposes not expressly authorized under this Act is improper and (ii) the provisions of this Section shall be strictly construed consistent with this declaration and the Act's express purposes."

The policy statement added to the statute has been addressed by the Illinois Supreme Court in the case of *In re Cons. Objections to Tax Levies*, 193 Ill. 2d 490, wherein the court stated, at page 506, as follows:

DATA FOR TAX OBJECTIONS, 2024  
DuPage County, Illinois.

Obj: D24-021  
GlensideFPD-2

"People Who Care insists that this policy statement shows a legislative intent that any expense relating to tort liability, including the expenditure of money for injunctive remedies, should be funded under the Tort Immunity Act. We disagree. The amendment does not broaden the tax-levy power set forth in section 9-107. Rather, it states that the tax-levy power is to be strictly construed and limited to proper purposes. Moreover, although the House debated concerning the policy statement indicate that it was not targeting the injunctive remedies at issue in this case, those debates do not show that such injunctive remedies were in fact considered included within the tax levy set forth in section 9-107. 91<sup>st</sup> Ill. Gen. Assem., House Proceedings, May 26, 1999, at 3." (Emphasis added)

The indicated expenditures listed as expenses for "Salaries and benefits", "Administration", "Operational" and "Maintenance..." do not fall within the limitations set forth by statute and constitute a diversion of funds raised for TORT JUDGMENTS/LIABILITY INSURANCE PURPOSES to other purposes. The diversion of funds is fully discussed under Appendix III, attached hereto and made a part hereof.

The proper replacement of such diversions, in the amount of \$507,245.00, reduces to that extent the amount necessary to be raised for TORT JUDGMENTS/LIABILITY INSURANCE PURPOSES, such amount represents 100 percent of the total extension for such purposes, of \$475,000. results in an illegal and void extension of \$0.0583.

Objection is made to the illegal rate of \$0.0583, and to the excessive taxes produced thereby upon the assessed valuation of Objector's properties.

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DuPage Public Safety Communications  
420 N County Farm Rd.  
Wheaton, IL 60187

Jessica Robb, ENP  
Executive Director  
[jrobb@ducomm.org](mailto:jrobb@ducomm.org)  
630.260.7503 Direct Line

## Memorandum

**TO:** DU-COMM Board of Directors  
**DATE:** November 19, 2025  
**FROM:** Jessica Robb, Executive Director  
**cc:** Police and Fire Chiefs  
**RE:** Future Planning for Radio Replacement

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In various meetings and communications over the past three years both DU-COMM and the ETSB have stated that future 9-1-1 surcharge funds may not be available to be applied to the next radio replacement cycle. It has been presented as a possibility with questions left unanswered.

We want to be clear, future DuPage County ETSB surcharge funds will not be allotted to any subsequent radio purchases.

This notification is intended to prepare agencies for the next full replacement schedule. Which will likely involve airtime, maintenance, accessories, batteries, mobiles and portables. The mobiles slated for next year, current portables, support agreements and lifecycle commitments already funded through the ETSB remain unchanged.

Given the substantial investment required for modern radio systems and the scale of equipment utilized across DU-COMM's member agencies, early financial planning is essential. It is critical for all our agencies to begin planning and budgeting now to avoid significant financial strain when the next replacement cycle arrives.

DU-COMM is here to serve and support our member agencies. We will do what we can to facilitate a bulk purchase for member agencies, to gain better pricing for all, but the costs of actual radio purchases are to be paid by each individual member agency. Any use of DU-COMM reserve funds to offset future radio purchases will depend on available funding, competing capital needs, and overall budget conditions and is not a guarantee.

Given the significance of this issue, we will continue to hold discussions at our Committee and Board meetings as we evaluate long-term planning and strategies.

GLENSIDE FIRE PROTECTION DISTRICT  
MEETING SCHEDULES FOR 2026  
ALL MEETINGS TO BE HELD AT  
ADMINISTRATIVE OFFICES OF THE FIRE DISTRICT

**BOARD OF TRUSTEES**

**Second Tuesday of Every Month  
MEETINGS TO BE HELD AT 4:30 P.M.**

January 13, 2026  
February 10, 2026  
March 10, 2026  
April 14, 2026  
May 12, 2026  
June 9, 2026  
July 14, 2026  
August 11, 2026  
September 8, 2026  
October 13, 2026  
November 10, 2026  
December 8, 2026

**BOARD OF FIRE COMMISSIONERS  
Third Thursday of Every Month  
MEETINGS TO BE HELD AT 5:00 P.M.**

January 15, 2026  
February 19, 2026  
March 19, 2026  
April 16, 2026  
May 21, 2026  
June 18, 2026  
July 16, 2026  
August 20, 2026  
September 17, 2026  
October 15, 2026  
November 19, 2026  
December 17, 2026

**GLENSIDE FIREFIGHTERS PENSION BOARD**

**Quarterly Meetings  
HELD AT 8:00 A.M.**

January 16, 2026  
April 2, 2026  
July 2, 2026  
October 1, 2026

**Foreign Fire Insurance Board**

**Quarterly Meetings  
HELD AT 8:00 A.M.**

February 10, 2026  
May 11, 2026  
August 10, 2026  
November 16, 2026

**Glenside Fire Protection District**  
**001 - General Fund Balance Sheet**  
 As of November 30, 2025

12:25 PM  
 12/02/25  
 Accrual Basis

|   | Nov 30, 25          |
|---|---------------------|
| <b>ASSETS</b>                           |                     |
| Current Assets                          |                     |
| Checking/Savings                        |                     |
| 1000 · Cash Checking OSNB (old WSB)     | 56,710.01           |
| 1010 · Petty Cash                       | 400.00              |
| 1047 · OSNB Checking Acct.2_MM          | 12,344.61           |
| Total Checking/Savings                  | 69,454.62           |
| Other Current Assets                    |                     |
| 1043 · Investments-OSNB MM-(old WSB)    | 151,541.16          |
| 1046 · Fifth Third Bank                 | 185,923.76          |
| 1048 · 5/3 ICS Account                  | 2,049,975.27        |
| 1049 · Investments - Wintrust Financial | 1,000,000.00        |
| 1060 · Investments - Schwab             | 28,356.50           |
| 1210 · Property Tax Receivable          | 2,714,089.63        |
| 1211 · Property tax receivable pension  | 1,002,635.85        |
| 1215 · Accrued Receivable - Misc        | 405.00              |
| 1250 · Miscellaneous Receivable         | 409.00              |
| Total Other Current Assets              | 7,133,336.17        |
| Total Current Assets                    | 7,202,790.79        |
| <b>TOTAL ASSETS</b>                     | <b>7,202,790.79</b> |
| <b>LIABILITIES &amp; EQUITY</b>         |                     |
| Liabilities                             |                     |
| Current Liabilities                     |                     |
| Other Current Liabilities               |                     |
| 2700 · Deferred Revenue                 | 3,716,725.48        |
| Total Other Current Liabilities         | 3,716,725.48        |
| Total Current Liabilities               | 3,716,725.48        |
| Total Liabilities                       | 3,716,725.48        |
| Equity                                  |                     |
| 3000 · Fund Equity                      | 1,652,998.94        |
| 3900 · Retained Earnings                | 542,081.59          |
| Net Income                              | 1,290,984.78        |
| Total Equity                            | 3,486,065.31        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>   | <b>7,202,790.79</b> |

**Glenside Fire Protection District**  
**002 - Ambulance Fund Balance Sheet**  
 As of November 30, 2025

12:23 PM  
 12/02/25  
 Accrual Basis

|  | Nov 30, 25          |
|--|---------------------|
| <b>ASSETS</b>                          |                     |
| Current Assets                         |                     |
| Checking/Savings                       |                     |
| 1000 · Cash Checking OSNB (old WSB)    | 52,290.21           |
| 1047 · OSNB Checking Acct.2_MM         | 80,000.00           |
| Total Checking/Savings                 | 132,290.21          |
| Other Current Assets                   |                     |
| 1043 · Investments-OSNB MM-(old WSB)   | 125,000.00          |
| 1045 · Investments - SBT/Hinsdale      | 110.00              |
| 1046 · Fifth Third Bank                | 57,343.07           |
| 1048 · 5/3 ICS Account                 | 987,887.68          |
| 1060 · Investments - Schwab            | 162.01              |
| 1210 · Property Tax Receivable         | 1,805,151.91        |
| 1230 · Ambulance Receivable            | 534,065.11          |
| 1235 · Allowance for Doubtful Accounts | -162,625.87         |
| 1250 · Miscellaneous Receivable        | 450.00              |
| Total Other Current Assets             | 3,347,543.91        |
| Total Current Assets                   | 3,479,834.12        |
| <b>TOTAL ASSETS</b>                    | <b>3,479,834.12</b> |
| <b>LIABILITIES &amp; EQUITY</b>        |                     |
| Liabilities                            |                     |
| Current Liabilities                    |                     |
| Accounts Payable                       |                     |
| 2000 · Accounts Payable                | -2,224.15           |
| Total Accounts Payable                 | -2,224.15           |
| Other Current Liabilities              |                     |
| 2006 · GEMT Payable                    | 295,206.31          |
| 2010 · AP Adjustment                   | 2,224.15            |
| 2700 · Deferred Revenue                | 1,805,151.91        |
| Total Other Current Liabilities        | 2,102,582.37        |
| Total Current Liabilities              | 2,100,358.22        |
| Total Liabilities                      | 2,100,358.22        |

