ANNUAL BUDGET | 2022







CITY OF
WHEATON
Illinois

JANUARY 1, 2022 - DECEMBER 31, 2022

City of Wheaton, Illinois
Annual Budget
Calendar Year 2022
January 1, 2022 - December 31, 2022



303 West Wesley Street
Wheaton, Illinois 60187

City of Wheaton, Illinois
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City of Wheaton
Principal Officials
Calendar Year 2022 Budget

Mayor

Philip Suess
(Term Expires May 2023)

City Council

Michael Barbier, East District
(Term Expires May 2025)

Lynn Robbins, West District
(Term Expires May 2025)

Erica Bray-Parker, At-Large
(Term Expires May 2023)

Suzanne Fitch, At-Large
(Term Expires May 2023)

Scott Brown, North District
(Term Expires May 2025)

Scott Weller, South District
(Term Expires May 2025)

Appointed

Robert Lehnhardt	City Treasurer
Andrea Rosedale	City Clerk

Administration

Michael Dzugan	City Manager
John Duguay	Assistant City Manager

Department Heads

Robert Lehnhardt	Director of Finance
William Murphy	Police Chief
William Schultz	Fire Chief
Joseph Tebrugge	Director of Engineering
Vincent Laoang	Director of Public Works
Chad Michaelis	Director of Information Technology
Jim Kozik	Director of Planning and Economic Development
William Schultz	Director of Building and Code Enforcement
Holly Schulz	Director of Human Resources
Susan Bishel	Public Information Officer

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City of Wheaton
Organizational Chart
Calendar Year 2022 Budget

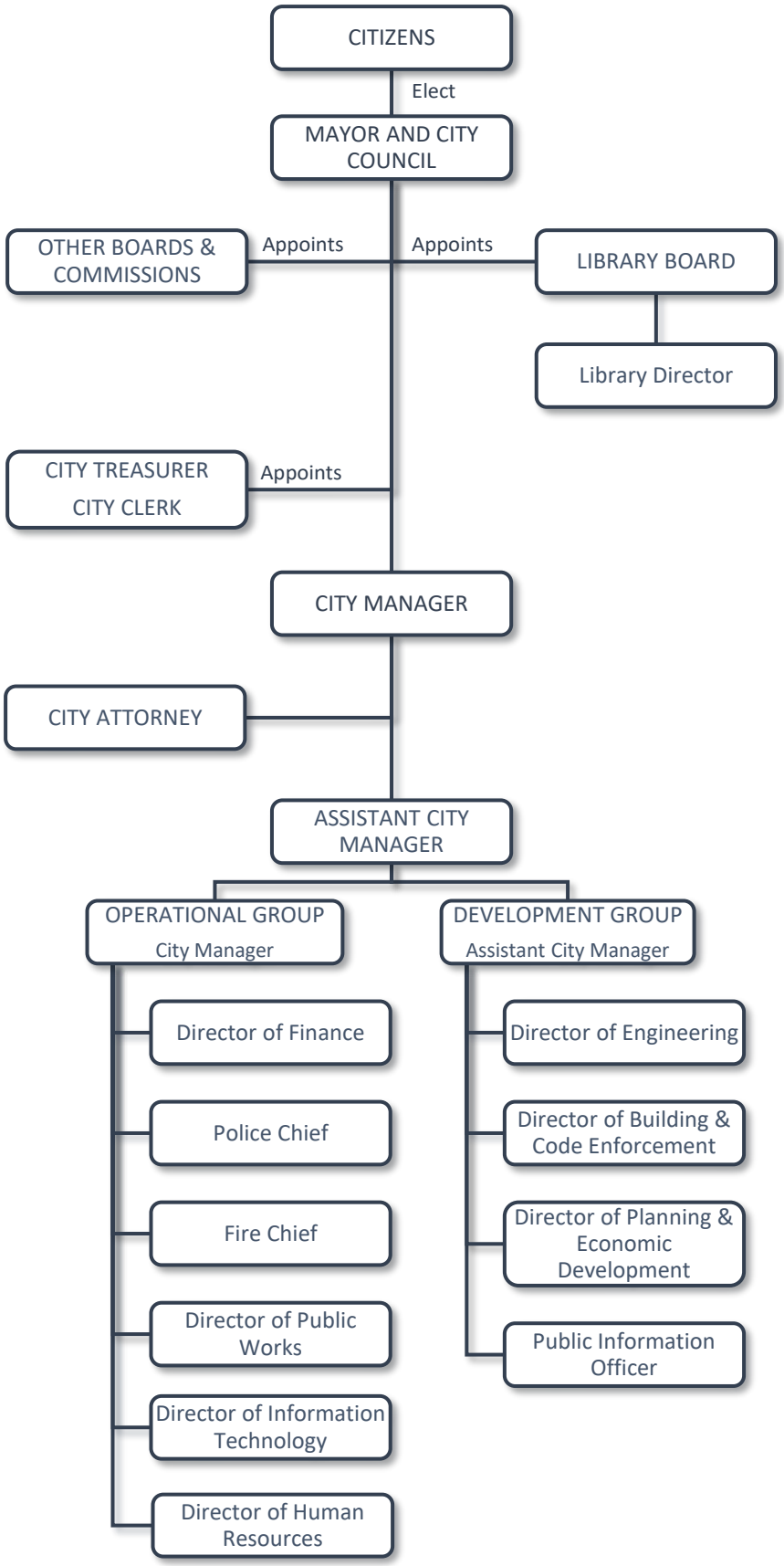


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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Wheaton
Illinois

For the Fiscal Year Beginning

January 01, 2021



Executive Director

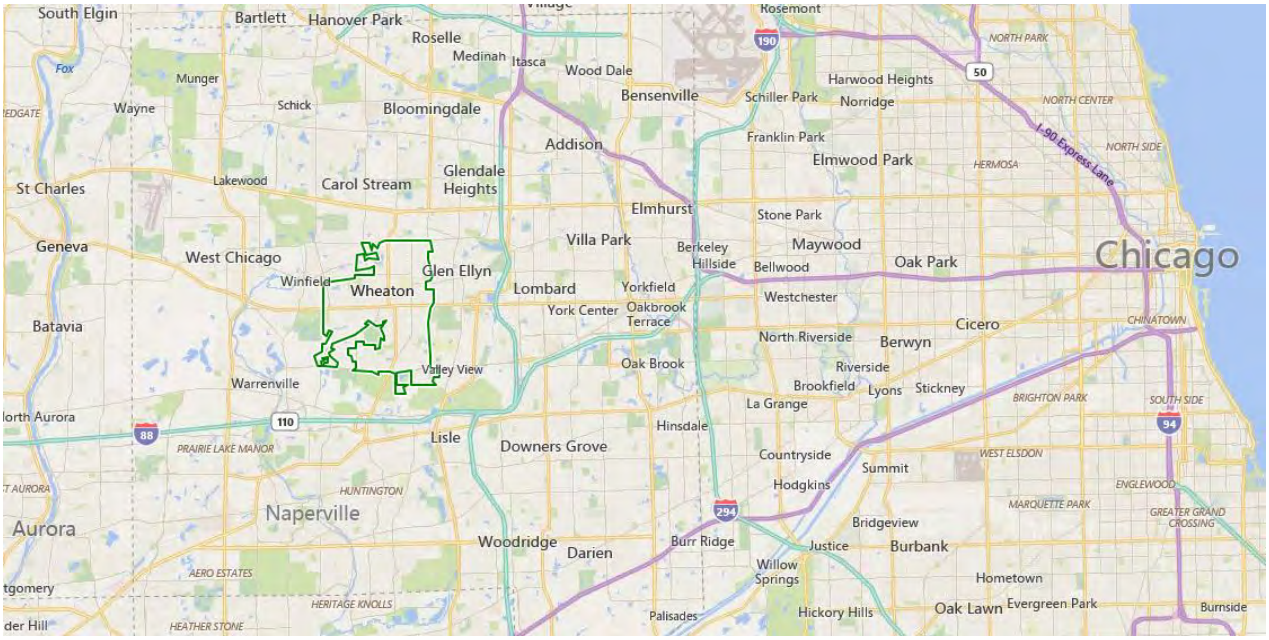
The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the City of Wheaton, Illinois for its annual budget for the calendar year beginning January 1, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

City of Wheaton, Illinois
Community Profile
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The City of Wheaton is located approximately 25 miles west of the City of Chicago in DuPage County and has a land area of 11.20 square miles. The 2020 U.S. Census Bureau certified Wheaton's population at 53,970. In 2021, Standard & Poors assigned a rating of "AAA" to City's 2021 taxable general obligation bonds. The AAA rating reflects the City's very strong economy, very strong financial policies and practices, strong budgetary performance and flexibility, and very strong liquidity.



City Government

The City of Wheaton was incorporated in 1859. It is a home-rule community as defined under the 1970 Illinois Constitution. The governing body of the City is composed of six City Council members of which four are elected from districts and two, plus the Mayor are elected at-large, all with staggered four-year terms. The City Council appoints a City Manager, City Clerk, and City Treasurer. Since 1961, the City has operated under the Council-Manager form of government with the City Manager responsible for the daily operations and staffing of the City.

The Wheaton Public Library is a discretely presented component unit of the City, with a library board appointed by the City Council, which sets policy and develops a budget for approval by the City Council.

City Services

The City provides a full range of services including: public safety (police and fire protection); the construction and maintenance of streets and infrastructure; social and cultural services, water treatment and distribution, planning and zoning, and general administrative services. The City operates a public access cable television facility which produces community programs. The City owns its own water distribution and wastewater collection systems, with sewerage treatment services provided by either the Wheaton Sanitary District or DuPage County. As a member of the DuPage Water Commission, the City began receiving Lake Michigan water in 1992.

The City has 301.7 full-time equivalent employees, including 69 sworn police officers and 37 sworn firefighters. The Fire Department operates out of three stations and contracts with a private provider for emergency medical services. The City's fire department has an ISO Class 2 rating.

City of Wheaton, Illinois
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City History

A glimpse into Wheaton's history begins with its founders: Erastus Gary, Jesse Wheaton, and Warren Wheaton. The trio traveled west from New England and claimed hundreds of acres of land in northeastern Illinois in 1837 and 1838. There, they began to lay important cornerstones for what would become the City of Wheaton. In a strategic move, they offered the budding railroad several miles of free right-of-way through the growing area. Rail workers posted a sign, "Wheaton Depot," giving the community its name. The founders gave away land surrounding the station to those who were willing to build immediately. The region began to prosper, and Wheaton incorporated as a village in 1859 with Warren Wheaton serving as its first president. He donated a parcel of land to the Illinois Institute, which was renamed Wheaton College in his honor. The historic campus of this nationally accredited college remains an important community fixture nearly 150 years later. In 1867, the Wheaton brothers led a successful campaign to move the DuPage County government seat from Naperville to Wheaton. A referendum vote approved the move by a narrow margin of 1,686 to 1,635. In present-day Wheaton, the complex on the west side of town acts as the central hub for DuPage County government. Many landmarks from Wheaton's past still exist today as reminders of its distinctive history and culture. Wheaton's roots can be seen in the presence of the railroad, former county courthouse, and Wheaton College, which remain integral parts of the community.

Community Overview

Residents and visitors are drawn to the blend of big-city comforts and small-town charm that makes Wheaton an excellent place to live, work, shop, and play. From its top-ranked schools and picturesque downtown to its historic neighborhoods and dynamic community, Wheaton is a comfortable place to call home. The City of Wheaton earned recognition from Money Magazine in its 2018 Top 100 Best Places to Live rankings, earning the #1 spot in Illinois and #27 in the nation. Among the features highlighted in Money Magazine were the authentic character of the downtown, outstanding schools, and community events.

Culture and recreation activities include the Wheaton Public Library, offering quality services ranging from special children's events to unique adult programs. The Wheaton Park District has 52 park sites totaling more than 800 acres. The Arrowhead Golf Club, Rice Pool and Water Park, Cosley Zoo, Clocktower Mini Golf and Skate Park are a glimpse of Wheaton's abundance of recreational activities for citizens of all ages. The district offers more than 1,600 early childhood, teen, adult, and senior programs, and hosts more than 85,000 people at annual special events. Each year, the City and local organizations hold family-oriented festivals and hometown parades that contribute to the spirit of Wheaton.

Education

Among the reasons why people are drawn to Wheaton are the schools, which have received state and national recognition. Based on U.S. Department of Education analysis, the 2022 Niche Best School District ranking placed Community Unit School District No. 200 20th out of 411 Illinois school districts. Most of Wheaton is served by Community Unit School District No. 200, which encompasses 60% of the City. Elementary School District 41, Elementary School District 89, and High School District 87 serve students in the City. The City is also home to four private elementary schools and one private high school.

The City and adjacent communities have several noteworthy institutions of higher education. Wheaton College is a private, residential, and interdenominational Christian liberal arts college, located in the City since its founding in 1860. Wheaton College offers both graduate and undergraduate degrees. U.S. News & World Report recently ranked Wheaton College #59 out of more than 220 National Liberal Arts Colleges.

The Illinois Institute of Technology (IIT) has a branch campus, Daniel F. and Ada L. Rice Campus, in the City. The IIT is a private, technology-focused research university offering undergraduate and graduate degrees in engineering, science, architecture, business, design, human sciences, applied technology, and law. The College of DuPage (COD) is located just outside the City's eastern boundary in Glen Ellyn. COD is the largest community college in Illinois, and the second largest among the state's public colleges and universities.

Transportation

The City has a variety of transportation options for residents, businesses, and visitors. Wheaton is 45 minutes away from Chicago's two major airports, Chicago O'Hare International Airport and Chicago Midway International Airport. The City has two local train stations for commuters traveling to downtown Chicago on the Metra Union Pacific West Line. The City also provides easy access to the Interstate Highway System which includes: Interstate 90 Eisenhower Expressway, Interstate 88 Ronald Reagan Tollway, Interstate 355 North-South Tollway, and Interstate 55. Pace Suburban Bus service provides transportation to the train stations and other locations throughout the suburbs.

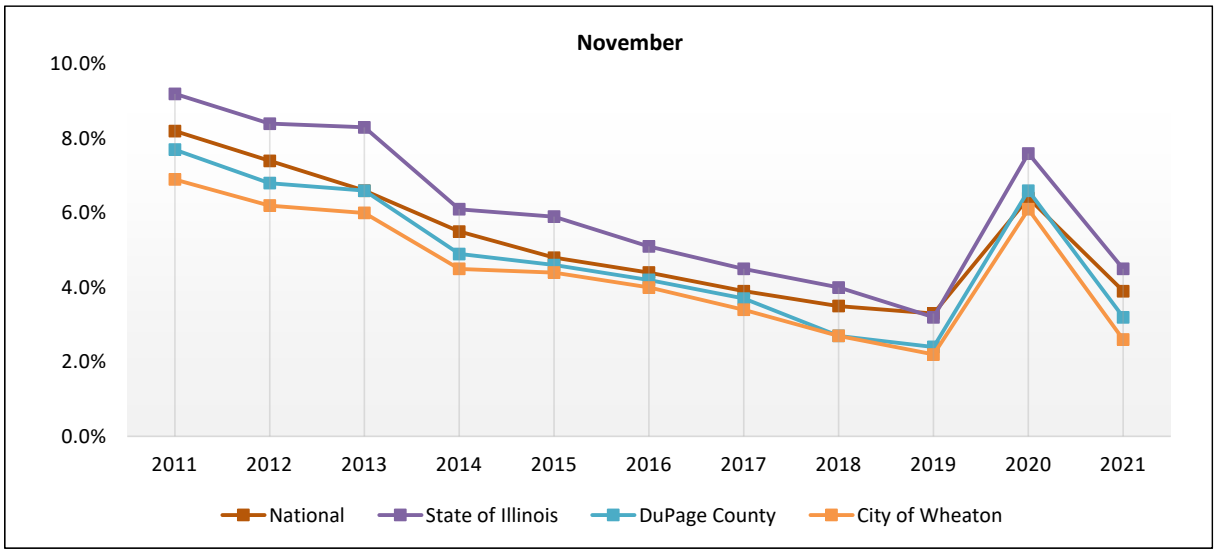
Community Economic Profile

The City is primarily residential in nature, with supporting commercial activity and limited industrial/manufacturing activity. The City's proximity to the I 88 E/W Corridor, a region of commerce and industry located along Interstate 88 in the Chicago metropolitan area, has enhanced area job opportunities and economic development. The corridor is home to the headquarters or regional centers for many Fortune 1000 companies, several office and industrial parks, colleges and universities, research and scientific institutions, medical centers, government centers, and abundant shopping, dining, lodging, and entertainment amenities. The I 88 E/W Corridor is one of the principal economic centers in suburban Chicago. Commercial and retail development in the City over the last several years has enhanced the City's commercial base. The City has limited potential for future annexation and estimates that its existing land area is at least 98% built-out. However, the City continues to be committed to revitalizing downtown Wheaton to offer its residents and visitors a unique variety of retail and dining experiences and to create a thriving heart of Wheaton. The City created Tax Increment Financing (TIF) Districts in downtown Wheaton to help redevelop the area and attract new businesses. The funds which the City allocates to redevelopment projects are recouped over time through the increased tax revenues resulting from the higher valued developed properties.

Unemployment Rates

The latest unemployment rate (November, 2021) for the City was 2.6%, which compares favorably to 3.2% for DuPage County and 4.5% for the State of Illinois and 3.9% for the Nation. The City's unemployment rate has historically been below the State and National levels. The following chart is the unemployment rate for the month of November since 2011.

Unemployment Rate
Not Seasonally Adjusted



Source: U.S. Department of Labor, Bureau of Labor Statistics.

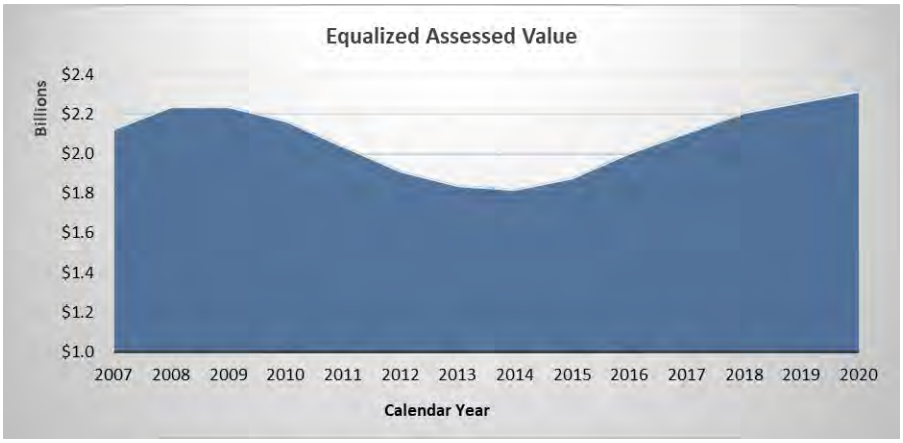
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Community Profile
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Equalized Assessed Valuation

The Equalized Assessed Valuation (EAV) of property in Wheaton increased $53.3 million (or 2.4%) to $2.32 billion for 2020. Residential properties account for $1.9 billion (or 83.9%) of the total EAV with Commercial property comprising $361.7 million (or 15.6%), Industrial property $9.9 million (or 0.4%) and Railroad at $1.9 million (or 0.1%).

Equalized Assessed Valuation



2020 EAV by Property Type		
Type	Amount	% of Total
Residential	$ 1,945,117,101	83.9%
Commercial	361,725,495	15.6%
Industrial	9,863,710	0.4%
Railroad	1,942,585	0.1%
Total	**$ 2,318,648,891**	**100.0%**

Principal Property Taxpayers

Every effort has been made to seek out and report the largest taxpayer. However, many of the taxpayers listed contain multiple parcels and it is possible that some parcels and their valuations may have been overlooked. The 2020 EAV is the most current available.

Principal Property Taxpayers
2020

Taxpayer	Taxable Assessed Value	Rank	% of Total Assessed Valuation
FPA6 Wheaton Center LLC	$ 31,330,200	1	1.35%
Wilson Danada LLC	28,997,100	2	1.25%
Wheaton 121 Owner LLC	25,190,200	3	1.09%
SPUS8 Danada LP	19,187,740	4	0.83%
UCR Asset Services	16,250,210	5	0.70%
Wheaton IL Senior Property	14,209,890	6	0.61%
Rice Lake Square LP	12,885,560	7	0.56%
Redwood Briarbrook Wheaton	12,498,750	8	0.54%
NBINV AF3 LLC	12,033,160	9	0.52%
Danada East Retail LLC	11,527,500	10	0.50%

Source: DuPage County Clerk

Principal Employers
2020

Employer	Number of Employees	Rank	% of Total City Employment
DuPage County	2,207	1	8.2%
Community Unit School District 200	1,627	2	6.0%
Wheaton Park District	1,208	3	4.3%
Marianjoy Rehab Hospital	940	4	3.5%
Wheaton College	878	5	3.3%
First Trust Partners	600	6	2.2%
Wyndemere Senior Living Campus	370	7	1.4%
Jewel/Osco	326	8	1.2%
Forest Preserve Dist DuPage County	301	9	1.1%
City of Wheaton	300	10	1.1%

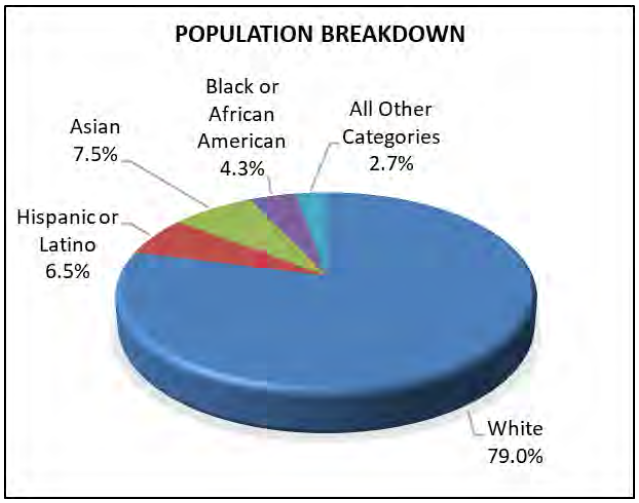
Source: City phone canvas of employers, financial reports

City of Wheaton, Illinois
Community Profile
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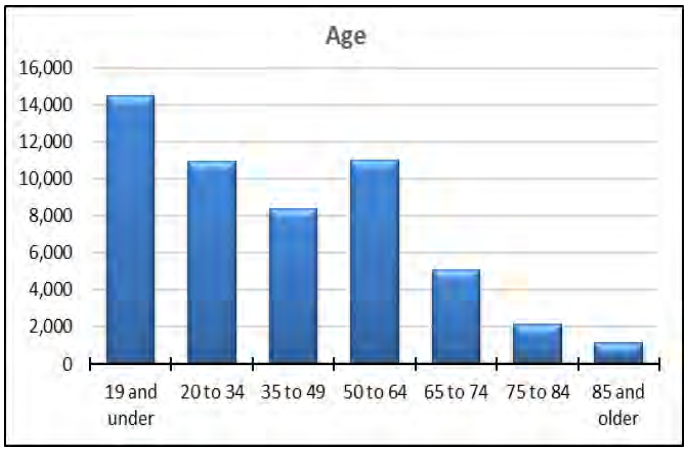
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City General Population Characteristics

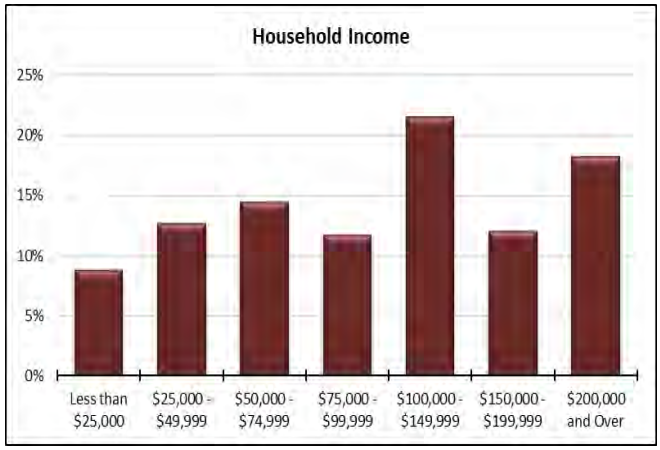
Population: 53,970	Median Age: 37	Bachelor's Degree or Higher: 64.2%	Total Households: 19,174	Median Income: $103,376	Median Home Value: $358,000



Source: 2020 Decennial Census



Source: 2019 American Community Survey 5-year estimates



Source: 2019 American Community Survey 5-year estimates

CITY OF WHEATON Illinois

WHEATON CITY HALL
303 W WESLEY STREET, WHEATON, IL, 60187
630.260.2000 | www.wheaton.il.us

December 20, 2021

The Honorable Mayor and City Council
City Manager
Residents of the City of Wheaton

The Calendar Year 2022 (2022) Budget is hereby presented for the fiscal year January 1, 2022 to December 31, 2022. The annual budget is the policy document that sets the financial course for the City and defines the services we provide to the community. State law requires the City Council to annually adopt a budget prior to the start of each fiscal year and restricts the spending authority for all City departments to the adopted budget. The following principles guide the planning and spending decisions when compiling the annual budget:

- Provide the community a high level of essential municipal services including police protection, fire protection, public works, safe drinking water, and sewerage transportation.
- Provide safety and security for the City's residents.
- Provide for development and redevelopment in the City.
- Provide funding for the improvement of the City's infrastructure and municipal facilities.
- Provide financial responsibility by managing the City's finances given the economic climate.

Strategic Planning and Budget Development

The City Council developed the 2021 Strategic Plan to provide a long-range framework to guide decision-making for the City Council and staff in developing current and future budgets. The Strategic Plan is included later in the budget document and consists of 5 key priorities: Financial Stability, Enhanced Infrastructure, Responsive & Efficient Services, Community Safety, and Environmental Sustainability.

2021 Goals Achieved

The City was able to accomplish many of the goals set forth in the 2021 Budget. The goals achieved within each City organization is listed within the organizational summary section of the respective organization's budget. Some of the noteworthy achievements were:

1. **Strategic Priority: Financial Stability.**
   - Achieved goal of 40% of General Fund operating expenditures are in reserve.
   - Completed analysis of the City's Police and Fire Pension Plans unfunded liabilities. The City issued $45.7 million in General Obligation Bonds to fund the Police and Firefighters' Pension Plans' unfunded liabilities.

- Completed annual update of the Capital Improvement Plan (CIP) and five-year projections for major operating funds.
- A Benchmark Study was prepared and presented to the City Council to highlight historical and current revenues and expenditures data in comparison to other communities.
- The City defeased the 2010 General Obligation Bonds, achieving a present value savings of $209,117.

2. **Strategic Priority: Enhanced Infrastructure.**
   - Substantially completed Phase 4 Streetscape construction of the Downtown Streetscape Plan.
   - 2021 Road, Sewer, and Water Rehabilitation Program resurfaced 6.1 miles and the Public Works Street Division completed 4.4 miles of street resurfacing and patching.
   - Completed repairs of the Wheaton Pedestrian Underpass.
   - Sidewalk Replacement Program replaced 950 squares of failed sidewalk and upgraded 60 curb ramps with ADA panels.
   - Water Automated Meter Reading Replacement Program substantially completed with the replacement of 1,850 meters.
   - Water Main Replacement Program replaced 4,200 feet of water main and replaced 20 utility-side lead service lines.
   - Developed a comprehensive and cost-effective long-term flow reduction plan for the City's Sanitary Sewer System that will include main line grouting and encouraging private service lateral replacement.
   - Approved two (2) Flood Prone Capital Improvement Projects and the generation of a FEMA BRIC grant application for a Third Flood Prone Area Project.
3. **Strategic Priority: Responsive and Efficient Services.**
   - Used social media platforms and videos to increase awareness of City programs and services, such as: Downtown Streetscape Project, local COVID-19 information, commission programs, and infrastructure projects.
   - Building Department implemented a customer service survey to receive feedback on the delivery of services.
   - Building Department completed an internal process review of department operations and implemented changes by standardizing permit intake procedures, along with staffing changes to improve performance.
4. **Strategic Priority: Community Safety.**
   - Police Department conducted twelve (12) Neighborhood Roll Calls where Patrol Teams held neighborhood meetings to provide relevant information, interact with the community, and create personal relationships with residents.
   - Police Department hosted a National Night Out event for the community to interact with public safety personnel.
   - Police Department conducted a staff study for the implementation of a body-worn camera program. The City Council approved the purchase of body-worn cameras in December.
   - Fire Department conducted fire safety and pre-plan inspection program with the completion of approximately 500 safety surveys.
   - Implemented Integrated Public Alert & Warning System (IPAWS) for sending emergency alerts to cell phones and land lines.
5. **Strategic Priority: Environmental Sustainability.**
   - Replaced 70 High Pressure Sodium streetlight fixtures with energy efficient LED fixtures as part of a multi-year replacement project.
   - Replaced Willow Avenue Parking Garage lights with LED fixtures.
   - Named "Tree City USA" for the 35th consecutive year.

2022 Budget Overview

The City Council has implemented several strategies over the years to sustain the City's strong financial position. Strict expenditure management has allowed the City to deliver the current service levels, programs, and capital investment. The City is well-positioned due to past budgetary efforts, with strong fund balance reserves and reserves over policy targets.

At the time the 2021 Budget was adopted in December 2020, there was uncertainty on the magnitude and long-term economic impact of the COVID-19 pandemic on the City's finances. Even with the COVID-19 vaccine, the timeframe for the U.S. economy to fully recover was unknown. In addition, and maybe more importantly, was the State's financial position and its potential impact on the City. The State in the past had implemented reductions in income tax revenues and imposed new fees to local governments to address their financial situation.

The 2021 General Fund budget was balanced by eliminating two full-time positions, a $1.3 million one-time transfer of excess fund balance reserves from the Fleet Services Fund, $0.7 million increase in ambulance service fees, and bringing some contracted services in-house. The 2021 budget for revenues were conservatively estimated, held the property tax levy flat, and did not add any new taxes. Staff anticipated the structural deficit in the General Fund to continue into future years. However, the economy has rebounded stronger than anyone anticipated during 2021. Significant increases have occurred to date in 2021 for sales taxes, income taxes, and real estate transfer taxes. 2021 Sales taxes are projected to be $2.3 million greater than budget, which is due to new sales tax legislation requiring online retailers to remit locally imposed sales taxes beginning on January 1, 2021. In addition, income taxes are projected to be $1.6 million greater than budget and real estate transfer taxes $0.8 million above budget. The increases for these revenue sources will be apparent when comparing the 2022 budget to the 2021 budget on the following pages.

Another significant item that has impacted the comparison of the 2022 budget to the 2021 budget is the City issuing $45.7 million in General Obligation Bonds (2021 G.O. Bonds) in October 2021 to fund the City's Police and Fire Pension Plans ("Pension Plans") unfunded liabilities ("UAAL"). In order to mitigate investment risks associated with market timing, the bond proceeds will be contributed to the Pension Plans in twelve equal monthly installments by the City. The 2021 G.O. Bonds proceeds are held as a restricted asset in the City's General Fund until they are contributed to the Pension Plans. In 2021, $7.4 million was contributed to the Pension Plans and $36.8 million will be contributed in 2022. The $36.8 million for 2022 will be recorded as an expense (Employee Benefits) in the General Fund and $36.8 million will be recorded as a revenue (Interfund Transfer) in the Fire Pension Fund ($7.4 million) and Police Pension Fund ($29.4 million). The charts on the remaining pages of the transmittal letter separate out the one-time transfer $36.8 million to provide a clearer picture of the City's finances.

The 2022 budget expenditures for all funds maintain current service levels, personnel expenses based on contractually obligated increases, and the majority of other operating accounts do not reflect any significant changes. The budget includes three (3) vacant full-time positions and the addition of two (2) full-time Police Officers. These five (5) positions will be held vacant and evaluated during the first quarter of 2022 due to current economic forecasts, which includes concerns with the COVID-19 pandemic and inflationary concerns.

The 2022 budget also includes $18.6 million for capital improvements, which accounts for 12.7% of total expenditures, and represents the City's continued financial commitment to maintain quality

infrastructure. Some of the City's enterprise, capital projects, and replacement funds will reflect planned deficit spending due to the timing of expenditures for capital projects. Over the years, the City has accumulated reserves to invest in critical infrastructure and capital improvements to limit the need to issue debt.

The 2022 budget for revenues held the property tax levy flat, does not recommend any new taxes, and does not reflect any increases in water, sewer, or parking rates. Also, the City is budgeted to receive $3.9 million in grant revenue, including $2.5 million from the American Rescue Plan Act (ARPA) and $1.2 from the Rebuild Illinois Capital Program for capital projects.

2022 Goals

For 2022, some of the noteworthy goals set forth in the budget are:

1. **Strategic Priority: Financial Stability.**
   - Achieve goal of 40% of General Fund operating expenditures are in reserve.
   - Complete annual update of the Capital Improvement Plan (CIP) and five-year projections for major operating funds.
   - Complete Phase 2 of the parking payment technology implementation. Perform review and analysis of Parking Fund operations to ensure operating revenues are sufficient to fund future operating and capital expenses.
2. **Strategic Priority: Enhanced Infrastructure.**
   - Complete the final phase of the Downtown Streetscape Plan. A total of $0.6 million is budgeted to complete the project, $0.4 million in the TIF #2 Fund, $0.2 million in the 2018 G.O. Bond Fund, $13,770 in the Sanitary Sewer Fund, and $10,050 in the Water Fund.
   - Complete the 2022 Road, Sewer, and Water Rehabilitation Program. A total of $2.9 million is budgeted in the Motor Fuel Tax Fund, Capital Projects Fund, Water Fund, Sanitary Sewer Fund, and Storm Sewer Fund.
   - Complete road reconstruction of Front Street, Papworth Street, and Reber Street. A total of $0.9 million is budgeted in the Motor Fuel Tax Fund and Capital Projects Fund.
   - Complete Water Main Replacement Program and Lead Service Line Replacement Program. A total of $1.3 million is budgeted in the Water Fund.
   - Complete the Standby Generator Replacement at the Reber Street Pump Station ($0.6 million).
   - Complete Dorset Flood Prone Project ($0.4 million), Storm Sewer Replacement Program ($0.2 million), Storm Sewer Rehabilitation Lining Program ($0.1 million), and Stormwater Rate Analysis.
3. **Strategic Priority: Responsive and Efficient Services.**
   - Seek out new ways to engage the community creatively through social media and video about City services, programs, and initiatives.
   - Fire Department personnel will attend mental health first aid training to improve delivery of care to community members experiencing mental health emergencies.
   - Police Department will initiate a customer service survey system for soliciting and receiving citizen feedback for the Operations and Support Divisions that will be used to determine the satisfaction of police services delivered.
   - Information Technology Department perform an analysis of the City's electronic service request system and identify opportunities for improvement.
4. **Strategic Priority: Community Safety.**
   - Complete design and construction of new sidewalks and sidewalk replacement program. A total of $2.0 million is budgeted in the Capital Projects Fund.

- Finalize Roosevelt Road Comprehensive Plan Amendment.
- Fire Department will develop a formal Continuity of Operations (COOP) Plan that meets FEMA requirements.
- Fire Department will be re-implementing the annual Citizens Fire Academy Program.
- Police Department will enhance senior services by certifying two (2) additional officers as Elderly Service Officers and partnering the officers with our social worker to address senior needs and reduce senior victimization/fear of victimization.
- Police Department to conduct 16 Neighborhood Roll Calls to engage residents directly in crime prevention efforts while enhancing our community partnerships.

