Policy #: 911-010
Previous Policy #: ETS 009 004P
Effective Date: February 12, 2009
Revised: August 13, 2025

Expenditure Policy

Purpose:
The purpose of this policy is to advise on the disbursement of 9-1-1 surcharge funds consistent with State and Federal requirements, specifically, to avoid the diversion of 9-1-1 surcharge funds and to operate effectively and control spending.

Additional Authority:
50 ILCS 750 Emergency Telephone System Act (ETSA)
83 Illinois Administrative Code Part 725 Part 1325
OEX-003B-89 Amending Section 40-20 of the DuPage County Code Pertaining to the Emergency Telephone System Board

Goal:
Consistent with 911-18: System Administration, wherein the ETSB has listed its core components, the ETSB seeks to define the 9-1-1 System by limiting the system to core components in an effort to ensure long-term stability and sustainability of those components necessary to receive and dispatch 9-1-1 calls, or that are mandated by ETSA. A defined system will assist in the ETSB's other goal of direct financial support for the PSAPs as defined in the IGA between the parties executed under Resolution #ETS-R-0056-23.

Definitions:
Ad Hoc Committee: In Illinois, an Ad Hoc Committee is a temporary group formed to address a specific, non-recurring issue or problem. It is not a permanent part of an organization and is dissolved once its task is completed. These committees are often established to provide advice or information to a larger body.

Capital Cost: Within the Operating Budget are capital line items for new IT Equipment (54100), new Software (54107), and new Equipment and Machinery with a value over $35,000 (54110).

Capital Contingencies (54199): This line item was developed by the Chief Financial Officer and outside auditor in 2020 as the "savings account" for the replacement of existing ETSB equipment. This fund ensures that the ETSB is sustainable and capable of replacing core components on a regular or emergency basis as an ongoing process.

Contingencies (53828): The County defines Contingencies as "This is a budgetary account placed in certain County Funds to provide for contingent items that may occur during the budget year. This account is used for transfer purposes only. Expenditures cannot be charged to this account." A contingency fund is money specifically set aside to cover emergency costs or other unplanned, urgent needs. Previous examples include costs are increases in fees in utilities, increase in renewed contracts or personnel costs (IMRF, Insurance), radio batteries.

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Discharging an Ad Hoc Committee: In Illinois, discharging an ad hoc committee means formally dissolving it. It is the process of formally ending its existence once its specific, temporary purpose has been fulfilled. Key aspects of discharging an Ad Hoc Committee in Illinois include: Completion of Task, Formal Action, Final Reporting, Cessation of duties.

Operating Budget: An operating budget is a detailed financial plan that outlines an organization's expected revenues and expenses for a specific period, typically one fiscal year. It acts as a guide for managing day-to-day operations and helps entities make informed decisions and control spending.

POLICY

I. Policy Statement

A. Emergency Telephone System Act Section 15.4 Surcharge Funds

Funds held and collected from the surcharge ("Surcharge Funds") for emergency telephone systems authorized by Section 15.4 of the Emergency Telephone System Act (hereinafter the "Act"), 50 ILCS 750/15.4(b) shall be expended, in accordance with Section 15.4 of the Act, 50 ILCS 750/15.4 and the DuPage ETSB By-laws, only to pay the costs of the following or costs associated with them and reasonably necessary for their implementation:

(b) The powers and duties of the board shall be defined by ordinance of the municipality or county, or by intergovernmental agreement in the case of a joint board. The powers and duties shall include, but need not be limited to the following:

(1) Planning a 9-1-1 system.
(2) Coordinating and supervising the implementation, upgrading, or maintenance of the system, including the establishment of equipment specifications and coding systems.
(3) Receiving moneys from the surcharge imposed under Section 15.3, or disbursed to it under Section 30, and from any other source, for deposit into the Emergency Telephone System Fund.
(4) Authorizing all disbursements from the fund.
(5) Hiring any staff necessary for the implementation or upgrade of the system.
(6) (Blank).
(7) Designating a 9-1-1 System Manager, whose duties and responsibilities shall be set forth by the Emergency Telephone System Board in writing.

An example of an expenditure associated with and reasonably necessary for the implementation of one of the above purposes would be the cost of an portable radio and Mobile for Public Safety (MPS) GPS (previously mobile data transmitters equipped with automatic vehicle locators) , where such a system would interact with the ETSB's 9-1-1 system and would, among other things, provide unit status and location of emergency response personnel for efficient dispatch. *See Attorney General Opinion, 98 Ill. Atty. Gen Op. 005 at p. 9 – 10.*

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An example of expenditures *not* associated with nor reasonably necessary for the implementation of any of the above purposes would be the payment of costs for conducting driver's license checks, making inquiries into LEADS and responding to non-emergency situations, or the costs of a record keeping system that creates a database of police and firefighter field investigation reports and interviews facilitating the produce the various reports required of emergency personnel by the state. *Id.,* at pp. 8-9. The Illinois Attorney General has opined that such costs are not necessary for direct maintenance of an Emergency Telephone System. *See Attorney General Opinion, 98 Ill. Atty. Gen Op. 005 at p. 9.*