12:23 PM

12/02/25

Accrual Basis

**Glenside Fire Protection District**  
**002 - Ambulance Fund Balance Sheet**  
As of November 30, 2025

|                                       | Nov 30, 25          |
|---------------------------------------|---------------------|
| Equity                                |                     |
| 3000 - Fund Equity                    | 395,891.25          |
| 3900 - Retained Earnings              | 173,603.46          |
| Net Income                            | 809,981.19          |
| Total Equity                          | 1,379,475.90        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b>3,479,834.12</b> |

**Glenside Fire Protection District**  
**003 - Liability Fund Balance Sheet**  
As of November 30, 2025

12:25 PM  
12/02/25  
Accrual Basis

|                                       | Nov 30, 25        |
|---------------------------------------|-------------------|
| <b>ASSETS</b>                         |                   |
| Current Assets                        |                   |
| Checking/Savings                      | 5,719.53          |
| 1000 - Cash Checking OSNB (old WSB)   | 5,719.53          |
| Total Checking/Savings                | 5,719.53          |
| Other Current Assets                  |                   |
| 1043 - Investments-OSNB MM-(old WSB)  | -22,870.92        |
| 1046 - Fifth Third Bank               | 13,339.62         |
| 1048 - 5/3 ICS Account                | 508,477.88        |
| 1210 - Property Tax Receivable        | 463,613.90        |
| Total Other Current Assets            | 962,560.48        |
| Total Current Assets                  | 968,280.01        |
| <b>TOTAL ASSETS</b>                   | <b>968,280.01</b> |
| <b>LIABILITIES &amp; EQUITY</b>       |                   |
| Liabilities                           |                   |
| Current Liabilities                   |                   |
| Other Current Liabilities             | 463,613.90        |
| 2700 - Deferred Revenue               | 463,613.90        |
| Total Other Current Liabilities       | 463,613.90        |
| Total Current Liabilities             | 463,613.90        |
| Total Liabilities                     | 463,613.90        |
| Equity                                |                   |
| 3000 - Fund Equity                    | 348,653.45        |
| 3900 - Retained Earnings              | -4,914.21         |
| Net Income                            | 160,926.87        |
| Total Equity                          | 504,666.11        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b>968,280.01</b> |

**Glenside Fire Protection District**  
**004 - Capital Improvement Fund Balance Sheet**  
 As of November 30, 2025

12:24 PM  
 12/02/25  
 Accrual Basis

|   | Nov 30, 25          |
|---|---------------------|
| <b>ASSETS</b>                           |                     |
| Current Assets                          |                     |
| Checking/Savings                        |                     |
| 1000 · Cash Checking OSNB (old WSB)     | 9,135.08            |
| 1047 · OSNB Checking Acct.2_MM          | 614,104.90          |
| Total Checking/Savings                  | 623,239.98          |
| Other Current Assets                    |                     |
| 1043 · Investments-OSNB MM-(old WSB)    | 136,547.32          |
| 1048 · 5/3 ICS Account                  | -253,741.04         |
| 1049 · Investments - Wintrust Financial | 2,018,370.25        |
| 1060 · Investments - Schwab             | 3,770,061.05        |
| 1220 · Accrued Interest Receivable      | 19,832.03           |
| Total Other Current Assets              | 5,691,069.61        |
| Total Current Assets                    | 6,314,309.59        |
| Other Assets                            |                     |
| 1300 · Prepaid Items                    | 384,952.00          |
| Total Other Assets                      | 384,952.00          |
| <b>TOTAL ASSETS</b>                     | <b>6,699,261.59</b> |
| <b>LIABILITIES &amp; EQUITY</b>         |                     |
| Equity                                  |                     |
| 3000 · Fund Equity                      | 7,060,414.29        |
| 3900 · Retained Earnings                | 66,612.58           |
| Net Income                              | -427,765.28         |
| Total Equity                            | 6,699,261.59        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>   | <b>6,699,261.59</b> |

**Glenside Fire Protection District**  
**005 - Audit Fund Balance Sheet**  
As of November 30, 2025

12:24 PM  
12/02/25  
Accrual Basis

|                                       | Nov 30, 25       |
|---------------------------------------|------------------|
| <b>ASSETS</b>                         |                  |
| Current Assets                        |                  |
| Checking/Savings                      | 1,674.03         |
| 1000 · Cash Checking OSNB (old WSB)   |                  |
| Total Checking/Savings                | 1,674.03         |
| Other Current Assets                  |                  |
| 1043 · Investments-OSNB MM-(old WSB)  | -500.00          |
| 1046 · Fifth Third Bank               | -6,606.45        |
| 1048 · 5/3 ICS Account                | 5,398.03         |
| 1210 · Property Tax Receivable        | 15,904.42        |
| Total Other Current Assets            | 14,196.00        |
| Total Current Assets                  | 15,870.03        |
| <b>TOTAL ASSETS</b>                   | <b>15,870.03</b> |
| <b>LIABILITIES &amp; EQUITY</b>       |                  |
| Liabilities                           |                  |
| Current Liabilities                   |                  |
| Other Current Liabilities             | 15,904.42        |
| 2700 · Deferred Revenue               |                  |
| Total Other Current Liabilities       | 15,904.42        |
| Total Current Liabilities             | 15,904.42        |
| Total Liabilities                     | 15,904.42        |
| Equity                                |                  |
| 3000 · Fund Equity                    | 1,695.28         |
| 3900 · Retained Earnings              | 47.46            |
| Net Income                            | -1,777.13        |
| Total Equity                          | -34.39           |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b>15,870.03</b> |

Glenside Fire Protection District  
006 - Pension Fund Balance Sheet  
As of November 30, 2025

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|                      | Nov 30, 25 |
|----------------------|------------|
| ASSETS               | 0.00       |
| LIABILITIES & EQUITY | 0.00       |

**Glenside Fire Protection District  
Combined Balance Sheet  
As of November 30, 2025**

12:24 PM  
12/02/25  
Accrual Basis

|  | Nov 30, 25           |
|--|----------------------|
| <b>ASSETS</b>                          |                      |
| <b>Current Assets</b>                  |                      |
| Checking/Savings                       |                      |
| 1000 · Cash Checking OSNB (old WSB)    | 125,528.86           |
| 1010 · Petty Cash                      | 400.00               |
| 1047 · OSNB Checking Acct.2_MM         | 706,449.51           |
| Total Checking/Savings                 | 832,378.37           |
| <b>Other Current Assets</b>            |                      |
| 1043 · Investments-OSNB MM-(old WSB)   | 389,717.56           |
| 1045 · Investments - SBT/Hinsdale      | 110.00               |
| 1046 · Fifth Third Bank                | 250,000.00           |
| 1048 · 5/3 ICS Account                 | 3,297,997.82         |
| 1049 · Investments -Wintrust Financial | 3,018,370.25         |
| 1060 · Investments - Schwab            | 3,798,579.56         |
| 1210 · Property Tax Receivable         | 4,998,759.86         |
| 1211 · Property tax receivable pension | 1,002,635.85         |
| 1215 · Accrued Receivable - Misc       | 405.00               |
| 1220 · Accrued Interest Receivable     | 19,832.03            |
| 1230 · Ambulance Receivable            | 534,065.11           |
| 1235 · Allowance for Doubtful Accounts | -162,625.87          |
| 1250 · Miscellaneous Receivable        | 859.00               |
| Total Other Current Assets             | 17,148,706.17        |
| Total Current Assets                   | 17,981,084.54        |
| <b>Other Assets</b>                    |                      |
| 1300 · Prepaid Items                   | 384,952.00           |
| Total Other Assets                     | 384,952.00           |
| <b>TOTAL ASSETS</b>                    | <b>18,366,036.54</b> |
| <b>LIABILITIES &amp; EQUITY</b>        |                      |
| <b>Liabilities</b>                     |                      |
| <b>Current Liabilities</b>             |                      |
| Accounts Payable                       |                      |
| 2000 · Accounts Payable                | -2,224.15            |
| Total Accounts Payable                 | -2,224.15            |