5. **Strategic Priority: Environmental Sustainability.**
   - Use City's communications platforms to educate and inform Wheaton residents about environmental sustainability opportunities.
   - Continue initiatives to improve the energy efficiency of all City facilities.
   - Replace 70 High Pressure Sodium streetlight fixtures with energy efficient LED fixtures as part of a multi-year replacement project.

2022 Budget-All Funds

The 2022 budget for all the City's Funds is projected to have revenues exceeding expenditures by $11.5 million. Operating revenues increase by $14.5 million (or 17.0%) from $85.3 million to $99.8 million. Interfund Transfers revenues decrease by $1.4 million (or -6.1%) from $22.3 million to $20.9 million.

Operating expenditures increase by $2.3 million (or 3.2%) from $71.3 million to $73.6 million. Interfund Transfers expenditures increase by $0.5 million (or 3.1%) from $16.6 million to $17.1 million. Capital expenditures decrease $5.9 million (or -24.1%) from $24.5 million to $18.6 million.

The Police & Fire UAAL Pensions in the chart below reflects the "one-time" contribution of $36.8 million to the Police and Fire Pension Funds from the 2021 G.O. Bond issue to fund the pension plans' unfunded liabilities.

All Funds
2022 Budget

Revenues	2021 Budget	2022 Budget	2022 vs 2021 $	2022 vs 2021 %
Revenues				
Operating	$ 85,334,736	$ 99,812,613	$ 14,477,877	17.0%
Police & Fire UAAL Pensions	-	36,853,272	36,853,272	100.0%
Interfund Transfers	22,328,115	20,956,809	(1,371,306)	-6.1%
Total Revenues	**$ 107,662,851**	**$ 157,622,694**	**$ 49,959,843**	**46.4%**
Expenditures				
Operating	$ 71,290,542	$ 73,598,934	$ 2,308,392	3.2%
Police & Fire UAAL Pensions	-	36,853,272	36,853,272	100.0%
Interfund Transfers	16,590,868	17,104,755	513,887	3.1%
Capital	24,485,715	18,586,755	(5,898,960)	-24.1%
Total Expenditures	**$ 112,367,125**	**$ 146,143,716**	**$ 33,776,591**	**30.1%**
Revenues Over/(Under) Expenditures	**$ (4,704,274)**	**$ 11,478,978**		

2022 Revenues-All Funds

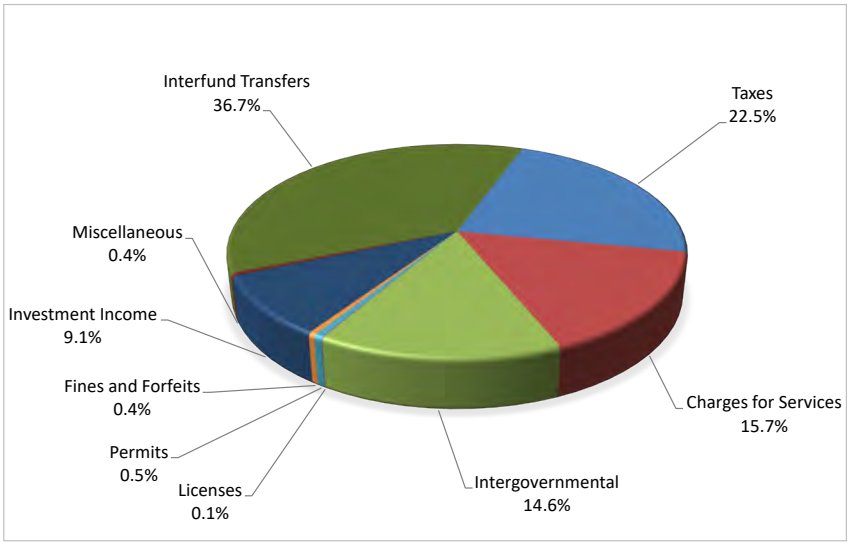
Total revenues for 2022 in all funds are estimated at $157.6 million, an increase of $49.9 million (or 46.4%) compared to the 2021 budget. Excluding the one-time transfer of $36.8 million to the Police and Fire Pension Funds, total revenues increase $13.1 million (or 12.2%).

Revenues
All Funds
2022 Budget

Revenues	2021 Budget	2022 Budget	2022 vs 2021 $	2022 vs 2021 %
Taxes	$ 34,282,076	$ 35,488,098	$ 1,206,022	3.5%
Intergovernmental	17,303,481	22,942,497	5,639,016	32.6%
Licenses	144,600	129,600	(15,000)	-10.4%
Permits	757,800	766,000	8,200	1.1%
Charges for Services	24,543,976	24,805,713	261,737	1.1%
Fines and Forfeits	639,235	680,200	40,965	6.4%
Investment Income	7,098,468	14,306,005	7,207,537	101.5%
Miscellaneous	565,100	694,500	129,400	22.9%
Interfund Transfers	22,328,115	57,810,081	35,481,966	158.9%
Total Revenues	**$ 107,662,851**	**$ 157,622,694**	**$ 49,959,843**	**46.4%**
Police & Fire UAAL Pensions	**$ -**	**$ (36,853,272)**	**$ (36,853,272)**	
Total Revenues Less Pensions	**$ 107,662,851**	**$ 120,769,422**	**$ 13,106,571**	**12.2%**

- Taxes of $35.5 million are the second largest revenue source for the City accounting for 22.5% of total revenues. Tax revenues consist of property taxes ($26.7 million), local sales taxes ($4.5 million), utility taxes ($3.2 million), real estate transfer taxes ($1.0 million), and other locally imposed taxes ($0.1 million). Taxes are estimated to increase by $1.2 million (or 3.5%) compared to the 2021 budget.
- Interfund Transfers are the largest revenue source accounting for $57.8 million (or 36.7%) of total revenues and represent annual internal transfers between City Funds for health insurance, liability insurance, vehicle replacements, building renewal, capital equipment replacements, technology replacements, administrative services, General Fund transfers to the Police and Fire Pension Funds, and other transfers between City Funds. Interfund Transfers are estimated to increase by $35.5 million (or 158.9%) compared to the prior year. This is entirely attributable to the one-time transfer of $36.8 million to the Police and Fire Pension Funds. Excluding this one-time transfer, Interfund Transfers would have decreased $1.4 million (or -6.1%).
- Charges for Services revenues are the third largest revenue source accounting for $24.8 million (or 15.7%) of total revenues and are primarily derived from user fees. Water, sanitary sewer service, and stormwater charges account for $17.3 million (or 69.9%) of this revenue source. Charges for Services are estimated to increase by $0.3 million (or 1.1%) compared to the prior year budget.
- Intergovernmental revenues consisting of sales tax ($7.2 million), income tax ($6.8 million), motor fuel tax ($2.1 million), use tax ($2.0 million), grants ($4.4 million), and other taxes ($0.4 million) are the fourth largest revenue source accounting for $22.9 million (or 14.6%) of total revenues. Intergovernmental revenues are estimated to increase by $5.6 million (or 32.6%) compared to the prior year budget. The increase is attributable to a $1.5 million increase in sales tax, $1.5 million increase in income tax, and $2.7 million increase for grants.
- Investment Income accounts for $14.3 million (or 9.1%), Permits are $0.8 million (or 0.5%), Fines & Forfeits are $0.7 million (or 0.4%), Miscellaneous is $0.7 million (or 0.4%), and Licenses are $0.13 million (or 0.1%) of total revenues.

Revenues by Type
All Funds
2022 Budget



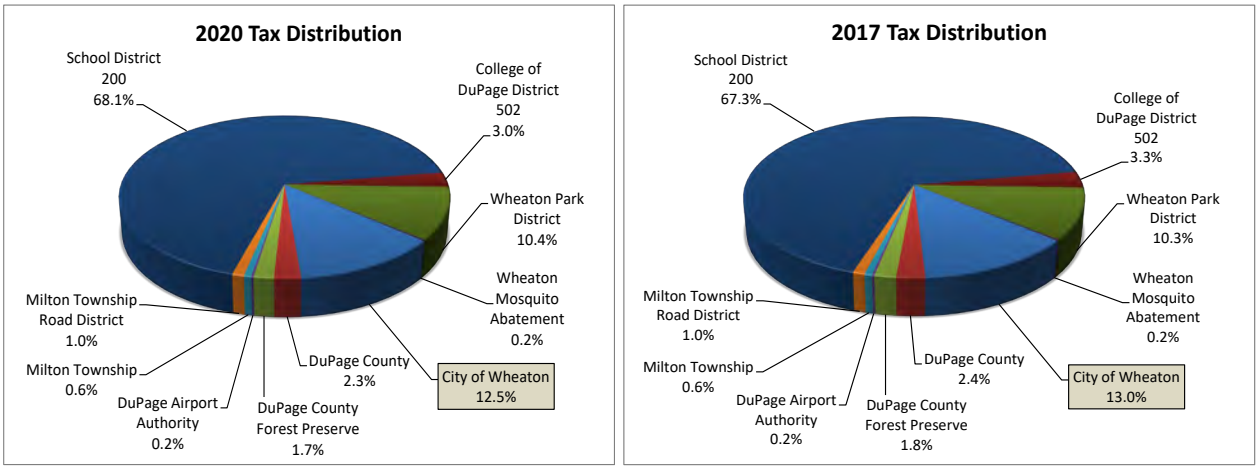
Property Tax revenue is the City's largest revenue source representing 17.0% of total revenues. For the third year in a row, the City Council has recommended no increase in the 2021 property tax levy for the 2022 budget. The 2021 extended property tax levy is $20.7 million (net of debt service abatements), which equals the 2020 extended tax levy. The $16.5 million General Purpose portion of the levy decreases $1.1 million (or -6.3%). The General Corporate portion increases $0.7 million (or 8.8%), Police Pension decreases $1.3 million (or -35.1%), and Fire Pension decreases $0.5 million (or -28.4%). The Police and Fire Pension decreases are entirely due to the 2021 G.O. Bond Issue and is mostly offset by the increase in the Debt Service portion of the levy. The $4.1 million Library portion of the levy increases by $80,638 (or 2.0%) compared to the 2020 extended levy. The $4.1 million Debt Service portion of the levy increases $1.1 million (or 36.9%) and reflects $0.3 million in debt service abatements. The $0.3 million abatement comprises of: $0.2 million using debt service fund reserves and $0.1 million from the 2018 G.O. Bond Fund. The following table presents the components of the 2021 property tax levy.

Property Tax Levy
General Purpose and Debt Service

	2020 Levy 2021 Budget	2021 Levy 2022 Budget	2021 vs 2020 Levy Amount Change	2021 vs 2020 Levy % Change
General Purpose Levy				
General Corporate	$ 7,894,337	$ 8,590,000	$ 695,663	8.8%
Police Pension	3,828,765	2,485,880	(1,342,885)	-35.1%
Fire Pension	1,908,482	1,366,172	(542,310)	-28.4%
Total	**$ 13,631,584**	**$ 12,442,052**	**$ (1,189,532)**	**-8.7%**
Library	4,031,883	4,112,521	80,638	2.0%
Total General Purpose Levy	**$ 17,663,467**	**$ 16,554,573**	**$ (1,108,894)**	**-6.3%**
Debt Service Levy				
Debt Service	3,002,650	4,111,544	1,108,894	36.9%
Total Debt Service Levy	**$ 3,002,650**	**$ 4,111,544**	**$ 1,108,894**	**36.9%**
Total General & Debt Service	**$ 20,666,117**	**$ 20,666,117**	**$ -**	**0.0%**

The City's portion of a typical resident's 2020 property tax bill was 12.5% and has decreased slightly over the years from 13.0% in 2017.

2020 vs 2017 Property Tax Distribution



2022 Expenditures-All Funds

Total expenditures for 2022 in all funds are estimated at $146.1 million, an increase of $33.8 million (or 30.1%) compared to the 2021 budget. Excluding the one-time transfer of $36.8 million to the Police and Fire Pension Funds, total expenditures decrease $3.1 million (or -2.7%).

Expenditures
All Funds
2022 Budget

Expenditures	2021 Budget	2022 Budget	2022 vs 2021 $	2022 vs 2021 %
Personal Services	$ 26,451,273	$ 27,490,791	$ 1,039,518	3.9%
Employee Benefits	8,599,454	43,342,766	34,743,312	404.0%
Supplies & Materials	2,779,298	3,050,926	271,628	9.8%
Charges & Services	23,243,723	24,739,200	1,495,477	6.4%
Capital Outlays	24,485,715	18,586,755	(5,898,960)	-24.1%
Debt Service	3,517,294	4,387,023	869,729	24.7%
Pension Benefits	6,699,500	7,441,500	742,000	11.1%
Interfund Transfers	16,590,868	17,104,755	513,887	3.1%
Total Expenditures	**$ 112,367,125**	**$ 146,143,716**	**$ 33,776,591**	**30.1%**
Police & Fire UAAL Pensions	**$ -**	**$ (36,853,272)**	**$ (36,853,272)**	
Total Expenditures Less Pensions	**$ 112,367,125**	**$ 109,290,444**	**$ (3,076,681)**	**-2.7%**

- Personal Services, consisting of salaries and overtime, accounts for $27.5 million (or 18.8%) of total expenditures. Personal Services are estimated to increase by $1.0 million (or 3.9%) compared to the 2021 budget.
- Employee Benefits for FICA, IMRF pension, police pension, and fire pension is $43.3 million (or 29.7%) of total expenditures. Employee Benefits are estimated to increase by $34.7 million, entirely due to the one-time transfer of $36.8 million to the Police and Fire Pension Funds. Excluding the one-time transfer, Employee Benefits would have decreased $2.1 million (or -24.5%). The City's IMRF pension costs are estimated to decrease by $0.2 million (or -16.7%) due to a reduction in the City's contribution rate in 2022. In addition, the City's

contributions to the police and fire pension plans decrease $1.9 million (or -32.9%) due to the 2021 G.O. Bond issue which reduced the City's contribution to the pension plans' unfunded liabilities; however, the City is still required to contribute the pensions normal costs to the pension plans.

- Charges & Services include expenditures for DuPage Water Commission water purchases, utilities, paramedic services, and other contractual services which accounts for $24.7 million (or 16.9%) of total expenditures. Charges & Services are estimated to increase by $1.5 million (or 6.4%), mainly due to increases in water purchases ($0.4 million), sewer improvements programs ($0.3 million), liability insurance premiums ($0.2 million), health insurance premiums ($0.2 million), and contractual services ($0.2 million).
- Capital Outlays is $18.6 million (or 12.7%) of total expenditures, which represents capital expenditures for roads, sanitary sewers, water mains, storm sewers, sidewalks, municipal facilities, vehicles, and equipment. Capital Outlays are estimated to decrease by $5.9 million (or -24.1%) compared to the prior year budget. This is mainly due to the Downtown Streetscape Project, which was substantially completed in 2021, and had a budget of $12.1 million in 2021.
- Interfund Transfers is $17.1 million (or 11.7%) of total expenditures and represent annual internal transfers between City Funds for health insurance, liability insurance, vehicle replacements, building renewal, capital equipment replacements, technology replacements, administrative services, and other transfers between City Funds. Interfund Transfers are estimated to increase by $0.5 million (or 3.1%) compared to the 2021 budget.
- Debt Service is $4.4 million (or 3.0%) of total expenditures and represents principal and interest payments for the City's three (3) General Obligation Bonds. Debt Service is estimated to increase by $0.9 million (or 24.7%) compared to the prior year budget, mainly due to the 2021 G.O. Bond Issue.
- Pension Benefits is $7.4 million (or 5.1%) of total expenditures and represents police pension and fire pension retirement benefits and administration expenses. Pension Benefits are estimated to increase by $0.7 million (or 11.1%) compared to the prior year budget.
- Supplies & Materials is $3.0 million (or 2.1%) of total expenditures and are estimated to increase by $0.3 million (or 9.8%) compared to the prior year budget.

Expenditures by Type
All Funds
2022 Budget

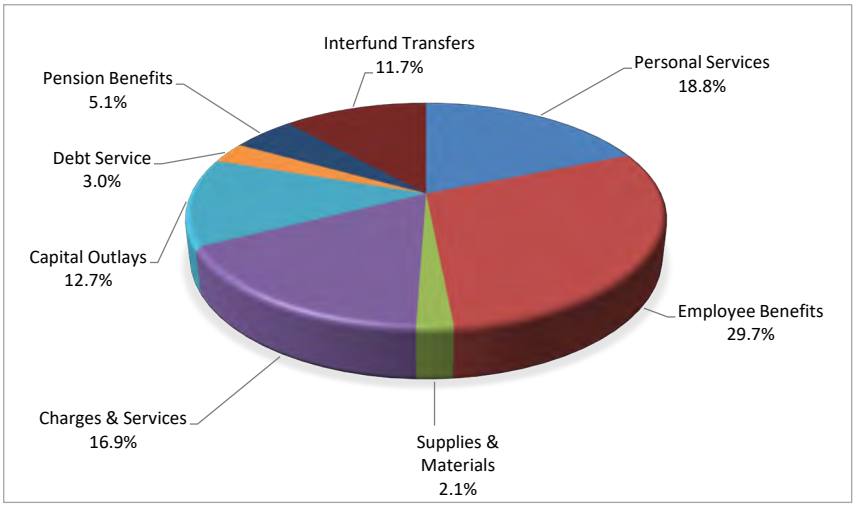


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General Fund

The General Fund is the largest operating fund of the City and accounts for the activities for police protection, fire protection, public works services (street maintenance, forestry, snow removal), building and code enforcement, economic development, planning and zoning, engineering, legal services, and general administration.

General Fund-Reserve Policy

The City's General Fund reserve policy is to maintain a minimum total fund balance reserve equal to 40% of annual operating expenditures excluding capital improvements and transfers to other funds. A fund balance at this level gives the City the ability to maintain positive cash flow, provide some limited ability to maintain current service levels during down economic cycles, address unexpected expenditures, reductions in revenues, and invest in infrastructure. The fund balance reserve on December 31, 2022 is projected to be $22.1 million (or 48.1% of annual operating expenditures).

2022 Budget-General Fund

The 2022 General Fund budget is projected to have expenditures exceeding revenues by $36.8 million. This is entirely due to the one-time transfer of $36.8 million to the Police and Fire Pension Funds. Excluding the one-time transfer, the General Fund would be balanced, with $48.1 million in revenues and expenditures.

General Fund
2022 Budget

Revenues	2021 Budget	2022 Budget	2022 vs 2021 $	2022 vs 2021 %
Operating	$ 43,073,011	$ 48,077,773	$ 5,004,762	11.6%
Non-Operating	1,337,511	-	(1,337,511)	-100.0%
Total Revenues	**$ 44,410,522**	**$ 48,077,773**	**$ 3,667,251**	**8.3%**
Expenditures				
Operating	$ 44,398,022	$ 45,938,365	$ 1,540,343	3.5%
Capital Outlays	12,500	17,050	4,550	36.4%
Interfund Transfers-Capital	-	2,122,358	2,122,358	100.0%
Total Expenditures Less Pensions	**$ 44,410,522**	**$ 48,077,773**	**$ 3,667,251**	**8.3%**
Police & Fire UAAL Pensions	-	36,853,272	36,853,272	100.0%
Total Expenditures With Pensions	**$ 44,410,522**	**$ 84,931,045**	**$ 40,520,523**	**91.2%**
Revenues Over/(Under) Expenditures	**$ -**	**$ (36,853,272)**		

2022 Budget-General Fund Revenues

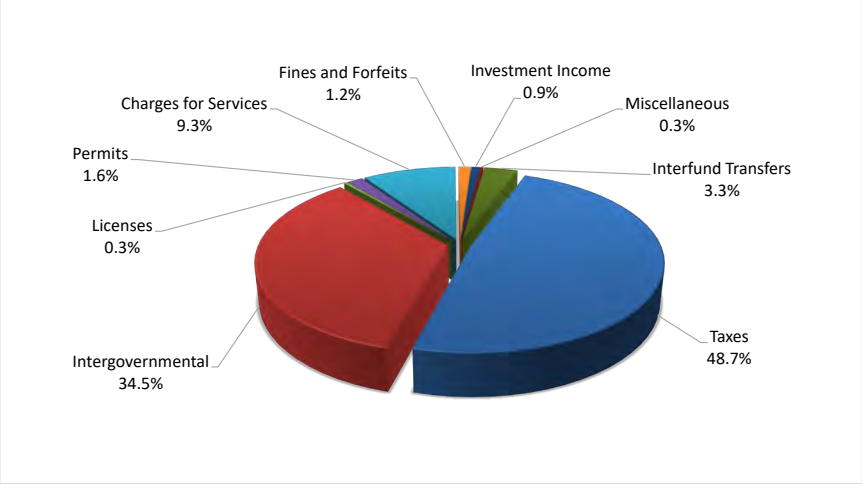
The General Fund revenues budget for 2022 is $48.1 million, an increase of $3.7 million (or 8.3%) compared to the prior year budget.

General Fund Revenues
2022 Budget

Revenues	2021 Budget	2022 Budget	2022 vs 2021 $	2022 vs 2021 %
Taxes	$ 21,494,836	$ 23,404,291	$ 1,909,455	8.9%
Intergovernmental	13,609,507	16,575,100	2,965,593	21.8%
Licenses	144,600	129,600	(15,000)	-10.4%
Permits	757,800	766,000	8,200	1.1%
Charges for Services	4,416,539	4,474,312	57,773	1.3%
Fines and Forfeits	498,235	569,200	70,965	14.2%
Investment Income	425,018	430,000	4,982	1.2%
Miscellaneous	135,500	134,500	(1,000)	-0.7%
Interfund Transfers	2,928,487	1,594,770	(1,333,717)	-45.5%
Total Revenues	**$ 44,410,522**	**$ 48,077,773**	**$ 3,667,251**	**8.3%**

- Taxes, which account for $23.4 million (or 48.7%) of total General Fund revenues, consist of: property taxes ($14.7 million), local sales tax ($4.5 million), utility taxes ($3.2 million), and real estate transfer tax ($1.0 million). Taxes are estimated to increase by $1.9 million (or 8.9%) compared to the 2021 budget, attributable to increases in local sales tax ($1.1 million), property taxes ($0.8 million), and real estate transfer taxes ($0.2 million), offset by a $0.2 million decrease in utility taxes.
- Intergovernmental revenues, the second largest revenue source at $16.6 million (or 34.5%), consist of sales tax ($7.2 million), income tax ($6.8 million), use tax ($2.0 million), personal property replacement tax ($0.3 million), cannabis use tax ($0.1 million), and grants ($0.2 million). Intergovernmental revenues are estimated to increase by $2.9 million (or 21.8%) compared to the prior year budget. The increase is mainly attributable to increases in sales tax ($1.5 million) and income tax ($1.5 million). Use taxes are estimated to decrease by $0.3 million.
- Charges for Services is the third largest revenue source at $4.5 million (or 9.3%) and includes ambulance services ($2.1 million), franchise fees ($0.8 million), and wireless fire alarm monitoring fees ($0.6 million). Charges for Services are estimated to increase slightly by $57,773 (or 1.3%) compared to the prior year budget.
- Interfund Transfers is the fourth largest revenue source accounting for $1.6 million (or 3.3%) of total revenues and represent annual internal transfers from the City's Enterprise Funds for administrative service charges. Interfund Transfers are estimated to decrease by $1.3 million (or -45.5%). The 2021 budget included a one-time transfer of $1.3 million of excess fund balance reserves from the Fleet Services Fund, which accounts for the decrease from the prior year.

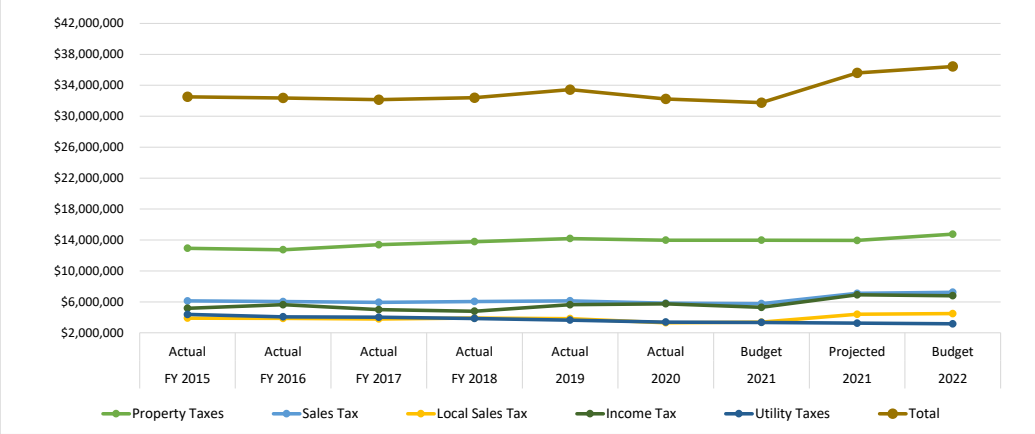
General Fund Revenues
By Type
2022 Budget



General Fund-Major Revenues

Five major revenue sources account for approximately 75.8% of total General Fund revenues. The five major revenue sources are: property taxes, sales tax, income tax, utility taxes, and local sales tax. As shown in the following chart, total major revenues have been relatively flat since FY 2015. However, total major revenues for 2022 are budgeted at $36.4 million, an increase of $4.7 million (or 14.7%) compared to the 2021 budget. Property taxes increase by $0.8 million (5.6%). Sales tax is estimated to increase by $1.5 million (or 25.4%), local sales tax increases by $1.1 million (or 32.9%), and income taxes increase by $1.5 million (or 28.4%). Utility taxes are estimated to decrease by $0.2 million (or -5.6%).

General Fund
Major Revenues



Major Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	%
Property Taxes	$ 14,192,128	$ 13,976,859	$ 13,971,006	$ 13,942,958	$ 14,756,291	$ 785,285	5.6%
Sales Tax	6,130,111	5,825,629	5,775,000	7,100,000	7,242,000	1,467,000	25.4%
Local Sales Tax	3,839,196	3,298,356	3,375,750	4,400,000	4,488,000	1,112,250	32.9%
Income Tax	5,629,986	5,747,933	5,289,000	6,918,000	6,791,000	1,502,000	28.4%
Utility Taxes	3,643,156	3,381,764	3,348,080	3,243,000	3,160,000	(188,080)	-5.6%
Total	**$ 33,434,577**	**$ 32,230,541**	**$ 31,758,836**	**$ 35,603,958**	**$ 36,437,291**	**$ 4,678,455**	**14.7%**
% of Total Revenues	74.5%	70.3%	71.5%	75.1%	75.8%		

Property Taxes are the largest source of revenue in the General Fund representing 30.7% of total revenues. For the 2022 budget, the 2021 property tax levy for the General Fund increases by $0.8 million (or 5.8%), with the City's contribution to the Police Pension Fund decreasing $1.3 million (or -35.1%), the Fire Pension Fund decreasing $0.5 million (or -28.4%), the General Corporate increasing $0.7 million (or 8.8%), and $1.97 million for the 2021 G.O. Bonds (Pension Obligation Bonds).

Property Tax Levy
General Fund Only*

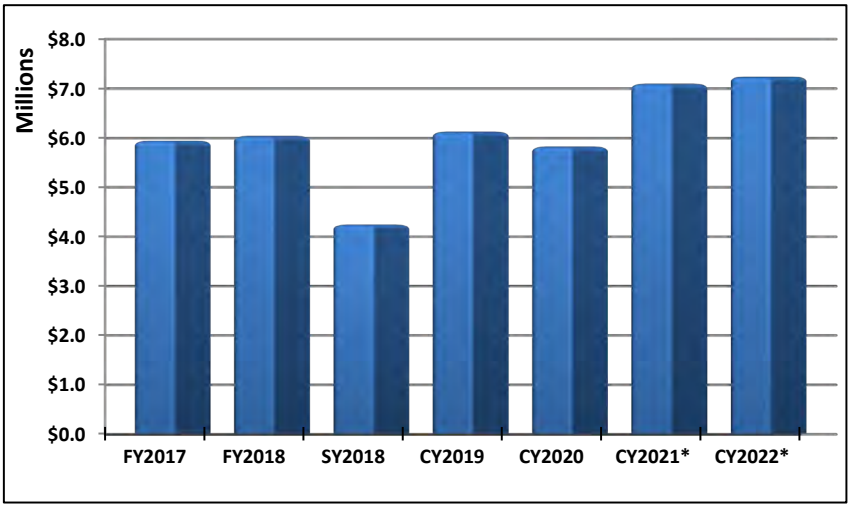
	2020 Levy 2021 Budget	2021 Levy 2022 Budget	2021 vs 2020 Levy $	%
General Corporate	$ 7,894,337	$ 8,590,000	$ 695,663	8.8%
Police Pension	3,828,765	2,485,880	(1,342,885)	-35.1%
Fire Pension	1,908,482	1,366,172	(542,310)	-28.4%
2021 G.O. Bonds	-	1,978,518	1,978,518	100.0%
Total	**$ 13,631,584**	**$ 14,420,570**	**$ 788,986**	**5.8%**

*Excludes Library and 2012A & 2018A G.O. Bonds.

Sales Tax Revenue is the second largest revenue source representing 15.1% of total General Fund revenues. Prior to the Great Recession, the City had collected $6.4 million in sales tax in FY 2008. Due to the COVID-19 pandemic, sales tax for 2020 decreased $0.3 million (or -5.0%) compared to 2019. 2021 sales tax is projected to increase $1.3 million compared to 2020 and reflects the economic recovery from the pandemic and the new sales tax legislation effective on January 1, 2021. The new sales tax legislation requires eligible remote retailers and marketplace facilitators to collect and remit the state and locally imposed sales taxes for the jurisdictions where the product is delivered. For 2022, sales tax is conservatively budgeted to increase by $0.1 million (or 2.0%) compared to 2021 projected based on

current economic forecasts, which includes concerns with the COVID-19 pandemic and inflationary concerns.

Sales Tax Revenue



Reporting Period	Amount	% Change
FY2017	$ 5,942,298	-1.7%
FY2018	6,044,861	1.7%
SY2018	4,249,525	N/A
CY2019	6,130,111	N/A
CY2020	5,825,629	-5.0%
CY2021*	7,100,000	21.9%
CY2022*	7,242,000	2.0%

*Projected
FY: 12 Months (May - April)
SY: 8 Months (May - December)
CY: 12 Months (January - December)

The table on the right shows the total amount of sales taxes collected by business type for the 2020 calendar year, which is the most current information available from the State. In 2020, the sale of Food is the largest portion of the City's total sales tax receipts at $2.3 million (or 38.9%), followed by $1.2 million (or 20.2%) for Drugs and Miscellaneous Retail, $0.7 million (or 11.7%) for Drinking and Eating Places, and $0.6 million (or 10.1%) for General Merchandise.

Sales Tax by Business Type Calendar Year 2020		
Business Type	Amount	% of Total
Food	**$ 2,266,838**	**38.9%**
Drugs & Misc. Retail	1,175,807	20.2%
Drinking and Eating Places	682,741	11.7%
General Merchandise	590,115	10.1%
Agriculture & All Others	333,217	5.7%
Automotive & Filling Stations	281,534	4.8%
Lumber, Building, Hardware	183,528	3.2%
Furniture, Household	183,007	3.1%
Apparel	91,293	1.6%
Manufacturers	37,548	0.6%
Total	**$ 5,825,628**	**100.0%**

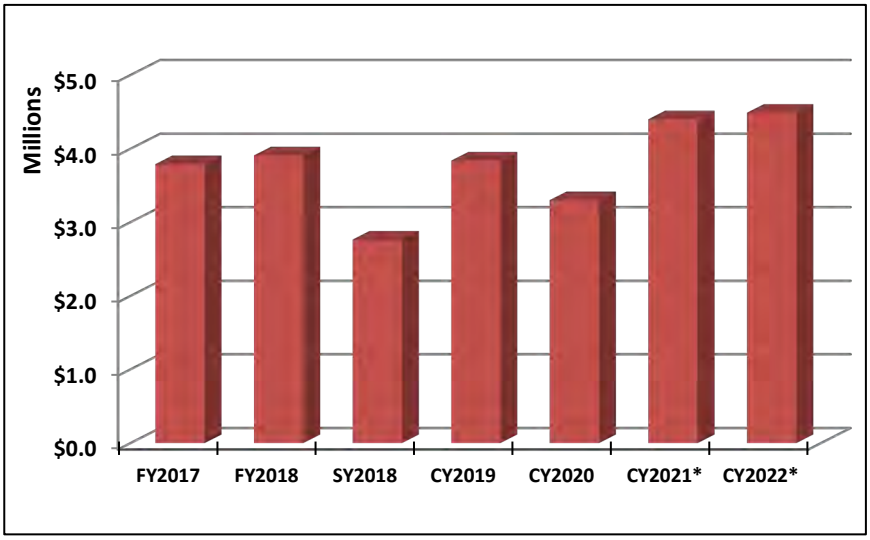
The following table compares the annual sales tax revenues for the years 2020 and 2019. The 2020 total sales tax revenues decreased by $0.3 million (or -5.0%) compared to 2019 and reflects the business types that were impacted by the COVID-19 pandemic. Drinking & Eating Places decreased $0.2 million (or -20.9%), General Merchandise decreased $0.1 million (or -17.6%), Apparel decreased $74,538 (or -44.9%), and Food increased $0.2 million (or 8.3%).

Sales Tax
By Business Type
2020 vs 2019

Business Type	2019 Calendar Year	2020 Calendar Year	2020 vs 2019 $	2020 vs 2019 %
Food	$ 2,094,034	$ 2,266,838	$ 172,804	8.3%
Drugs & Misc. Retail	1,219,064	1,175,807	(43,257)	-3.5%
Drinking and Eating Places	862,799	682,741	(180,058)	-20.9%
General Merchandise	716,236	590,115	(126,121)	-17.6%
Agriculture & All Others	366,027	333,217	(32,810)	-9.0%
Automotive & Filling Stations	320,770	281,534	(39,236)	-12.2%
Furniture, Household	214,591	183,007	(31,584)	-14.7%
Apparel	165,831	91,293	(74,538)	-44.9%
Lumber, Building, Hardware	139,453	183,528	44,075	31.6%
Manufacturers	31,191	37,548	6,357	20.4%
Total	**$ 6,129,996**	**$ 5,825,628**	**$ (304,368)**	**-5.0%**

Local (Home-Rule) Sales Tax Revenue accounts for 9.3% of total General Fund revenues and was first implemented by the City on July 1, 2004, at a rate of 0.50%. Effective January 1, 2009, the City increased the local sales tax rate from 0.50% to 1.00%. Due to the COVID-19 pandemic, local sales tax for 2020 decreased $0.5 million (or -14.1%) compared to 2019 and 2021 sales tax is projected to increase $1.1 million compared to 2020. For 2022, local sales tax is conservatively budgeted to increase by $0.1 million (or 2.0%) compared to 2021 projected based on the same above-mentioned factors as sales tax.