B. Non-Surcharge Funds

Funds other than those held and collected from the surcharge for emergency telephone systems authorized by Section 15.3: Local Non-Wireless Surcharge and Section 15.3(a): Local Wireless Surcharge of the Act and Administrative Rule 1325, shall be considered "Non-Surcharge Funds" and shall be expended in accordance with any legally binding earmark or restriction on them or, if none, for any of the duties and responsibilities of the Board provided for in Article VI of the DuPage County ordinance pertaining to Procurement or Section 20-40 pertaining to the ETSB. Whenever possible, Non-Surcharge Funds shall be reserved and used for payment of costs not eligible for application of Surcharge Funds before being expended for the costs of functions and items that can be satisfied out of Surcharge Funds. For example, where an employee is hired to perform dispatcher duties part-time and other non-emergency functions for the remainder of the time, Surcharge Funds could only be properly used to pay that portion of that employee's time attributable to attending the emergency telephone system, with the other portion of such employees' compensation being paid from Non-Surcharge Funds. *See 98 Ill. Atty. Gen. Op. 009, at p. 5.*

C. Expenditure of Funds

No expenditure funds of the DuPage ETSB, whether Surcharge or Non-Surcharge Funds, shall be authorized, except, as provided in Section 4(c): Finance and Procurement of the DuPage County Ordinance pertaining to the ETSB (DuPage Ord 20-40), upon the direction of the Board by resolution adopted by a majority of all members of the Board present at duly convened meeting of the Board, except where a super majority is required by the Ordinance. Such direction shall be evidenced by either a separate written resolution or notation of such resolution in the minutes of the meeting.

The adoption of such resolution shall be authority for the 9-1-1 System Manager, or other staff member at their direction, to complete the necessary purchase order, voucher, or other documentation necessary to draw funds upon the Treasurer and to submit such the Treasurer. Approval by resolution of a contract or other instrument containing a schedule of payments shall be sufficient authority for the 9-1-1 System Manager, or other staff member at their direction, to complete the necessary purchase order, voucher, or other documentation necessary for the payment thereof in accordance with the terms of that contract or instrument.

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II. Budget Process and Requests

Per County Ordinance 20-40, the ETSB shall follow the County's Budget Calendar for the completion and submission of its budget for appropriation approval by the County Board. The ETSB and its member agencies will utilize the County's forms for this process.

Ad Hoc Finance Committee:

To ensure the goals of this policy, the Chair of the ETS Board shall annually seat an Ad Hoc Finance Committee to review the ETSB Operating and Capital Contingencies budgets, including any budget requests and provide a recommendation to the ETS Board. The Ad Hoc Finance Committee is subject to the Open Meetings Act.

The Ad Hoc Finance Committee shall be formed in May and shall be discharged by the Chair annually upon the ETSB approval of the fiscal year budget (typically at the November ETS Board meeting).

Capital Budget Requests:

The ETSB shall receive budget requests for the next fiscal year utilizing the County provided form. Each agency submitting a budget request shall be responsible to have a basic cost quote which includes initial and four years of cost for the new program or initiative.

The Executive Director of the ETSB and the PSAP Directors shall work together to determine the Capital Budget requests best suited for the 9-1-1 System. Those recommendations will be forwarded to the Ad Hoc Finance Committee. The Ad Hoc Finance Committee will review the joint recommendations of the Directors, where available, and determine which requests will be included in the Budget Recommendation. The Executive Director may also determine whether sufficient funds exist in the current fiscal year to move the purchase forward and advise the ETS Board.

Required vs Allowable Costs:

The term allowable cost does not automatically obligate the ETSB to reimburse or purchase any software or hardware. The ETSB is tasked with 9-1-1 System Design. It does this through the use of Focus Groups and meetings with the Directors who make recommendations to the ETS Board. Anything that is not currently part of the 9-1-1 System must be approved by the ETS Board and added to the appropriate policies prior to expenditure.

A PSAP may request reimbursement or funding for a project not procured or contracted through the ETSB during the budget process if it is an allowable use of 9-1-1 surcharge funds. If it is outside of the Budget Process, it may be submitted on the appropriate DuPage County Budget Form to the Executive Director for review. The Executive Director will include the status of the Budget and whether sufficient funds exist for the request, if approved, as well as the future impact to additional Fiscal Years. The ETS Boards may approve or deny such requests.

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A PSAP may use the 9-1-1 surcharge provided to it through Resolution #ETS-R-0056-23 to pay for interface access for “real time” applications requested by a PSAPs for specific, allowable expenditures of 9-1-1 surcharge funds that were not previously budgeted by or approved by the ETS Board.

If the interface in question directly supports 9-1-1 services and qualifies for the use of 9-1-1 surcharge funds, but the associated project and expenses were not previously approved and budgeted by the ETS Board, the requesting agency must submit a budget request to the ETS Board seeking authorization to use contingency funds for the expenditure. If the ETS Board does not approve the request, any costs related to the interface will be billed to the requesting agency.

Policy adopted _____

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Greg Schwarze, Chair

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