**Glenside Fire Protection District  
Combined Balance Sheet  
As of November 30, 2025**

12:24 PM  
12/02/25  
Accrual Basis

|                                       | Nov 30, 25           |
|---------------------------------------|----------------------|
| Other Current Liabilities             |                      |
| 2006 · GEMT Payable                   | 295,206.31           |
| 2010 · AP Adjustment                  | 2,224.15             |
| 2700 · Deferred Revenue               | 6,001,395.71         |
| Total Other Current Liabilities       | 6,298,826.17         |
| Total Current Liabilities             | 6,296,602.02         |
| Total Liabilities                     | 6,296,602.02         |
| Equity                                |                      |
| 3000 · Fund Equity                    | 9,459,653.21         |
| 3900 · Retained Earnings              | 777,430.88           |
| Net Income                            | 1,832,350.43         |
| Total Equity                          | 12,069,434.52        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b>18,366,036.54</b> |

**Glenside Fire Protection District**  
**001 - General Fund YTD Rev. & Exp.-Budget vs. Actual**  
 May 2025 through April 2026

12:25 PM  
 12/02/25  
 Accrual Basis

|                                      | May '25 - Apr '26   | Budget              | \$ Over Budget       | % of Budget  |
|--------------------------------------|---------------------|---------------------|----------------------|--------------|
| <b>Ordinary Income/Expense</b>       |                     |                     |                      |              |
| <b>Income</b>                        |                     |                     |                      |              |
| 4100 · Revenue                       |                     |                     |                      |              |
| 4101 · Property Taxes                | 2,648,992.90        | 2,741,504.00        | -92,511.10           | 96.6%        |
| 4102 · Interest Income               | 0.00                | 0.00                | 0.00                 | 0.0%         |
| 4103 · Miscellaneous Income          | 8,777.97            | 0.00                | 8,777.97             | 100.0%       |
| 4104 · Replacement Taxes             | 5,931.29            | 8,000.00            | -2,068.71            | 74.1%        |
| 4105 · Foreign Fire Insurance Fund   | 0.00                | 60,000.00           | -60,000.00           | 0.0%         |
| 4107 · CPR/EMT Fees                  | 10.00               | 15,000.00           | -9,631.53            | 35.8%        |
| 4108 · Insurance Reimbursement       | 5,368.47            | 2,000.00            | -625.87              | 68.7%        |
| 4109 · Employee Reimbursement        | 1,374.13            | 250,000.00          | -240,000.00          | 4.0%         |
| 4110 · Sale of Vehicles              | 10,000.00           | 0.00                | 10,000.00            | 0.0%         |
| 4113 · Transfer In                   | 0.00                | 1,000.00            | -1,000.00            | 0.0%         |
| 4114 · Impact Fees                   | 5,061.00            | 10,000.00           | -4,939.00            | 50.6%        |
| 4115 · Plan Review Fees              | 1,661.83            | 40,000.00           | -38,338.17           | 4.2%         |
| 4116 · Grants                        |                     |                     |                      |              |
| <b>Total 4100 · Revenue</b>          | <b>2,687,177.59</b> | <b>3,127,504.00</b> | <b>-440,326.41</b>   | <b>85.9%</b> |
| <b>Total Income</b>                  | <b>2,687,177.59</b> | <b>3,127,504.00</b> | <b>-440,326.41</b>   | <b>85.9%</b> |
| <b>Gross Profit</b>                  | <b>2,687,177.59</b> | <b>3,127,504.00</b> | <b>-440,326.41</b>   | <b>85.9%</b> |
| <b>Expense</b>                       |                     |                     |                      |              |
| 5000 · Wages                         |                     |                     |                      |              |
| 5001 · Administrative Wages          | 99,312.48           | 186,500.00          | -87,187.52           | 53.3%        |
| 5002 · FF/LTS Salaries               | 402,567.37          | 942,925.00          | -540,357.63          | 42.7%        |
| 5003 · Overtime                      | 118,610.51          | 130,000.00          | -11,389.49           | 91.2%        |
| 5004 · Part-time/Paid-on-call        | 114,577.75          | 188,000.00          | -73,422.25           | 60.9%        |
| 5005 · Clerical Wages                | 100,595.40          | 156,135.00          | -55,539.60           | 64.4%        |
| 5006 · Trustees Salaries             | 3,150.00            | 5,400.00            | -2,250.00            | 58.3%        |
| 5007 · Commissioners Salaries        | 2,100.00            | 3,600.00            | -1,500.00            | 58.3%        |
| 5009 · FICA/Medicare                 | 28,000.77           | 48,000.00           | -19,999.23           | 58.3%        |
| 5010 · Health Insurance              |                     |                     |                      |              |
| 5010-00 · HRA Costs                  | 32,946.40           |                     |                      |              |
| 5010-01 · AFLAC                      | 3,935.22            |                     |                      |              |
| 5010-02 · Washington Natl Ins Co     | 1,827.82            |                     |                      |              |
| 5010-03 · Liberty National           | 2,181.78            |                     |                      |              |
| 5010 · Health Insurance - Other      | 158,003.97          | 326,350.00          | -168,346.03          | 48.4%        |
| <b>Total 5010 · Health Insurance</b> | <b>198,895.19</b>   | <b>326,350.00</b>   | <b>-127,454.81</b>   | <b>60.9%</b> |
| 5015 · Battalion Chief               | 133,551.74          | 247,365.00          | -113,813.26          | 54.0%        |
| <b>Total 5000 · Wages</b>            | <b>1,201,361.21</b> | <b>2,234,275.00</b> | <b>-1,032,913.79</b> | <b>53.8%</b> |

**Glenside Fire Protection District**  
**001 - General Fund YTD Rev. & Exp.-Budget vs. Actual**  
May 2025 through April 2026

|  | May '25 - Apr 26 | Budget           | \$ Over Budget    | % of Budget  |
|--|------------------|------------------|-------------------|--------------|
| <b>5100 · Administrative Expense</b>               |                  |                  |                   |              |
| 5101 · Fire Commissioners Expense                  | 18.00            | 4,000.00         | -3,982.00         | 0.5%         |
| 5102 · Office Supplies                             | 320.77           | 2,800.00         | -2,479.23         | 11.5%        |
| 5103 · Publication Expense                         | 272.10           | 650.00           | -377.90           | 41.9%        |
| 5104 · Legal Expense                               | 0.00             | 0.00             | 0.00              | 0.0%         |
| 5106 · Postage                                     | 336.02           | 500.00           | -163.98           | 67.2%        |
| 5107 · Equipment and Software                      | 24,194.59        | 47,475.00        | -23,280.41        | 51.0%        |
| 5108 · Office Equipment                            | 0.00             | 800.00           | -800.00           | 0.0%         |
| 5129 · Audit Expense                               | 0.00             | 0.00             | 0.00              | 0.0%         |
| 5130 · Bookkeeping Expenses                        | 5,737.50         | 12,750.00        | -7,012.50         | 45.0%        |
| 5131 · Payroll Services                            | 1,855.26         | 3,500.00         | -1,644.74         | 53.0%        |
| <b>Total 5100 · Administrative Expense</b>         | <b>32,734.24</b> | <b>72,475.00</b> | <b>-39,740.76</b> | <b>45.2%</b> |
| <b>5200 · Building and Ground Expense</b>          |                  |                  |                   |              |
| 5205 · Building Supplies                           | 1,426.93         | 4,000.00         | -2,573.07         | 35.7%        |
| 5206 · Maintenance Bldg & Grounds                  |                  |                  |                   |              |
| 5206-00 · Equipment Leasing & Serv Contr           | 3,586.60         |                  |                   |              |
| 5206 · Maintenance Bldg & Grounds - Other          | 7,099.95         | 19,575.00        | -12,475.05        | 36.3%        |
| <b>Total 5206 · Maintenance Bldg &amp; Grounds</b> | <b>10,686.55</b> | <b>19,575.00</b> | <b>-8,888.45</b>  | <b>54.6%</b> |
| 5207 · Water                                       | 2,405.18         | 3,250.00         | -844.82           | 74.0%        |
| 5213 · Electric                                    | 6,796.92         | 12,500.00        | -5,703.08         | 54.4%        |
| 5214 · Heat (gas)                                  | 704.70           | 2,000.00         | -1,295.30         | 35.2%        |
| 5215 · Telephone                                   |                  |                  |                   |              |
| 5215-11 · Verizon Wireless                         | 2,524.40         |                  |                   |              |
| 5215-14 · IPitomy                                  | 624.85           |                  |                   |              |
| 5215 · Telephone - Other                           | 0.00             | 8,630.00         | -8,630.00         | 0.0%         |
| <b>Total 5215 · Telephone</b>                      | <b>3,149.25</b>  | <b>8,630.00</b>  | <b>-5,480.75</b>  | <b>36.5%</b> |
| 5216 · Scavenger Service                           | 2,609.08         | 4,750.00         | -2,140.92         | 54.9%        |
| 5217 · Cable Service - YouTube TV                  | 359.91           |                  |                   |              |
| <b>Total 5200 · Building and Ground Expense</b>    | <b>28,138.52</b> | <b>54,705.00</b> | <b>-26,566.48</b> | <b>51.4%</b> |
| <b>5300 · Operational Expense</b>                  |                  |                  |                   |              |
| 5301 · Training Expense                            |                  |                  |                   |              |
| 5301-02 · Inside Training Exps-Educ Mats           | 87.63            |                  |                   |              |
| 5301 · Training Expense - Other                    | 3,573.82         | 12,600.00        | -9,026.18         | 28.4%        |
| <b>Total 5301 · Training Expense</b>               | <b>3,661.45</b>  | <b>12,600.00</b> | <b>-8,938.55</b>  | <b>29.1%</b> |
| 5302 · Meeting/Conferences                         |                  |                  |                   |              |
| 5302-02 · IAIFPD Conference                        | 423.19           |                  |                   |              |
| 5302 · Meeting/Conferences - Other                 | 423.60           | 2,925.00         | -2,501.40         | 14.5%        |
| <b>Total 5302 · Meeting/Conferences</b>            | <b>846.79</b>    | <b>2,925.00</b>  | <b>-2,078.21</b>  | <b>29.0%</b> |
| 5303 · Dues & Subscriptions                        | 5,723.42         | 6,510.00         | -786.58           | 87.9%        |
| 5304 · SCBA Expenses & Testing                     | 1,186.00         | 3,630.00         | -2,444.00         | 32.7%        |