Local Sales Tax Revenue



Reporting Period	Amount	% Change
FY2017	$ 3,790,457	-2.0%
FY2018	3,909,374	3.1%
SY2018	2,763,459	N/A
CY2019	3,839,196	N/A
CY2020	3,298,356	-14.1%
CY2021*	4,400,000	33.4%
CY2022*	4,488,000	2.0%

*Projected
FY: 12 Months (May - April)
SY: 8 Months (May - December)
CY: 12 Months (January - December)

The table on the right shows the total amount of local sales taxes collected by business type for the 2020 calendar year. In 2020, Food is the largest portion of the City's total local sales tax receipts at $0.7 million (or 20.8%), followed by $0.7 million (or 20.5%) for Drinking and Eating Places, $0.5 million (or 15.4%) for Drugs & Miscellaneous Retail, and $0.5 million (or 15.1%) for General Merchandise.

Local Home-Rule Sales Tax by Business Type Calendar Year 2020

Business Type	Amount	% of Total
Food	**$ 684,525**	**20.8%**
Drinking and Eating Places	677,278	20.5%
Drugs & Misc. Retail	507,099	15.4%
General Merchandise	499,463	15.1%
Agriculture & All Others	249,729	7.6%
Automotive & Filling Stations	191,051	5.8%
Lumber, Building, Hardware	182,485	5.5%
Furniture, Household	180,759	5.5%
Apparel	91,254	2.8%
Manufacturers	34,713	1.1%
Total	**$ 3,298,356**	**100.0%**

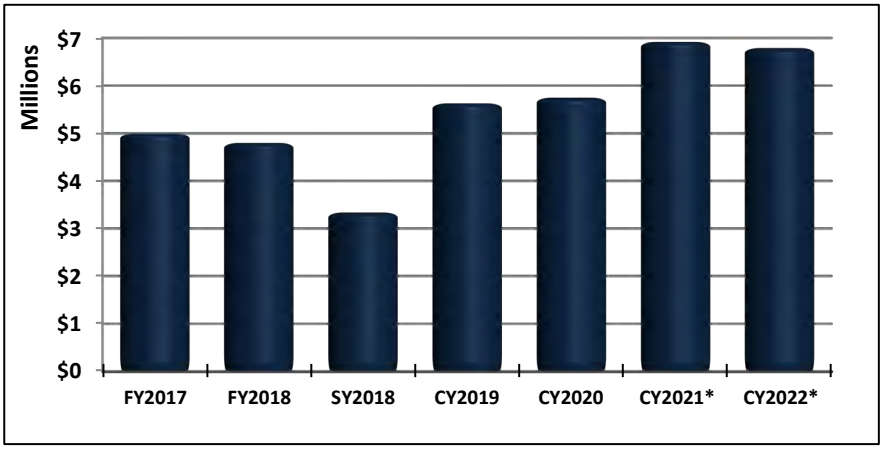
The following table compares the annual local sales tax revenues for the years 2020 and 2019. The 2020 total local sales tax revenues decreased by $0.5 million (or -14.1%) compared to 2019 and reflects the business types that were impacted by the COVID-19 pandemic. Drinking & Eating Places decreased $0.2 million (or -21.8%), General Merchandise decreased $0.1 million (or -19.6%), Apparel decreased $74,351 (or -44.9%), and Automotive & Filling Stations decreased $46,963 (or -19.7%).

Local Sales Tax
By Business Type
2020 vs 2019

Business Type	2019 Calendar Year	2020 Calendar Year	2020 vs 2019 Amount	2020 vs 2019 %
Drinking and Eating Places	$ 866,324	$ 677,278	$ (189,046)	-21.8%
Food	730,057	684,525	(45,532)	-6.2%
General Merchandise	621,354	499,463	(121,891)	-19.6%
Drugs & Misc. Retail	545,506	507,099	(38,407)	-7.0%
Agriculture & All Others	293,653	249,729	(43,924)	-15.0%
Automotive & Filling Stations	238,014	191,051	(46,963)	-19.7%
Furniture, Household	212,029	180,759	(31,270)	-14.7%
Apparel	165,605	91,254	(74,351)	-44.9%
Lumber, Building, Hardware	139,009	182,485	43,476	31.3%
Manufacturers	27,645	34,713	7,068	25.6%
Total	**$ 3,839,196**	**$ 3,298,356**	**$ (540,840)**	**-14.1%**

Income Tax (State-Shared) revenues account for 14.1% of total General Fund revenues. Following a two-year impasse, the State passed a budget in 2017 and included a one-year 10% reduction in income tax distributions to local governments, which resulted in an estimated loss of $0.5 million to the City. For the State's fiscal year 2019 and 2020 budgets, the State imposed 5% reductions in income tax distributions to local governments. Based on the latest estimates provided by the Illinois Municipal League (IML), 2021 income tax revenue is projected at $6.9 million, an increase of $1.2 million (or 20.4%) compared to 2020. For 2022, income tax revenue is estimated to decrease $0.1 million (or -1.8%).

Income Tax Revenue

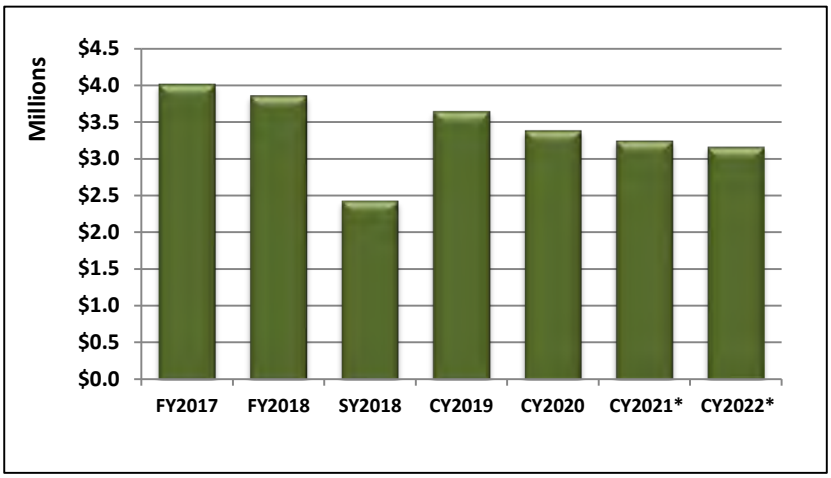


Reporting Period	Amount	% Change
FY2017	$ 4,999,796	-11.3%
FY2018	4,796,528	-4.1%
SY2018	3,340,052	N/A
CY2019	5,629,986	N/A
CY2020	5,747,933	2.1%
CY2021*	6,918,000	20.4%
CY2022*	6,791,000	-1.8%

*Projected
FY: 12 Months (May - April)
SY: 8 Months (May - December)
CY: 12 Months (January - December)

Utility Taxes represent 6.6% of total General Fund revenues. The City has three utility taxes: natural gas, electricity, and telecommunications. Gas and electricity are based on usage, so revenues will fluctuate with weather conditions and consumer usage. As shown on the following chart, total utility taxes have declined since FY 2017. 2021 total utility taxes are projected at $3.24 million, a decrease of $0.1 million (or -4.1%) compared to 2020. For 2022, total utility taxes are expected to decrease $83,000 (or -2.6%) to $3.16 million.

Utility Taxes Revenue

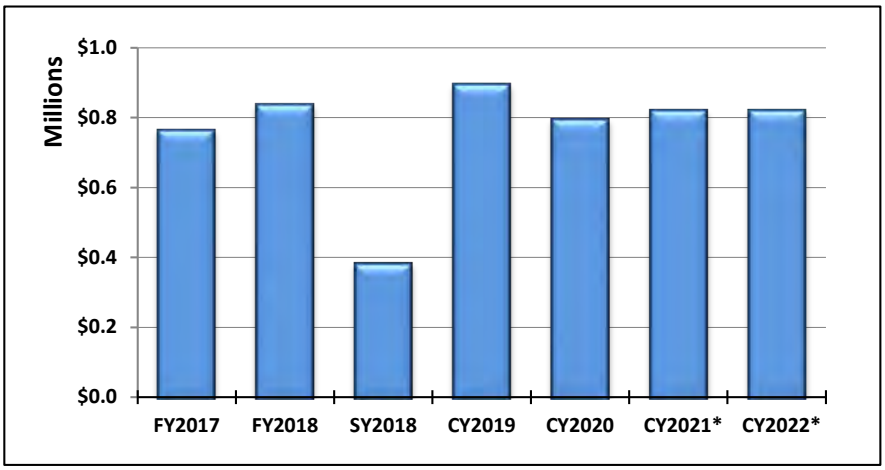


Reporting Period	Amount	% Change
FY2017	$ 4,011,490	-1.4%
FY2018	3,858,462	-3.8%
SY2018	2,429,024	N/A
CY2019	3,643,156	N/A
CY2020	3,381,764	-7.2%
CY2021*	3,243,000	-4.1%
CY2022*	3,160,000	-2.6%

*Projected
FY: 12 Months (May through April)
SY: 8 Months (May through December)
CY: 12 Months (January through December)

The **Natural Gas Use Tax** was last increased in 2010, from $.02 per therm to $.03 per therm. 2021 natural gas revenue is projected to increase $25,461 (or 3.2%) compared to 2020. For 2022, gas revenue has been budgeted at $820,000.

Natural Gas Utility Tax Revenue

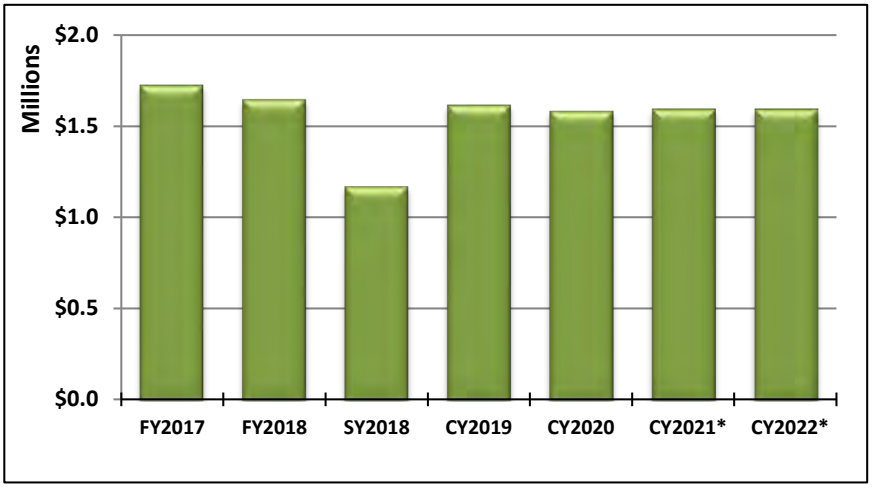


Reporting Period	Amount	% Change
FY2017	$ 763,224	0.2%
FY2018	836,598	9.6%
SY2018	383,966	N/A
CY2019	893,804	N/A
CY2020	794,539	-11.1%
CY2021*	820,000	3.2%
CY2022*	820,000	0.0%

*Projected
FY: 12 Months (May - April)
SY: 8 Months (May - December)
CY: 12 Months (January - December)

The **Electricity Tax** (based on a tiered kilowatt-hour use) was last increased in 2010, on a percentage equivalent basis, from 3.6% to 5% of gross charges. 2021 electricity tax is projected at $1.59 million and for 2022, electricity tax revenues have been budgeted at $1.59 million.

Electricity Utility Tax Revenue

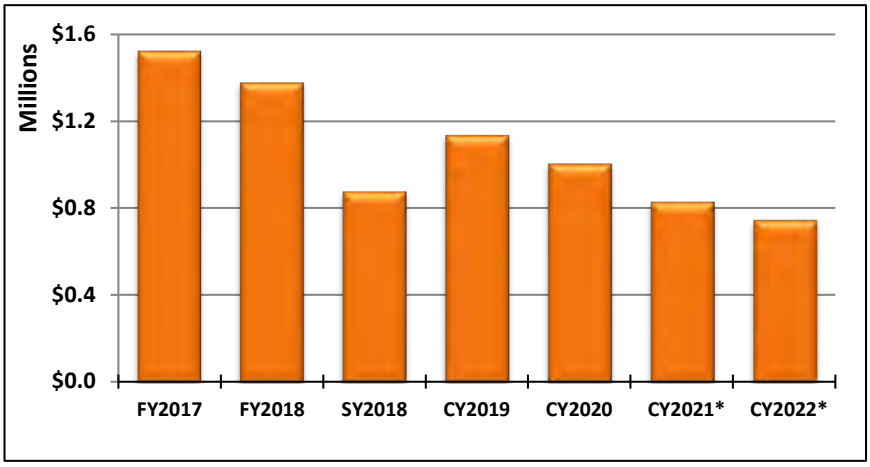


Reporting Period	Amount	% Change
FY2017	$ 1,724,147	3.9%
FY2018	1,643,935	-4.7%
SY2018	1,168,339	N/A
CY2019	1,613,583	N/A
CY2020	1,582,152	-1.9%
CY2021*	1,593,000	0.7%
CY2022*	1,593,000	0.0%

*Projected
FY: 12 Months (May - April)
SY: 8 Months (May - December)
CY: 12 Months (January - December)

The **Telecommunication Tax** is 6% of gross charges. Telecommunication receipts have declined since FY 2017 due to consumers abandoning traditional landlines in favor of mobile devices and communicating over the internet using Wi-Fi networks. The transmission of data over the internet and mobile data plans are not subject to the tax due to Federal law. 2021 telecommunications tax revenue is projected to decrease by $0.2 million (or -17.4%) to $830,000 and for 2022, revenues have been budgeted at $747,000, a decrease of $83,000 (or -10.0%).

Telecommunications Utility Tax Revenue



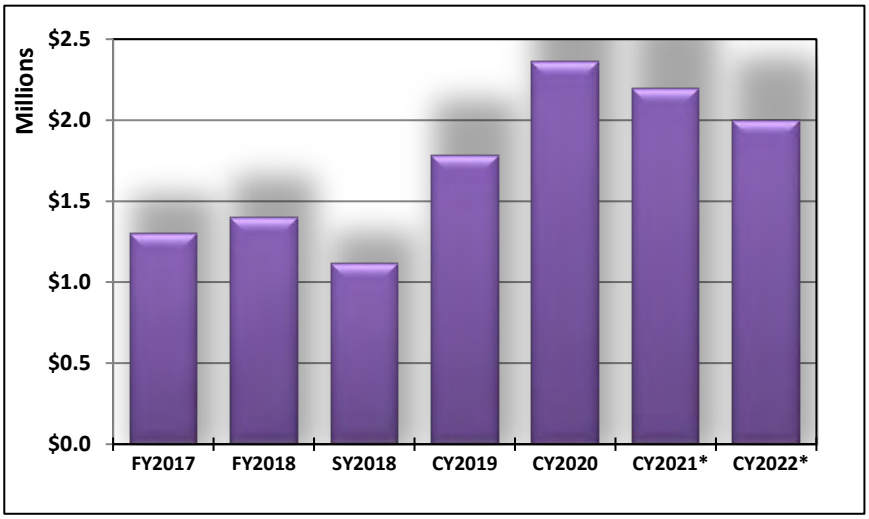
Reporting Period	Amount	% Change
FY2017	$ 1,524,119	-7.5%
FY2018	1,377,929	-9.6%
SY2018	876,719	N/A
CY2019	1,135,769	N/A
CY2020	1,005,073	-11.5%
CY2021*	830,000	-17.4%
CY2022*	747,000	-10.0%

*Projected
FY: 12 Months (May - April)
SY: 8 Months (May - December)
CY: 12 Months (January - December)

The **Use Tax** is a form of sales tax designed to distribute the tax burden fairly among consumers and assure fair competition between in-state and out-of-state businesses. Illinois use tax rates are 6.25% of the purchase price of general merchandise and 1.00% of the purchase price of qualifying food, drugs, and medical appliances. This tax revenue is allocated to the City on a per capita basis. The City's use tax collection has increased significantly since FY 2017 due to changes in sales tax legislation. Based on the latest estimates provided by IML, 2021 use tax revenues are estimated to decrease $0.2 million (or -6.9%) compared to 2020. For CY 2022, use tax revenues are estimated to decrease $0.2 million (or -9.1%) to $2.0 million. It should be noted that the new sales tax legislation previously discussed with sales taxes is anticipated to significantly impact use tax revenues.

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Use Tax Revenue



Reporting Period	Amount	% Change
FY2017	$ 1,301,868	6.1%
FY2018	1,398,766	7.4%
SY2018	1,115,078	N/A
CY2019	1,784,730	N/A
CY2020	2,361,889	32.3%
CY2021*	2,200,000	-6.9%
CY2022*	2,000,000	-9.1%

*Projected
FY: 12 Months (May - April)
SY: 8 Months (May - December)
CY: 12 Months (January - December)

2022 Budget-General Fund Expenditures

General Fund expenditures for 2022 total $84.9 million, an increase of $40.5 million (or 91.2%) compared to the prior year budget. Excluding the one-time transfer of $36.8 million to the Police and Fire Pension Funds, total expenditures increase $3.7 million (or 8.3%).

General Fund Expenditures
2022 Budget

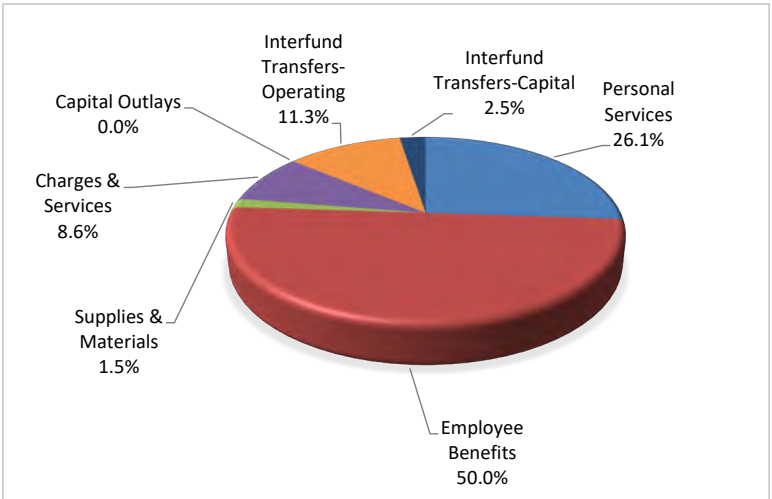
Expenditures	2021 Budget	2022 Budget	2022 vs 2021 $	2022 vs 2021 %
Personal Services	$ 21,219,003	$ 22,130,414	$ 911,411	4.3%
Employee Benefits	7,629,347	42,461,162	34,831,815	456.6%
Supplies & Materials	1,146,137	1,280,221	134,084	11.7%
Charges & Services	6,934,763	7,330,036	395,273	5.7%
Interfund Transfers	7,468,772	9,589,804	2,121,032	28.4%
Total Operating	**$ 44,398,022**	**$ 82,791,637**	**$ 38,393,615**	**86.5%**
Capital Outlays	12,500	17,050	4,550	36.4%
Interfund Transfers-Capital	-	2,122,358	2,122,358	100.0%
Total Capital & Interfund	**$ 12,500**	**$ 2,139,408**	**$ 2,126,908**	**17015.3%**
Total Expenditures With Pensions	**$ 44,410,522**	**$ 84,931,045**	**$ 40,520,523**	**91.2%**
Police & Fire UAAL Pensions	**$ -**	**$ (36,853,272)**	**$ (36,853,272)**	
Total Expenditures Less Pensions	**$ 44,410,522**	**$ 48,077,773**	**$ 3,667,251**	**8.3%**

- Personal Services, consisting of salaries and overtime, accounts for $22.1 million (or 26.1%) of total expenditures. Personal Services are estimated to increase by $0.9 million (or 4.3%) compared to the 2021 budget.
- Employee Benefits for FICA, IMRF pension, police pension, and fire pension is $42.5 million (or 50.0%) of total expenditures. Employee Benefits are estimated to increase by $34.8 million, entirely due to the one-time transfer of $36.8 million to the Police and Fire Pension Funds. Excluding the one-time transfer, Employee Benefits would have decreased $2.0 million (or -26.5%). The City's IMRF pension costs are estimated to decrease by $0.1 million (or -18.5%) due to a reduction in the City's contribution rate in 2022. In addition, the City's contributions to the police and fire pension plans decrease $1.9 million (or -32.9%) due to the

2021 G.O. Bond issue which reduced the City's contribution to the pension plans' unfunded liabilities; however, the City is still required to contribute the pensions' normal costs to the pension plans.

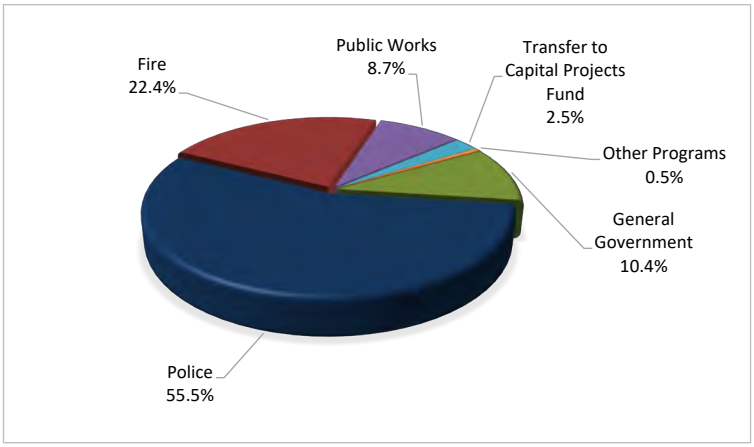
- Charges & Services include expenses for software licenses, DU-COMM public safety communication services, paramedic services, and other contracted services accounts for $7.3 million (or 8.6%) of total expenditures. Charges & Services are estimated to increase by $0.4 million (or 5.7%), mainly due to increases in contracted services ($0.2 million) and software licenses ($0.1 million).
- Interfund Transfers-Operating, which consists of transfers for vehicles, equipment, building renewal, insurance, and debt service accounts for $9.6 million (or 11.3%) of total expenditures. Interfund Transfers-Operating are estimated to increase by $2.1 million (or 28.4%), mainly due to the $2.0 million transfer to the Debt Service Fund for the 2021 G.O. Bonds and $0.1 million increase in the liability insurance transfer.
- Supplies & Materials, which consists of road materials, road salt, and other miscellaneous supplies is $1.3 million (or 1.5%) of total expenditures. Supplies & Materials are estimated to increase by $0.1 million (or 11.7%).
- Interfund Transfers-Capital increases $2.1 million compared to the prior year budget and reflects the transfer to the Capital Projects Fund for capital improvements and infrastructure.

General Fund Expenditures
By Type
2022 Budget



The following chart shows the General Fund expenditures by function for 2022 as a percentage of total expenditures. Public safety (Police and Fire) accounts for 79.9%, General Government is 10.4%, Public Works is 8.7%, Transfer to Capital Projects Fund is 2.5%, and Other Programs is 0.5%.

General Fund Expenditures
By Function
2022 Budget



Other City Funds

The **Debt Service Fund** is used to account for the principal, interest, and paying agent fees for general obligation debt issued by the City. Revenues from the property tax levy and the 2018 G.O. Bond Fund are used to finance the annual debt service costs. The City has three (3) separate debt issuances outstanding.

Debt Service Schedule
2021 Budget

Debt Issuance	Purpose	Principal Outstanding 01/01/2022	Principal	Interest	Total Principal and Interest	Principal Outstanding 12/31/2022
2012A G.O. Bonds	Library	**$ 3,635,000**	$ 2,025,000	$ 88,344	**$ 2,113,344**	**$ 1,610,000**
2018A G.O. Bonds	Downtown\Other	**10,000,000**	-	313,800	**313,800**	**10,000,000**
2021 G.O. Bonds	Police\Fire Pensions	**45,740,000**	915,000	1,043,929	**1,958,929**	**44,825,000**
Total		**$ 59,375,000**	**$ 2,940,000**	**$1,446,073**	**$ 4,386,073**	**$ 56,435,000**

Revenues in the Debt Service Fund for 2022 total $4.2 million versus expenditures of $4.4 million. The City abated the 2021 property tax debt service levy by $0.2 million with excess fund balance reserves in the Debt Service Fund and $0.1 million from the 2018 G.O. Bond Fund.

Debt Service Fund
2022 Budget

Revenues	2021 Budget	2022 Budget	2022 vs 2021 $	2022 vs 2021 %
Taxes	$ 3,002,359	$ 2,132,886	$ (869,473)	-29.0%
Investment Income	45,000	10,000	(35,000)	-77.8%
Interfund Transfers	313,800	2,093,893	1,780,093	567.3%
Total Revenues	**$ 3,361,159**	**$ 4,236,779**	**$ 875,620**	**26.1%**
Expenditures				
Debt Service	$ 3,517,294	$ 4,387,023	$ 869,729	24.7%
Total Expenditures	**$ 3,517,294**	**$ 4,387,023**	**$ 869,729**	**24.7%**
Revenues Over/ (Under) Expenditures	**$ (156,135)**	**$ (150,244)**		

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Capital Projects Fund

The **Capital Projects Fund** accounts for expenditures related to roadway improvements, sidewalk improvements, capital improvements, major repairs, and other projects previously accounted for in the General Fund. The General Fund transfers the difference between operating revenues and operating expenditures to the Capital Projects Fund.

Capital Projects Fund
2022 Budget

Revenues	2021 Budget	2022 Budget	2022 vs 2021 $	2022 vs 2021 %
Intergovernmental	$ 370,000	$ 2,954,908	$ 2,584,908	698.6%
Investment Income	145,000	140,000	(5,000)	-3.4%
Miscellaneous	35,000	25,000	(10,000)	-28.6%
Interfund Transfers	-	2,122,358	2,122,358	0.0%
Total Revenues	**$ 550,000**	**$ 5,242,266**	**$ 4,692,266**	**853.1%**
Expenditures				
Capital Outlays	$ 2,057,500	$ 3,625,620	$ 1,568,120	76.2%
Total Expenditures	**$ 2,057,500**	**$ 3,625,620**	**$ 1,568,120**	**76.2%**
Revenues Over/ (Under) Expenditures	**$ (1,507,500)**	**$ 1,616,646**		

The 2022 budgeted revenues total $5.2 million and includes $2.5 million in grant revenue from the American Rescue Plan Act and $2.1 million transfer from the General Fund. The 2022 budgeted expenditures are $3.6 million, an increase of $1.6 million from the prior year. Some of the noteworthy capital improvements are:

- Sidewalk Improvements - $1.9 million.
- Roadway Improvements - $0.5 million.
- Storm Sewer Improvements - $0.4 million.

2018 G.O. Bond Fund

The **2018 G.O. Bond Fund** was created in SY 2018 to account for expenditures related to the Downtown Strategic and Streetscape Plan and other capital improvements, which are financed with the 2018A General Obligation Bond proceeds.

2018 G.O. Bond Fund
2022 Budget

Revenues	2021 Budget	2022 Budget	2022 vs 2021 $	2022 vs 2021 %
Investment Income	$ 25,000	$ 500	$ (24,500)	-98.0%
Total Revenues	**$ 25,000**	**$ 500**	**$ (24,500)**	**-98.0%**
Expenditures				
Capital Outlays	$ 3,832,750	$ 208,550	$ (3,624,200)	-94.6%
Interfund Transfers-Debt Serv	313,800	115,375	(198,425)	-63.2%
Total Expenditures	**$ 4,146,550**	**$ 323,925**	**$ (3,822,625)**	**-92.2%**
Revenues Over/ (Under) Expenditures	**$ (4,121,550)**	**$ (323,425)**		

The 2022 budgeted expenditures are $0.3 million, which includes $0.2 million for the Downtown Streetscape Plan and $0.1 million transfer to the Debt Service Fund to abate the 2021 property tax debt service levy.

Enterprise Funds

The City's Enterprise operations consist of the Water Fund, Sanitary Sewer Fund, Storm Sewer Fund, and Parking Fund. These four (4) funds are accounted for as though each fund is a separate business entity. Each fund is self-supporting, with rates and fees established to finance the cost of providing services.

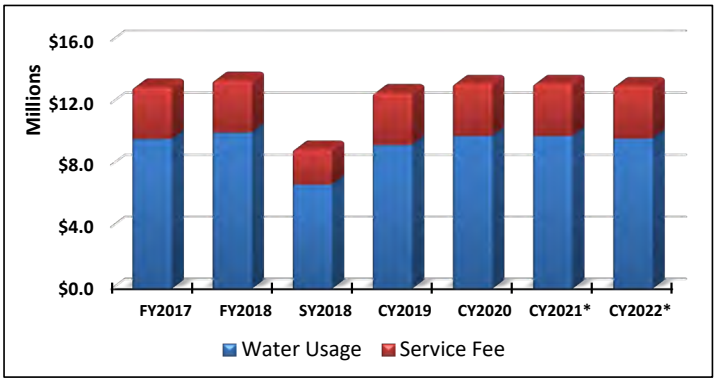
The **Water Fund** is projected to have expenses exceeding revenues by $69,841 in 2022.

Water Fund
2021 Budget

Revenues	2021 Budget	2022 Budget	2022 vs 2021 $	2022 vs 2021 %
Charges for Services	$ 13,167,372	$ 13,258,220	$ 90,848	0.7%
Investment Income	85,000	60,000	(25,000)	-29.4%
Miscellaneous	115,000	115,000	-	0.0%
Interfund Transfers	89,428	738,149	648,721	725.4%
Total Revenues	**$ 13,456,800**	**$ 14,171,369**	**$ 714,569**	**5.3%**
Expenses				
Personal Services	$ 1,227,129	$ 1,249,932	$ 22,803	1.9%
Employee Benefits	235,671	212,034	(23,637)	-10.0%
Supplies & Materials	310,019	323,159	13,140	4.2%
Charges & Services	7,839,290	8,292,381	453,091	5.8%
Interfund Transfers	1,155,680	1,173,314	17,634	1.5%
Total Operating	**$ 10,767,789**	**$ 11,250,820**	**$ 483,031**	**4.5%**
Capital Outlays	**2,100,340**	**2,990,390**	**890,050**	**42.4%**
Total Expenses	**$ 12,868,129**	**$ 14,241,210**	**$1,373,081**	**10.7%**
Revenues Over/ (Under) Expenses	**$ 588,671**	**$ (69,841)**		

Water Service Charges Revenues

The Water Usage rate and Fixed Service fees were last increased on January 1, 2015. The Water Usage rate and Fixed Service fees are not budgeted to be increased in 2022. For 2022, Water Service Charges are budgeted at $13.1 million, based on the past 4 years average billed usage.



Reporting Period	Water Usage Charges	Service Fee Charges	Total Charges	% Change
FY2017	$ 9,676,382	$ 3,362,520	**$ 13,038,902**	0.5%
FY2018	10,102,978	3,378,458	**13,481,436**	3.4%
SY2018	6,781,601	2,255,896	**9,037,497**	N/A
CY2019	9,291,545	3,388,749	**12,680,294**	N/A
CY2020	9,875,342	3,394,541	**13,269,883**	4.6%
CY2021*	9,866,547	3,406,027	**13,272,574**	0.0%
CY2022*	9,717,008	3,413,212	**13,130,220**	-1.1%

*Projected
FY: 12 Months (May - April)
SY: 8 Months (May - December)
CY: 12 Months (January - December)

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Water Fund Expenses
2022 Budget

Expenses	2021 Budget	2022 Budget	2022 vs 2021 $	2022 vs 2021 %
Personal Services	$ 1,227,129	$ 1,249,932	$ 22,803	1.9%
Employee Benefits	235,671	212,034	(23,637)	-10.0%
Supplies & Materials	310,019	323,159	13,140	4.2%
Charges & Services	7,839,290	8,292,381	453,091	5.8%
Interfund Transfers	1,155,680	1,173,314	17,634	1.5%
Total Operating	**$ 10,767,789**	**$ 11,250,820**	**$ 483,031**	**4.5%**
Capital Outlays	**2,100,340**	**2,990,390**	**890,050**	**42.4%**
Total Expenses	**$ 12,868,129**	**$ 14,241,210**	**$1,373,081**	**10.7%**

2022 total expenses are estimated at $14.2 million, an increase of $1.4 million (or 10.7%) compared to the prior year budget.

- Operating expenses increase $0.5 million (or 4.5%) compared to the prior year. Water purchased from the DuPage Water Commission accounts for $7.96 million (or 70.8%) of total operating expenses in the Water Fund.
- Capital Outlay expenses are budgeted at $3.0 million, which includes:
  - Water Main Replacements - $1.4 million.
  - Standby Generator Replacement-Reber Pump Station - $0.6 million.
  - Lead Service Line Replacements - $0.4 million.

The **Sanitary Sewer Fund** is projected to have expenses exceeding revenues by $0.3 million in 2022.

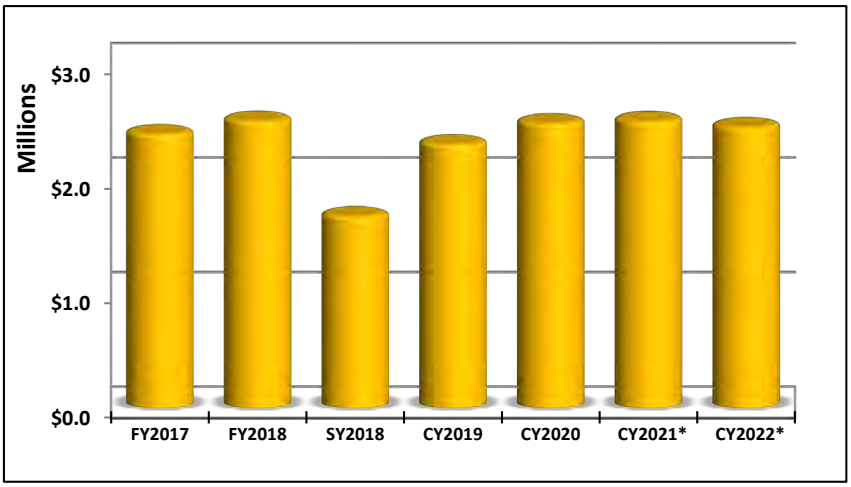
Sanitary Sewer Fund
2022 Budget

Revenues	2021 Budget	2022 Budget	2022 vs 2021 $	2022 vs 2021 %
Charges for Services	$ 2,430,964	$ 2,457,133	$ 26,169	1.1%
Investment Income	91,000	80,000	(11,000)	-12.1%
Interfund Transfers	93,177	276,729	183,552	197.0%
Total Revenues	**$ 2,615,141**	**$ 2,813,862**	**$ 198,721**	**7.6%**
Expenses				
Personal Services	$ 428,277	$ 442,173	$ 13,896	3.2%
Employee Benefits	83,659	75,574	(8,085)	-9.7%
Supplies & Materials	113,544	115,834	2,290	2.0%
Charges & Services	106,060	445,081	339,021	319.7%
Interfund Transfers	648,056	654,888	6,832	1.1%
Total Operating	**$ 1,379,596**	**$ 1,733,550**	**$ 353,954**	**25.7%**
Capital Outlays	**910,000**	**1,348,770**	**438,770**	**48.2%**
Total Expenses	**$ 2,289,596**	**$ 3,082,320**	**$ 792,724**	**34.6%**
Revenues Over/ (Under) Expenses	**$ 325,545**	**$ (268,458)**		

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Sanitary Sewer Charges Revenues

Sanitary Sewer Charges are billed based on water usage. Usage is impacted by factors including weather conditions and conservation. The Sanitary Sewer rate has remained at the current rate of $1.40 per 100 cubic feet since July 2007 and is not budgeted to increase for the 2022 budget. Sanitary Sewer Service Charges are estimated at $2.5 million for the 2022 budget, based on the past 4 years average billed usage.