**Glenside Fire Protection District**  
**001 - General Fund YTD Rev. & Exp.-Budget vs. Actual**  
May 2025 through April 2026

|   | May '25 - Apr 26 | Budget            | \$ Over Budget    | % of Budget   |
|---|------------------|-------------------|-------------------|---------------|
| <b>5306 · Vehicle Maint Equipment/Repairs</b>       |                  |                   |                   |               |
| 5306-18 · #18-M58-710-Ambulance (2012)              | 45.00            |                   |                   |               |
| 5306-19 · #19-E58 Ferrara Engine (2013)             | 31,171.98        |                   |                   |               |
| 5306-20 · #20-C58 FPB Explorer (2015)               | 521.72           |                   |                   |               |
| 5306-25 · #25-E58 Ferrara Eng (2021)                | 15,174.60        |                   |                   |               |
| 5306-26 · #26-DC Expedition (2022)                  | 46.84            |                   |                   |               |
| 5306-28 · #28 Chief (2024 Expedition)               | 57.61            |                   |                   |               |
| 5306-29 · #29-FPB Vehicle (2024 Escape)             | 48.82            |                   |                   |               |
| 5306 · Vehicle Maint Equipment/Repairs - Other      | 0.00             | 29,000.00         | -29,000.00        | 0.0%          |
| <b>Total 5306 · Vehicle Maint Equipment/Repairs</b> | <b>47,066.57</b> | <b>29,000.00</b>  | <b>18,066.57</b>  | <b>162.3%</b> |
| <b>5307 · Fire Extinguisher Maint/Repair</b>        | <b>450.50</b>    | <b>0.00</b>       | <b>450.50</b>     | <b>100.0%</b> |
| <b>5308 · Portable Equipment Maint/Repair</b>       | <b>380.72</b>    | <b>4,000.00</b>   | <b>-3,619.28</b>  | <b>9.5%</b>   |
| <b>5309 · Fire Suppression Supplies</b>             | <b>6,919.00</b>  | <b>9,400.00</b>   | <b>-2,481.00</b>  | <b>73.6%</b>  |
| <b>5310 · Vehicle Operating Expense</b>             |                  |                   |                   |               |
| 5310-01 · Gasoline                                  | 4,530.01         |                   |                   |               |
| 5310-02 · Diesel                                    | 4,219.76         |                   |                   |               |
| 5310-03 · Vehicle Ops Other Expenses                | 3,616.46         |                   |                   |               |
| 5310 · Vehicle Operating Expense - Other            | 0.00             | 18,250.00         | -18,250.00        | 0.0%          |
| <b>Total 5310 · Vehicle Operating Expense</b>       | <b>12,366.23</b> | <b>18,250.00</b>  | <b>-5,883.77</b>  | <b>67.8%</b>  |
| <b>5311 · Radio Equipment &amp; Repairs</b>         | <b>282.80</b>    | <b>1,300.00</b>   | <b>-1,017.20</b>  | <b>21.8%</b>  |
| <b>5313 · Hazardous Materials Equip/Repair</b>      | <b>892.79</b>    | <b>5,500.00</b>   | <b>-4,607.21</b>  | <b>16.2%</b>  |
| <b>5314 · Technical Rescue Tools Equip/Rep</b>      | <b>0.00</b>      | <b>5,800.00</b>   | <b>-5,800.00</b>  | <b>0.0%</b>   |
| <b>5321 · New Equipment</b>                         |                  |                   |                   |               |
| 5321-02 · Safety Grant_IPRF                         | 2,384.43         |                   |                   |               |
| 5321 · New Equipment - Other                        | 0.00             | 14,553.00         | -14,553.00        | 0.0%          |
| <b>Total 5321 · New Equipment</b>                   | <b>2,384.43</b>  | <b>14,553.00</b>  | <b>-12,168.57</b> | <b>16.4%</b>  |
| <b>5322 · Uniform</b>                               | <b>7,722.55</b>  | <b>25,000.00</b>  | <b>-17,277.45</b> | <b>30.9%</b>  |
| <b>5323 · Turn Out Gear</b>                         |                  |                   |                   |               |
| 5323-01 · Equipment & Maintenance                   | 147.25           |                   |                   |               |
| 5323 · Turn Out Gear - Other                        | 207.73           | 10,275.00         | -10,067.27        | 2.0%          |
| <b>Total 5323 · Turn Out Gear</b>                   | <b>354.98</b>    | <b>10,275.00</b>  | <b>-9,920.02</b>  | <b>3.5%</b>   |
| <b>Total 5300 · Operational Expense</b>             | <b>90,238.23</b> | <b>148,743.00</b> | <b>-58,504.77</b> | <b>60.7%</b>  |
| <b>5400 · Miscellaneous Operational Exp</b>         |                  |                   |                   |               |
| <b>5450 · Dispatching Fees</b>                      | <b>35,721.75</b> | <b>47,250.00</b>  | <b>-11,528.25</b> | <b>75.6%</b>  |
| <b>5452 · Miscellaneous Expense</b>                 |                  |                   |                   |               |
| 5452-01 · Misc - Bank Acct Expenses                 | 1,101.57         |                   |                   |               |
| 5452-02 · Sharps Grant                              | 988.75           |                   |                   |               |
| 5452 · Miscellaneous Expense - Other                | 5,908.54         | 14,850.00         | -8,941.46         | 39.8%         |
| <b>Total 5452 · Miscellaneous Expense</b>           | <b>7,998.86</b>  | <b>14,850.00</b>  | <b>-6,851.14</b>  | <b>53.9%</b>  |

**Glenside Fire Protection District**  
**001 - General Fund YTD Rev. & Exp.-Budget vs. Actual**  
May 2025 through April 2026

|   | May '25 - Apr 26    | Budget            | \$ Over Budget    | % of Budget   |
|---|---------------------|-------------------|-------------------|---------------|
| <b>5455 · Foreign Fire Fund</b>                   | 0.00                | 60,000.00         | -60,000.00        | 0.0%          |
| <b>Total 5400 · Miscellaneous Operational Exp</b> | 43,720.61           | 122,100.00        | -78,379.39        | 35.8%         |
| <b>Total Expense</b>                              | 1,396,192.81        | 2,632,298.00      | -1,236,105.19     | 53.0%         |
| <b>Net Ordinary Income</b>                        | 1,290,984.78        | 495,206.00        | 795,778.78        | 260.7%        |
| <b>Net Income</b>                                 | <b>1,290,984.78</b> | <b>495,206.00</b> | <b>795,778.78</b> | <b>260.7%</b> |

**Glenside Fire Protection District**  
**002 - Ambulance Fund YTD Rev. & Exp.-Budget vs. Actual**  
May 2025 through April 2026

|                                      | May '25 - Apr '26   | Budget              | \$ Over Budget       | % of Budget  |
|--------------------------------------|---------------------|---------------------|----------------------|--------------|
| <b>Ordinary Income/Expense</b>       |                     |                     |                      |              |
| <b>Income</b>                        |                     |                     |                      |              |
| 4100 · Revenue                       |                     |                     |                      |              |
| 4101 · Property Taxes                | 1,783,164.68        | 1,823,386.00        | -40,221.32           | 97.8%        |
| 4102 · Interest Income               | 0.00                | 0.00                | 0.00                 | 0.0%         |
| 4103 · Miscellaneous Income          | 0.00                | 0.00                | 0.00                 | 0.0%         |
| 4104 · Replacement Taxes             | 3,992.62            | 8,000.00            | -4,007.38            | 49.9%        |
| 4106 · Ambulance Fees Collected      | 946,991.28          | 1,400,000.00        | -453,008.72          | 67.6%        |
| 4107 · CPR/EMT Fees                  | 2,581.71            | 5,000.00            | -2,418.29            | 51.6%        |
| 4108 · Insurance Reimbursement       | 5,272.40            |                     |                      |              |
| 4115 · Plan Review Fees              | 200.00              |                     |                      |              |
| <b>Total 4100 · Revenue</b>          | <b>2,742,202.69</b> | <b>3,236,386.00</b> | <b>-494,183.31</b>   | <b>84.7%</b> |
| <b>Total Income</b>                  | <b>2,742,202.69</b> | <b>3,236,386.00</b> | <b>-494,183.31</b>   | <b>84.7%</b> |
| <b>Gross Profit</b>                  | <b>2,742,202.69</b> | <b>3,236,386.00</b> | <b>-494,183.31</b>   | <b>84.7%</b> |
| <b>Expense</b>                       |                     |                     |                      |              |
| 5000 · Wages                         |                     |                     |                      |              |
| 5001 · Administrative Wages          | 99,312.37           | 186,500.00          | -87,187.63           | 53.3%        |
| 5002 · FF/LTS Salaries               | 402,567.12          | 942,925.00          | -540,357.88          | 42.7%        |
| 5003 · Overtime                      | 118,610.52          | 130,000.00          | -11,389.48           | 91.2%        |
| 5004 · Part-time/Paid-on-call        | 114,577.74          | 188,000.00          | -73,422.26           | 60.9%        |
| 5005 · Clerical Wages                | 95,427.10           | 156,135.00          | -60,707.90           | 61.1%        |
| 5006 · Trustees Salaries             | 2,000.00            | 3,600.00            | -1,600.00            | 55.6%        |
| 5008 · CPR/EMT Training Salaries     | 2,353.37            | 3,500.00            | -1,146.63            | 67.2%        |
| 5009 · FICA/Medicare                 | 28,000.76           | 48,000.00           | -19,999.24           | 58.3%        |
| 5010 · Health Insurance              |                     |                     |                      |              |
| 5010-00 · HRA Costs                  | 32,946.37           |                     |                      |              |
| 5010-01 · AFLAC                      | 3,935.24            |                     |                      |              |
| 5010-02 · Washington Natl Ins Co     | 1,827.82            |                     |                      |              |
| 5010-03 · Liberty National           | 2,181.79            |                     |                      |              |
| 5010 · Health Insurance - Other      | 158,003.77          | 326,350.00          | -168,346.23          | 48.4%        |
| <b>Total 5010 · Health Insurance</b> | <b>198,894.99</b>   | <b>326,350.00</b>   | <b>-127,455.01</b>   | <b>60.9%</b> |
| 5015 · Battalion Chief               | 119,664.86          | 247,365.00          | -127,700.14          | 48.4%        |
| <b>Total 5000 · Wages</b>            | <b>1,181,408.83</b> | <b>2,232,375.00</b> | <b>-1,050,966.17</b> | <b>52.9%</b> |
| 5100 · Administrative Expense        |                     |                     |                      |              |
| 5101 · Fire Commissioners Expense    | 63.99               | 2,800.00            | -2,479.26            | 11.5%        |
| 5102 · Office Supplies               | 320.74              | 650.00              | -379.90              | 41.9%        |
| 5103 · Publication Expense           | 272.10              | 500.00              | -163.99              | 67.2%        |
| 5106 · Postage                       | 336.01              | 47,475.00           | -47,138.99           | 51.0%        |
| 5107 · Equipment and Software        | 24,194.41           | 800.00              | 23,394.41            | 0.0%         |
| 5108 · Office Equipment              | 0.00                | 12,750.00           | -12,750.00           | 45.0%        |
| 5130 · Bookkeeping Expenses          | 5,737.50            | 3,500.00            | 2,237.50             | 53.0%        |
| 5131 · Payroll Services              | 1,855.25            |                     |                      |              |

**Glenside Fire Protection District**  
**002 - Ambulance Fund YTD Rev. & Exp.-Budget vs. Actual**  
May 2025 through April 2026

Accrual Basis

|  | May '25 - Apr 26  | Budget            | \$ Over Budget     | % of Budget  |
|--|-------------------|-------------------|--------------------|--------------|
| 5140 - Ambulance Billing Fees_Costs                |                   |                   |                    |              |
| 5140-01 - GEMT Expenses                            | 336,855.23        |                   |                    |              |
| 5140 - Ambulance Billing Fees_Costs - Other        | 23,469.73         | 392,000.00        | -368,530.27        | 6.0%         |
| <b>Total 5140 - Ambulance Billing Fees_Costs</b>   | <b>360,124.96</b> | <b>392,000.00</b> | <b>-31,875.04</b>  | <b>91.9%</b> |
| 5150 - Ambulance Contract                          | 226,407.00        | 390,000.00        | -163,593.00        | 58.1%        |
| <b>Total 5100 - Administrative Expense</b>         | <b>619,311.96</b> | <b>850,475.00</b> | <b>-231,163.04</b> | <b>72.8%</b> |
| 5200 - Building and Ground Expense                 |                   |                   |                    |              |
| 5205 - Building Supplies                           | 1,426.79          | 4,000.00          | -2,573.21          | 35.7%        |
| 5206 - Maintenance Bldg & Grounds                  |                   |                   |                    |              |
| 5206-00 - Equipment Leasing & Serv Contr           | 3,586.58          |                   |                    |              |
| 5206 - Maintenance Bldg & Grounds - Other          | 7,099.85          | 19,575.00         | -12,475.15         | 36.3%        |
| <b>Total 5206 - Maintenance Bldg &amp; Grounds</b> | <b>10,686.43</b>  | <b>19,575.00</b>  | <b>-8,888.57</b>   | <b>54.6%</b> |
| 5207 - Water                                       | 2,405.11          | 3,250.00          | -844.89            | 74.0%        |
| 5213 - Electric                                    | 6,796.91          | 12,500.00         | -5,703.09          | 54.4%        |
| 5214 - Heat (gas)                                  | 704.67            | 2,000.00          | -1,295.33          | 35.2%        |
| 5215 - Telephone                                   |                   |                   |                    |              |
| 5215-11 - Verizon Wireless                         | 2,524.36          |                   |                    |              |
| 5215-14 - IPitomy                                  | 624.80            |                   |                    |              |
| 5215 - Telephone - Other                           | 0.00              | 8,630.00          | -8,630.00          | 0.0%         |
| <b>Total 5215 - Telephone</b>                      | <b>3,149.16</b>   | <b>8,630.00</b>   | <b>-5,480.84</b>   | <b>36.5%</b> |
| 5216 - Scavenger Service                           | 2,609.04          | 4,750.00          | -2,140.96          | 54.9%        |
| 5217 - Cable Service - YouTube TV                  | 359.88            |                   |                    |              |
| <b>Total 5200 - Building and Ground Expense</b>    | <b>28,137.99</b>  | <b>54,705.00</b>  | <b>-26,567.01</b>  | <b>51.4%</b> |
| 5300 - Operational Expense                         |                   |                   |                    |              |
| 5301 - Training Expense                            |                   |                   |                    |              |
| 5301-01 - CPR Pub Ed Class Exps                    | 1,920.50          |                   |                    |              |
| 5301-02 - Inside Training Exps-Educ Mats           | 87.62             |                   |                    |              |
| 5301 - Training Expense - Other                    | 3,572.81          | 12,600.00         | -9,027.19          | 28.4%        |
| <b>Total 5301 - Training Expense</b>               | <b>5,580.93</b>   | <b>12,600.00</b>  | <b>-7,019.07</b>   | <b>44.3%</b> |
| 5302 - Meeting/Conferences                         |                   |                   |                    |              |
| 5302-02 - IAFFD Conference                         | 423.17            |                   |                    |              |
| 5302 - Meeting/Conferences - Other                 | 423.55            | 2,925.00          | -2,501.45          | 14.5%        |
| <b>Total 5302 - Meeting/Conferences</b>            | <b>846.72</b>     | <b>2,925.00</b>   | <b>-2,078.28</b>   | <b>28.9%</b> |
| 5303 - Dues & Subscriptions                        | 5,723.40          | 6,510.00          | -786.60            | 87.9%        |
| 5304 - SCBA Expenses & Testing                     | 1,186.00          | 3,630.00          | -2,444.00          | 32.7%        |

**Glenside Fire Protection District**  
**002 - Ambulance Fund YTD Rev. & Exp.-Budget vs. Actual**  
 May 2025 through April 2026