Reporting Period	Sanitary Sewer Charges	% Change
FY2017	$ 2,395,423	N/A
FY2018	2,510,952	4.8%
SY2018	1,678,395	N/A
CY2019	2,306,885	N/A
CY2020	2,489,962	7.9%
CY2021*	2,509,536	0.8%
CY2022*	2,457,133	-2.1%

*Projected
FY: 12 Months (May - April)
SY: 8 Months (May - December)
CY: 12 Months (January - December)

Sanitary Sewer Fund Expenses
2022 Budget

Expenses	2021 Budget	2022 Budget	2022 vs 2021 $	2022 vs 2021 %
Personal Services	$ 428,277	$ 442,173	$ 13,896	3.2%
Employee Benefits	83,659	75,574	(8,085)	-9.7%
Supplies & Materials	113,544	115,834	2,290	2.0%
Charges & Services	106,060	445,081	339,021	319.7%
Interfund Transfers	648,056	654,888	6,832	1.1%
Total Operating	**$ 1,379,596**	**$ 1,733,550**	**$ 353,954**	**25.7%**
Capital Outlays	**910,000**	**1,348,770**	**438,770**	**48.2%**
Total Expenses	**$ 2,289,596**	**$ 3,082,320**	**$ 792,724**	**34.6%**

2022 total expenses are estimated at $3.1 million, an increase of $0.8 million (or 34.6%) compared to the prior year budget.

- Operating expenses increase by $0.3 million (or 25.7%) compared to the prior year. The increase is attributable to a $0.3 million increase in the Sewer Improvements Programs (Basement Backup Prevention Program and Lateral Replacement Program).
- Capital Outlay expenses of $1.3 million includes:
  - Sanitary Sewer Rehabilitation Program - $0.2 million.
  - Sanitary Sewer Replacement (HDPE) - $0.2 million.
  - Service Lateral Rehabilitation-Chemical Grouting - $0.4 million.
  - Large Diameter Inspections Equipment - $0.3 million.

The **Storm Sewer Fund** is projected to have expenses exceeding revenues by $0.4 million in 2022.

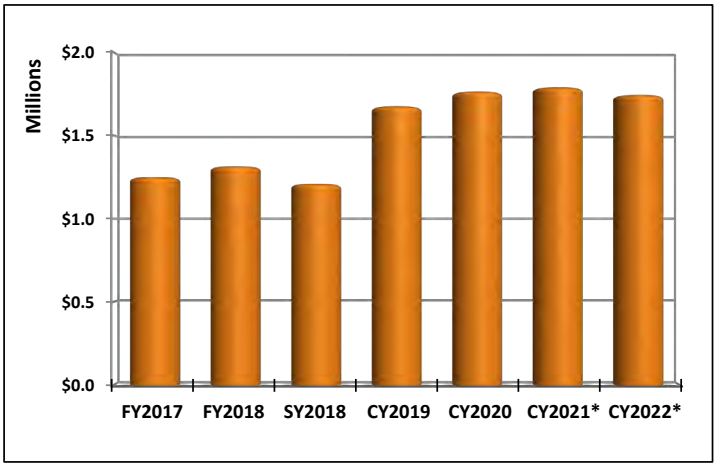
Storm Sewer Fund
2022 Budget

Revenues	2021 Budget	2022 Budget	2022 vs 2021 $	2022 vs 2021 %
Charges for Services	$1,730,254	$ 1,742,518	$ 12,264	0.7%
Investment Income	2,700	500	(2,200)	-81.5%
Interfund Transfers	68,870	-	(68,870)	-100.0%
Total Revenues	**$1,801,824**	**$ 1,743,018**	**$ (58,806)**	**-3.3%**
Expenses				
Personal Services	$ 506,613	$ 523,074	$ 16,461	3.2%
Employee Benefits	97,776	88,850	(8,926)	-9.1%
Supplies & Materials	99,894	115,144	15,250	15.3%
Charges & Services	32,648	43,719	11,071	33.9%
Interfund Transfers	651,730	663,756	12,026	1.8%
Total Operating	**$1,388,661**	**$ 1,434,543**	**$ 45,882**	**3.3%**
Capital Outlays	**350,000**	**701,210**	**351,210**	**100.3%**
Total Expenses	**$1,738,661**	**$ 2,135,753**	**$ 397,092**	**22.8%**
Revenues Over/ (Under) Expenses	**$ 63,163**	**$ (392,735)**		

Stormwater Management Charges Revenues

Stormwater Management Charges are billed based on water usage. The Stormwater Management Fee and Fixed Fee were last increased on May 1, 2018 and are not budgeted to be increased for the 2022 budget. For 2022, total Stormwater Management Charges are budgeted at $1.7 million, based on the past 4 years average billed usage.

Stormwater Management Charges Revenues



Reporting Period	Stormwater Mgmt Fees	Stormwater Fixed Fee	Stormwater Total	% Change
FY2017	$ 1,249,169	$ -	**$ 1,249,169**	N/A
FY2018	1,313,832	-	**1,313,832**	5.2%
SY2018	1,009,192	199,505	**1,208,697**	N/A
CY2019	1,374,863	299,340	**1,674,203**	N/A
CY2020	1,463,366	299,372	**1,762,738**	5.3%
CY2021*	1,488,680	299,592	**1,788,272**	1.4%
CY2022*	1,442,584	299,934	**1,742,518**	-2.6%

*Projected
FY: 12 Months (May - April)
SY: 8 Months (May - December)
CY: 12 Months (January - December)

Storm Sewer Fund Expenses
2022 Budget

Expenses	2021 Budget	2022 Budget	2022 vs 2021 $	2022 vs 2021 %
Personal Services	$ 506,613	$ 523,074	$ 16,461	3.2%
Employee Benefits	97,776	88,850	(8,926)	-9.1%
Supplies & Materials	99,894	115,144	15,250	15.3%
Charges & Services	32,648	43,719	11,071	33.9%
Interfund Transfers	651,730	663,756	12,026	1.8%
Total Operating	**$1,388,661**	**$ 1,434,543**	**$ 45,882**	**3.3%**
Capital Outlays	**350,000**	**701,210**	**351,210**	**100.3%**
Total Expenses	**$1,738,661**	**$ 2,135,753**	**$ 397,092**	**22.8%**

2022 total expenses are estimated at $2.1 million, an increase of $0.4 million (or 22.8%) compared to the prior year budget.

- Operating expenses increase slightly by $45,882 (or 3.3%) compared to the prior year.
- Capital Outlay expenses of $0.7 million includes:
  - Storm Sewer Replacements - $0.3 million.
  - Storm Sewer Rehabilitation Lining Program - $0.1 million.
  - Storm Sewers Large Diameter Cleaning - $0.1 million.
  - Flood Prone Project-Wakeman & Cadillac - $0.1 million.
  - Stormwater Rate Analysis - $50,000.

The **Parking Fund** is projected to have expenses exceeding revenues by $0.7 million in 2022.

Parking Fund
2021 Budget

Revenues	2021 Budget	2022 Budget	2022 vs 2021 $	2022 vs 2021 %
Taxes	$ 39,798	$ -	$ (39,798)	-100.0%
Charges for Services	562,900	487,180	(75,720)	-13.5%
Fines and Forfeits	90,000	90,000	-	0.0%
Investment Income	60,000	20,000	(40,000)	-66.7%
Interfund Transfers	4,725	-	(4,725)	-100.0%
Total Revenues	**$ 757,423**	**$ 597,180**	**$ (160,243)**	**-21.2%**
Expenses				
Personal Services	$ 119,603	$ 121,039	$ 1,436	1.2%
Employee Benefits	22,861	20,350	(2,511)	-11.0%
Supplies & Materials	37,750	33,750	(4,000)	-10.6%
Charges & Services	279,794	261,570	(18,224)	-6.5%
Interfund Transfers	289,117	285,598	(3,519)	-1.2%
Total Operating	**$ 749,125**	**$ 722,307**	**$ (26,818)**	**-3.6%**
Capital Outlays	**363,000**	**633,000**	**270,000**	**74.4%**
Total Expenses	**$ 1,112,125**	**$ 1,355,307**	**$ 243,182**	**21.9%**
Revenues Over/ (Under) Expenses	**$ (354,702)**	**$ (758,127)**		

2022 total revenues are estimated to be $0.2 million (or -21.2%) lower compared to the 2021 budget. Taxes decreases $39,798 due to the termination of SSA #2. Also, the 2021 budget had anticipated employers would have employees return to the office mid-year in 2021. The remote workforce has impacted our commuter lots for employees working in downtown Chicago. Charges for Services is budgeted to decrease $75,720 (or -13.5%) due to a reduction in leased parking permits, parking daily fees, and parking meters.

2022 expenses are estimated at $1.4 million, an increase of $0.2 million (or 21.9%) compared to the prior year budget.

- Operating expenses decrease by $26,818 (or -3.6%) compared to the prior year.
- Capital Outlay expenses of $0.6 million includes:
  - Structural Maintenance-Parking Garages - $0.4 million.
  - Parking Garages Painting and Repairs - $0.2 million.

Internal Service Funds

There are six (6) separate funds accounted for under this fund type: Fleet Services Fund, Capital Equipment Replacement Fund, Technology Replacement Fund, Building Renewal Fund, Liability Insurance Fund, and Health Insurance Fund. These funds account for the costs of providing vehicle replacements and services to City departments, the replacement of capital equipment, replacement of technology equipment, the replacement of major building assets, general liability insurance (property/casualty and workers' compensation), and for the City's health insurance plan. The majority of the revenues in each of these funds are generated through internal transfers from other City operating funds. The transfers are calculated based on the current and future expenses of each fund.

The **Fleet Services Fund** is projected to have expenses exceeding revenues by $2.1 million in 2022.

Fleet Services Fund
2022 Budget

Revenues	2021 Budget	2022 Budget	2022 vs 2021 $	2022 vs 2021 %
Fines and Forfeits	$ 1,000	$ 1,000	$ -	0.0%
Investment Income	120,000	100,000	(20,000)	-16.7%
Miscellaneous	80,000	200,000	120,000	150.0%
Interfund Transfers	3,357,090	3,363,653	6,563	0.2%
Total Revenues	**$ 3,558,090**	**$ 3,664,653**	**$ 106,563**	**3.0%**
Expenses				
Personal Services	$ 612,419	$ 619,522	$ 7,103	1.2%
Employee Benefits	117,507	104,904	(12,603)	-10.7%
Supplies & Materials	651,964	753,538	101,574	15.6%
Charges & Services	122,003	121,869	(134)	-0.1%
Interfund Transfers	1,897,681	303,732	(1,593,949)	-84.0%
Total Operating	**$ 3,401,574**	**$ 1,903,565**	**$ (1,498,009)**	**-44.0%**
Capital Outlays	**1,638,390**	**3,865,580**	**2,227,190**	**135.9%**
Total Expenses	**$ 5,039,964**	**$ 5,769,145**	**$ 729,181**	**14.5%**
Revenues Over/ (Under) Expenses	**$(1,481,874)**	**$(2,104,492)**		

2022 total revenues are estimated at $3.6 million, with Interfund Transfers accounting for $3.4 million of the total revenues.

2022 expenses are budgeted at $5.8 million, an increase of $0.7 million compared to the prior year budget. Interfund Transfers decrease by $1.6 million (or -84.0%) due to the one-time $1.6 million transfer of excess fund balance reserves from the Fleet Services Fund to other City operating funds in 2021. Capital Outlays increases $2.2 million, mainly due to $0.6 million for the fueling facility renovation, $0.2 million for the fleet vehicle hoist replacement, and $1.3 million in vehicle replacements carried over from 2021.

The **Capital Equipment Replacement Fund** is projected to have revenues exceeding expenses by $137,830 in 2022. The Capital Equipment Replacement fund provides for the replacement of the City's major operating equipment. Examples of assets in the Capital Equipment Replacement Fund include police and fire safety equipment, security systems, communications equipment, and wireless alarm network equipment. The transfers from other City operating funds are determined annually based on each asset's replacement cost and useful life. 2022 total revenues are estimated at $300,993 and expenses are budgeted at $163,163 for equipment replacements.

The **Technology Replacement Fund** is projected to have revenues exceeding expenses by $59,199 in 2022. The Technology Replacement Fund provides for the replacement of the City's information technology assets. Examples of assets in the Technology Replacement Fund include computers, servers, and network equipment. The transfers from other City operating funds are determined annually based on each asset's replacement cost and useful life. 2022 revenues are estimated at $186,882 and expenses are budgeted at $127,683 for technology replacements.

The **Building Renewal Fund** is projected to have expenses exceeding revenues by $313,894 in 2022. The Building Renewal Fund provides for the replacement of the City's general government building systems and components. Examples of assets that would be replaced in the Building Renewal Fund include roofs, HVAC equipment, and lighting fixtures. The transfers from other City operating funds are based upon the Sherman-Dergis Formula for calculating facility renewal costs over the life of a building. 2022 revenues are estimated at $275,530 and expenses are budgeted at $589,424 for building improvements.

The **Liability Insurance Fund** is projected to have a balanced budget in 2022. The City operates a self-insurance program for general liability, property, and workers' compensation coverages while securing excess specific protection and aggregate coverage to protect it in the event of numerous or catastrophic losses. The City's liability insurance plan year is November 1st through October 31st. 2022 total expenses increase from $1.0 million to $1.2 million, an increase of $0.2 million (or 14.3%) compared to the prior year, mainly due to insurance premiums increasing $176,900 (or 42.4%).

The **Health Insurance Fund** is projected to have a balanced budget in 2022. The City is a member of the Intergovernmental Personnel Benefit Cooperative (IPBC) pool for health and life insurance for active and retired employees. The City's health insurance plan year is July 1st through June 30th. 2022 total expenses are estimated to increase from $5.4 million to $5.5 million, an increase of $175,885 (or 3.3%) compared to the prior year, mainly due health insurance premiums increasing $175,286 (or 4.5%).

Special Revenue Funds

There are seven (7) separate funds accounted for within this fund type: Motor Fuel Tax Fund, Foreign Fire Insurance Tax Fund, TIF District Number Two Main Street Redevelopment Fund, TIF District Number Three Courthouse Redevelopment Fund, Special Service Area #8 Fund, Federal Forfeiture Fund, and State Forfeiture Fund. These funds are used to account for specific revenue sources that are legally restricted to be expended for specified purposes.

The **Motor Fuel Tax Fund** is projected to have revenues exceeding expenditures by $0.1 million in 2022.

Motor Fuel Tax Fund
2022 Budget

	2021	2022	2022 vs 2021	
Revenues	**Budget**	**Budget**	**$**	**%**
Intergovernmental	$3,245,974	$3,309,470	$ 63,496	2.0%
Investment Income	10,000	1,000	(9,000)	-90.0%
Total Revenues	**$3,255,974**	**$3,310,470**	**$ 54,496**	**1.7%**
Expenditures				
Capital Outlays	$3,808,576	$3,188,990	$ (619,586)	-16.3%
Total Expenditures	**$3,808,576**	**$3,188,990**	**$ (619,586)**	**-16.3%**
Revenues Over/ (Under) Expenditures	**$ (552,602)**	**$ 121,480**		

2022 total revenues are budgeted at $3.3 million, with $2.1 million in motor fuel taxes and $1.2 million in grant revenue from the Rebuild Illinois Capital Program. The grant revenue will be used to fund street reconstruction.

2022 total expenditures are budgeted at $3.2 million, with $2.1 million for the 2021 Annual Road Program, $0.9 million for street reconstruction, and $0.2 million for concrete street panel replacement.

The **Foreign Fire Insurance Tax Fund** is projected to have expenditures exceeding revenues by $29,975 in 2022. 2022 foreign fire insurance tax revenue is estimated at $100,000. The 2022 total budgeted expenditures are $130,000, which includes $125,500 to purchase apparatus equipment, station maintenance equipment, and personal protective equipment.

Tax Increment Financing (TIF) Districts. The City of Wheaton has established two (2) TIF Districts that encompass the City's downtown central business district.

The **TIF District Number Two Main Street Redevelopment Fund** is projected to have revenues exceeding expenditures by $0.9 million in 2022. 2022 total revenues are budgeted at $3.2 million, with $3.2 million in incremental property taxes. 2022 total expenditures are projected at $2.3 million and includes:

- $429,725 for the Downtown Streetscape Project.
- $150,000 for Security Cameras – Martin Plaza and Lots.
- $1.6 million in interfund transfers, including $0.6 million transfer to the TIF #3 Fund to partially reimburse the 2021 loan, $0.7 million to the Water Fund and $0.3 million to the Sanitary Sewer Fund to reimburse utility work performed within the TIF #2 district.

The **TIF District Number Three Courthouse Redevelopment Fund** is projected to have revenues exceeding expenditures by $2.7 million in 2022. 2022 total revenues are budgeted at $2.9 million, which includes $2.4 million for incremental property taxes and $0.6 million transfer from TIF #2. 2022 expenditures are budgeted at $0.2 million and includes $100,000 for architectural services for the Water Building Interior/Exterior Renovation and $120,000 for Alley Reconstruction.

The **Special Service Area #8 Fund** was established in 2018 to provide enhanced marketing and education promoting benefits and activities in the area. The SSA #8 Fund is projected to have a balanced budget in 2022. 2022 revenues are estimated at $159,000 from the SSA #8 property tax levy and expenditures of $159,000 for marketing and education promoting benefits and activities in the area through the Downtown Wheaton Association.

The **Federal Forfeiture Fund and State Forfeiture Fund** were established in 2020 to account for revenues and expenditures associated with funds received from forfeitures. For 2022 expenditures, $41,000 is budgeted in the State Forfeiture Fund.

Pension Trust (Fiduciary) Funds

The City maintains two trust funds mandated by State law for its Firefighters' and Police Officers' pensions (other employees are covered by the Illinois Municipal Retirement Fund). The following table presents the City's contributions to the Police and Fire pension plans since FY 2018.

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Year	Police Pension Plan City Contribution	Police Pension Plan Annual Change Amount	Police Pension Plan Annual Change %	Firefighters' Pension Plan City Contribution	Firefighters' Pension Plan Annual Change Amount	Firefighters' Pension Plan Annual Change %	Total Pension Plans City Contribution	Total Pension Plans Annual Change Amount	Total Pension Plans Annual Change %
FY 2018	**2,744,782**	366,129	15.4%	**1,452,575**	348,484	31.6%	**4,197,357**	714,613	20.5%
SY 2018	**2,933,100**	188,318	6.9%	**1,491,364**	38,789	2.7%	**4,424,464**	227,107	5.4%
CY 2019	**2,989,971**	56,871	1.9%	**1,488,287**	(3,077)	-0.2%	**4,478,258**	53,794	1.2%
CY 2020	**3,405,260**	415,289	13.9%	**1,717,043**	228,756	15.4%	**5,122,303**	644,045	14.4%
CY 2021	**9,704,877**	6,299,617	185.0%	**3,403,025**	1,685,982	98.2%	**13,107,902**	7,985,599	155.9%
CY 2022	**31,866,439**	22,161,562	228.4%	**8,838,885**	5,435,860	159.7%	**40,705,324**	27,597,422	210.5%

In October 2021, the City issued $45.7 million of General Obligation Bonds ("2021 G.O. Bonds") to fund the unfunded liabilities of the City's Police and Firefighters' Pension Plans ("Pension Plans"). In order to mitigate investment risks associated with market timing, bond proceeds will be contributed to the Pension Plans in twelve equal installments by the City. The 2021 G.O. Bonds proceeds are held as a restricted asset in the City's General Fund until they are contributed to the Pension Plans. In 2021, $7.4 million was contributed to the Pension Plans and $36.8 million will be contributed in 2022.

Public Library

The Wheaton Public Library provides library services to the residents of the City and is governed by a separate Board appointed by the Mayor and City Council. For audit purposes, the Library's financial data is discretely presented as a blended component unit in the City's financial statements. 2022 total revenues are budgeted at $4.5 million, an increase of $77,168 million (or 1.8%) compared to the prior year budget. The 2021 property tax levy is budgeted at $4.1 million, an increase of $80,638 (or 2.0%) from the prior year. Property taxes account for 92.3% of total revenues. 2022 total expenditures are budgeted at $4.5 million, an increase of $88,856 (or 2.0%) compared to the prior year budget.

Public Library General Operating Fund
2022 Budget

Revenues	2021 Budget	2022 Budget	2022 vs 2021 $	2022 vs 2021 %
Taxes	$ 4,031,883	$ 4,112,521	$ 80,638	2.0%
Intergovernmental	78,000	78,019	19	0.0%
Charges for Services	168,000	203,000	35,000	20.8%
Fines and Forfeits	50,000	20,000	(30,000)	-60.0%
Investment Income	10,000	3,500	(6,500)	-65.0%
Miscellaneous	37,000	37,000	-	0.0%
Interfund Transfers	1,989	-	(1,989)	-100.0%
Total Revenues	**$ 4,376,872**	**$ 4,454,040**	**$ 77,168**	**1.8%**
Expenditures				
Personal Services	$ 2,338,229	$ 2,404,637	$ 66,408	2.8%
Employee Benefits	412,633	379,892	(32,741)	-7.9%
Supplies & Materials	419,140	428,480	9,340	2.2%
Charges & Services	696,565	679,394	(17,171)	-2.5%
Interfund Transfers	566,032	631,052	65,020	11.5%
Total Operating	**$ 4,432,599**	**$ 4,523,455**	**$ 90,856**	**2.0%**
Capital Outlays	**2,900**	**900**	**(2,000)**	**-69.0%**
Total Expenditures	**$ 4,435,499**	**$ 4,524,355**	**$ 88,856**	**2.0%**
Revenues Over/ (Under) Expenditures	**$ (58,627)**	**$ (70,315)**		

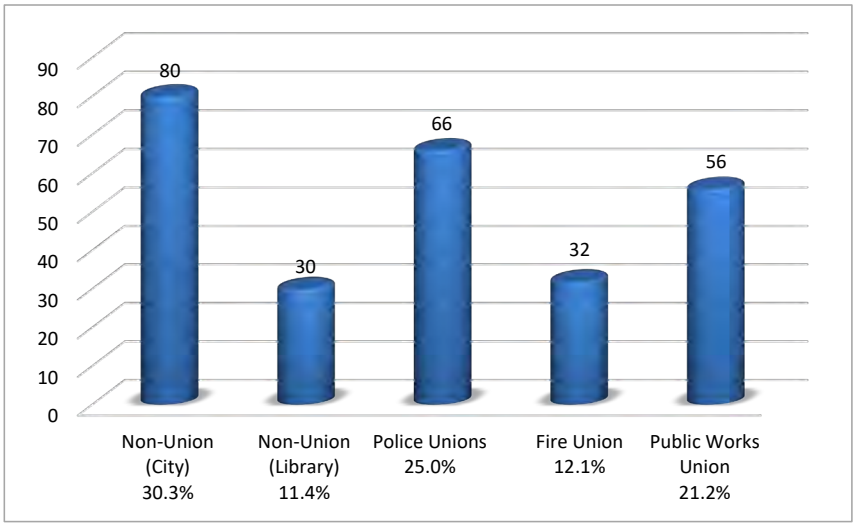
Personnel

The City and Library total number of full-time equivalents (FTE) increases from 298.70 to 301.70 for the 2022 budget. The total number of full-time positions increases from 257 to 264. The 2022 budget reflects a reallocation of personnel resources with the following position changes:

- A full-time Plan Examiner position was eliminated (General Fund-Building & Code Enforcement Department).
- A part-time Plan Examiner position was added (General Fund-Building & Code Enforcement Department).
- A full-time Customer Service Representative position was added (General Fund-Building & Code Enforcement Department).
- A part-time Customer Services position was eliminated (General Fund-Building & Code Enforcement Department).
- A full-time Grant Coordinator position was added (General Fund-Finance Department).
- 2 full-time Police Officer positions were added (General Fund-Police Department).
- 4 full-time positions were added at the Public Library. The positions are: 2 Building Maintenance Assistants, Marketing Supervisor, and Continuing Education & Development Department Head.
- 12 part-time positions were eliminated at the Public Library.

The City has four bargaining groups: Patrol Officers, Police Lieutenants & Sergeants, Firefighters, and Public Works employees. The following chart shows that 154 employees (or 58.3%) of the City's 264 full-time personnel are represented by a union collective bargaining agreement. The other 110 employees (or 41.7%) are non-union personnel.

Full-Time Personnel
2022 Budget



Financial Reporting and Planning

The Mayor and City Council together with the City Manager have always encouraged and insisted upon complying with the highest standards of excellence in planning and conducting the financial operations of the City. The City's Annual Comprehensive Financial Report has received 38 consecutive Certificates of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA). In addition, the City has received the GFOA's Distinguished Budget Award for the 20th straight year for the 2021 Annual Budget. The 2022 Annual Budget complies with the high standards established

by this program and will be submitted to the GFOA Award Program. Sections of the budget have been enhanced to improve the presentation and understanding of this document for the community.

Acknowledgments

The preparation of the 2022 Budget could not have been accomplished without the efficient and dedicated services of the City Manager, Assistant City Manager, City Department Heads, Assistant Director of Finance Jolanta Moryl, and Finance Analyst Mary Grantz. I would like to express my sincere appreciation to the Mayor and City Council and the City Manager who encourage and insist upon the highest standards of excellence in planning and conducting the financial operations of the City.

Respectfully submitted,



Robert R. Lehnhardt
Director of Finance/Treasurer

City of Wheaton
Strategic Plan 2021-2025
Calendar Year 2022 Budget



City of Wheaton
Budget Process and Budget Structure
Calendar Year 2022 Budget

Budget Process

The budget process for the City of Wheaton involves the citizens, the Mayor and City Council, City Manager, department heads, supervisors, and many others throughout the organization. Each person plays a critical role in the development of the budget for the upcoming year. Although much of the time and effort in preparing the budget takes place during the months of May through November, the development, implementation, monitoring and review of the City's budget is part of a comprehensive process that occurs throughout the entire year.

The goal of the Budget Officer is to present a balanced budget to the City Council for review and adoption. A balanced budget is a budget in which revenues meet or exceed expenditures and cash reserves or fund balance is not considered a revenue source. The City will sometimes drawdown cash reserves or fund balance to return the reserves to the desired levels as stated in the City's policy on Fund Balances.

Beginning in 2019, the City transitioned to financial reporting on a calendar year basis (January 1, 2019 – December 31, 2019). During the first three months of the calendar year, the Finance Department begins the year-long process of monitoring the City's revenues and expenditures and discussing and resolving any significant variances with each Department. The City's current budgetary control is at the fund level and a budget is adopted for every fund. Total expenditures may not exceed the total amount approved for each fund unless a budget amendment is approved by the City Council.

Long-Term Financial and Capital Planning

The Finance Department annually updates the City's Five-Year Financial Forecast and Capital Improvement Plan (CIP) identifying infrastructure and capital improvements over the next five years. The annual update and development of the Forecast estimates the financial condition of the City for the next five years for the City's major operating funds. The Forecast is a planning tool to evaluate the City's ability to achieve strategic goals, meet short-term and long-term financial obligations, identify areas of concern, and to initiate discussions on strategies to ensure the long-term fiscal health of the City. The document allows the City Council, City Manager, and staff to discuss and focus on strategic goals and identify future funding to achieve those goals. Long-term planning provides the opportunity to adjust and refocus the prioritization of strategic goals and objectives. Issues regarding service levels for operations, capital improvements and community needs are identified and reviewed. The review of the Forecast and CIP prior to the development of the annual budget allows for trends in revenues, operating expenditures, and capital expenditures to be discussed with the City Council. Any changes in funding or service levels may then be considered before and during the annual budget process.

Other long-range financial plans utilized during the budget process include: the Five-Year Capital Improvements Program (also known as the Five-Year Road Program) prepared by the Engineering Department and Public Works Department, which provides a plan for infrastructure improvements related to the City's roads, water and sewer systems; the Facility Needs Program, completed by the Facilities Manager which provides a plan for repair and replacements to City buildings, equipment and property; the Five-Year Fleet Services Vehicle and Equipment Replacement Program completed annually by Public Works, Finance, and the Information Technology Departments, which provides a plan for the maintenance and replacement of the City's vehicles and equipment; the long-term Capital Equipment Replacement plan; and the long-term Technology Replacement plan. These long-range plans are reviewed annually, and modifications are made during the budget process based on the needs of the City and available financial resources.

City of Wheaton
Budget Process and Budget Structure
Calendar Year 2022 Budget

Budget Preparation

Preparation of the annual budget typically begins in June. The Director of Finance prepares a budget framework report for the City Council that includes projections of the current year budget, estimates for the upcoming budget year, and staff recommendations on the revenue\expenditure framework for the development of the upcoming budget. The City Council provides direction on the staff's recommendations and other initiatives they would like staff to pursue in preparing the upcoming budget. The Director of Finance provides each department with budget worksheets, preliminary budget estimates and specific directives for developing their budgets. Each department then prepares a budget for each organization under that department's scope of responsibility. Budgets are required to be completed and entered into the City's budget system by the beginning of September. Any major capital items or significant changes in operating costs requested by each department are excluded from the budget and reviewed separately with the City Manager in early October.

The preliminary Request Budget is prepared by the Finance Department for review by the City Manager and budget staff. Included in the Request Budget are revenue projections for each Fund which are used for controlling requested expenditures. It is the goal of the City Manager and Director of Finance to present a balanced draft budget to the City Council. Any new programs or modification requests (expenditures not previously in the current year budget) submitted by each department are discussed with the City Manager and budget staff. If approved, those modification requests are added to the Request Budget. In addition, the City Manager holds several meetings with Department Heads and additional changes are made to the Request Budget based on the revenue estimates and available financial resources. A Draft Budget is then prepared, incorporating all the above changes, and sent to the City Council, Department Heads and other staff and is made available for public review prior to the Budget Workshops.

Budget Workshops are conducted by the City Council to review and discuss the Draft Budget and discuss any budgetary issues and are open to the public. A formal Public Hearing on the budget is held in December and the public is invited to comment on any issues concerning the budget for the upcoming year. Any final changes to the budget as a result of these workshops and the public hearing are processed and the final budget is adopted by the City Council in December.

Amending the Budget

If necessary, the annual budget may be amended by the City Council during the year, increasing or decreasing total revenues or expenditures for a particular fund, by a majority vote of the City Council members then holding office approve of the budget amendment presented at a City Council meeting. These budget amendments are usually necessary if anticipated expenditures are expected to exceed the total amount budgeted at the fund level due to changing priorities or unexpected occurrences. Budget transfers within a fund may be authorized by the Director of Finance.