12:23 PM  
 12/02/25  
 Accrual Basis

|   | May '25 - Apr '26 | Budget            | \$ Over Budget    | % of Budget  |
|---|-------------------|-------------------|-------------------|--------------|
| <b>5306 - Vehicle Maint Equipment/Repairs</b>       |                   |                   |                   |              |
| 5306-14 - #14-M59R-719-Ambulance (2009)             | 1,000.00          |                   |                   |              |
| 5306-18 - #18-M58-710-Ambulance (2012)              | 1,776.32          |                   |                   |              |
| 5306-20 - #20-C58 FPB Explorer (2015)               | 521.72            |                   |                   |              |
| 5306-23 - #23 M58 Ford F550 Amb (2020)              | 9,894.63          |                   |                   |              |
| 5306-26 - #26-DC Expedition (2022)                  | 46.83             |                   |                   |              |
| 5306-27 - #27 New Ambulance (2024)                  | 2,462.72          |                   |                   |              |
| 5306-28 - #28 Chief (2024 Expedition)               | 57.59             |                   |                   |              |
| 5306-29 - #29-FPB Vehicle (2024 Escape)             | 48.82             |                   |                   |              |
| 5306 - Vehicle Maint Equipment/Repairs - Other      | 0.00              | 23,100.00         | -23,100.00        | 0.0%         |
| <b>Total 5306 - Vehicle Maint Equipment/Repairs</b> | <b>15,808.63</b>  | <b>23,100.00</b>  | <b>-7,291.37</b>  | <b>68.4%</b> |
| <b>5310 - Vehicle Operating Expense</b>             |                   |                   |                   |              |
| 5310-01 - Gasoline                                  | 4,530.00          |                   |                   |              |
| 5310-02 - Diesel                                    | 4,219.73          |                   |                   |              |
| 5310-03 - Vehicle Ops Other Expenses                | 3,616.43          |                   |                   |              |
| 5310 - Vehicle Operating Expense - Other            | 0.00              | 18,250.00         | -18,250.00        | 0.0%         |
| <b>Total 5310 - Vehicle Operating Expense</b>       | <b>12,366.16</b>  | <b>18,250.00</b>  | <b>-5,883.84</b>  | <b>67.8%</b> |
| <b>5311 - Radio Equipment &amp; Repairs</b>         |                   |                   |                   |              |
| 5321 - New Equipment                                | 282.80            | 1,300.00          | -1,017.20         | 21.8%        |
| 5321-02 - Safety Grant -IPRF                        | 2,384.43          |                   |                   |              |
| 5321 - New Equipment - Other                        | 0.00              | 14,553.00         | -14,553.00        | 0.0%         |
| <b>Total 5321 - New Equipment</b>                   | <b>2,384.43</b>   | <b>14,553.00</b>  | <b>-12,168.57</b> | <b>16.4%</b> |
| <b>5323 - Turn Out Gear</b>                         |                   |                   |                   |              |
| 5323-01 - Equipment & Maintenance                   | 147.25            |                   |                   |              |
| 5323 - Turn Out Gear - Other                        | 207.72            | 10,275.00         | -10,067.28        | 2.0%         |
| <b>Total 5323 - Turn Out Gear</b>                   | <b>354.97</b>     | <b>10,275.00</b>  | <b>-9,920.03</b>  | <b>3.5%</b>  |
| <b>5324 - Medical Supplies</b>                      |                   |                   |                   |              |
| 5324-01 - Rental Bottles and Refills                | 1,455.01          |                   |                   |              |
| 5324-02 - New Equipment                             | 187.98            |                   |                   |              |
| 5324-03 - Gloves & Disinfectant                     | 1,764.40          |                   |                   |              |
| 5324 - Medical Supplies - Other                     | 13,841.63         | 36,000.00         | -22,158.37        | 38.4%        |
| <b>Total 5324 - Medical Supplies</b>                | <b>17,249.02</b>  | <b>36,000.00</b>  | <b>-18,750.98</b> | <b>47.9%</b> |
| <b>Total 5300 - Operational Expense</b>             | <b>61,783.06</b>  | <b>129,143.00</b> | <b>-67,359.94</b> | <b>47.8%</b> |
| <b>5400 - Miscellaneous Operational Exp</b>         |                   |                   |                   |              |
| 5450 - Dispatching Fees                             | 35,721.75         | 47,250.00         | -11,528.25        | 75.6%        |
| 5452 - Miscellaneous Expense                        | 988.73            |                   |                   |              |
| 5452-02 - Sharps Grant                              | 4,869.18          | 14,850.00         | -9,980.82         | 32.8%        |
| 5452 - Miscellaneous Expense - Other                | 5,857.91          | 14,850.00         | -8,992.09         | 39.4%        |
| <b>Total 5452 - Miscellaneous Expense</b>           | <b>41,579.66</b>  | <b>62,100.00</b>  | <b>-20,520.34</b> | <b>67.0%</b> |

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12/02/25

Accrual Basis

**Glenside Fire Protection District**  
**002 - Ambulance Fund YTD Rev. & Exp.-Budget vs. Actual**  
 May 2025 through April 2026

|                            | May '25 - Apr 26  | Budget             | \$ Over Budget      | % of Budget    |
|----------------------------|-------------------|--------------------|---------------------|----------------|
| 5800 - Transfers Out       | 0.00              | 400,000.00         | -400,000.00         | 0.0%           |
| <b>Total Expense</b>       | 1,932,221.50      | 3,728,798.00       | -1,796,576.50       | 51.8%          |
| <b>Net Ordinary Income</b> | 809,981.19        | -492,412.00        | 1,302,393.19        | -164.5%        |
| <b>Net Income</b>          | <b>809,981.19</b> | <b>-492,412.00</b> | <b>1,302,393.19</b> | <b>-164.5%</b> |

**Glenside Fire Protection District**  
**003 - Liability Fund YTD Rev. & Exp.- Budget vs. Actual**  
 May 2025 through April 2026

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 12/02/25  
 Accrual Basis

|  | May '25 - Apr 26  | Budget            | \$ Over Budget     | % of Budget   |
|--|-------------------|-------------------|--------------------|---------------|
| <b>Ordinary Income/Expense</b>                     |                   |                   |                    |               |
| Income   |                   |                   |                    |               |
| 4100 · Revenue                                     |                   |                   |                    |               |
| 4101 · Property Taxes                              | 457,687.13        | 468,297.00        | -10,609.87         | 97.7%         |
| 4104 · Replacement Taxes                           | 1,024.79          | 3,000.00          | -1,975.21          | 34.2%         |
| <b>Total 4100 · Revenue</b>                        | <b>458,711.92</b> | <b>471,297.00</b> | <b>-12,585.08</b>  | <b>97.3%</b>  |
| <b>Total Income</b>                                | <b>458,711.92</b> | <b>471,297.00</b> | <b>-12,585.08</b>  | <b>97.3%</b>  |
| <b>Gross Profit</b>                                | <b>458,711.92</b> | <b>471,297.00</b> | <b>-12,585.08</b>  | <b>97.3%</b>  |
| <b>Expense</b>                                     |                   |                   |                    |               |
| 5100 · Administrative Expense                      |                   |                   |                    |               |
| 5101 · Fire Commissioners Expense                  | 1,459.50          |                   |                    |               |
| 5103 · Publication Expense                         | 892.00            |                   |                    |               |
| 5104 · Legal Expense                               | 17,984.95         | 10,000.00         | 7,984.95           | 179.8%        |
| <b>Total 5100 · Administrative Expense</b>         | <b>20,336.45</b>  | <b>10,000.00</b>  | <b>10,336.45</b>   | <b>203.4%</b> |
| 5200 · Building and Ground Expense                 |                   |                   |                    |               |
| 5206 · Maintenance Bldg & Grounds                  | 2,268.60          |                   |                    |               |
| 5206-00 · Equipment Leasing & Serv Contr           |                   |                   |                    |               |
| <b>Total 5206 · Maintenance Bldg &amp; Grounds</b> | <b>2,268.60</b>   |                   |                    |               |
| <b>Total 5200 · Building and Ground Expense</b>    | <b>2,268.60</b>   |                   |                    |               |
| 5300 · Operational Expense                         |                   |                   |                    |               |
| 5307 · Fire Extinguisher Maint/Repair              | 0.00              | 1,625.00          | -1,625.00          | 0.0%          |
| 5312 · Training Center                             |                   |                   |                    |               |
| 5312-01 · Utilities - Water                        | 207.00            |                   |                    |               |
| 5312-02 · Utilities - Electric                     | 170.01            |                   |                    |               |
| 5312-03 · Utilities - Gas                          | 114.81            |                   |                    |               |
| 5312 · Training Center - Other                     | 0.00              | 9,800.00          | -9,800.00          | 0.0%          |
| <b>Total 5312 · Training Center</b>                | <b>491.82</b>     | <b>9,800.00</b>   | <b>-9,308.18</b>   | <b>5.0%</b>   |
| <b>Total 5300 · Operational Expense</b>            | <b>491.82</b>     | <b>11,425.00</b>  | <b>-10,933.18</b>  | <b>4.3%</b>   |
| 5400 · Miscellaneous Operational Exp               |                   |                   |                    |               |
| 5401 · Fire Prevention                             | 4,156.13          | 27,180.00         | -23,023.87         | 15.3%         |
| 5451 · Medical Testing                             | 9,015.34          | 39,600.00         | -30,584.66         | 22.8%         |
| <b>Total 5400 · Miscellaneous Operational Exp</b>  | <b>13,171.47</b>  | <b>66,780.00</b>  | <b>-53,608.53</b>  | <b>19.7%</b>  |
| 5600 · Insurance Expense                           |                   |                   |                    |               |
| 5682 · Public Liability Insurance                  | 261,516.71        | 361,000.00        | -99,483.29         | 72.4%         |
| <b>Total 5600 · Insurance Expense</b>              | <b>261,516.71</b> | <b>361,000.00</b> | <b>-99,483.29</b>  | <b>72.4%</b>  |
| <b>Total Expense</b>                               | <b>297,785.05</b> | <b>449,205.00</b> | <b>-151,419.95</b> | <b>66.3%</b>  |
| <b>Net Ordinary Income</b>                         | <b>160,926.87</b> | <b>22,092.00</b>  | <b>138,834.87</b>  | <b>728.4%</b> |
| <b>Net Income</b>                                  | <b>160,926.87</b> | <b>22,092.00</b>  | <b>138,834.87</b>  | <b>728.4%</b> |

**Glenside Fire Protection District**  
**004 -Capital Improv Fund YTD Rev. & Exp.- Budget vs. Actual**  
May 2025 through April 2026

|  | May '25 - Apr 26   | Budget             | \$ Over Budget     | % of Budget   |
|--|--------------------|--------------------|--------------------|---------------|
| <b>Ordinary Income/Expense</b>                     |                    |                    |                    |               |
| Income   |                    |                    |                    |               |
| 4100 · Revenue                                     | 168,061.30         | 235,000.00         | -66,938.70         | 71.5%         |
| 4102 · Interest Income                             | 0.00               | 400,000.00         | -400,000.00        | 0.0%          |
| 4113 · Transfer In                                 |                    |                    |                    |               |
| <b>Total 4100 · Revenue</b>                        | <b>168,061.30</b>  | <b>635,000.00</b>  | <b>-466,938.70</b> | <b>26.5%</b>  |
| 4118 · Unrealized Gains                            | 16,346.25          |                    |                    |               |
| <b>Total Income</b>                                | <b>184,407.55</b>  | <b>635,000.00</b>  | <b>-450,592.45</b> | <b>29.0%</b>  |
| <b>Gross Profit</b>                                | <b>184,407.55</b>  | <b>635,000.00</b>  | <b>-450,592.45</b> | <b>29.0%</b>  |
| <b>Expense</b>                                     |                    |                    |                    |               |
| 5400 · Miscellaneous Operational Exp               |                    |                    |                    |               |
| 5452 · Miscellaneous Expense                       | 3,438.83           |                    |                    |               |
| <b>Total 5400 · Miscellaneous Operational Exp</b>  | <b>3,438.83</b>    |                    |                    |               |
| 5500 · Building and Equipment Expense              |                    |                    |                    |               |
| 5531 · Building and Equipment                      | 608,734.00         | 818,500.00         | -209,766.00        | 74.4%         |
| <b>Total 5500 · Building and Equipment Expense</b> | <b>608,734.00</b>  | <b>818,500.00</b>  | <b>-209,766.00</b> | <b>74.4%</b>  |
| <b>Total Expense</b>                               | <b>612,172.83</b>  | <b>818,500.00</b>  | <b>-206,327.17</b> | <b>74.8%</b>  |
| <b>Net Ordinary Income</b>                         | <b>-427,765.28</b> | <b>-183,500.00</b> | <b>-244,265.28</b> | <b>233.1%</b> |
| <b>Net Income</b>                                  | <b>-427,765.28</b> | <b>-183,500.00</b> | <b>-244,265.28</b> | <b>233.1%</b> |

**Glenside Fire Protection District**  
**005 - Audit Fund YTD Rev. & Exp.- Budget vs. Actual**  
May 2025 through April 2026

|  | May '25 - Apr 26 | Budget           | \$ Over Budget   | % of Budget   |
|--|------------------|------------------|------------------|---------------|
| Ordinary Income/Expense                    |                  |                  |                  |               |
| Income                                     |                  |                  |                  |               |
| 4100 · Revenue                             | 15,697.73        | 16,065.00        | -367.27          | 97.7%         |
| 4101 · Property Taxes                      | 35.14            | 0.00             | 35.14            | 100.0%        |
| 4104 · Replacement Taxes                   |                  |                  |                  |               |
| <b>Total 4100 · Revenue</b>                | <b>15,732.87</b> | <b>16,065.00</b> | <b>-332.13</b>   | <b>97.9%</b>  |
| <b>Total Income</b>                        | <b>15,732.87</b> | <b>16,065.00</b> | <b>-332.13</b>   | <b>97.9%</b>  |
| Gross Profit                               | 15,732.87        | 16,065.00        | -332.13          | 97.9%         |
| Expense                                    |                  |                  |                  |               |
| 5100 · Administrative Expense              |                  |                  |                  |               |
| 5129 · Audit Expense                       | 17,510.00        | 16,065.00        | 1,445.00         | 109.0%        |
| <b>Total 5100 · Administrative Expense</b> | <b>17,510.00</b> | <b>16,065.00</b> | <b>1,445.00</b>  | <b>109.0%</b> |
| <b>Total Expense</b>                       | <b>17,510.00</b> | <b>16,065.00</b> | <b>1,445.00</b>  | <b>109.0%</b> |
| Net Ordinary Income                        | -1,777.13        | 0.00             | -1,777.13        | 100.0%        |
| Net Income                                 | <b>-1,777.13</b> | <b>0.00</b>      | <b>-1,777.13</b> | <b>100.0%</b> |

**Glenside Fire Protection District**  
**006 - Pension Fund YTD Rev. & Exp.- Budget vs. Actual**  
 May 2025 through April 2026

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 12/02/25  
 Accrual Basis

|  | May '25 - Apr 26 | Budget       | \$ Over Budget | % of Budget |
|--|------------------|--------------|----------------|-------------|
| Ordinary Income/Expense                    |                  |              |                |             |
| Income                                     |                  |              |                |             |
| 4100 · Revenue                             | 1,053,557.44     | 1,068,224.00 | -14,666.56     | 98.6%       |
| 4101 · Property Taxes                      |                  |              |                |             |
| Total 4100 · Revenue                       | 1,053,557.44     | 1,068,224.00 | -14,666.56     | 98.6%       |
| Total Income                               | 1,053,557.44     | 1,068,224.00 | -14,666.56     | 98.6%       |
| Gross Profit                               | 1,053,557.44     | 1,068,224.00 | -14,666.56     | 98.6%       |
| Expense                                    |                  |              |                |             |
| 5400 · Miscellaneous Operational Exp       |                  |              |                |             |
| 5460 · Pension Fund Expense                | 1,053,557.44     |              |                |             |
| Total 5400 · Miscellaneous Operational Exp | 1,053,557.44     | 1,068,224.00 | -1,068,224.00  | 0.0%        |
| 5690 · Pension Fund Contribution           | 0.00             | 1,068,224.00 | -1,068,224.00  | 98.6%       |
| Total Expense                              | 1,053,557.44     | 1,068,224.00 | -14,666.56     | 98.6%       |
| Net Ordinary Income                        | 0.00             | 0.00         | 0.00           | 0.0%        |
| Net Income                                 | 0.00             | 0.00         | 0.00           | 0.0%        |

# Glenside Fire Protection District

## Combined YTD Revenue & Expense

May 2025 through April 2026

May '25 - Apr 26

|                                      |                     |
|--------------------------------------|---------------------|
| <b>Ordinary Income/Expense</b>       |                     |
| <b>Income</b>                        |                     |
| 4100 · Revenue                       | 5,959,099.88        |
| 4101 · Property Taxes                | 168,061.30          |
| 4102 · Interest Income               | 8,777.97            |
| 4103 · Miscellaneous Income          | 10,983.84           |
| 4104 · Replacement Taxes             | 946,991.28          |
| 4106 · Ambulance Fees Collected      | 2,591.71            |
| 4107 · CPR/EMT Fees                  | 10,640.87           |
| 4108 · Insurance Reimbursement       | 1,374.13            |
| 4109 · Employee Reimbursement        | 10,000.00           |
| 4110 · Sale of Vehicles              | 5,261.00            |
| 4115 · Plan Review Fees              | 1,661.83            |
| 4116 · Grants                        | 7,125,443.81        |
| <b>Total 4100 · Revenue</b>          | <b>16,346.25</b>    |
| 4118 · Unrealized Gains              | 7,141,790.06        |
| <b>Total Income</b>                  | <b>7,141,790.06</b> |
| <b>Gross Profit</b>                  | <b>7,141,790.06</b> |
| <b>Expense</b>                       |                     |
| 5000 · Wages                         | 198,624.85          |
| 5001 · Administrative Wages          | 805,134.49          |
| 5002 · FF/ILTS Salaries              | 237,221.03          |
| 5003 · Overtime                      | 229,155.49          |
| 5004 · Part-time/Paid-on-call        | 196,022.50          |
| 5005 · Clerical Wages                | 5,150.00            |
| 5006 · Trustees Salaries             | 2,100.00            |
| 5007 · Commissioners Salaries        | 2,353.37            |
| 5008 · CPR/EMT Training Salaries     | 56,001.53           |
| 5009 · FICA/Medicare                 |                     |
| 5010 · Health Insurance              | 65,892.77           |
| 5010-00 · HRA Costs                  | 7,870.46            |
| 5010-01 · AFLAC                      | 3,655.64            |
| 5010-02 · Washington Natl Ins Co     | 4,363.57            |
| 5010-03 · Liberty National           | 316,007.74          |
| 5010 · Health Insurance - Other      |                     |
| <b>Total 5010 · Health Insurance</b> | <b>397,790.18</b>   |
| 5015 · Battalion Chief               | 253,216.60          |
| <b>Total 5000 · Wages</b>            | <b>2,382,770.04</b> |