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City of Wheaton, Illinois
Budget Calendar
Calendar Year 2022 Budget

Date	
May 3, 2021	Begin Five-Year Forecast Preparation\Projections
May 4, 2021	CIP instructions and worksheets distributed to Department Heads
May 21, 2021	CIP worksheets due to the CIP Team
June 7-11, 2021	CIP Team review requests with Departments
July 26, 2021	Budget Framework presented to Council
August 13, 2021	Budget instructions and worksheets distributed to Department Heads
September 3, 2021	Draft CIP submitted to City Manager
September 3, 2021	Department Request Budget documents due to the Finance Department
September 27, 2021	Draft CIP presented to City Council
September 30, 2021	Department Request Budget submitted to City Manager and Departments
October 4 – October 15, 2021	Individual Department Meetings with City Manager and Budget Team to review Department Request Budgets
October 11, 2021	2021 Property Tax Levy-Preliminary Estimate
October 22, 2021	City Manager and Budget Team complete final review of Request Budget
November 1, 2021	Draft Budget submitted to City Manager and City Council
November 8, 2021	Budget Workshop Session
November 13, 2021	Budget Workshop Session
November 22, 2021	2021 Property Tax Levy-Truth in Taxation Public Hearing
December 6, 2021	2021 Property Tax Levy-First Reading
December 13, 2021	2022 Budget-Public Hearing
December 20, 2021	2022 Budget-Adoption 2021 Property Tax Levy-Adoption

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City of Wheaton
Organizational Matrix - Department/Fund Relationship
Calendar Year 2022 Budget

Department/Division	General Corp. Fund (Major)	Motor Fuel Tax Fund	Foreign Fire Ins. Tax Fund	Federal & State Forfeiture Funds	TIF District Funds (TIF #2 Major)	SSA No. 8 Fund	Debt Service Fund (Major)	Capital Projects Fund (Major)	2018 G.O. Bond Fund	Water Fund (Major)	Sanitary Sewer Fund (Major)	Storm Sewer Fund (Major)	Parking Fund (Major)	Fleet Services Fund	Capital Equip. Repl. Fund	Tech. Repl. Fund	Building Renewal Fund	Liability Ins. Fund	Health Ins. Fund
General Government																			
Mayor & City Council	x															x		x	x
Boards & Commissions	x																		
Senior Citizen Program	x																		
City Manager's Office	x				x	x		x	x	x	x	x	x	x	x	x		x	x
Legal Services	x																		
Finance	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		x	x
Human Resources	x									x	x	x	x	x	x	x		x	x
Information Technology	x									x	x	x	x	x	x	x		x	x
Communications	x														x	x		x	x
Planning & Economic Dev.	x				x	x			x					x	x	x		x	x
Engineering	x	x						x	x	x	x	x		x	x	x		x	x
Building & Code	x													x	x	x		x	x
Building & Grounds	x							x		x	x	x	x	x	x	x	x	x	x
Police Department																			
Police Administrative	x			x									x	x	x	x		x	x
Police Investigative Serv.	x													x	x	x		x	x
Traffic Patrol Services	x													x	x	x		x	x
Police General Services	x													x	x			x	x
Police Support Services	x														x	x		x	x
Police Station Maint.	x													x	x		x	x	x
Police Crossing Guards	x																	x	
Fire Department																			
Fire Administrative	x		x											x	x	x		x	x
Firefighting/Investigative	x													x	x			x	x
Fire Communications	x														x				
Homeland Security	x														x				
Medical Rescue Services	x													x				x	x
Fire Station #37 Maint.	x														x		x	x	x
Fire Station #38 Maint.	x														x		x	x	x
Fire Station #39 Maint.	x														x		x	x	x
Public Works																			
Public Works Admin.	x							x		x	x	x	x	x	x	x		x	x
PW Building Maint.	x													x	x		x	x	x
Special Events	x													x				x	x
Stream Subdivision Maint.	x																		
Street Division																			
Traffic Signs and Lines	x													x	x	x		x	x
Street Lights & Traffic Signals	x							x						x	x	x		x	x
Snow & Ice Control	x	x												x	x	x		x	x
Street & Sidewalk Maint.	x	x						x						x	x	x		x	x
Street Cleaning	x													x				x	x
Forestry Division																			
Forestry Operations	x							x						x	x	x		x	x
Public Grounds	x													x	x	x		x	x
Other Programs																			
Municipal Band	x																		
Interfund Transfers	x						x	x				x					x		
Wireless Alarm Network	x														x			x	x
Local Admin Adjudication	x																		
Water Division																			
Water Administrative										x				x		x		x	x
Water New Services										x				x				x	x
Water Meter Service										x				x				x	x
Building Maintenance										x				x				x	x
Water Supply & Pumping										x				x				x	x
Water Distribution & Serv.										x				x				x	x
Water Valves										x				x				x	x
Water Hydrants										x				x				x	x
Water Storage										x				x				x	x
Water Capital Projects										x									
Sanitary Sewer Division																			
Sanitary Sewer Admin.											x			x		x		x	x
Sanitary Sewer Maint.											x			x				x	x
Sanitary Sewer Capital Proj.											x								

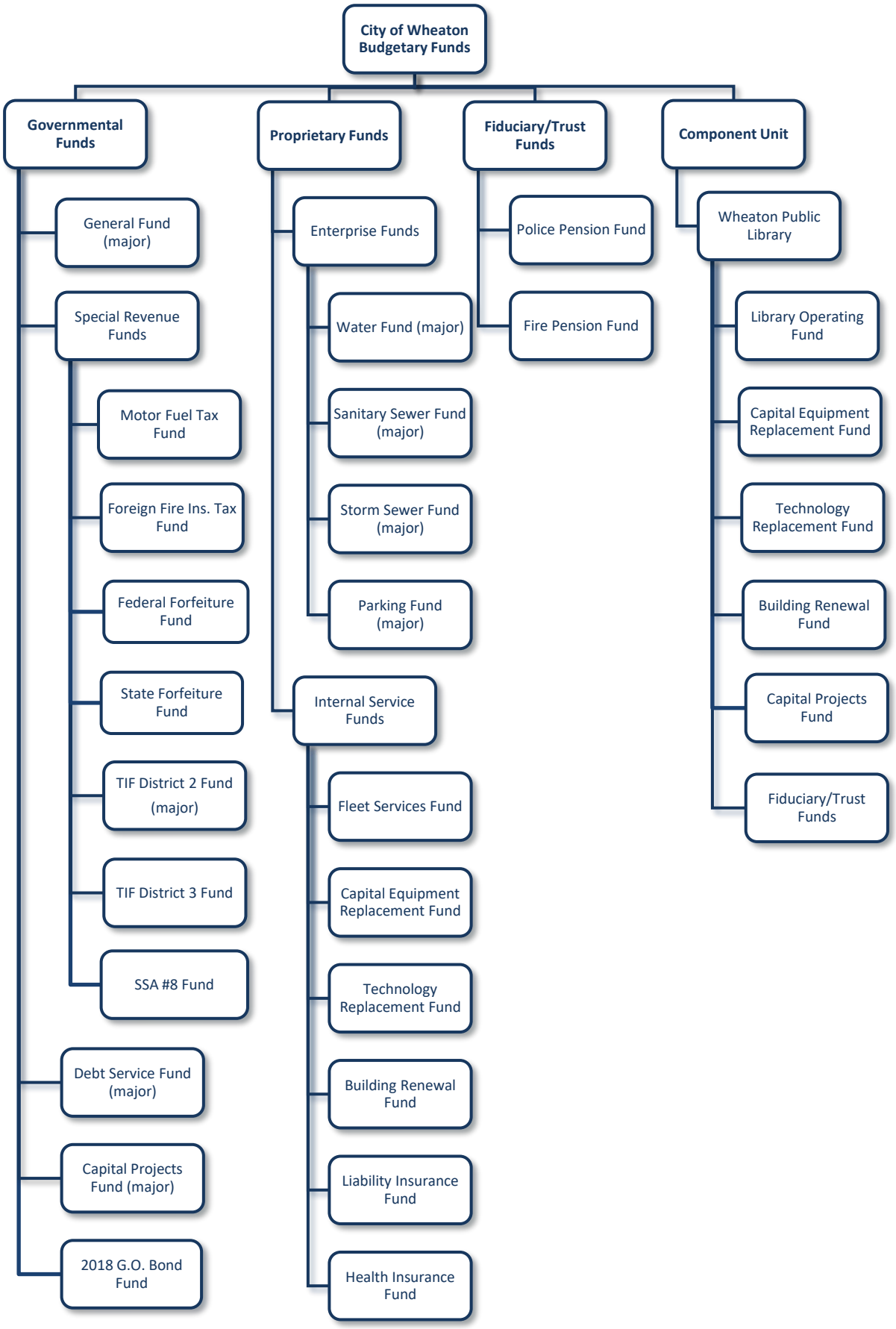
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City of Wheaton
Organizational Matrix - Department/Fund Relationship
Calendar Year 2022 Budget

Department/Division	General Corp. Fund (Major)	Motor Fuel Tax Fund	Foreign Fire Ins. Tax Fund	Federal & State Forfeiture Funds	TIF District Funds (TIF #2 Major)	SSA No. 8 Fund	Debt Service Fund (Major)	Capital Projects Fund (Major)	2018 G.O. Bond Fund	Water Fund (Major)	Sanitary Sewer Fund (Major)	Storm Sewer Fund (Major)	Parking Fund (Major)	Fleet Services Fund	Capital Equip. Repl. Fund	Tech. Repl. Fund	Building Renewal Fund	Liability Ins. Fund	Health Ins. Fund
Storm Sewer Division																			
Storm Sewer Admin.												x		x		x		x	x
Storm Sewer Maint.												x		x				x	x
Storm Sewer Capital Proj.												x							
Parking Fund																			
Support and Enforcement													x	x	x			x	x
CBD Enforcement													x		x	x		x	x
Maintenance - Out of CBD													x	x				x	x
Maintenance - CBD													x	x				x	x
Metra Train Stations													x	x				x	x
Parking Garages													x	x				x	x
Parking Capital Projects													x						
Fleet Services Fund																			
Fleet Services														x		x		x	x
Foreign Fire Insurance Tax Fund																			
Foreign Fire Tax Board			x																

City of Wheaton
Fund Structure
Calendar Year 2022 Budget

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City of Wheaton
Fund Structure and Basis of Accounting and Budgeting
Calendar Year 2022 Budget

General Description

For accounting purposes, a state or local government is not treated as a single, integral entity. Rather, a government is often viewed instead as a collection of smaller, separate entities known as funds. Funds used by a government are traditionally classified into one of seven fund types. In addition, governmental financial reporting for state and local governments classify individual funds as either "Major" or "Nonmajor." The impact of this distinction is that the financial activity of nonmajor funds is reported in specific instances in the audited financial statements in a consolidated format while major funds are reported separately. The General Fund, Debt Service Fund, Tax Increment Financing District Two Fund, Capital Projects Fund, Water Fund, Sanitary Sewer Fund, Storm Sewer Fund and Parking Fund are considered "major" funds and the remaining other funds are considered "nonmajor" funds. It is useful to provide an overview of the City's fund structure since the budget is prepared, organized, and presented on a fund basis. The following fund types and each fund budgeted by the City which falls into that fund type classification, are further described.

General Fund

The General Fund (a Governmental Fund) is the largest operating fund of the City and accounts for most expenditures traditionally associated with government, including police protection, fire protection, highway and street improvements, building and code enforcement, planning, zoning, economic development, engineering, legal services, finance and general administration.

Special Revenue Funds

Special Revenue Funds are used to account for revenues derived from specific taxes or other earmarked revenue sources which, often due to legal requirements, are designated to finance specific functions or activities of government and which therefore cannot be diverted for other uses. Special Revenue Funds of the City include:

Motor Fuel Tax Fund: This fund is used to account for the operation of street maintenance programs and capital projects as authorized by the Illinois Department of Transportation utilizing the City's per capita share of motor fuel taxes collected by the State of Illinois.

Foreign Fire Insurance Tax Fund: The Foreign Fire Insurance Tax Fund is used to account for the revenue derived from a 2% tax on the gross receipts on fire insurance policies written by insurance companies not incorporated within the State of Illinois. The revenues are restricted for the maintenance, use, and benefit of the fire department.

Federal Forfeiture Fund: This fund was established in 2020 to account for revenues received from the Department of Justice and the Department of Treasury through the Police Department's participation in various federal asset forfeiture cases. Expenditures are restricted to specific permissible law enforcement uses in compliance with federal regulations.

State Forfeiture Fund: This fund was established in 2020 to account for revenues and expenditure associated with funds received from the Illinois State Police from seizures, asset forfeitures and certain fines. Funds acquired through state seizures are tightly regulated and can only be spent for permissible law enforcement uses.

Tax Increment Financing District Two Fund: This fund is used to account for revenues and expenditures associated with the Main Street Redevelopment Project. Financing is provided from incremental property tax revenues generated from the project area.

Tax Increment Financing District Three Fund: This fund is used to account for revenues and expenditures associated with the Courthouse Square Redevelopment Project. Financing is provided from incremental property tax revenues generated from the project area.

Special Service Area No. 8 Fund: This fund is used to account for revenues and expenditures related to enhanced marketing and education promoting benefits and activities in the special service area; managing special community events and activities; parking operations and maintenance; maintenance of streetscapes; holiday and event decorations; together with aesthetic enhancements including landscape and signage/banners. Financing is provided from property tax revenues generated from the special service area.

Debt Service Fund

The Debt Service Fund is used to account for the payment of interest, principal and paying agent fees on general obligation bonds. Revenues are derived from a debt service property tax levy and a transfer from the Tax Increment Financing District Three Fund.

Capital Projects Funds

Capital Projects Funds are used to account for all resources used for the acquisition of capital assets by the City, except those financed by Proprietary Funds.

Capital Projects Fund: This fund was established in FY 2016 to account for the acquisition and construction of major capital facilities, roadways, sidewalks, streets, and other capital improvements. Initial financing was provided by a $11,600,000 transfer from the General Fund. Annual financing is provided by the General Fund transferring the difference between operating revenues and operating expenditures.

2018 General Obligation Bond Fund: This fund was established in SY 2018 to account for the expenditures related to the Downtown Strategic and Streetscape Plan and other capital improvements. Financing was provided by the sale of the 2018A General Obligation Bond Issue of $10,000,000.

Enterprise Funds

Enterprise Funds are classified as Proprietary Funds. Proprietary funds are used to account for a government's business-type activities (activities which receive a significant portion of their funding through user charges and fees). The operations of Enterprise Funds are accounted for similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Enterprise Funds established by the City include:

Water Fund: This fund accounts for the revenues and expenditures related to the provision of water services to residents and businesses. All activities necessary to provide such services include administration, operations, maintenance, construction, financing and related debt service, and billing and collection.

Sanitary Sewer Fund: This fund accounts for the revenues and expenditures related to the transportation, repairs, and improvements of the City's sanitary sewer system. All activities necessary to provide such services include administration, operations, maintenance, construction, financing and related debt service, and billing and collection.

Storm Sewer Fund: This fund accounts for the revenues and expenditures related to the transportation, repairs, and improvements of the City's storm sewer system. All activities necessary to provide such services include administration, operations, maintenance, construction, financing and related debt service, and billing and collection.

Parking Fund: This fund accounts for the provision of public parking services. All activities are accounted for include administration, operations, maintenance, construction, financing and related debt service, and revenue collection.

Internal Service Funds

Internal Service Funds are also classified as Proprietary Funds and are used by state and local governments to account for the financing of goods and services provided by one department to another department, and to other governments on a cost-reimbursement basis. Internal Service Funds established by the City include:

Fleet Services Fund: This fund is used to account for the activities and services provided by the City's fleet services department to the various departments of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, and purchase of vehicles and equipment. Financing is provided through transfers from City departments and funds.

Capital Equipment Replacement Fund: This fund is used to account for the replacement of major operating equipment (except for technology, vehicles, and facility assets) for City departments. Financing is provided through transfers from City departments and funds based upon current equipment inventory.

Technology Replacement Fund: This fund is used to account for the purchase of computers and other information technology related equipment for City departments. Financing is provided through transfers from City departments and funds based upon current equipment inventory.

Building Renewal Fund: This fund is used to account for the repair and replacement of City building and facility assets. Financing is provided through transfers from City departments and funds based on an annual renewal allowance formula for each building. Only general government buildings are included in this fund. Facility repair and replacement for enterprise operations such as water and sewer service are included in the respective enterprise fund.

Liability Insurance Fund: This fund is used to account for premiums and claim payments for workers' compensation, general liability, property insurance, and excess insurance coverage for the City. Financing is provided through transfers from City departments and funds.

Health Insurance Fund: This fund is used to account for the for premium and claim payments for the health insurance plan, dental insurance plan and other employees benefits for City employees. Financing is provided through transfers from City departments and funds.

Trust and Agency Funds

Trust and agency funds are classified as Fiduciary Funds and are used when a government holds or manages financial resources in an agent or fiduciary capacity. The City budgets for two Pension Trust Funds:

Fire Pension Fund: This fund is used to account for the accumulation of resources to pay fire pension costs. Funding is provided by fire members at rates fixed by state statutes and by the City through an annual contribution from the corporate property tax levy.

Police Pension Fund: This fund is used to account for the accumulation of resources to pay police pension costs. Funding is provided by police members at rates fixed by state statutes and by the City through an annual contribution from the corporate property tax levy.

Wheaton Public Library Funds

The **Wheaton Public Library Fund** (Governmental Fund), **Library Capital Equipment Replacement Fund** (Internal Service Fund), **Library Technology Replacement Fund** (Internal Service Fund), **Library Building Renewal Fund** (Internal Service Fund), **Library Capital Projects Fund** (Capital Projects Fund), **Adams Memorial Fund** (Trust Fund), **Garbe Book Endowment Fund** (Trust Fund), and the **Library Agency Endowment Fund** (Trust Fund), are funds used by the Wheaton Public Library. The Wheaton Public Library is a component unit of the City and is governed by a

separate Board of Trustees appointed by the Wheaton City Council. The City of Wheaton approves the annual budget and annual property tax levy to fund the Library operations. All of the Wheaton Public Library Funds are included in the Budget document.

Basis of Accounting

The modified accrual basis of accounting is used for all governmental fund types (General Fund, Special Revenue Funds, Capital Project Funds, and the Debt Service Fund) and agency funds (the City currently does not have any agency funds established). Under the modified accrual basis of accounting, revenues are recognized when they are both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or within sixty days after year-end. The City recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues, except for sales taxes and utility taxes which use a 90-day period. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

Those revenues susceptible to accrual under the modified accrual basis are property taxes, sales and use taxes, franchise fees, licenses, interest revenue, and charges for services. All other revenues are not susceptible to accrual because generally they are not measurable until cash is received by the City.

The accrual basis of accounting is utilized by proprietary fund types including enterprise funds and internal service funds, and pension trust fund types. Under this method, revenues and additions are recognized when earned and expenses and deductions are recorded when a liability is incurred, or economic asset used.

Both the modified accrual basis of accounting and the accrual basis of accounting are consistent with generally accepted accounting principles (GAAP).

Basis of Budgeting

The budget for the City is prepared on a basis consistent with GAAP as described above except for the following major exceptions described and identified below as the budgetary basis:

1. Capital outlay within the proprietary fund types are capitalized and recorded as assets on a GAAP basis but expensed on the budgetary basis. In addition, depreciation expense is not shown on the budgetary basis for the proprietary fund types since capital outlay is expensed and not depreciated. The budgetary basis provides a more accurate description of the actual expenditures made during the year for the proprietary fund-types. The capitalization threshold for infrastructure (land, building and land improvements) is $25,000. The threshold for vehicles, machinery and equipment is $5,000.
2. Bond proceeds in Enterprise funds are shown as revenues on the budgetary basis, and assets on a GAAP basis. Likewise, principal payments are shown as expenditures on a budgetary basis but reflected as a decrease in long-term debt payable on a GAAP basis. Under GAAP, bond proceeds for proprietary funds would be shown as an asset and offset with long-term debt payable.
3. Unrealized gains and losses on investments are treated as adjustments to revenue under the GAAP basis whereas under the basis of budgeting these amounts are not recognized and are excluded from revenue.

City of Wheaton
Financial Management Policies
Calendar Year 2022 Budget

Fund Balance and Cash Reserve Policies

The City of Wheaton has established the following fund balance and cash reserve policies. The purpose of these policies is to ensure conformance with generally accepted accounting principles (GAAP), enhance long-term financial planning, and mitigate the risks associated with changes in revenues due to economic and local market conditions. These policies also aim to allocate sufficient reserves for funding capital equipment replacement, construction of capital improvements, and unanticipated expenditures. The City will strive to replenish reserve balances to the appropriate levels after any drawdown.

All these policies refer to the fund balance, net position, or cash reserve level at the end of the calendar year. The Finance Department monitors these balances and informs the City Manager of significant changes that occur and the potential effect on funding future operations.

Definitions

Cash Reserves: Actual cash on hand and liquid investments.

Fund Balance: The difference between assets and liabilities in a Governmental Fund.

- *Nonspendable fund balance* includes amounts that are not in a spendable form or are legally required to be maintained intact.
- *Restricted fund balance* includes amounts that can be utilized only for specific purposes imposed by external parties (i.e. creditors, grantors, contributors) or laws or regulations of other governments or by law through constitutional provisions or enabling legislation.
- *Committed fund balance* includes amounts that can only be utilized for the specific purposes determined by formal action of the City Council. Commitments may be changed or removed only by the City Council taking the same formal action that imposed the constraint originally.
- *Assigned fund balance* includes amounts intended to be utilized by the City for specific purposes. In Governmental Funds other than the General Fund, assigned fund balance represents the amount that is not otherwise designated. The City Manager is authorized to designate assigned fund balance for the General Fund.
- *Unassigned fund balance* includes any remaining fund balance not contained in any other classification and is only applicable to the General Fund.

Net Position: The difference between assets and liabilities in a Non-Governmental Fund.

- *Net Investment in Capital Assets, net of related debt* is the City's equity in capital assets.
- *Restricted Net Position* may only be utilized for the specific purposes stipulated by an external resource provider, constitutionally, or through enabling legislation.
- *Unrestricted Net Position* are the remaining portion of net position and are generally available for use by the City.

Flow Assumption

For expenditures which are funded with multiple resources, the City will first utilize restricted fund balance if allowable, followed by committed fund balance, then assigned fund balance and lastly, unassigned fund balance (if applicable).

General Fund

The City will strive to maintain a minimum total fund balance reserve in the General Fund equal to 40% of annual operating expenditures excluding capital improvements and transfers to other funds. In addition, the City will strive to maintain a minimum cash reserve balance equal to 25% of annual operating expenditures excluding capital improvements and transfers to other funds.

Motor Fuel Tax Fund
The City will strive to maintain a minimum total fund balance reserve in the Motor Fuel Tax Fund equal to 50% of annual revenues to provide sufficient cash flow for payment of expenditures related to the City's annual road program.

Debt Service Fund
The City will strive to maintain total fund balance reserve in the Debt Service Fund sufficient to meet the June 1st interest payments due the following calendar year. The reserve balance ensures the City does not default on debt service payments from delays in property tax receipts.

Water Fund
The City will strive to maintain an unrestricted net position balance reserve equal to 25% of annual operating expenditures, excluding depreciation and capital improvements, to provide sufficient cash flow for operations and for unanticipated capital replacement and repairs. In addition, the City shall responsibly plan for future capital improvements by maintaining a capital reserve level to be used for future capital improvements.

Sanitary Sewer Fund
The City will strive to maintain an unrestricted net position balance reserve equal to 25% of annual operating expenditures, excluding depreciation and capital improvements, to provide sufficient cash flow for operations and for unanticipated capital replacement and repairs. In addition, the City shall responsibly plan for future capital improvements by maintaining a capital reserve level to be used for future capital improvements.

Storm Sewer Fund
The City will strive to maintain an unrestricted net position balance reserve equal to 25% of annual operating expenditures, excluding depreciation and capital improvements, to provide sufficient cash flow for operations and for unanticipated capital replacement and repairs. In addition, the City shall responsibly plan for future capital improvements by maintaining a capital reserve level to be used for future capital improvements.

Parking Fund
The City will strive to maintain an unrestricted Operating Reserve balance equal to 25% of annual operating expenditures, excluding depreciation and capital improvements, a Parking Garages Reserve balance necessary to provide funds for the maintenance of the Parking Garages, and a Capital Reserve balance for capital improvements to the parking system.

Fleet Services Fund
The City will strive to maintain an unrestricted Operating Reserve balance equal to 10% of annual operating expenditures, excluding depreciation and capital improvements, plus a Vehicle Replacement Reserve balance equal to the next three years of vehicle and equipment replacements. Vehicle and equipment funding and replacements are determined according to the annual replacement schedule.

Building Renewal Fund
The City will strive to maintain an unrestricted net position balance necessary to provide sufficient funds for the replacement of major governmental facility components according to the annual funding schedule.

Capital Equipment Replacement Fund
The City will strive to maintain an unrestricted net position balance necessary to provide sufficient funds for the replacement of major capital equipment according to the annual replacement schedule.

Technology Replacement Fund
The City will strive to maintain an unrestricted net position balance necessary to provide sufficient funds for the replacement of technology equipment according to the annual replacement schedule.

Liability Insurance Fund
The City will strive to maintain a minimum unrestricted net position balance of $1 million. This reserve level provides sufficient cash flow for property, liability, and workers compensation claims and to mitigate the impact of significant increases in premiums or claims costs.

Health Insurance Fund
The City will strive to maintain a minimum unrestricted net position balance of $1.5 million. This reserve level provides sufficient cash flow for health, dental and life insurance costs and to mitigate the impact of significant increases in premiums.

Wheaton Public Library Fund
The City will strive to maintain an unreserved fund balance equal to five months of operating expenditures. This level is necessary to provide funding for operations until the annual property tax distribution is received from the City and for unanticipated expenditures.

Revenue and Expenditure Policies

Revenue

The City desires to maintain a diversified and stable revenue base to reduce the impacts of fluctuations in any one revenue source. The revenue mix combines elastic and inelastic revenue sources to minimize the effects of an economic downturn. The City also incorporates the following principles related to revenues as it furthers its financial planning and fulfills its fiscal responsibilities:

- Through the City's economic development program, the City will strive to strengthen its revenue base.
- Through the annual financial forecast process, the City will project each revenue source for at least the next five years and will update this forecast annually.
- The City will maintain a revenue monitoring system to assist in trend analysis and revenue forecasting.
- The City follows a "cost of service" approach which results in user fees, rates and customer charges being sufficient to cover appropriate costs. These fees and rates are reviewed annually.
- The City will set fees and user charges for each enterprise fund (Water Fund, Sanitary Sewer, Storm Sewer Fund, and Parking Fund) at a level that fully supports the total direct and indirect cost of the activity. Indirect costs include the cost of annual depreciation of capital assets.
- The City will use all out of the ordinary or one-time revenues received as surplus revenue for the respective calendar year to build up reserve balances or earmark for special projects.

Expenditure

- The City will consistently budget the minimum level of expenditures which will provide for the public health and safety of the residents and businesses of the community.
- Expenditures will be within the confines of generated revenue. Reserve balances will be used to fund operating expenditures only for the short-term duration of one to two years.
- Through the financial forecast process, the City will forecast expenditures for each of the next five years and will update this forecast annually, taking into account anticipated increases in operating expenditures, significant changes in operating and staffing needs, and future capital projects and improvements that have been identified as needed for the community.

City of Wheaton
Financial Management Policies
Calendar Year 2022 Budget

Budgeting, Accounting, Auditing and Reporting Policies

- The City considers the budget, at each fund level, to be balanced where revenues, plus planned fund balance reserve drawdowns, equal expenditures. The budget, at each fund level, may or may not be balanced due to a variety of factors, such as capital expenditures, one-time expenditures, one-time revenues, and extraordinary financial economic conditions. The City appropriately plans ahead thru the financial forecast, Capital Improvement Plan, and fund balance policies to appropriately build fund balance reserves to be available to address these factors.
- The City will establish and maintain a high standard of accounting practices in conformance with Generally Accepted Accounting Principles (GAAP) for governmental entities as promulgated by the Governmental Accounting Standards Board (GASB).
- The accounting system will maintain records on a basis consistent with accepted standards for local government accounting (according to GASB).
- Where possible, the reporting system will also provide monthly information on the total cost of specific services by type of expenditure and by Fund.
- An independent firm of certified public accountants will perform an annual financial and compliance audit of the City's financial statements according to Generally Accepted Auditing Standards (GAAS) and will publicly issue an opinion which will be incorporated in the Comprehensive Annual Financial Report.
- The City will annually seek the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting Award and the GFOA Distinguished Budget Award.
- The City will promote full disclosures in its annual financial statements and its bond presentations.
- The City will comply with all financial reporting requirements including all annual reports to be filed with the State and all annual debt disclosures filed with the respective agencies.

Cash Management/Investment Policy

- An investment policy has been adopted by the City Council. The investment policy provides guidelines for the prudent investment of the temporary idle cash and outlines the policies for maximizing the efficiency of the cash management system. The goal is to enhance the economic status of the City while protecting its pooled cash.
- The cash management system is designed to accurately monitor and forecast expenditures and revenues, thus enabling the City to invest idles funds responsibly. The City attempts to match funds to projected disbursements.
- In order to maximize interest earnings, the City commingles the cash of all funds excluding the Fire Pension Fund and Police Pension Fund. Interest revenue derived from commingled cash is allocated to the participating funds monthly based on the relative cash balance of each fund.
- Criteria for selecting investments and the order of priority are:
    - **Safety**. Safety of principal is the foremost objective of the investment program. Investments of the City shall be undertaken in a manner that seeks to insure the preservation of capital in the portfolio.
    - **Liquidity**. The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands. Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary markets.
    - **Return on Investment**. Return on investment is of tertiary concern when compared to the safety and liquidity objectives described above. The investment portfolio shall be designed with the objective of attaining a market rate of return throughout economic cycles, taking into account the investment risk constraints and liquidity needs. Investments are limited to very low risk securities in anticipation of earning a fair return relative to the risk being assumed.

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City of Wheaton
Debt Policy and Outstanding Debt
Calendar Year 2022 Budget

Debt Policy - Objective

The City will obtain debt financing only when necessary; to set forth the process to identify the timing and amount of debt needed to be as efficient as possible; and proceed with the method of sale that will generate favorable interest rates and minimize other costs.

Debt Policy - Goals

The City pursues the following goals when issuing debt:

- Maintain or improve the City's credit rating on existing or future debt issues.
- Effectively utilize debt capacity in relation to the City's tax base, or utility rate base to meet long-term capital requirements. If current resources are insufficient to meet capital requirements, the City may consider incurring debt to fund the shortfall.
- Generally, amortize debt within twenty years from issuance. Determine the amortization (maturity) schedule which will best fit with the overall debt structure of the City's general obligation debt, repayment source and/or related tax levy at the time the new debt is issued. For issuance of revenue bonds, or general obligation bonds paid by revenues other than property tax, the amortization schedule which will best fit with the overall debt structure of the enterprise fund and its related rate structure will be considered. Consideration will be given to coordinating the length of the issue with the lives of assets, whenever practical, while considering repair and replacement costs of those assets to be incurred in future years as an offset to the useful lives, and the related length of time in the payout structure.
- Utilize the method of sale that will minimize interest expense and issuance costs.
- Level or declining debt service shall be employed unless operational matters dictate otherwise, or except to achieve overall level debt service with existing bonds.
- The City shall be mindful of the potential benefits of bank qualification and will strive to limit its annual issuance of debt to $10 million or less when such estimated benefits are greater than the benefits of exceeding the bank qualification limit.
- Include a call provision of approximately ten years or less to provide the City flexibility to refinance debt in the future. The call feature will be determined at the time of sale based on market conditions and investor acceptance.
- Issue fixed rate debt as opposed to variable rate debt to minimize exposure to certain risks. If unusual circumstances warrant the issuance of variable rate debt, explanation must be provided and approved by the City Council. The par amount of outstanding variable rate debt shall not exceed 10% of the City's outstanding debt. The City will not use derivative products in its debt structure.

Debt Policy - General Obligation Debt Limitation

Under Illinois Compiled Statutes, municipalities of less than 500,000, unless they are a home rule unit, are limited to the amount of general obligation bonded debt they can incur at any one time to no more than 8.625% of the total equalized assessed value (EAV) of real estate property. Since the City is a home rule community, the City is not subject to this limitation. However, the City has imposed a debt limitation equal to 5% of its equalized assessed value. All outstanding revenue bonds and general obligation debt that is fully supported and payable from an enterprise fund shall be excluded from the City's debt limit calculation. Based on the City's 2020 EAV, the debt capacity limit is $115,932,445. As of January 1, 2022, the City has three (3) debt issuances with a total gross outstanding debt of $59,375,000 and a debt to EAV ratio of 2.56%.

Equalized Assessed Valuation	**$**	**2,318,648,891**
Debt Capacity Limit: 5% of EAV	$	115,932,445
Less: Debt Outstanding	$	(59,375,000)
Remaining Debt Capacity	**$**	**56,557,445**
Gross Debt to EAV		**2.56%**

City of Wheaton
Debt Policy and Outstanding Debt
Calendar Year 2022 Budget

Debt Policy – Debt Administration

Financial Disclosures. The City shall prepare appropriate disclosures as required by the City's continuing disclosure undertakings, the Securities and Exchange Commission, the federal government, the State of Illinois, rating agencies, underwriters, investors, taxpayers, and other appropriate entities and persons to ensure compliance with applicable laws and regulations.

Review of Financing Proposals. All financing proposals that involve a pledge of the City's credit through the sale of securities, execution of loans or lease agreements and/or otherwise directly involve the lending or pledging of the City's credit shall be referred to the Director of Finance/Treasurer who shall determine the financial feasibility, and the impact on existing debt of such proposal, and shall make recommendations accordingly to the City Manager and City Council for approval.

Establishing Financing Priorities. The Director of Finance/Treasurer shall administer and coordinate the City's debt issuance program and activities, including timing of issuance, method of sale, structuring the issue, and marketing strategies. The Director of Finance/Treasurer along with the City's Financial Advisor shall meet, as appropriate, with the City Manager and the City Council regarding the status of the current year's program and to make specific recommendations.

Refunding Policy. The City shall consider refunding outstanding debt when legally permissible and financially advantageous. A net present value debt service savings of at least three percent of the refunded par amount or greater must be achieved, unless otherwise justified and authorized by the City Council.

Investment of Borrowed Proceeds. The City shall invest proceeds of debt in accordance with the City' adopted investment policy. The City acknowledges its ongoing fiduciary responsibilities to actively manage the proceeds of debt issued for public purposes in a manner that is consistent with Illinois statutes that govern the investment of public funds, and consistent with the permitted securities covenants of related bond documents executed by the City. The management of public funds should enable the City to respond to changes in markets or changes in payment or construction schedules so as to (i) minimize risk, (ii) ensure liquidity, and (iii) optimize returns.

General Obligation Debt

As of January 1, 2022, the City has three (3) outstanding debt issuances. In 2021 Standard & Poor assigned a rating of "AAA" for the City's 2021 Taxable General Obligation Bonds. The AAA rating reflects the City's very strong economy, very strong financial policies and practices, strong budgetary performance and flexibility, and very strong liquidity. The gross debt per capita is $1,100.15 as of January 1, 2022.

- Corporate Purpose Bond Series of 2012A

  Original Issue Amount: $17,920,000 — Outstanding Principal: $3,635,000
  Original Issue Date: July 26, 2012 — Outstanding Interest: $128,594
  Date of Maturity: December 1, 2023 — Current Interest Rate: 3.0%
  Interest Rates: 1.50% to 3.00%
  Description: Bonds issued are a refunding of Series 2004 bonds originally issued to finance the renovation and expansion of the Wheaton Public Library. Financing is being provided by an annual property tax levy.

- Corporate Purpose Bond Series of 2018A

  Original Issue Amount: $10,000,000 — Outstanding Principal: $10,000,000
  Original Issue Date: August 1, 2018 — Outstanding Interest: $2,023,226
  Date of Maturity: December 1, 2031 — Current Interest Rate: 3.138%
  Interest Rate: 3.138%
  Description: Bonds issued to fund the Downtown Streetscape project and other capital improvements. Financing is being provided by an annual property tax levy.

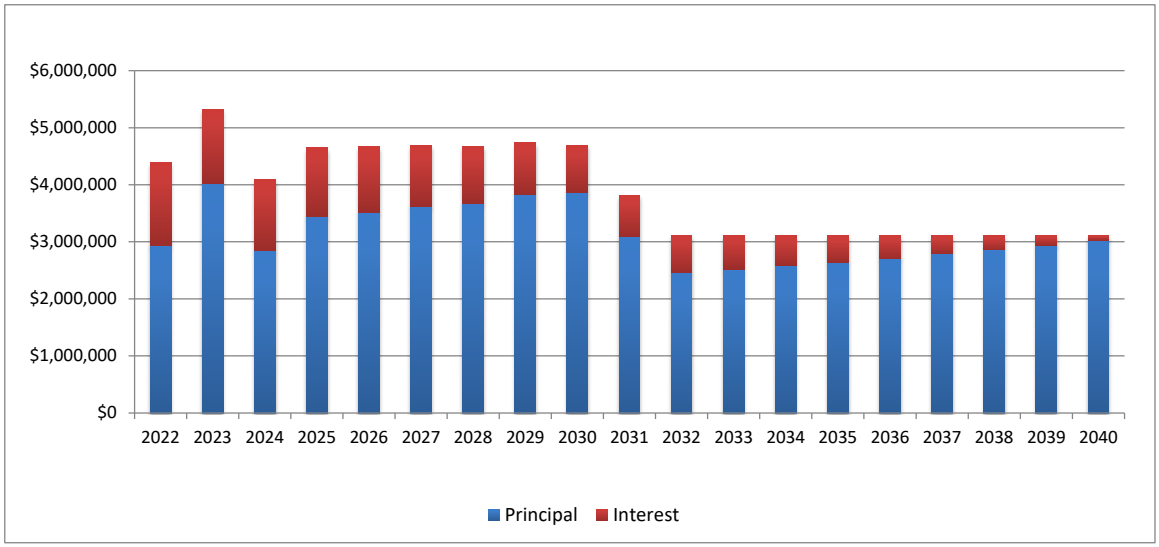
- Corporate Purpose Taxable Bond Series of 2021
  Original Issue Amount: $45,740,000 Outstanding Principal: $45,740,000
  Original Issue Date: October 26, 2021 Outstanding Interest: $12,232,694
  Date of Maturity: December 1, 2040 Current Interest Rate: 0.294%
  Interest Rates: 0.294% to 2.924%
  Description: Bonds issued to fund all or a portion of the unfunded liabilities of the City's Police Pension Fund and Fire Pension Fund and fund a budget stabilization fund. Financing is being provided by an annual property tax levy.

The following chart shows the total debt service schedule for all the City's current debt issuances.

Total Debt Service Schedule

General Obligation Debt					
Budget Year	Beginning Principal Balance	Principal	Interest	Total Principal & Interest	Ending Principal Balance
2022	$ 59,375,000	$ 2,940,000	$ 1,446,073	$ 4,386,073	$ 56,435,000
2023	56,435,000	4,015,000	1,302,789	5,317,789	52,420,000
2024	52,420,000	2,850,000	1,243,105	4,093,105	49,570,000
2025	49,570,000	3,445,000	1,204,828	4,649,828	46,125,000
2026	46,125,000	3,520,000	1,142,380	4,662,380	42,605,000
2027	42,605,000	3,620,000	1,072,549	4,692,549	38,985,000
2028	38,985,000	3,680,000	994,851	4,674,851	35,305,000
2029	35,305,000	3,820,000	911,269	4,731,269	31,485,000
2030	31,485,000	3,865,000	819,911	4,684,911	27,620,000
2031	27,620,000	3,090,000	724,855	3,814,855	24,530,000
2032	24,530,000	2,465,000	652,258	3,117,258	22,065,000
2033	22,065,000	2,520,000	597,313	3,117,313	19,545,000
2034	19,545,000	2,580,000	538,622	3,118,622	16,965,000
2035	16,965,000	2,640,000	474,664	3,114,664	14,325,000
2036	14,325,000	2,710,000	406,579	3,116,579	11,615,000
2037	11,615,000	2,785,000	333,978	3,118,978	8,830,000
2038	8,830,000	2,860,000	255,329	3,115,329	5,970,000
2039	5,970,000	2,940,000	174,563	3,114,563	3,030,000
2040	3,030,000	3,030,000	88,597	3,118,597	-
Total		**$ 59,375,000**	**$ 14,384,513**	**$ 73,759,513**	

Total Annual Debt Service Payments



City of Wheaton
Debt Policy and Outstanding Debt
Calendar Year 2022 Budget

The following shows the principal and interest payments in 2022 that are paid out of the City's Debt Service Fund.