**Glenside Fire Protection District**  
**Combined YTD Revenue & Expense**  
 May 2025 through April 2026

|  | May '25 - Apr 26  |
|--|-------------------|
| <b>5100 · Administrative Expense</b>               |                   |
| 5101 · Fire Commissioners Expense                  | 1,541.49          |
| 5102 · Office Supplies                             | 641.51            |
| 5103 · Publication Expense                         | 1,436.20          |
| 5104 · Legal Expense                               | 17,984.95         |
| 5106 · Postage                                     | 672.03            |
| 5107 · Equipment and Software                      | 48,389.00         |
| 5129 · Audit Expense                               | 17,510.00         |
| 5130 · Bookkeeping Expenses                        | 11,475.00         |
| 5131 · Payroll Services                            | 3,710.51          |
| 5140 · Ambulance Billing Fees_Costs                |                   |
| 5140-01 · GEMT Expenses                            | 336,655.23        |
| 5140 · Ambulance Billing Fees_Costs - Other        | 23,469.73         |
| <b>Total 5140 · Ambulance Billing Fees_Costs</b>   | <b>360,124.96</b> |
| 5150 · Ambulance Contract                          | 226,407.00        |
| <b>Total 5100 · Administrative Expense</b>         | <b>689,892.65</b> |
| <b>5200 · Building and Ground Expense</b>          |                   |
| 5205 · Building Supplies                           | 2,853.72          |
| 5206 · Maintenance Bldg & Grounds                  |                   |
| 5206-00 · Equipment Leasing & Serv Contr           | 9,441.78          |
| 5206 · Maintenance Bldg & Grounds - Other          | 14,199.80         |
| <b>Total 5206 · Maintenance Bldg &amp; Grounds</b> | <b>23,641.58</b>  |
| 5207 · Water                                       | 4,810.29          |
| 5213 · Electric                                    | 13,593.83         |
| 5214 · Heat (gas)                                  | 1,409.37          |
| 5215 · Telephone                                   |                   |
| 5215-11 · Verizon Wireless                         | 5,048.76          |
| 5215-14 · IPitomy                                  | 1,249.65          |
| <b>Total 5215 · Telephone</b>                      | <b>6,298.41</b>   |
| 5216 · Scavenger Service                           | 5,218.12          |
| 5217 · Cable Service - YouTube TV                  | 719.79            |
| <b>Total 5200 · Building and Ground Expense</b>    | <b>58,545.11</b>  |
| <b>5300 · Operational Expense</b>                  |                   |
| 5301 · Training Expense                            |                   |
| 5301-01 · CPR Pub Ed Class Exps                    | 1,920.50          |
| 5301-02 · Inside Training Exps-Educ Mats           | 175.25            |
| 5301 · Training Expense - Other                    | 7,146.63          |
| <b>Total 5301 · Training Expense</b>               | <b>9,242.38</b>   |

**Glenside Fire Protection District  
Combined YTD Revenue & Expense  
May 2025 through April 2026**

|   | May '25 - Apr 26 |
|---|------------------|
| <b>5302 · Meeting/Conferences</b>                   |                  |
| 5302-02 · IAFPD Conference                          | 846.36           |
| 5302 · Meeting/Conferences - Other                  | 847.15           |
| <b>Total 5302 · Meeting/Conferences</b>             | 1,693.51         |
| <b>5303 · Dues &amp; Subscriptions</b>              |                  |
| 5304 · SCBA Expenses & Testing                      | 11,446.82        |
| <b>5306 · Vehicle Maint Equipment/Repairs</b>       |                  |
| 5306-14 · #14-M59R-719-Ambulance (2009)             | 1,000.00         |
| 5306-18 · #18-M58-710-Ambulance (2012)              | 1,821.32         |
| 5306-19 · #19-E58 Ferrara Engine (2013)             | 31,171.98        |
| 5306-20 · #20-C58 FPB Explorer (2015)               | 1,043.44         |
| 5306-23 · #23 M58 Ford F550 Amb (2020)              | 9,894.63         |
| 5306-25 · #25-E58 Ferrara Eng (2021)                | 15,174.60        |
| 5306-26 · #26-DC Expedition (2022)                  | 93.67            |
| 5306-27 · #27 New Ambulance (2024)                  | 2,462.72         |
| 5306-28 · #28 Chief (2024 Expedition)               | 115.20           |
| 5306-29 · #29-FPB Vehicle (2024 Escape)             | 97.64            |
| <b>Total 5306 · Vehicle Maint Equipment/Repairs</b> | 62,875.20        |
| <b>5307 · Fire Extinguisher Maint/Repair</b>        |                  |
| 5308 · Portable Equipment Maint/Repair              | 450.50           |
| 5309 · Fire Suppression Supplies                    | 380.72           |
|   | 6,919.00         |
| <b>5310 · Vehicle Operating Expense</b>             |                  |
| 5310-01 · Gasoline                                  | 9,060.01         |
| 5310-02 · Diesel                                    | 8,439.49         |
| 5310-03 · Vehicle Ops Other Expenses                | 7,232.89         |
| <b>Total 5310 · Vehicle Operating Expense</b>       | 24,732.39        |
| <b>5311 · Radio Equipment &amp; Repairs</b>         |                  |
| 5312 · Training Center                              | 565.60           |
| 5312-01 · Utilities - Water                         | 207.00           |
| 5312-02 · Utilities - Electric                      | 170.01           |
| 5312-03 · Utilities - Gas                           | 114.81           |
| <b>Total 5312 · Training Center</b>                 | 491.82           |
| <b>5313 · Hazardous Materials Equip/Repair</b>      |                  |
| 5321 · New Equipment                                | 892.79           |
| 5321-02 · Safety Grant_IPRF                         | 4,768.86         |
| <b>Total 5321 · New Equipment</b>                   | 4,768.86         |
| <b>5322 · Uniform</b>                               |                  |
|   | 7,722.55         |

**Glenside Fire Protection District**  
**Combined YTD Revenue & Expense**  
 May 2025 through April 2026

|  | May '25 - Apr 26    |
|--|---------------------|
| 5323 · Turn Out Gear                               |                     |
| 5323-01 · Equipment & Maintenance                  | 294.50              |
| 5323 · Turn Out Gear - Other                       | 415.45              |
| <b>Total 5323 · Turn Out Gear</b>                  | <b>709.95</b>       |
| 5324 · Medical Supplies                            |                     |
| 5324-01 · Rental Bottles and Refills               | 1,455.01            |
| 5324-02 · New Equipment                            | 187.98              |
| 5324-03 · Gloves & Disinfectant                    | 1,764.40            |
| 5324 · Medical Supplies - Other                    | 13,841.63           |
| <b>Total 5324 · Medical Supplies</b>               | <b>17,249.02</b>    |
| <b>Total 5300 · Operational Expense</b>            | <b>152,513.11</b>   |
| 5400 · Miscellaneous Operational Exp               |                     |
| 5401 · Fire Prevention                             | 4,156.13            |
| 5450 · Dispatching Fees                            | 71,443.50           |
| 5451 · Medical Testing                             | 9,015.34            |
| 5452 · Miscellaneous Expense                       |                     |
| 5452-01 · Misc - Bank Acct Expenses                | 1,101.57            |
| 5452-02 · Sharps Grant                             | 1,977.48            |
| 5452 · Miscellaneous Expense - Other               | 14,216.55           |
| <b>Total 5452 · Miscellaneous Expense</b>          | <b>17,295.60</b>    |
| <b>5460 · Pension Fund Expense</b>                 | <b>1,053,557.44</b> |
| <b>Total 5400 · Miscellaneous Operational Exp</b>  | <b>1,155,468.01</b> |
| 5500 · Building and Equipment Expense              |                     |
| 5531 · Building and Equipment                      | 608,734.00          |
| <b>Total 5500 · Building and Equipment Expense</b> | <b>608,734.00</b>   |
| 5600 · Insurance Expense                           |                     |
| 5682 · Public Liability Insurance                  | 261,516.71          |
| <b>Total 5600 · Insurance Expense</b>              | <b>261,516.71</b>   |
| <b>Total Expense</b>                               | <b>5,309,439.63</b> |
| <b>Net Ordinary Income</b>                         | <b>1,832,350.43</b> |
| <b>Net Income</b>                                  | <b>1,832,350.43</b> |