Debt Service Schedule
2022 Budget

Debt Issuance	Principal Outstanding 01/01/2022	Principal	Interest	Total Principal and Interest	Principal Outstanding 12/31/2022
2012A G.O. Bonds	**$ 3,635,000**	$ 2,025,000	$ 88,344	**$ 2,113,344**	**$ 1,610,000**
2018A G.O. Bonds	**10,000,000**	-	313,800	**313,800**	**10,000,000**
2021 G.O. Bonds	**45,740,000**	915,000	1,043,929	**1,958,929**	**44,825,000**
Total	**$ 59,375,000**	**$ 2,940,000**	**$1,446,073**	**$ 4,386,073**	**$ 56,435,000**

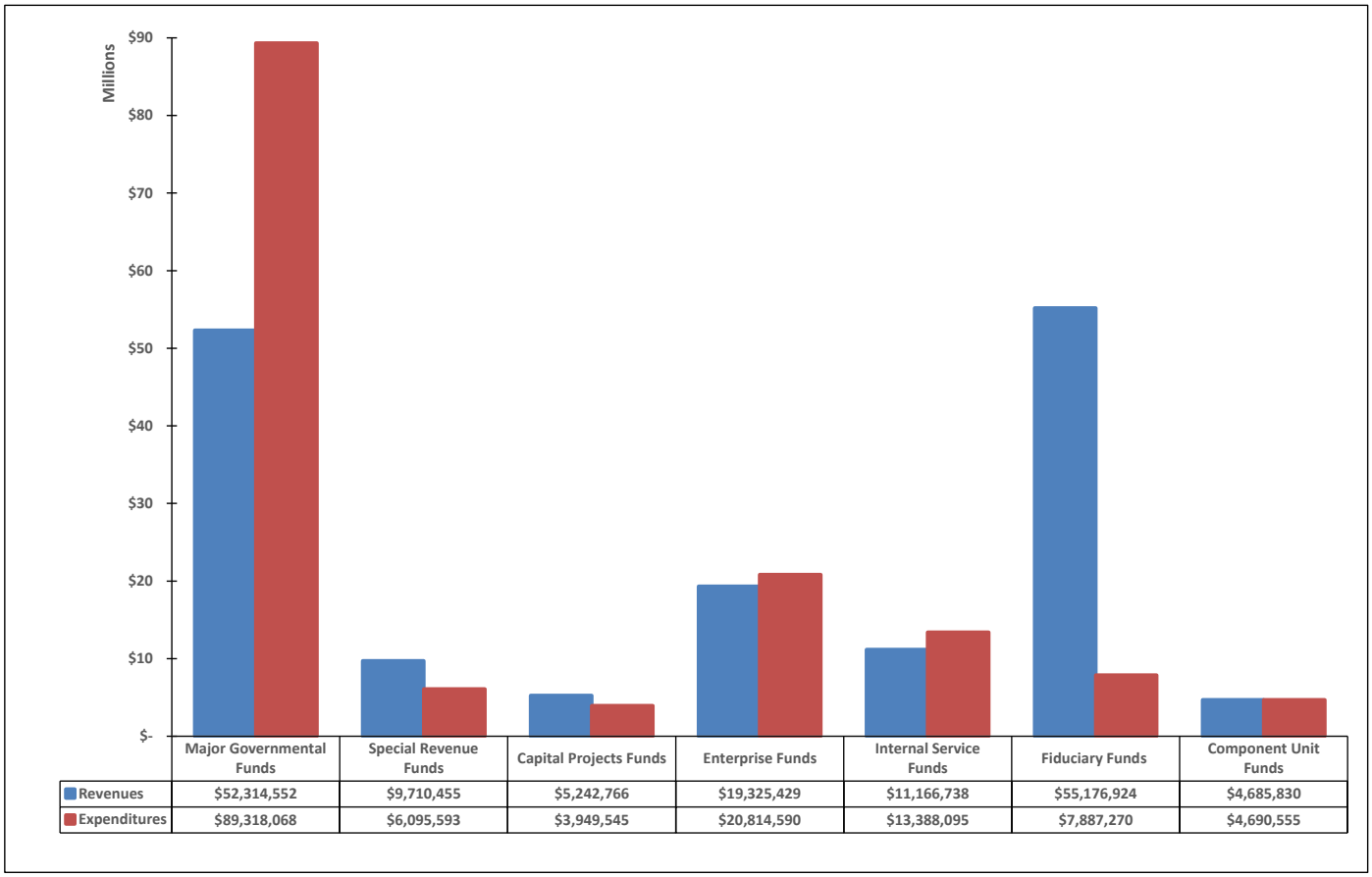
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City of Wheaton
Budget Year Comparison Summary - All Funds
Calendar Year 2022 Budget

	Revenues	Expenditures	Rev vs Exp
Major Governmental Funds			
General Fund	$ 48,077,773	$ 84,931,045	**$ (36,853,272)**
Debt Service Fund	4,236,779	4,387,023	**(150,244)**
Total Major Governmental Funds	**52,314,552**	**89,318,068**	**(37,003,516)**
Special Revenue Funds			
Motor Fuel Tax Fund	3,310,470	3,188,990	**121,480**
Foreign Fire Insurance Fund	100,025	130,000	**(29,975)**
Federal Forfeiture Fund	60	-	**60**
State Forfeiture Fund	1,000	41,000	**(40,000)**
TIF Dist #2 Main St Redev Fund	3,194,500	2,330,603	**863,897**
TIF Dist #3 Courthouse Redev Fund	2,945,400	246,000	**2,699,400**
SSA #8 Fund	159,000	159,000	**-**
Total Special Revenue Funds	**9,710,455**	**6,095,593**	**3,614,862**
Capital Projects Funds			
Capital Projects Fund	5,242,266	3,625,620	**1,616,646**
2018 G.O. Bond Fund	500	323,925	**(323,425)**
Total Capital Project Funds	**5,242,766**	**3,949,545**	**1,293,221**
Internal Service Funds			
Fleet Services Fund	3,664,653	5,769,145	**(2,104,492)**
Capital Equip Replacement Fund	300,993	163,163	**137,830**
Technology Replacement Fund	186,882	127,683	**59,199**
Building Renewal Fund	275,530	589,424	**(313,894)**
Liability Insurance Fund	1,202,550	1,202,550	**-**
Health Insurance Fund	5,536,130	5,536,130	**-**
Total Internal Service Funds	**11,166,738**	**13,388,095**	**(2,221,357)**
Total Governmental Funds	**$ 78,434,511**	**$ 112,751,301**	**$ (34,316,790)**
Enterprise Funds			
Water Fund	14,171,369	14,241,210	**(69,841)**
Sanitary Sewer Fund	2,813,862	3,082,320	**(268,458)**
Storm Sewer Fund	1,743,018	2,135,753	**(392,735)**
Parking Fund	597,180	1,355,307	**(758,127)**
Total Enterprise Funds	**19,325,429**	**20,814,590**	**(1,489,161)**
Fiduciary Funds			
Fire Pension Fund	$ 14,532,585	$ 2,127,995	**$ 12,404,590**
Police Pension Fund	40,644,339	5,759,275	**34,885,064**
Total Fiduciary Funds	**$ 55,176,924**	**$ 7,887,270**	**$ 47,289,654**
Total City of Wheaton	**$ 152,936,864**	**$ 141,453,161**	**$ 11,483,703**
Component Unit Funds			
Library Operating Fund	$ 4,454,040	$ 4,524,355	**$ (70,315)**
Library Capital Equip Repl Fund	37,744	-	**37,744**
Library Technology Repl Fund	52,019	93,200	**(41,181)**
Library Building Renewal Fund	82,627	68,000	**14,627**
Adams Memorial Fund	35,000	3,600	**31,400**
Garbe Book Endowment Fund	11,600	400	**11,200**
Library Agency Endowment Fund	12,800	1,000	**11,800**
Total Component Unit Funds	**$ 4,685,830**	**$ 4,690,555**	**$ (4,725)**
Total All Funds	**$ 157,622,694**	**$ 146,143,716**	**$ 11,478,978**

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City of Wheaton
Revenues and Expenditures by Fund Categories
Calendar Year 2022



	Major Governmental Funds	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Fiduciary Funds	Component Unit Funds
Revenues	$52,314,552	$9,710,455	$5,242,766	$19,325,429	$11,166,738	$55,176,924	$4,685,830
Expenditures	$89,318,068	$6,095,593	$3,949,545	$20,814,590	$13,388,095	$7,887,270	$4,690,555

Major Gov. Funds:	Special Rev. Funds:	Capital Proj. Funds:	Enterprise Funds:	Internal Service Funds:	Fiduciary Funds:	Component Unit Funds:
General	MFT	Capital Project	Water	Fleet Service	Fire Pension	Library Operating Fund
Debt Service	Foreign Fire Ins.	2018 G.O. Bonds	Sanitary Sewer	Capital Equip Repl	Police Pension	Library Cap Equip Repl
	Forfeitures		Storm Sewer	Technology Repl		Library Tech Repl
	TIFs		Parking	Building Renewal		Library Building Renewal
	SSA #8			Liability Insurance		Adams Memorial Fund
				Health Insurance		Garbe Book Endowment
						Library Agency Endowment

City of Wheaton
Schedule of Fund Balances
Calendar Year 2022 Budget

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Calendar Year 2021 Projected

Fund	01/01/2021 Beginning Fund Balance	Revenues	Expenditures	Revenues Over/(Under) Expenditures	12/31/2021 Ending Fund Balance	% Change	
Operating Funds							
General Fund	$ 25,477,733	$ 93,989,358	$ 60,537,631	$ 33,451,727	$ 58,929,460	131.3%	(a)
Motor Fuel Tax Fund	2,327,307	3,223,195	3,885,660	(662,465)	1,664,842	-28.5%	(b)
Foreign Fire Insurance Tax Fund	257,218	99,358	28,683	70,675	327,893	27.5%	
Federal Forfeiture Fund	104,380	49	-	49	104,429	0.0%	
State Forfeiture Fund	189,497	18,300	2,856	15,444	204,941	8.1%	
TIF District Two Main St Redev Fund	916,120	6,011,558	6,791,030	(779,472)	136,648	-85.1%	(c)
TIF District Three Courthouse Redev Fund	3,091,036	2,371,800	2,847,500	(475,700)	2,615,336	-15.4%	(d)
SSA #8 Fund	-	159,105	159,105	-	-	0.0%	
Debt Service Fund	1,281,328	6,342,523	6,489,050	(146,527)	1,134,801	-11.4%	(e)
Capital Projects Fund	7,079,285	5,769,670	1,157,675	4,611,995	11,691,280	65.1%	(f)
2018 G.O. Bond Fund	4,396,497	5,000	3,913,415	(3,908,415)	488,082	-88.9%	(g)
Water Fund	3,940,738	13,668,452	12,779,881	888,571	4,829,309	22.5%	(h)
Sanitary Sewer Fund	4,908,249	2,682,713	1,975,452	707,261	5,615,510	14.4%	(i)
Storm Sewer Fund	437,064	3,357,442	1,843,162	1,514,280	1,951,344	346.5%	(j)
Parking Fund	2,154,472	505,827	835,071	(329,244)	1,825,228	-15.3%	(k)
Fleet Services Fund	7,840,541	3,551,090	4,081,917	(530,827)	7,309,714	-6.8%	
Capital Equipment Replacement Fund	4,261,902	367,344	77,939	289,405	4,551,307	6.8%	
Technology Replacement Fund	680,516	184,281	145,417	38,864	719,380	5.7%	
Building Renewal Fund	1,028,479	2,363,876	800,108	1,563,768	2,592,247	152.0%	(l)
Liability Insurance Fund	1,707,447	1,468,270	1,141,540	326,730	2,034,177	19.1%	(m)
Health Insurance Fund	2,526,271	5,348,845	5,272,109	76,736	2,603,007	3.0%	
Total City Operating Funds	$ 74,606,080	$ 151,488,056	$ 114,765,201	$ 36,722,855	$ 111,328,935	49.2%	
Fiduciary Funds							
Fire Pension Fund	$ 41,505,496	$ 8,721,725	$ 1,948,195	$ 6,773,530	$ 48,279,026	16.3%	(n)
Police Pension Fund	69,129,113	17,810,577	5,445,725	12,364,852	81,493,965	17.9%	(o)
Total Fiduciary Funds	$ 110,634,609	$ 26,532,302	$ 7,393,920	$ 19,138,382	$ 129,772,991	17.3%	
Total City of Wheaton	$ 185,240,689	$ 178,020,358	$ 122,159,121	$ 55,861,237	$ 241,101,926	30.2%	
Public Library Funds							
Library Operating Fund	$ 2,596,479	$ 4,331,782	$ 4,257,118	$ 74,664	$ 2,671,143	2.9%	
Library Capital Equip Replacement Fund	386,536	37,005	354,915	(317,910)	68,626	-82.2%	(p)
Library Technology Replacement Fund	374,213	27,904	77,680	(49,776)	324,437	-13.3%	
Library Building Renewal Fund	517,583	75,952	75,000	952	518,535	0.2%	
Library Capital Projects Fund	20,260	70,274	90,534	(20,260)	-	-100.0%	
Adams Memorial Fund	353,095	63,500	2,000	61,500	414,595	17.4%	
Garbe Book Endowment Fund	44,567	2,950	500	2,450	47,017	5.5%	
Library Agency Endowment Fund	77,992	22,300	2,000	20,300	98,292	26.0%	
Total Public Library Funds	$ 4,370,725	$ 4,631,667	$ 4,859,747	$ (228,080)	$ 4,142,645	-5.2%	
Total All Funds	$ 189,611,414	$ 182,652,025	$ 127,018,868	$ 55,633,157	$ 245,244,571	29.3%	

Explanation for Changes in Fund Balance (Greater than 10% and $100,000):

(a) General Fund. The increase in fund balance is mainly attributable to the $45.7 million 2021 G.O. Bonds issued in October 2021 to fund the Police and Fire Pension Plans' unfunded liabilities. The bond proceeds will be contributed to the Pension Plans over 12 months. $45.2 million in bond proceeds (revenues) and $7.4 million in contributions (expenditures) to the Pension Plans were recorded in 2021.

(b) Motor Fuel Tax Fund. The planned decrease in fund balance is attributable to additional road projects funded by the Rebuild Illinois Capital grant. Since 2020, the City has received $2.3 million in funding.

(c) TIF District Two Main St Redev Fund. The planned decrease in fund balance is due to the timing of expenditures for the Downtown Streetscape Project.

(d) TIF District Three Courthouse Redev Fund. The planned decrease is due to the $2.8 million transfer to TIF District Two Main St Redev Fund for the Downtown Streetscape Project.

(e) Debt Service Fund. The planned decrease in fund balance is due to the City using excess reserves to abate the 2020 Debt Service Property Tax Levy.

(f) Capital Projects Fund. The increase in fund balance is attributed to $2.5 million received from the American Rescue Plan Act and $2.8 million transfer from the General Fund, which was eliminated in 2020 due to COVID-19 revenue reductions.

(g) 2018 G.O. Bond Fund. The planned decrease in fund balance is due to the timing of expenditures for the Downtown Streetscape Project. In 2018, the City issued $10 million in general obligation bonds to fund the costs outside of the TIF Districts.

(h) Water Fund. The increase in fund balance is due to greater than anticipated water service revenues during the year and timing of capital projects expenses.

(i) Sanitary Sewer Fund. The increase in fund balance is due to greater than anticipated sanitary sewer service revenues and timing of capital projects expenses.

(j) Storm Sewer Fund. The increase in fund balance is due to a one-time $1.5 million transfer of excess fund balance reserves from the General Fund to fund storm sewer capital projects.

(k) Parking Fund. The decrease in fund balance is mainly attributed to reductions in leased parking permits and parking daily fees revenues due to people continuing to work remotely.

(l) Building Renewal Fund. The increase in fund balance is due to a one-time $2.0 million transfer of excess fund balance reserves from the General Fund to fund facility improvements projects.

(m) Liability Insurance Fund. The increase in fund balance is due to the receipt of $358,000 in worker's compensation self-insurance reimbursements.

(n) Fire Pension Fund. The increase in fund balance is due to the $1.5 million contribution received (from the General Fund) as part of the 2021 G.O. Bond Issue to fund the fire pension plan unfunded liability and projected $2.6 million increase in investment income revenue.

(o) Police Pension Fund. The increase in fund balance is due to the $5.9 million contribution received (from the General Fund) as part of the 2021 G.O. Bond Issue to fund the police pension plan unfunded liability and projected $3.6 million increase in investment income revenue.

(p) Library Capital Equipment Replacement Fund. The decrease in fund balance is due to the timing of capital equipment expenditures.

City of Wheaton
Schedule of Fund Balances
Calendar Year 2022 Budget

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Calendar Year 2022

Fund	Projected 01/01/2022 Beginning Fund Balance	Revenues	Expenditures	Revenues Over/(Under) Expenditures	Projected 12/31/2022 Ending Fund Balance	% Change	
Operating Funds							
General Fund	$ 58,929,460	$ 48,077,773	$ 84,931,045	$ (36,853,272)	$ 22,076,188	-62.5%	(a)
Motor Fuel Tax Fund	1,664,842	3,310,470	3,188,990	121,480	1,786,322	7.3%	
Foreign Fire Insurance Tax Fund	327,893	100,025	130,000	(29,975)	297,918	-9.1%	
Federal Forfeiture Fund	104,429	60	-	60	104,489	0.1%	
State Forfeiture Fund	204,941	1,000	41,000	(40,000)	164,941	-19.5%	
TIF District Two Main St Redev Fund	136,648	3,194,500	2,330,603	863,897	1,000,545	632.2%	(b)
TIF District Three Courthouse Redev Fund	2,615,336	2,945,400	246,000	2,699,400	5,314,736	103.2%	(c)
SSA #8 Fund	-	159,000	159,000	-	-	0.0%	
Debt Service Fund	1,134,801	4,236,779	4,387,023	(150,244)	984,557	-13.2%	(d)
Capital Projects Fund	11,691,280	5,242,266	3,625,620	1,616,646	13,307,926	13.8%	(e)
2018 G.O. Bond Fund	488,082	500	323,925	(323,425)	164,657	-66.3%	(f)
Water Fund	4,829,309	14,171,369	14,241,210	(69,841)	4,759,468	-1.4%	
Sanitary Sewer Fund	5,615,510	2,813,862	3,082,320	(268,458)	5,347,052	-4.8%	
Storm Sewer Fund	1,951,344	1,743,018	2,135,753	(392,735)	1,558,609	-20.1%	(g)
Parking Fund	1,825,228	597,180	1,355,307	(758,127)	1,067,101	-41.5%	(h)
Fleet Services Fund	7,309,714	3,664,653	5,769,145	(2,104,492)	5,205,222	-28.8%	(i)
Capital Equipment Replacement Fund	4,551,307	300,993	163,163	137,830	4,689,137	3.0%	
Technology Replacement Fund	719,380	186,882	127,683	59,199	778,579	8.2%	
Building Renewal Fund	2,592,247	275,530	589,424	(313,894)	2,278,353	-12.1%	(j)
Liability Insurance Fund	2,034,177	1,202,550	1,202,550	-	2,034,177	0.0%	
Health Insurance Fund	2,603,007	5,536,130	5,536,130	-	2,603,007	0.0%	
Total City Operating Funds	$ 111,328,935	$ 97,759,940	$ 133,565,891	$ (35,805,951)	$ 75,522,984	-32.2%	
Fiduciary Funds							
Fire Pension Fund	$ 48,279,026	$ 14,532,585	$ 2,127,995	$ 12,404,590	$ 60,683,616	25.7%	(k)
Police Pension Fund	81,493,965	40,644,339	5,759,275	34,885,064	116,379,029	42.8%	(l)
Total Fiduciary Funds	$ 129,772,991	$ 55,176,924	$ 7,887,270	$ 47,289,654	$ 177,062,645	36.4%	
Total City of Wheaton	$ 241,101,926	$ 152,936,864	$ 141,453,161	$ 11,483,703	$ 252,585,629	4.8%	
Public Library Funds							
Library Operating Fund	$ 2,671,143	$ 4,454,040	$ 4,524,355	$ (70,315)	$ 2,600,828	-2.6%	
Library Capital Equip Replacement Fund	68,626	37,744	-	37,744	106,370	55.0%	
Library Technology Replacement Fund	324,437	52,019	93,200	(41,181)	283,256	-12.7%	
Library Building Renewal Fund	518,535	82,627	68,000	14,627	533,162	2.8%	
Adams Memorial Fund	414,595	35,000	3,600	31,400	445,995	7.6%	
Garbe Book Endowment Fund	47,017	11,600	400	11,200	58,217	23.8%	
Library Agency Endowment Fund	98,292	12,800	1,000	11,800	110,092	12.0%	
Total Public Library Funds	$ 4,142,645	$ 4,685,830	$ 4,690,555	$ (4,725)	$ 4,137,920	-0.1%	
Total All Funds	$ 245,244,571	$ 157,622,694	$ 146,143,716	$ 11,478,978	$ 256,723,549	4.7%	

Explanation for Changes in Fund Balance (Greater than 10% and $100,000):

(a) General Fund. The planned decrease in fund balance is entirely attributable to the timing of expenditures related to the $45.7 million 2021 G.O. Bonds issued in October 2021 to fund the Police and Fire Pension Plans' unfunded liabilities. The bond proceeds are to be contributed to the Pension Plans over 12 months. $45.2 million in bond proceeds (revenues) and $7.4 million in contributions (expenditures) to the Pension Plans were recorded in 2021. $36.8 million in contributions (expenditures) to the Pension Plans will be recorded in 2022.

(b) TIF District Two Main St Redev Fund. The planned increase in fund balance is due to the timing of expenditures for the Downtown Streetscape Project.

(c) TIF District Three Courthouse Redev Fund. The planned increase in fund balance is due to the timing of expenditures in the TIF District.

(d) Debt Service Fund. The planned decrease in fund balance is due to the City using excess reserves to abate the 2021 Debt Service Property Tax Levy.

(e) Capital Projects Fund. The increase in fund balance is attributed to $2.5 million to be received from the American Rescue Plan Act, $2.1 million transfer from the General Fund, and the timing of expenditures for capital projects.

(f) 2018 G.O. Bond Fund. The planned decrease in fund balance is due to the timing of expenditures for the Downtown Streetscape Project. In 2018, the City issued $10 million in general obligation bonds to fund the costs outside of the TIF Districts.

(g) Storm Sewer Fund. The planned decrease in fund balance is due to the timing of capital expenses. The City responsibly plans for future capital improvements by maintaining a reserve balance to accommodate fluctuations in annual capital expenses.

(h) Parking Fund. The planned decrease in fund balance is mainly attributable to the timing of capital expenses. The City will be performing a comprehensive analysis to ensure operating revenues are sufficient to fund future operating and capital expenses in the Parking Fund.

(i) Fleet Services Fund. The planned decrease in fund balance is due to the timing of capital expenditures, which includes $1.6 million in vehicle replacements carried over from 2021 due to manufacturing delays.

(j) Building Renewal Fund. The planned decrease in fund balance is due to the timing of capital expenditures. The City responsibly plans for future capital improvements by maintaining a reserve balance to accommodate fluctuations in annual capital expenditures.

(k) Fire Pension Fund. The planned increase in fund balance is mainly attributable to the 2021 G.O. Bond Issue to fund the fire pension plan unfunded liability. A $1.5 million contribution (from the General Fund) was received in 2021 and $7.5 million will be received in 2022.

(l) Police Pension Fund. The planned increase in fund balance is mainly attributable to the 2021 G.O. Bond Issue to fund the police pension plan unfunded liability. A $5.9 million contribution (from the General Fund) was received in 2021 and $29.4 million will be received in 2022.

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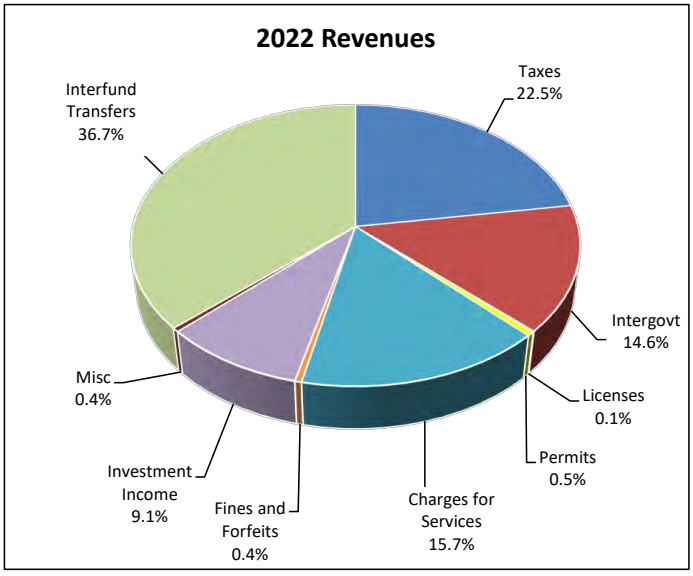
City of Wheaton
Revenues and Expenditures by Type
All Funds
Calendar Year 2022 Budget

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget Amount	%
Taxes	$ 35,068,980	$ 34,376,130	$ 34,282,076	$ 36,057,306	$ 35,488,098	$ 1,206,022	3.5%
Intergovernmental	15,946,812	20,393,414	17,303,481	22,751,372	22,942,497	5,639,016	32.6%
Licenses	168,040	93,507	144,600	118,500	129,600	(15,000)	-10.4%
Permits	946,993	728,913	757,800	781,800	766,000	8,200	1.1%
Charges for Services	23,987,610	23,495,291	24,543,976	24,534,875	24,805,713	261,737	1.1%
Fines and Forfeits	774,566	832,936	639,235	576,900	680,200	40,965	6.4%
Investment Income	18,869,743	13,994,370	7,098,468	13,075,427	14,306,005	7,207,537	101.5%
Miscellaneous	2,287,458	722,231	565,100	1,152,603	694,500	129,400	22.9%
Interfund Transfers	18,085,176	16,912,135	22,328,115	37,853,552	57,810,081	35,481,966	158.9%
Other Financing Sources	-	-	-	45,749,690	-	-	0.0%
Totals	**$ 116,135,378**	**$ 111,548,927**	**$ 107,662,851**	**$ 182,652,025**	**$ 157,622,694**	**$ 49,959,843**	**46.4%**

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget Amount	%
Personal Services	$ 25,272,309	$ 25,404,161	$ 26,451,273	$ 26,268,489	$ 27,490,791	$ 1,039,518	3.9%
Employee Benefits	6,893,607	7,356,014	8,599,454	15,925,093	43,342,766	34,743,312	404.0%
Supplies & Materials	2,773,281	2,439,139	2,779,298	2,707,260	3,050,926	271,628	9.8%
Charges & Services	23,105,704	22,561,528	23,243,723	23,466,213	24,739,200	1,495,477	6.4%
Capital Outlays	18,290,198	16,412,123	24,485,715	20,443,413	18,586,755	(5,898,960)	-24.1%
Debt Service	4,568,559	4,160,094	3,517,294	6,489,050	4,387,023	869,729	24.7%
Pension Benefits	6,143,455	6,381,555	6,699,500	6,973,700	7,441,500	742,000	11.1%
Interfund Transfers	13,606,918	11,789,832	16,590,868	24,745,650	17,104,755	513,887	3.1%
Totals	**$ 100,654,031**	**$ 96,504,446**	**$ 112,367,125**	**$ 127,018,868**	**$ 146,143,716**	**$ 33,776,591**	**30.1%**

Revenues Over (Under) Expenditures	**$ 15,481,347**	**$ 15,044,481**	**$ (4,704,274)**	**$ 55,633,157**	**$ 11,478,978**

Note: Totals include the Wheaton Public Library and Pension Funds.



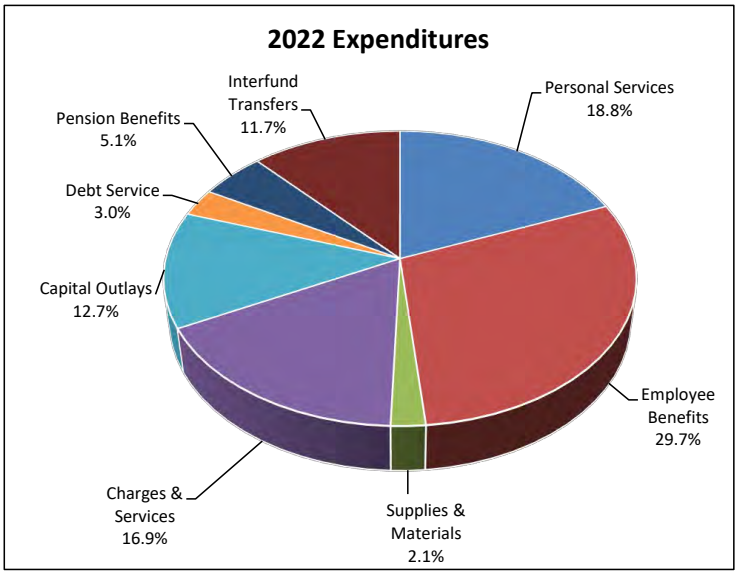


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City of Wheaton
Summary of Revenues by Type - All Funds
Calendar Year 2022 Budget

Fund	Taxes	Inter-governmental	Licenses	Permits	Charges for Services	Fines & Forfeits	Investment Income	Misc	Interfund Transfers	2022 Budget Total
General Fund	**$ 23,404,291**	**$ 16,575,100**	**$ 129,600**	**$ 766,000**	**$ 4,474,312**	**$ 569,200**	**$ 430,000**	**$ 134,500**	**$ 1,594,770**	**$ 48,077,773**
Motor Fuel Tax Fund	-	3,309,470	-	-	-	-	1,000	-	-	**3,310,470**
Foreign Fire Insurance Tax Fund	100,000	-	-	-	-	-	25	-	-	**100,025**
Federal Forfeiture Fund	-	-	-	-	-	-	60	-	-	**60**
State Forfeiture Fund	-	-	-	-	-	-	-	1,000	-	**1,000**
Special Service Area #8	159,000	-	-	-	-	-	-	-	-	**159,000**
TIF District Two Main St Redev Fund	3,194,000	-	-	-	-	-	500	-	-	**3,194,500**
TIF District Three Courthouse Redev Fund	2,385,400	-	-	-	-	-	10,000	-	550,000	**2,945,400**
Total Special Revenue Funds	**$ 5,838,400**	**$ 3,309,470**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 11,585**	**$ 1,000**	**$ 550,000**	**$ 9,710,455**
Debt Service Fund	**$ 2,132,886**	**$ -**	**$ -**	**$ -**	**$ -**		**$ 10,000**	**$ -**	**$ 2,093,893**	**$ 4,236,779**
Capital Projects Fund	-	2,954,908	-	-	-	-	140,000	25,000	2,122,358	**5,242,266**
2018 G.O. Bond Capital Projects Fund	-	-	-	-	-	-	500	-	-	**500**
Capital Projects Funds	**$ -**	**$ 2,954,908**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 140,500**	**$ 25,000**	**$ 2,122,358**	**$ 5,242,766**
Water Fund	-	-	-	-	13,258,220	-	60,000	115,000	738,149	**14,171,369**
Sanitary Sewer Fund	-	-	-	-	2,457,133	-	80,000	-	276,729	**2,813,862**
Storm Sewer Fund	-	-	-	-	1,742,518	-	500	-	-	**1,743,018**
Parking Fund	-	-	-	-	487,180	90,000	20,000	-	-	**597,180**
Total Enterprise Funds	**$ -**	**$ -**	**$ -**	**$ -**	**$ 17,945,051**	**$ 90,000**	**$ 160,500**	**$ 115,000**	**$ 1,014,878**	**$ 19,325,429**
Fleet Services Fund	-	-	-	-	-	1,000	100,000	200,000	3,363,653	**3,664,653**
Capital Equipment Replacement Fund	-	-	-	-	-	-	50,000	-	250,993	**300,993**
Technology Replacement Fund	-	-	-	-	-	-	250	-	186,632	**186,882**
Building Renewal Fund	-	-	-	-	-	-	10,000	-	265,530	**275,530**
Liability Insurance Fund	-	-	-	-	-	-	40,000	50,000	1,112,550	**1,202,550**
Health Insurance Fund	-	-	-	-	987,250	-	20,000	126,500	4,402,380	**5,536,130**
Total Internal Service Funds	**$ -**	**$ -**	**$ -**	**$ -**	**$ 987,250**	**$ 1,000**	**$ 220,250**	**$ 376,500**	**$ 9,581,738**	**$ 11,166,738**
Fire Pension Fund	-	-	-	-	418,500	-	5,275,000	200	8,838,885	**14,532,585**
Police Pension Fund	-	-	-	-	777,600	-	8,000,000	300	31,866,439	**40,644,339**
Total Fiduciary Funds	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,196,100**	**$ -**	**$ 13,275,000**	**$ 500**	**$ 40,705,324**	**$ 55,176,924**
Library - Component Unit										
Library Operating Fund	4,112,521	78,019	-	-	203,000	20,000	3,500	37,000	-	**4,454,040**
Library Capital Equip Replacement Fund	-	-	-	-	-	-	80	-	37,664	**37,744**
Library Technology Replacement Fund	-	25,000	-	-	-	-	90	-	26,929	**52,019**
Library Building Renewal Fund	-	-	-	-	-	-	100	-	82,527	**82,627**
Adams Memorial Trust Fund	-	-	-	-	-	-	35,000	-	-	**35,000**
Garbe Book Endowment Fund	-	-	-	-	-	-	11,600	-	-	**11,600**
Library Agency Endowment Fund	-	-	-	-	-	-	7,800	5,000	-	**12,800**
Total Library Funds	**$ 4,112,521**	**$ 103,019**	**$ -**	**$ -**	**$ 203,000**	**$ 20,000**	**$ 58,170**	**$ 42,000**	**$ 147,120**	**$ 4,685,830**
Total All Funds	**$ 35,488,098**	**$ 22,942,497**	**$ 129,600**	**$ 766,000**	**$ 24,805,713**	**$ 680,200**	**$ 14,306,005**	**$ 694,500**	**$ 57,810,081**	**$ 157,622,694**
Less Interfund Transfers	-	-	-	-	-	-	-	-	**$ (57,810,081)**	**$ (57,810,081)**
All Funds Less Interfund Transfers	**$ 35,488,098**	**$ 22,942,497**	**$ 129,600**	**$ 766,000**	**$ 24,805,713**	**$ 680,200**	**$ 14,306,005**	**$ 694,500**	**$ -**	**$ 99,812,613**

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City of Wheaton
Summary of Expenditures by Type - All Funds
Calendar Year 2022 Budget

Fund Description	Personal Services	Employee Benefits	Supplies & Materials	Charges & Services	Capital Outlays	Debt Service	Pension Benefits	Interfund Transfers	2022 Budget Total
General Fund	**$ 22,130,414**	**$ 42,461,162**	**$ 1,280,221**	**$ 7,330,036**	**$ 17,050**	**$ -**	**$ -**	**$ 11,712,162**	**$ 84,931,045**
Motor Fuel Tax Fund	-	-	-	-	3,188,990	-	-	-	**3,188,990**
Foreign Fire Insurance Tax Fund	-	-	500	4,000	125,500	-	-	-	**130,000**
State Forfeiture Fund	-	-	-	1,000	40,000	-	-	-	**41,000**
Special Service Area #8	-	-	-	159,000	-	-	-	-	**159,000**
TIF District Two Main St Redev Fund	-	-	-	186,000	579,725	-	-	1,564,878	**2,330,603**
TIF District Three Courthouse Redev Fund	-	-	-	26,000	220,000	-	-	-	**246,000**
Total Special Revenue Funds	**$ -**	**$ -**	**$ 500**	**$ 376,000**	**$ 4,154,215**	**$ -**	**$ -**	**$ 1,564,878**	**$ 6,095,593**
Debt Service Fund	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,387,023**	**$ -**	**$ -**	**$ 4,387,023**
Capital Projects Fund	-	-	-	-	3,625,620	-	-	-	**3,625,620**
2018 G.O. Bond Capital Projects Fund	-	-	-	-	208,550	-	-	115,375	**323,925**
Capital Projects Funds	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,834,170**	**$ -**	**$ -**	**$ 115,375**	**$ 3,949,545**
Water Fund	1,249,932	212,034	323,159	8,292,381	2,990,390	-	-	1,173,314	**14,241,210**
Sanitary Sewer Fund	442,173	75,574	115,834	445,081	1,348,770	-	-	654,888	**3,082,320**
Storm Sewer Fund	523,074	88,850	115,144	43,719	701,210	-	-	663,756	**2,135,753**
Parking Fund	121,039	20,350	33,750	261,570	633,000	-	-	285,598	**1,355,307**
Total Enterprise Funds	**$ 2,336,218**	**$ 396,808**	**$ 587,887**	**$ 9,042,751**	**$ 5,673,370**	**$ -**	**$ -**	**$ 2,777,556**	**$ 20,814,590**
Fleet Services Fund	619,522	104,904	753,538	121,869	3,865,580	-	-	303,732	**5,769,145**
Capital Equipment Replacement Fund	-	-	-	-	163,163	-	-	-	**163,163**
Technology Replacement Fund	-	-	-	-	127,683	-	-	-	**127,683**
Building Renewal Fund	-	-	-	-	589,424	-	-	-	**589,424**
Liability Insurance Fund	-	-	-	1,202,550	-	-	-	-	**1,202,550**
Health Insurance Fund	-	-	-	5,536,130	-	-	-	-	**5,536,130**
Total Internal Service Funds	**$ 619,522**	**$ 104,904**	**$ 753,538**	**$ 6,860,549**	**$ 4,745,850**	**$ -**	**$ -**	**$ 303,732**	**$ 13,388,095**
Fire Pension Fund	-	-	-	177,095	-	-	1,950,900	-	**2,127,995**
Police Pension Fund	-	-	300	268,375	-	-	5,490,600	-	**5,759,275**
Total Fiduciary Funds	**$ -**	**$ -**	**$ 300**	**$ 445,470**	**$ -**	**$ -**	**$ 7,441,500**	**$ -**	**$ 7,887,270**
Library - Component Unit									
Library Operating Fund	2,404,637	379,892	428,480	679,394	900	-	-	631,052	**4,524,355**
Library Capital Equipment Repl. Fund	-	-	-	-	-	-	-	-	**-**
Library Technology Replacement Fund	-	-	-		93,200	-	-	-	**93,200**
Library Building Renewal Fund	-	-	-	-	68,000	-	-	-	**68,000**
Adams Memorial Trust Fund	-	-	-	3,600	-	-	-	-	**3,600**
Garbe Book Endowment Fund	-	-	-	400	-	-	-	-	**400**
Library Agency Endowment Fund	-	-	-	1,000	-	-	-	-	**1,000**
Total Library Funds	**$ 2,404,637**	**$ 379,892**	**$ 428,480**	**$ 684,394**	**$ 162,100**	**$ -**	**$ -**	**$ 631,052**	**$ 4,690,555**
Total All Funds	**$ 27,490,791**	**$ 43,342,766**	**$ 3,050,926**	**$ 24,739,200**	**$ 18,586,755**	**$ 4,387,023**	**$ 7,441,500**	**$ 17,104,755**	**$ 146,143,716**
Less Interfund Transfers	-	-	-	-	-	-	-	**$ (17,104,755)**	**$ (17,104,755)**
All Funds Less Interfund Transfers	**$ 27,490,791**	**$ 43,342,766**	**$ 3,050,926**	**$ 24,739,200**	**$ 18,586,755**	**$ 4,387,023**	**$ 7,441,500**	**$ -**	**$ 129,038,961**

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City of Wheaton
Revenue Summary
5 Years by Fund
Calendar Year 2022 Budget

Revenues - All Funds

Fund	Actual SY 2018	Actual CY 2019	Actual CY 2020	Budget CY 2021	Projected CY 2021	Budget CY 2022
City Operating Funds						
General Fund	$ 34,439,001	$ 44,885,541	$ 45,827,515	$ 44,410,522	$ 93,989,358	$ 48,077,773
Motor Fuel Tax Fund	911,124	1,749,104	3,090,639	3,255,974	3,223,195	3,310,470
Foreign Fire Insurance Tax Fund	51,570	76,855	83,938	80,050	99,358	100,025
Federal Forfeiture Fund	-	-	104,380	500	49	60
State Forfeiture Fund	-	-	190,543	800	18,300	1,000
TIF District Two Main St Redev Fund	3,431,140	4,529,483	3,154,427	6,767,400	6,011,558	3,194,500
TIF District Three Courthouse Redev Fund	1,767,994	2,271,801	2,313,985	2,341,800	2,371,800	2,945,400
Special Service Area #8 Fund	-	127,943	140,427	159,000	159,105	159,000
Debt Service Fund	3,990,677	4,488,384	4,039,810	3,361,159	6,342,523	4,236,779
Capital Projects Fund	2,942,259	1,955,703	557,193	550,000	5,769,670	5,242,266
2018 G. O. Bond Capital Projects Fund	10,071,689	156,705	40,368	25,000	5,000	500
Water Fund	9,279,299	13,045,003	13,529,198	13,456,800	13,668,452	14,171,369
Sanitary Sewer Fund	1,781,288	2,504,439	2,662,603	2,615,141	2,682,713	2,813,862
Storm Sewer Fund	1,211,802	1,681,075	1,765,118	1,801,824	3,357,442	1,743,018
Parking Fund	571,062	892,578	612,618	757,423	505,827	597,180
Fleet Services Fund	2,742,073	3,650,780	3,385,734	3,558,090	3,551,090	3,664,653
Capital Equipment Replacement Fund	283,280	481,969	496,225	434,344	367,344	300,993
Technology Replacement Fund	122,533	253,119	155,566	190,031	184,281	186,882
Building Renewal Fund	153,390	256,042	265,969	258,021	2,363,876	275,530
Liability Insurance Fund	1,468,632	1,049,664	902,208	1,052,070	1,468,270	1,202,550
Health Insurance Fund	3,626,915	5,816,859	5,395,615	5,360,245	5,348,845	5,536,130
Total City Operating Funds	**$ 78,845,728**	**$ 89,873,047**	**$ 88,714,079**	**$ 90,436,194**	**$ 151,488,056**	**$ 97,759,940**
Fiduciary Funds						
Fire Pension Fund	$ 201,683	$ 7,425,020	$ 6,448,461	$ 4,617,729	$ 8,721,725	$ 14,532,585
Police Pension Fund	637,181	14,320,480	11,580,288	8,044,065	17,810,577	40,644,339
Total Fiduciary Funds	**$ 838,864**	**$ 21,745,500**	**$ 18,028,749**	**$ 12,661,794**	**$ 26,532,302**	**$ 55,176,924**
Total City of Wheaton	**$ 79,684,592**	**$ 111,618,547**	**$ 106,742,828**	**$ 103,097,988**	**$ 178,020,358**	**$ 152,936,864**
Public Library Funds						
Wheaton Public Library Fund	$ 4,164,192	$ 4,278,422	$ 4,386,116	$ 4,376,872	$ 4,331,782	$ 4,454,040
Library Capital Equipment Replacement Fund	24,225	43,399	37,337	39,125	37,005	37,744
Library Technology Replacement Fund	28,015	38,422	30,523	30,814	27,904	52,019
Library Building Renewal Fund	143,409	71,353	70,965	78,852	75,952	82,627
Library Capital Projects Fund	-	-	193,786	10,000	70,274	-
Library Expendable Trust Fund	-	-	-	-	-	-
Adams Memorial Trust Fund	(11,383)	52,393	62,467	20,600	63,500	35,000
Garbe Book Endowment Fund	(1,387)	6,456	7,885	3,300	2,950	11,600
Library Agency Endowment Fund	1,825	26,386	17,020	5,300	22,300	12,800
Total Public Library	**$ 4,348,896**	**$ 4,516,831**	**$ 4,806,099**	**$ 4,564,863**	**$ 4,631,667**	**$ 4,685,830**
Total All Funds	**$ 84,033,488**	**$ 116,135,378**	**$ 111,548,927**	**$ 107,662,851**	**$ 182,652,025**	**$ 157,622,694**

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City of Wheaton
Expenditure Summary
5 Years by Fund
Calendar Year 2022 Budget

Expenditures - All Funds

Fund	Actual SY 2018	Actual CY 2019	Actual CY 2020	Budget CY 2021	Projected CY 2021	Budget CY 2022
City Operating Funds						
General Fund	$ 31,735,136	$ 42,696,811	$ 42,011,177	$ 44,410,522	$ 60,537,631	$ 84,931,045
Motor Fuel Tax Fund	1,038,560	1,300,000	1,800,000	3,808,576	3,885,660	3,188,990
Foreign Fire Insurance Tax Fund	14,980	42,491	7,867	154,500	28,683	130,000
Federal Forfeiture Fund	-	-	-	-	-	-
State Forfeiture Fund	-	-	1,046	102,000	2,856	41,000
TIF District Two Main St Redev Fund	2,861,363	6,752,288	6,223,171	7,651,200	6,791,030	2,330,603
TIF District Three Courthouse Redev Fund	946,707	2,225,181	659,365	3,602,000	2,847,500	246,000
Special Service Area #8 Fund	-	127,943	140,427	159,000	159,105	159,000
Debt Service Fund	4,122,600	4,568,559	4,160,094	3,517,294	6,489,050	4,387,023
Capital Projects Fund	3,317,487	3,414,652	3,638,526	2,057,500	1,157,675	3,625,620
2018 G. O. Bond Capital Projects Fund	2,267,497	2,011,659	1,593,109	4,146,550	3,913,415	323,925
Water Fund	9,961,371	12,521,565	12,317,655	12,868,129	12,779,881	14,241,210
Sanitary Sewer Fund	2,088,991	2,288,268	1,393,935	2,289,596	1,975,452	3,082,320
Storm Sewer Fund	1,108,901	1,727,470	1,400,989	1,738,661	1,843,162	2,135,753
Parking Fund	594,248	922,865	619,732	1,112,125	835,071	1,355,307
Fleet Services Fund	2,712,014	2,719,761	2,546,914	5,039,964	4,081,917	5,769,145
Capital Equipment Replacement Fund	242,930	112,757	134,738	404,787	77,939	163,163
Technology Replacement Fund	147,835	205,529	123,905	135,905	145,417	127,683
Building Renewal Fund	304,308	302,756	382,485	915,367	800,108	589,424
Liability Insurance Fund	1,209,278	616,422	828,513	1,052,070	1,141,540	1,202,550
Health Insurance Fund	3,441,736	5,242,769	5,248,451	5,360,245	5,272,109	5,536,130
Total City Operating Funds	**$ 68,115,942**	**$ 89,799,746**	**$ 85,232,099**	**$ 100,525,991**	**$ 114,765,201**	**$ 133,565,891**
Fiduciary Funds						
Fire Pension Fund	$ 1,123,393	$ 1,788,220	$ 1,837,006	$ 1,992,365	$ 1,948,195	$ 2,127,995
Police Pension Fund	2,913,701	4,733,510	4,925,436	5,153,870	5,445,725	5,759,275
Total Fiduciary Funds	**$ 4,037,094**	**$ 6,521,730**	**$ 6,762,442**	**$ 7,146,235**	**$ 7,393,920**	**$ 7,887,270**
Total City of Wheaton	**$ 72,153,036**	**$ 96,321,476**	**$ 91,994,541**	**$ 107,672,226**	**$ 122,159,121**	**$ 141,453,161**
Public Library Funds						
Wheaton Public Library Fund	$ 3,127,420	$ 4,226,373	$ 4,179,094	$ 4,435,499	$ 4,257,118	$ 4,524,355
Library Capital Equipment Replacement Fund	-	19,148	10,278	-	354,915	-
Library Technology Replacement Fund	7,000	19,554	82,939	100,000	77,680	93,200
Library Building Renewal Fund	46,417	53,587	35,838	146,500	75,000	68,000
Library Capital Projects Fund	-	-	173,526	10,000	90,534	-
Library Expendable Trust Fund	-	-	23,939	-	-	-
Adams Memorial Trust Fund	2,427	13,047	3,176	2,000	2,000	3,600
Garbe Family Book Trust Fund	267	379	401	400	500	400
Library Agency Endowment Fund	304	467	714	500	2,000	1,000
Total Public Library Funds	**$ 3,183,835**	**$ 4,332,555**	**$ 4,509,905**	**$ 4,694,899**	**$ 4,859,747**	**$ 4,690,555**
Total All Funds	**$ 75,336,871**	**$ 100,654,031**	**$ 96,504,446**	**$ 112,367,125**	**$ 127,018,868**	**$ 146,143,716**
Revenues Over/(Under) Expenditures	**$ 8,696,617**	**$ 15,481,347**	**$ 15,044,481**	**$ (4,704,274)**	**$ 55,633,157**	**$ 11,478,978**

City of Wheaton
Description of Major Capital Improvements
Calendar Year 2022 Budget

Capital Improvement Plan

The City annually prepares a separate 5-Year Capital Improvement Plan (CIP). The CIP is a long-term planning tool designed to provide the community with a view of the City's needed infrastructure and capital improvements over the next five years, and to substantiate the City's ongoing needs for stable revenue sources to fund these essential and significant capital projects. The document allows the Community, City Council, City Manager, and staff to discuss long-term capital planning goals and to begin to identify resources to achieve those goals. Long-term capital planning provides an opportunity to refocus and reprioritize established goals and objectives as new needs arise and prior to the development of the annual budget.

The goal of the CIP is to ensure that the City's infrastructure and capital needs meet the community's service levels and expectations. Infrastructure impacts many aspects of our daily lives. Infrastructure encompasses roads, water, sidewalks, bridges, stormwater, wastewater, and public facilities. Investing in infrastructure is critical to the City with respect to maintaining a high quality of life, supporting public health and safety, and for fostering economic growth, development, and redevelopment today and for future generations.

CIP Development Process

The City Manager's Office, Engineering Department, and Finance Department (CIP Team) coordinate the development of the CIP prior to the start of the annual budget process. The Finance Department prepares 5-year projections for the General Fund, enterprise funds, and replacement funds to provide a picture of the funding available for capital projects. City staff members from all operational departments participate in the identification and development of projects for inclusion in the CIP. The CIP is updated annually and adopted as part of the budget process. The City's Financial and Budgetary Policies set out the basic guidelines under which the CIP is prepared.

Project Ranking

Projects included in the CIP are typically greater than $20,000 and result in the acquisition or construction of a fixed asset which is highly visible to the community. While the focus of the CIP is infrastructure, other projects are included. Major repairs and maintenance for City facilities, as well as projects to meet organizational needs in order to provide services to the community are also included in the CIP. In general, projects are rated by following the prioritized rankings provided by Department Heads and their senior staff members related to their specific areas. The CIP team review the project recommendations while considering if the project is mandated, there is a high risk or liability associated with the project, or there are leveraged dollars associated with a project.

Analyzing and Evaluating Current Infrastructure

The City has performed studies and developed plans in recent years to analyze and evaluate the City's current infrastructure. These reports guide the development of the City's infrastructure projects:

Roadways	Water
2012, 2015, 2018, 2021 Pavement Management Report	2012 Water Rate Study
2021 Complete Streets Policy	2013 Water Distribution System Hydraulic Analysis Report
Stormwater	**Sanitary Sewer**
2009 North Main Street Flood Control Report	2006 Wet Weather Facility Plan
2012 Williston Basin Tributary Area Flood Study	2011 Basin 4 Sanitary Sewer System Rehabilitation Program-System Recommendation Report
2015 Briarcliffe Lakes System Flood Study	2014 Basin 4 Sanitary Sewer System Rehabilitation Program-System Assessment and Recommendations Report

2016 Stormwater Management Program Plan	2015 Basin 3 Sanitary Sewer Evaluation Study
2016 Interior Home Survey Study	2016 Lift Stations Capital Improvements Plan
2016, 2017, 2018 Flood Prone Area Studies	2018 Basins 3 & 4 Sanitary Sewer Concept Design
2018, 2019 Floodplain Properties Survey	
Sidewalks	**Other Public Improvements**
2012 Sidewalk Maintenance Policy	2013 Downtown Strategic Plan and Streetscape Plan
2018 New Sidewalk Construction Program	2018 Adams Park Renovation and Maintenance Plan
Bikeways	**Parking**
2011 Bicycle Plan	2010 Downtown Parking Study
	2017 Parking Payment Management Study
Bridges & Culverts	
2018 Pedestrian Underpass Feasibility Study	

Impact of Capital Improvements on the Operating Budget

The impact on the City's operating budget is dependent on each type of project. For example, capital projects which involve the replacement of older equipment with new energy efficient equipment would result in lower energy costs, reduce higher maintenance costs, or expensive repair costs. Projects which add assets to the City's current inventory will most likely result in additional ongoing expenses for routine operation, repair, and maintenance. The operating impact is carefully considered in deciding which projects are approved.

Capital Improvement Funding

Historically, the City has intentionally accumulated reserves to invest in critical infrastructure and capital improvements, to limit the need to issue debt. The City funds the various capital projects through several accounting funds. For the City's enterprise funds (Water, Sanitary Sewer, Storm Sewer, and Parking Funds) user rates have been structured to finance capital improvements, as well as operating expenses. Currently, the City has not issued debt to fund enterprise infrastructure improvements. A variety of other funding sources, including transfers from operating funds, motor fuel taxes, grants, and developer contributions are used to finance projects.

2022 Budget Major Capital Improvements Descriptions

Annual Road Improvement Program

Annually, the City selects certain roads within the community for resurfacing, rehabilitation, or reconstruction based on the Engineering Department's Five-Year Annual Road Improvement Program. This program utilizes data management software system to determine a street's condition and need for resurfacing or rehabilitation. The current annual road program has streets scheduled for resurfacing or rehabilitation approximately every 15 to 18 years based on the current level of funding for the program.

For the 2022 budget, the City has selected 8 miles of road for the 2022 Annual Road Program at a cost of $2.9 million. The road construction costs associated with the program will be funded through the City's Motor Fuel Tax Fund ($2.1 million). Water mains, sanitary sewer mains and storm sewer mains which lie under roads designated for repair or replacement are also repaired or replaced as needed for a combined total cost of $0.8 million. These water, sanitary sewer, and storm sewer costs are charged to the Water, Sanitary Sewer, and Storm Sewer Funds. *Impact on future operating budgets:* Resurfacing pavements will increase pavement life and reduce maintenance repair costs. Normal pavement operations will be performed such as surface treatment and crack filling to extend pavement life.

City of Wheaton
Description of Major Capital Improvements
Calendar Year 2022 Budget

Street Reconstruction

One of City Council's Strategic goals includes maintenance of the current pavement network to achieve a rating of "good" condition. The current condition rates pavements below this goal due to street ratings which warrant total reconstruction. During 2019, the State approved a $45 billion Rebuild Illinois capital plan providing funding for infrastructure improvements over the next six years. Beginning in 2020, the State is expected to disburse a total of $3.5 million to the City over the next three (3) years in six (6) disbursements. In 2020 and 2021 the City received $1.2 million in funding for each year. These funds are restricted to be used for only bondable capital improvements. For 2022, a total of $0.9 million has been budgeted in the Motor Fuel Tax Fund for the reconstruction of concrete pavements. *Impact on future operating budgets:* Reconstruction of pavements will reduce immediate need for maintenance and materials to patch failed street surfaces and save costs on personnel time and patching materials.

Road Maintenance Program

Systematic maintenance of asphalt streets at regular intervals prolongs the service life of roadway pavement and significantly reduces the need for full reconstruction. Road maintenance preserves the road in its originally constructed condition, protects adjacent resources and user safety, and provides efficient, convenient travel along the route. Pavement segments are selected by the Engineering and Public Works Departments to address roadways not scheduled for the Five-Year Annual Road Program. Road maintenance activities are performed for streets with PCI ratings within the range of 40-60. This program also encompasses failing streets in an effort to extend the surface until the roads can be addressed as part of the Five-Year Annual Road Program. This project provides for the systematic resurfacing (asphalt overlay) and patching of asphalt streets throughout the City by the Public Works Department. To fund this program, the Capital Projects Fund and General Fund includes a budget of $100,000 and $300,000, respectively. *Impact on future operating budgets:* Reduce the need to patch the pavement, saving personnel and material costs required to perform this work.

Downtown Strategic and Streetscape Plan Program

The Downtown Streetscape project provides upgrades to the Streetscape (including furniture, lighting, street trees, and related improvements) and infrastructure utilities throughout the Downtown. The plan also calls for a variety of other improvements across the entire district designed to increase the marketability and attractiveness of the Downtown as a whole. These initiatives include enhancing opportunities for outdoor dining, enhancing access to the Prairie Path and improving the program of signage and wayfinding. A project plan was developed in 2017 implementing the project in four phases over four years.

Downtown Strategic and Streetscape Plan					
	Location			Construction Schedule	
Phase	Street	From	To	Utility Construction Completion Date	Streetscape Construction Completion Date
Phase 1	Front St	West St	Cross St	Fall 2017	Fall 2018
Phase 2	Wesley St	Wheaton Av	Cross St	Fall 2018	Fall 2019
Phase 2	Hale St	Seminary Av	Willow Av	Fall 2018	Fall 2019
Phase 2	Cross St	Wesley St	Front St	N/A	Fall 2019
Phase 3	Main St	Seminary Av	Illinois St	Fall 2020	Fall 2020
Phase 4	Wheaton Av	Wesley St	Liberty Dr	Fall 2021	Fall 2021
Phase 4	Liberty Dr	West St	Cross St	Fall 2021	Fall 2021
Phase 4	Cross St	Front St	Liberty Dr	N/A	Fall 2021
Phase 4	Lot 3 & Lot 4	Hale St	Cross St	N/A	Fall 2021

For the 2022 budget, $0.6 million has been budgeted for the Downtown Strategic and Streetscape Plan to compete the project. $0.2 million in the 2018 G.O. Bond Fund, $0.4 million in the TIF #2 Fund. *Impact on future operating budgets:* Maintenance of new streetscape and streetscape elements.

Water Main Replacement Program

The water main replacement program includes replacements done in conjunction with the Annual Road Program and Collector Street Resurfacing Project. The 2022 budget includes water main replacements of $880,000 in the Water Fund. *Impact on future operating budgets:* Replacement of water mains improves water distribution of the network and saves personnel costs and expenses repairing water main breaks.

Sanitary Sewer Rehabilitation Lining Program

The City's Public Works Department uses video cameras to monitor the condition of the sewage collection system and identify old, deteriorated pipes that need repair. Instead of excavating and replacing pipes that need repair, the City uses a trenchless pipe rehabilitation technology known as pipe lining. Pipe lining rehabilitates and extends the useful life of sewer lines by installing a resin-infused felt tube into a deteriorated pipe. This process is fast and cost-effective when compared with other methods of repair and replacement. It results in a seamless, jointless pipe within a pipe that has a smooth inner surface. Additionally, by using this process, sewer line problems are solved without significantly disrupting traffic or service to sewer customers.

The sewer lining rehabilitation program has proven to be very cost-effective for the City and is performed annually in order to ensure a reliable sewage collection system. The City has proactively undertaken an initiative to perform sanitary sewer rehabilitation lining on an annual basis. A total of $200,000 has been budgeted in the Sanitary Sewer Fund for this work. *Impact on future operating budgets:* Rehabilitation of sanitary sewer mains is typically done as a proactive measure that will reduce future sewer repair costs due to collapsed pipes (especially emergency repairs), and routine maintenance needs.

HDPE Liner Sanitary Sewer Replacements

There are 15,000 feet of sanitary sewer mains that were rehabilitated with HDPE liners in 1989, prior to the City's utilization of cured-in-place pipe liners. The HDPE liners were installed under tension with clamps at both ends. Many of those clamps have since broken loose and allowed the HDPE liners to gradually retract within the sanitary sewer mains. This has occasionally severed the connections of sewer main to service lateral connections resulting in residential basement backups. To mitigate this risk the City has performed increased maintenance on these sewer mains. These sewer mains also contribute higher rates of excess flow than typically found in other sewer mains. The replacement of these sewer mains is to occur annually in conjunction with or prior to the resurfacing or reconstruction of roadways. A total of $200,000 has been budgeted. *Impact on future operating budgets:* The replacement of these sewer mains with new pipes is expected to decrease maintenance costs and reduce excess flow.

Storm Sewer Rehabilitation Lining Program

The storm sewer main rehabilitation program has been an annual program since 1990 that has been effective for ensuring a reliable stormwater collection system by installation of a new pipe within the existing deteriorated pipe. This process is fast and cost-effective when compared with conventional replacement. Additionally, by using this process, storm sewer main problems are solved without significantly disrupting traffic, service to customers, other City assets, and the environment. A total of $100,000 has been budgeted in the Storm Sewer Fund for this work. *Impact on future operating budgets:* Rehabilitation of storm sewer mains occurs as a reactionary measure when pipes are at the end of their useful life. Rehabilitation is done as an alternative to conventional replacement which would be much more expensive. In comparison to doing nothing on these sewer mains, rehabilitation will reduce future sewer repair costs due to collapsed pipes (especially emergency repairs), and routine maintenance needs.

City of Wheaton
Description of Major Capital Improvements
Calendar Year 2022 Budget

2022 Budget Capital Improvements Summary

For 2022, a total of $18.6 million has been budgeted for capital projects and equipment acquisition. All equipment purchased that exceeds $10,000 is capitalized. Capital projects are those that typically exceed $25,000 and either are new construction (or acquisition) or add to the service life of the asset.

The following table shows the total expenses for 2022 by project category.

Capital Improvements
by Category
2022 Budget

Category	2022 Budget	% of Total
Road Improvements	**$ 3,768,990**	**20.3%**
Vehicle Replacements	**3,010,580**	**16.2%**
Water Improvements	**2,949,340**	**15.9%**
Sidewalk Improvements	**2,050,000**	**11.0%**
Facilities Improvements	**1,938,587**	**10.4%**
Storm Sewer Improvements	1,105,330	5.9%
Other Public Improvements	1,042,095	5.6%
Sanitary Sewer Improvements	1,010,000	5.4%
Equipment	729,333	3.9%
Parking Facilities/Lots Improvements	633,000	3.4%
Bridges & Culverts Improvements	262,500	1.4%
Traffic/Streetlight Improvements	87,000	0.5%
Total Project Expenses	**$18,586,755**	**100.0%**

5-Year Capital Improvements Summary

The total for all funded projects for the City for the next five years totals $64.4 million. Funded projects represent projects that can be financed within our current revenue structure and available fund balance reserves.

The following schedule shows the total expenses by project category over the next five years. Road Improvements are the largest expense at $16.2 million (or 25.2%) of total capital expenses, followed by $12.7 million (or 19.7%) for Water Improvements, and $7.9 million (or 12.4%) for Sanitary Sewer Improvements. Storm Sewer Improvements of $6.6 million (or 10.3%), %), Sidewalk Improvements of $6.4 million (or 10.0%), Facility Improvements of $6.2 million (or 9.6) and Vehicle Replacement of $3.0 million (or 4.7%) round out the largest expense categories.

Capital Improvements
by Category
5-Year Schedule

Project Type	2022	2023	2024	2025	2026	5 Year Total	% of Total
Road Improvements	**$ 3,768,990**	**$ 4,357,900**	**$ 3,212,151**	**$2,342,200**	**$2,554,589**	**$16,235,830**	**25.2%**
Water Improvements	**2,949,340**	**3,040,000**	**2,695,000**	**1,995,000**	**2,010,000**	**12,689,340**	**19.7%**
Sanitary Sewer Improvements	**1,010,000**	**1,035,000**	**2,535,000**	**1,685,000**	**1,685,000**	**7,950,000**	**12.4%**
Storm Sewer Improvements	**1,105,330**	**3,910,000**	**540,000**	**540,000**	**540,000**	**6,635,330**	**10.3%**
Sidewalk Improvements	**2,050,000**	**1,170,000**	**1,340,000**	**925,000**	**925,000**	**6,410,000**	**10.0%**
Facilities Improvements	**1,938,587**	**1,793,400**	**765,000**	**985,400**	**678,000**	**6,160,387**	**9.6%**
Vehicle Replacements	**3,010,580**	**-**	**-**	**-**	**-**	**3,010,580**	**4.7%**
Other Public Improvements	1,042,095	732,655	-	748,660	85,983	**2,609,393**	**4.1%**
Parking Facilities/Lots Improvements	633,000	385,000	20,000	20,000	20,000	**1,078,000**	**1.7%**
Equipment	729,333	-	-	-	-	**729,333**	**1.1%**
Bridges & Culverts Improvements	262,500	160,000	10,000	18,500	20,000	**471,000**	**0.7%**
Traffic/Streetlight Improvements	87,000	75,000	75,000	75,000	75,000	**387,000**	**0.6%**
Grand Total	**$18,586,755**	**$16,658,955**	**$11,192,151**	**$9,334,760**	**$8,593,572**	**$64,366,193**	**100.0%**

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City of Wheaton
Description of Major Capital Improvements
Calendar Year 2022 Budget

The following schedule shows the total capital expenses by funding source for the next five years. The Capital Project Fund is the largest funding source at $15.9 million (or 24.8%) of total capital expenses, followed by $12.7 million (or 19.8%) from the Water Fund. The Motor Fuel Fund with $12.1 million (or 18.8%), the Sanitary Sewer Fund with $8.3 million (or 12.9%), the Storm Sewer Fund with $3.9 million (or 6.1%), the Fleet Services Fund with $3.9 million (or 6.0%) and the Building Renewal Fund with $3.1 million (or 4.8%) round out the largest financing sources over the next five years.

Capital Improvements
by Funding Source
5-Year Schedule

Funding Source	2022	2023	2024	2025	2026	5 Year Total	% of Total
Capital Projects Fund	**$ 3,625,620**	**$ 6,168,103**	**$ 2,530,000**	**$2,147,160**	**$1,485,983**	**$15,956,866**	**24.8%**
Water Fund	**2,990,390**	**3,040,000**	**2,695,000**	**1,995,000**	**2,010,000**	**12,730,390**	**19.8%**
Motor Fuel Tax Fund	**3,188,990**	**2,667,452**	**2,107,151**	**1,962,200**	**2,174,589**	**12,100,382**	**18.8%**
Sanitary Sewer Fund	**1,348,770**	**1,035,000**	**2,535,000**	**1,685,000**	**1,685,000**	**8,288,770**	**12.9%**
Storm Sewer Fund	**701,210**	**1,610,000**	**540,000**	**540,000**	**540,000**	**3,931,210**	**6.1%**
Fleet Services Fund	**3,865,580**	**-**	**-**	**-**	**-**	**3,865,580**	**6.0%**
Building Renewal Fund	**589,424**	**573,400**	**265,000**	**985,400**	**678,000**	**3,091,224**	**4.8%**
TIF District #3	220,000	500,000	500,000	-	-	**1,220,000**	**1.9%**
Parking Fund	633,000	385,000	20,000	20,000	20,000	**1,078,000**	**1.7%**
Library Building Renewal Fund	68,000	680,000	-	-	-	**748,000**	**1.2%**
TIF District #2	579,725	-	-	-	-	**579,725**	**0.9%**
2018 G.O. Bond Fund	208,550	-	-	-	-	**208,550**	**0.3%**
Capital Equip Replacement Fund	163,163	-	-	-	-	**163,163**	**0.3%**
Technology Replacement Fund	127,683	-	-	-	-	**127,683**	**0.2%**
Foreign Fire Insurance Tax Fund	125,500	-	-	-	-	**125,500**	**0.2%**
Library Technology Replacement Fund	93,200	-	-	-	-	**93,200**	**0.1%**
State Forfeiture Fund	40,000	-	-	-	-	**40,000**	**0.1%**
General Fund	17,050	-	-	-	-	**17,050**	**0.0%**
Library Operating Fund	900	-	-	-	-	**900**	**0.0%**
Grand Total	**$18,586,755**	**$16,658,955**	**$11,192,151**	**$9,334,760**	**$8,593,572**	**$64,366,193**	**100.0%**

City of Wheaton
Capital Outlays and Improvements by Fund
Calendar Year 2022 Budget

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Fund	Improvement Type	Project Type	Project Name	2022 Budget	2023 Proposed	2024 Proposed	2025 Proposed	2026 Proposed	5 Year Total
General Fund	Equipment	Replacement	Mobile Radios- Fire Department	$ 1,500	$ -	$ -	$ -	$ -	$ 1,500
			Radio Pagers- Fire Department	4,000	-	-	-	-	4,000
			Intercom Headsets- Fire Department	2,500	-	-	-	-	2,500
			Two-Way Radio Repeater - PW Department	8,000	-	-	-	-	8,000
			Municipal Band Equipment	1,050	-	-	-	-	1,050
			Total General Fund	**$ 17,050**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 17,050**
Motor Fuel Tax Fund	Road Improvements	Replacement	Concrete Streets Panel Replacement	250,000	-	470,850	150,000	150,000	1,020,850
			Road, Sewer, Water Rehab Prgm- Roads	2,075,915	2,000,000	1,636,301	1,100,000	1,399,089	8,211,305
			Street Reconstruction	863,075	667,452	-	712,200	625,500	2,868,227
			Total Motor Fuel Tax Fund	**$ 3,188,990**	**$ 2,667,452**	**$ 2,107,151**	**$ 1,962,200**	**$ 2,174,589**	**$ 12,100,382**
Foreign Fire Insurance Tax Fund	Equipment	Replacement	Apparatus Equipment	12,500	-	-	-	-	12,500
			Personal Protective Equipment	100,000	-	-	-	-	100,000
			Station Maintenance Equipment	13,000	-	-	-	-	13,000
			Total Foreign Fire Insurance Tax Fund	**$ 125,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 125,500**
State Forfeiture Fund	Equipment	New	Operating Equipment	40,000	-	-	-	-	40,000
			Total State Forfeiture Fund	**$ 40,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 40,000**
TIF District #2	Other Public Improvements	New	Downtown Strategic Plan and Streetscape Plan	429,725	-	-	-	-	429,725
			Security Cameras - Martin Plaza & Lots	150,000	-	-	-	-	150,000
			Total TIF District #2 Fund	**$ 579,725**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 579,725**
TIF District #3	Facilities Improvements	Maintenance	Water - Building Interior/Exterior Reno	100,000	500,000	500,000	-	-	1,100,000
	Road Improvements	Replacement	Alley Reconstruction	120,000	-	-	-	-	120,000
			Total TIF District #3 Fund	**$ 220,000**	**$ 500,000**	**$ 500,000**	**$ -**	**$ -**	**$ 1,220,000**
Capital Projects Fund	Bridges & Culverts Improvements	Maintenance	Bridge Structure Inspections	12,500	10,000	10,000	18,500	20,000	71,000
			Creekside Dr and Stonebridge Trail Bridge Repairs	25,000	150,000	-	-	-	175,000
			Manchester Road/Wesley Street Bridge Painting	225,000	-	-	-	-	225,000
	Facilities Improvements	Replacement	Fire St 38 - Concrete Aprons Replacement	132,000	-	-	-	-	132,000
			PW - Replacement of Liquid Deicing Tanks	-	40,000	-	-	-	40,000
	Other Public Improvements	Replacement	Adams Park Renovation Implementation	-	135,135	-	-	85,983	221,118
			Transition Area Improvements	-	597,520	-	748,660	-	1,346,180
		New	Roosevelt Rd. Pedestrian Bridge	230,000	-	-	-	-	230,000
	Road Improvements	Maintenance	Collector Street Resurfacing Project (LAFO/FAUS)	40,000	468,625	40,000	40,000	40,000	628,625
			Pavement Condition Rating Analysis	-	-	40,000	-	-	40,000
			PW - Road Maintenance Program	100,000	100,000	100,000	100,000	100,000	500,000
			Surface Treatment Program	200,000	200,000	200,000	200,000	200,000	1,000,000
		Replacement	Concrete Streets Panel Replacement	-	250,000	29,150	-	-	279,150
			Road, Sewer, Water Rehab Prgm- Roads	40,000	468,625	40,000	40,000	40,000	628,625
			Street Reconstruction	80,000	203,198	655,850	-	-	939,048
	Sidewalk Improvements	New	New Sidewalk Program	1,270,000	920,000	1,090,000	775,000	775,000	4,830,000
			Roosevelt Rd. Sidewalk	530,000	-	-	-	-	530,000
		Replacement	Sidewalk Replacement Program	250,000	250,000	250,000	150,000	150,000	1,050,000
	Storm Sewer Improvements	New	Flood Prone Capital Projects	404,120	2,300,000	-	-	-	2,704,120
	Traffic/Streetlight Improvements	Replacement	LED Streetlight Replacements	75,000	75,000	75,000	75,000	75,000	375,000
			Replacement of Pedestrian Pushbuttons	12,000	-	-	-	-	12,000
			Total Capital Projects Fund	**$ 3,625,620**	**$ 6,168,103**	**$ 2,530,000**	**$ 2,147,160**	**$ 1,485,983**	**$ 15,956,866**
2018 G.O. Bond Fund	Other Public Improvements	New	Downtown Strategic Plan and Streetscape Plan	208,550	-	-	-	-	208,550
			Total 2018 G.O. Bond Fund	**$ 208,550**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 208,550**
Water Fund	Facilities Improvements	Maintenance	Water - Door Replacement	15,000	-	-	-	-	15,000
			Water Pump Room Dehumidifiers	16,000	-	-	-	-	16,000
	Other Public Improvements	New	Downtown Strategic Plan and Streetscape Plan	10,050	-	-	-	-	10,050
	Water Improvements	Maintenance	Inspection - Well #7	-	-	-	45,000	-	45,000
			Inspection - Well #9	50,000	-	-	-	-	50,000
			Painting Pressure Adjusting Stations Piping	-	100,000	-	-	-	100,000
			Variable Frequency Drives - Countryside Pump	-	-	100,000	-	-	100,000
			Variable Frequency Drives - President Pump Station	-	100,000	-	-	-	100,000
			Variable Frequency Drives - Reber Pump Station	100,000	-	-	-	-	100,000
			Pipe Condition Assessment	-	200,000	-	-	-	200,000
		Replacement	Flow Control Valves	100,000	-	-	-	-	100,000
			Hydraulic Pipe Boring Machine	20,000	-	-	-	-	20,000
			Hydraulic Pavement Breaker	13,000	-	-	-	-	13,000
			Lead Service Line Replacements	400,000	400,000	400,000	400,000	400,000	2,000,000
			Leak Loggers	-	-	-	-	40,000	40,000
			Road, Sewer, Water Rehab Prgm- Water	600,000	1,000,000	1,000,000	1,000,000	1,000,000	4,600,000
			Roosevelt Water Main (Blanchard to E. City Limit)	-	90,000	600,000	-	-	690,000
			Roosevelt Water Main (President to Blanchard)	90,000	600,000	-	-	-	690,000
			Standby Generator Replacement Reber Pump Station	620,000	-	-	-	-	620,000
			Vacuum Excavator	20,000	-	-	-	-	20,000
			Water Main Replacement Program	880,000	550,000	550,000	550,000	550,000	3,080,000
			Water Meter Test Bench	-	-	45,000	-	-	45,000
			Water Meter Replacement	56,340	-	-	-	-	56,340
			Water Quality Monitoring	-	-	-	-	20,000	20,000
			Total Water Fund	**$ 2,990,390**	**$ 3,040,000**	**$ 2,695,000**	**$ 1,995,000**	**$ 2,010,000**	**$ 12,730,390**

City of Wheaton
Capital Outlays and Improvements by Fund
Calendar Year 2022 Budget

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Fund	Improvement Type	Project Type	Project Name	2022 Budget	2023 Proposed	2024 Proposed	2025 Proposed	2026 Proposed	5 Year Total
Sanitary Sewer Fund	Other Public Improvements	New	Downtown Strategic Plan and Streetscape Plan	13,770	-	-	-	-	13,770
	Equipment	New	Large Diameter Inspections Equipment	325,000	-	-	-	-	325,000
	Sanitary Sewer Improvements	Maintenance	Sanitary Sewer Cap. Assurance - Flow Metering	50,000	50,000	50,000	50,000	50,000	250,000
			Service Lateral Rehab - Chemical Grouting	400,000	500,000	500,000	500,000	500,000	2,400,000
			Sewer Main Cleaning - Lg Diameter	75,000	-	-	-	-	75,000
		Replacement	Road, Sewer, Water Rehab Prgm- Sanitary	10,000	10,000	10,000	10,000	10,000	50,000
			Sanitary Manhole Rehabilitation	75,000	75,000	75,000	75,000	75,000	375,000
			Sanitary Sewer Cap. Assurance - Basin 3 & 4	-	100,000	1,500,000	750,000	750,000	3,100,000
			Sanitary Sewer Rehabilitation Program	200,000	200,000	200,000	200,000	200,000	1,000,000
			Sanitary Sewer Replacement (HDPE)	200,000	100,000	200,000	100,000	100,000	700,000
			Total Sanitary Sewer Fund	**$ 1,348,770**	**$ 1,035,000**	**$ 2,535,000**	**$ 1,685,000**	**$ 1,685,000**	**$ 8,288,770**
Storm Sewer Fund	Storm Sewer Improvements	Maintenance	Storm Sewer Rehabilitation Lining Program	100,000	100,000	100,000	100,000	100,000	500,000
			Stormwater Rate Analysis	50,000	-	-	-	-	50,000
			Storm Sewers Large Diameter Cleaning	100,000	100,000	100,000	100,000	100,000	500,000
			The Streams Dredging Project	-	860,000	-	-	-	860,000
		New	Flood Prone Capital Projects	111,210	210,000	-	-	-	321,210
		Replacement	Road, Sewer, Water Rehab Pgrm- Storm	140,000	140,000	140,000	140,000	140,000	700,000
			Storm Replacement Program	200,000	200,000	200,000	200,000	200,000	1,000,000
			Total Storm Sewer Fund	**$ 701,210**	**$ 1,610,000**	**$ 540,000**	**$ 540,000**	**$ 540,000**	**$ 3,931,210**
Parking Fund	Parking Facilities/Lots Improvements	Maintenance	Garage Sealant Repairs Willow Avenue	-	20,000	20,000	20,000	20,000	80,000
			Painting Parking Garages	150,000	-	-	-	-	150,000
			Parking Lot #9 Resurfacing	-	365,000	-	-	-	365,000
			Structural Maintenance Parking Garages	435,000	-	-	-	-	435,000
		New	Parking Payment Technology	48,000	-	-	-	-	48,000
			Total Parking Fund	**$ 633,000**	**$ 385,000**	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ 1,078,000**
Fleet Services Fund	Facilities Improvements	Replacement	PW - Fleet Vehicle Hoists Replacements	195,000	-	-	-	-	195,000
			PW - Fueling Facility Renovation	660,000	-	-	-	-	660,000
	Vehicles	Replacement	Vehicles Replacement	3,010,580	-	-	-	-	3,010,580
			Total Fleet Services Fund	**$ 3,865,580**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,865,580**
Capital Equip Replacement Fund	Facilities Improvements	New	City Hall - Chambers Audio/Visual Upgrades	44,000	-	-	-	-	44,000
			City Hall - Planning Session Space	20,000	-	-	-	-	20,000
		Replacement	City Hall - 2nd Floor Interior Update	40,000	-	-	-	-	40,000
			City Hall - Chamber Viewing Upgrades	38,663	-	-	-	-	38,663
			Water - Security System Reber & President	20,500	-	-	-	-	20,500
			Total Capital Equipment Replacement Fund	**$ 163,163**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 163,163**
Building Renewal Fund	Facilities Improvements	Maintenance	City Hall - Exterior Painting and Maintenance	-	75,000	-	-	-	75,000
			PD - Tuck Pointing	-	-	250,000	-	-	250,000
		New	City Hall - Chambers Audio/Visual Upgrades	77,124	-	-	-	-	77,124
			City Hall - Planning Session Space	20,000	-	-	-	-	20,000
			PW - Cold Storage Building	15,000	200,000	-	-	-	215,000
		Replacement	City Hall - 2nd Floor Interior Update	100,000	-	-	-	-	100,000
			City Hall - Chamber Viewing Upgrades	25,300	-	-	-	-	25,300
			City Hall - Door Hardware Replacement	-	125,000	-	-	-	125,000
			City Hall - Elevator Renovation	-	-	-	-	25,000	25,000
			City Hall - Roof Replacement	-	-	-	125,000	-	125,000
			Fire St 37 - Overhead Doors Replacement	35,000	-	-	-	-	35,000
			Fire St 37 - Roof Replacement	-	-	-	-	150,000	150,000
			Fire St 37 - Rooftop Unit Replacement	-	-	-	-	33,000	33,000
			Fire St 38 - Generator Replacement	-	-	15,000	125,400	-	140,400
			Fire St 38 - Overhead Doors Replacement	88,000	-	-	-	-	88,000
			Fire St 39 - Condensing and Air Handler Units	-	-	-	-	45,000	45,000
			Fire St 39 - Overhead Doors Replacement	22,000	-	-	-	-	22,000
			PD - Carpet Replacement	-	-	-	-	25,000	25,000
			PD - Ceiling Tile Replacement	-	-	-	-	22,000	22,000
			PD - Detective Area Renovation	15,000	120,000	-	-	-	135,000
			PD - Entrance Area Concrete	-	-	-	-	20,000	20,000
			PD - Generator Replacement	-	-	-	15,000	178,000	193,000
			PD - PSR Remodel	-	-	-	-	15,000	15,000
			PD - Training Room and Detectives Restroom Reno	-	-	-	20,000	165,000	185,000
			PW - Concrete Floor Renovation	-	-	-	700,000	-	700,000
			PW - Generator #2 Replacement	10,000	53,400	-	-	-	63,400
			PW - Overhead Doors Replacement	77,000	-	-	-	-	77,000
			PW - Rooftop Unit (RTU) HVAC Replacements	105,000	-	-	-	-	105,000
			Total Building Renewal Fund	**$ 589,424**	**$ 573,400**	**$ 265,000**	**$ 985,400**	**$ 678,000**	**$ 3,091,224**
Technology Replacement Fund	Equipment	Replacement	Facilities Security Video System - Police Exterior	19,669	-	-	-	-	19,669
			Desktop Computers	25,641	-	-	-	-	25,641
			First Responder Mobile Data Terminals	31,003	-	-	-	-	31,003
			Nano Computers	2,164	-	-	-	-	2,164
			Laptop Computers	14,456	-	-	-	-	14,456
			Printers	10,028	-	-	-	-	10,028
			Scanners	2,842	-	-	-	-	2,842
			Server & Storage	15,450	-	-	-	-	15,450
			Tablets	3,710	-	-	-	-	3,710
			Uninterruptable Power Supplies	2,720	-	-	-	-	2,720
			Total Technology Replacement Fund	**$ 127,683**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 127,683**

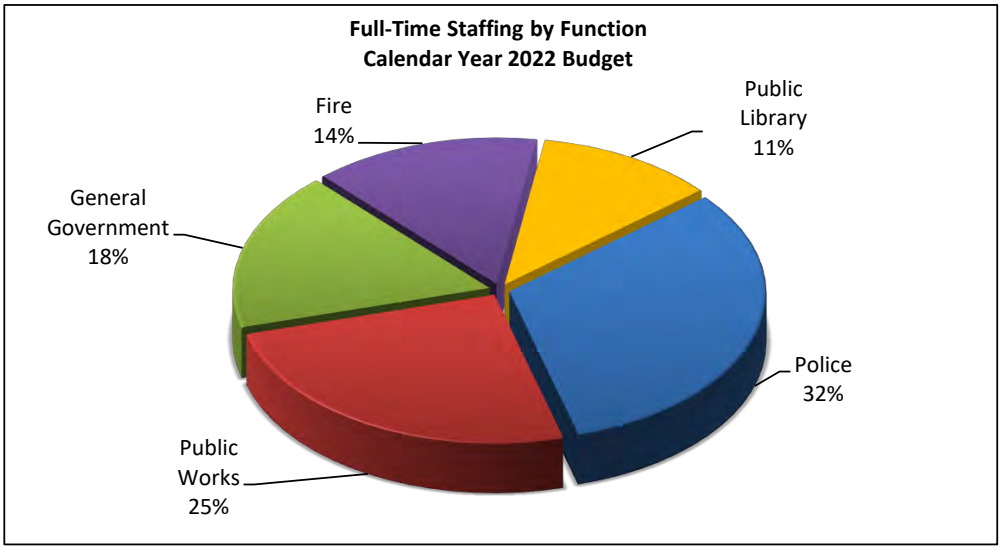
City of Wheaton
Capital Outlays and Improvements by Fund
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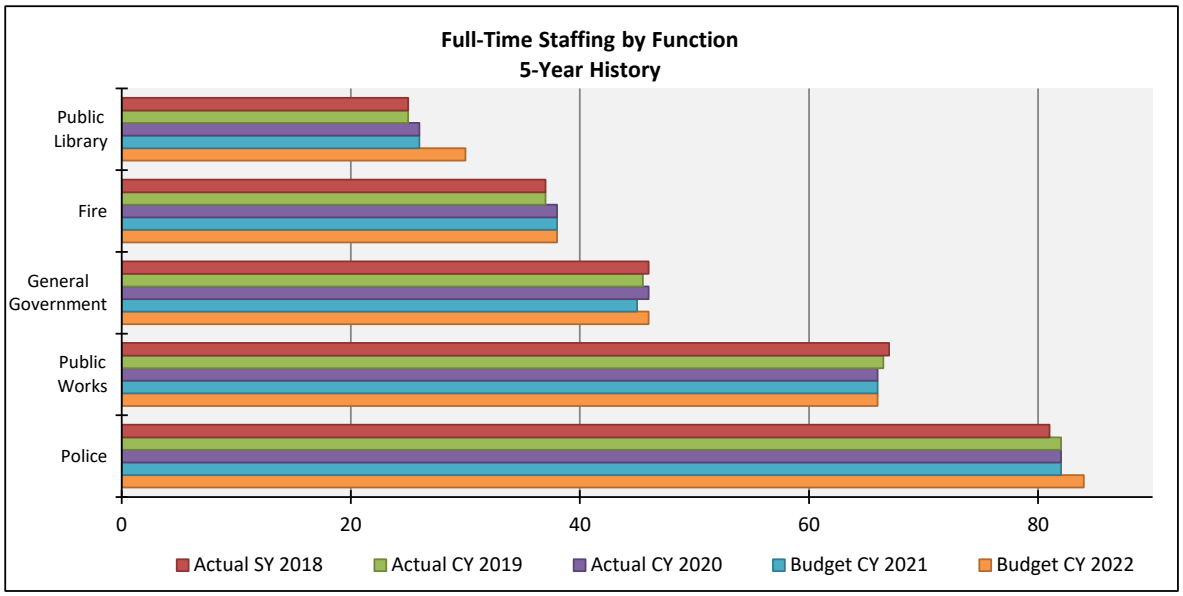
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Fund	Improvement Type	Project Type	Project Name	2022 Budget	2023 Proposed	2024 Proposed	2025 Proposed	2026 Proposed	5 Year Total
Library Operating Fund	Equipment	Replacement	Library - Operating Equipment	900	-	-	-	-	**900**
			Total Library Operating Fund	**$ 900**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 900**
Library Technology Replacement Fund	Equipment	Replacement	Library - Simple Scan Replacement	8,000	-	-	-	-	**8,000**
			Library - Phone System Replacement	25,000	-	-	-	-	**25,000**
			Library - Meeting Room Equipment Upgrade	34,000	-	-	-	-	**34,000**
			Library - Patron Laptop Replacement	14,000	-	-	-	-	**14,000**
			Library - Youth Service Laptops	7,200	-	-	-	-	**7,200**
			Library - Early Childhood iPads	5,000	-	-	-	-	**5,000**
			Total Library Technology Replacement Fund	**$ 93,200**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 93,200**
Library Building Renewal Fund	Facilities Improvements	Replacement	Library - Building Automation System Replacement	41,000	-	-	-	-	**41,000**
			Library - Chiller Replacement	-	680,000	-	-	-	**680,000**
			Library - Roof Repair	20,000	-	-	-	-	**20,000**
			Library - Carpet Replacement	7,000	-	-	-	-	**7,000**
			Total Library Building Renewal Fund	**$ 68,000**	**$ 680,000**	**$ -**	**$ -**	**$ -**	**$ 748,000**
			Grand Total	**$ 18,586,755**	**$ 16,658,955**	**$ 11,192,151**	**$ 9,334,760**	**$ 8,593,572**	**$ 64,366,193**

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City of Wheaton
Staffing Summary
Summary/History of Staffing by Function
Calendar Year 2022 Budget





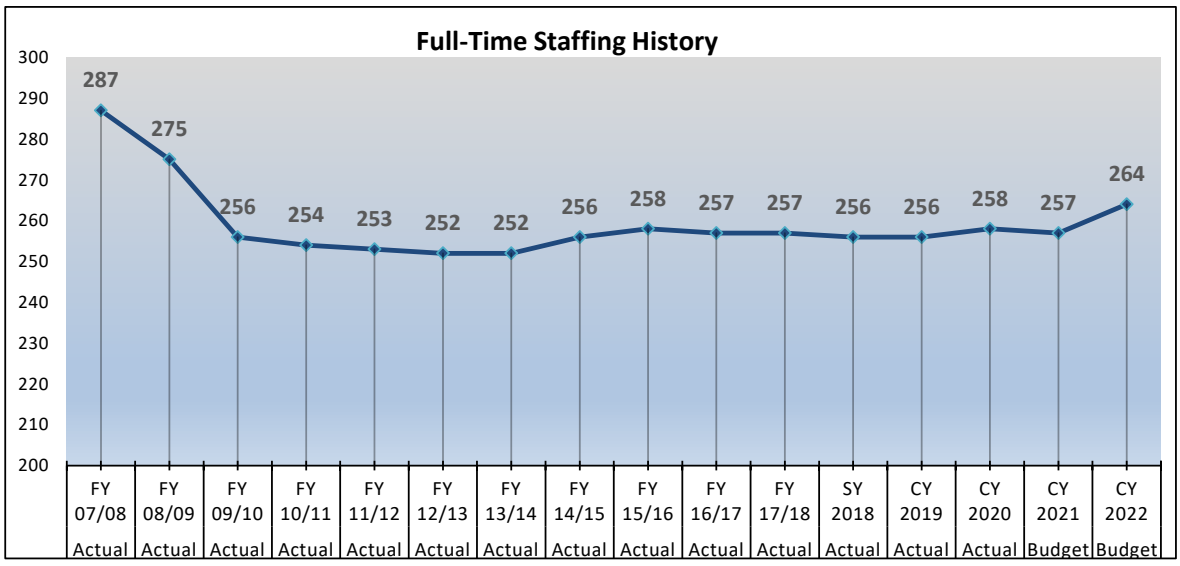


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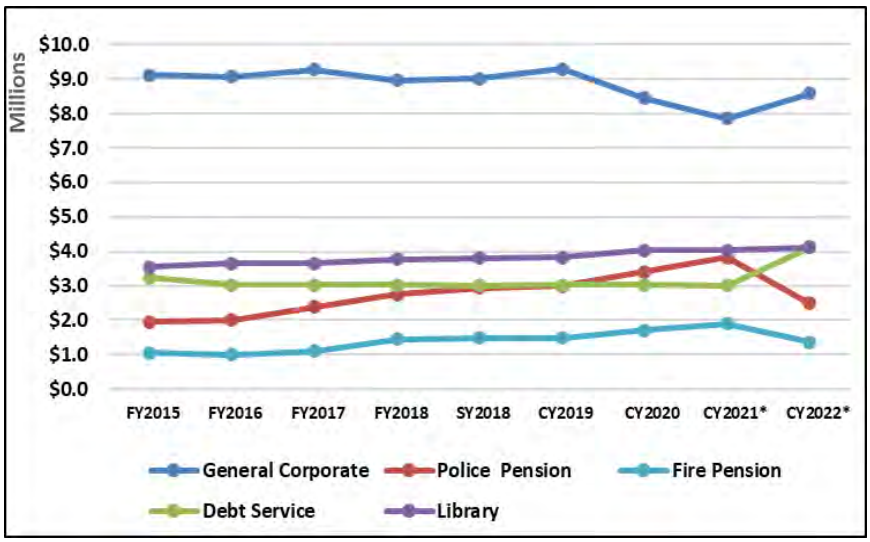
City of Wheaton
Staffing Summary
Calendar Year 2022 Budget

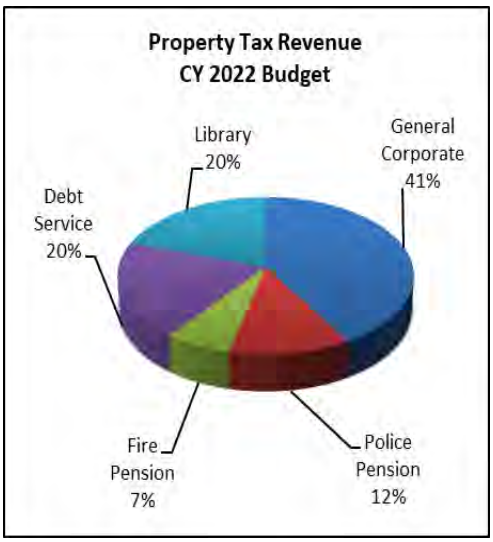
	Actual 2019	Actual 2020	Budget 2021	Projected 2021	Budget 2022	2022 vs 2021
FULL-TIME EMPLOYEES						
General Government	45.50	46.00	45.00	46.00	46.00	1.00
Police Department	82.00	82.00	82.00	82.00	84.00	2.00
Fire Department	37.00	38.00	38.00	38.00	38.00	0.00
Public Works Department	66.50	66.00	66.00	66.00	66.00	0.00
Total Full-Time City Employees	**231.00**	**232.00**	**231.00**	**232.00**	**234.00**	**3.00**
Public Library	25.00	26.00	26.00	30.00	30.00	4.00
Total City & Library Full-Time Employees	**256.00**	**258.00**	**257.00**	**262.00**	**264.00**	**7.00**
PART-TIME EMPLOYEES						
General Government	7.00	8.00	10.00	10.00	10.00	0.00
Police Department	25.00	31.00	31.00	31.00	31.00	0.00
Fire Department	2.00	2.00	2.00	2.00	2.00	0.00
Public Works Department	0.00	1.00	1.00	1.00	1.00	0.00
Total Part-Time City Employees	**34.00**	**42.00**	**44.00**	**44.00**	**44.00**	**0.00**
Public Library	51.00	50.00	50.00	38.00	38.00	-12.00
Total City & Library Part-Time Employees	**85.00**	**92.00**	**94.00**	**82.00**	**82.00**	**-12.00**
SEASONAL EMPLOYEES						
General Government	4.00	3.00	3.00	3.00	3.00	0.00
Public Works Department	21.00	21.00	21.00	21.00	21.00	0.00
Total City Seasonal Employees	**25.00**	**24.00**	**24.00**	**24.00**	**24.00**	**0.00**
Full Time Equivalent (FTE) Summary						
General Government (FTE)	49.90	50.90	50.70	51.70	51.70	1.00
Police Department (FTE)	86.25	86.00	86.00	86.00	88.00	2.00
Fire Department (FTE)	37.65	38.90	38.90	38.90	38.90	0.00
Public Works Department (FTE)	71.10	70.60	71.10	71.10	71.10	0.00
Total City Full-Time Equivalents	**244.90**	**246.40**	**246.70**	**247.70**	**249.70**	**3.00**
Public Library (FTE)	51.00	52.00	52.00	52.00	52.00	0.00
Grand Total Staffing by Full-Time Equivalents	**295.90**	**298.40**	**298.70**	**299.70**	**301.70**	**3.00**

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City of Wheaton
Property Tax Revenue
Calendar Year 2022 Budget

Property Tax Revenue Chart





General Description

The City levies a property tax for general purposes on the assessed valuation of each property in the City. Property values are assessed by the Township Assessor on a quadrennial basis. The value of the property is equalized by the state and further equalized at 33% of the market value. The equalized value is then divided by $100 and multiplied by the City tax rate. Property taxes are collected one year in arrears. For example, the taxes levied at the end of December 2021, will be collected between June 2022 and December 2022.

The Levy amount on the tax bill provides funding for General Use, the Police and Fire Pensions, the Wheaton Public Library (a component unit of the City) and Debt Service principal and interest payments. All General Use property tax collections are recorded as revenue in the General Fund. Police and Fire pension contributions are transferred to the appropriate pension fund. The contribution to the Library is recorded as tax revenue directly in the Library Fund. The Debt Service levy is recorded as tax revenue in the Debt Service Fund.

Analysis and Trends

The 2021 extended tax levy is approximately $20.7 million, which has remained the same for the past few years. The General Corporate increases by $695,663 (or 8.8%), the Police Pension decreases by $1,342,885 (or -35.1%), and the Fire Pension decreases by $542,310 (or -28.4%). The decreases in both pension levies reflect eliminating unfunded pension liability portion which was funded by issuing Pension Obligation Bonds in 2021. The debt service portion of the levy increases by $1,108,894 (or 36.9%) as a result of issuing new POBs in 2021. The debt service portion of the levy is based on the actual debt service for the City's outstanding general obligation (GO) and pension obligation (PO) bonds. The $4.1 million Library portion of the levy increased by $80,638 (or 2.0%) from 2020 levy.

Property Tax Collections

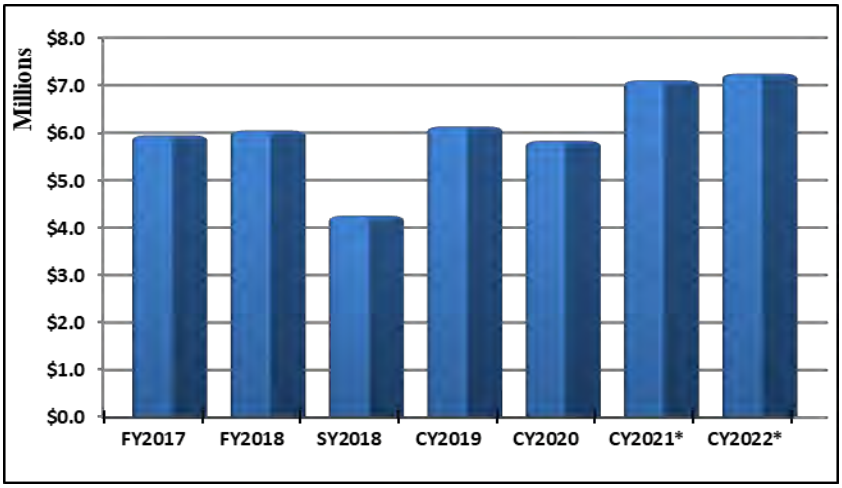
Reporting Period	Levy Year	General Corporate	Police Pension	Fire Pension	Debt Service	Library	Total
FY2015	2013	$ 9,119,192	$ 1,961,084	$ 1,056,269	$ 3,233,433	$ 3,550,000	**$ 18,919,978**
FY2016	2014	$ 9,075,759	$ 2,000,982	$ 1,010,419	$ 3,024,963	$ 3,650,000	**$ 18,762,123**
FY2017	2015	$ 9,281,092	$ 2,378,653	$ 1,104,091	$ 3,034,014	$ 3,650,000	**$ 19,447,850**
FY2018	2016	$ 8,963,140	$ 2,744,782	$ 1,452,575	$ 3,022,243	$ 3,775,000	**$ 19,957,740**
SY2018	2017	$ 9,018,285	$ 2,933,100	$ 1,491,364	$ 3,004,866	$ 3,797,650	**$ 20,245,265**
CY2019	2018	$ 9,296,991	$ 2,989,971	$ 1,488,287	$ 3,030,046	$ 3,825,753	**$ 20,631,048**
CY2020	2019	$ 8,452,303	$ 3,405,260	$ 1,717,043	$ 3,031,073	$ 4,031,883	**$ 20,637,562**
CY2021*	2020	$ 7,853,536	$ 3,828,765	$ 1,908,482	$ 3,002,650	$ 4,031,883	**$ 20,625,316**
CY2022*	2021	$ 8,590,000	$ 2,485,880	$ 1,366,172	$ 4,111,544	$ 4,112,521	**$ 20,666,117**

*Projected

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City of Wheaton
Sales Tax Revenue
Calendar Year 2022 Budget

Sales Tax Revenue Chart



Reporting Period	Amount	% Change
FY2017	5,942,298	-1.7%
FY2018	6,044,861	1.7%
SY2018	4,249,525	N/A
CY2019	6,130,111	N/A
CY2020	5,825,629	-5.0%
CY2021*	7,100,000	21.9%
CY2022*	7,242,000	2.0%

*Projected
FY: 12 Months (May - April)
SY: 8 Months (May - December)
CY: 12 Months (January - December)

General Description

The City of Wheaton receives 16% of the 6.25% State sales tax on general merchandise (1% of gross sales) from the State of Illinois. In addition, the City also receives 100% of the 1.00% State sales tax on food and qualifying drugs. The revenue that the City receives is based on actual sales made within the City of Wheaton corporate limits. In addition, Wheaton has implemented a 1.00% local "home rule" sales tax collected on the same general merchandise, food and qualifying drugs purchased within city limits. Other taxing districts encompassing the City have also imposed a sales tax. The City's total tax rate of 8.00% is comprised of the following:

Taxing Authority	Tax Rate
City Direct	1.00%
City Home Rule	1.00%
DuPage County	0.25%
Regional Transportation Authority	0.75%
State of Illinois	5.00%
Total City Sales Tax	**8.00%**

Analysis and Trends

The City's sales tax revenue comes from a variety of business sectors as shown in the following table. The information is presented by calendar year, rather than fiscal year, because it is the only format available from the Illinois Department of Revenue. Over 50.0% of the City's sales tax receipts come from the sale of food and drugs. An additional 26.0% is derived from drinking and eating establishments and general merchandise sales. Awareness of what percentage of sales tax receipts contributes to the City's total sales taxes provides City officials with a picture of the diversity of the City's sales tax base and how well that diversity can withstand economic slow-downs. This diversification and non-reliance on specific business types provides stability as businesses open and close with fluctuations in the economy. Prior to the Great Recession, the City had collected $6.4 million in sales tax in FY 2008. Sales tax revenues decreased 1.3% and 1.7% in FY 2016 and FY 2017, respectively. In FY 2018 sales tax revenues increased 1.7% (or $102,563) even with the June 2017 closing of a grocery store. For the eight-month SY 2018, sales tax revenues increased by 2.2% (or $92,758) compared to the same eight-month period in FY 2018. Due to COVID-19 pandemic, sales tax for CY 2020 decreased 5.0% (or $-304,482) compared to CY 2019. CY 2021 projected increase in sales tax reflects recovery from the pandemic and changes to online sales tax reporting effective January 1, 2021. The new sales tax legislation requires eligible remote retailers and marketplace facilitators to collect and remit the state and locally imposed sales taxes for the jurisdictions where the product is delivered. For CY 2022, sales tax is budgeted to increase by conservative 2.0% (or $142,000) compared to projected CY 2021 due to uncertainty with the COVID-19 pandemic.

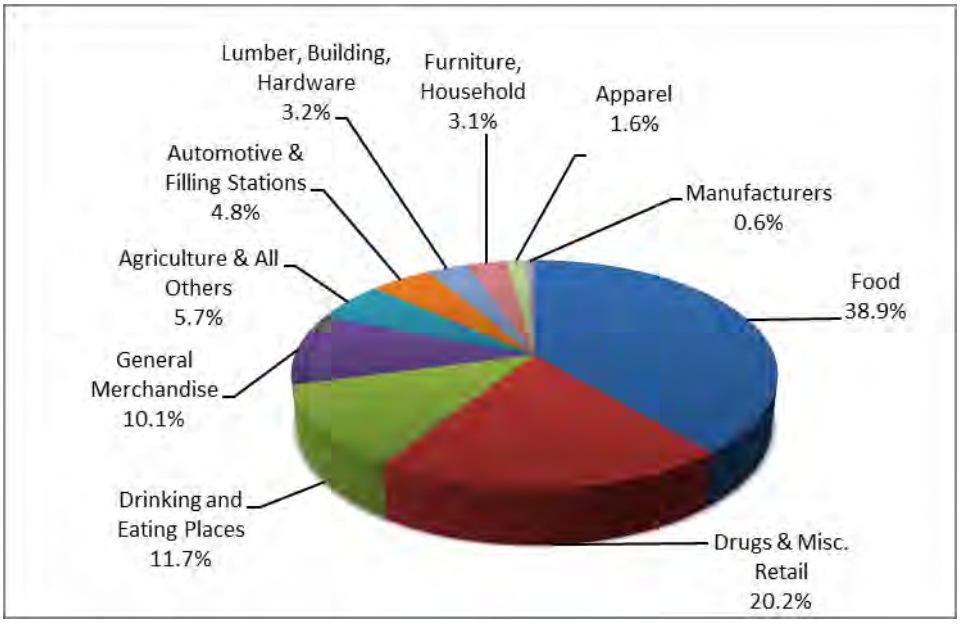
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City of Wheaton
Sales Tax Revenue
Calendar Year 2022 Budget

Sales Tax Revenue
By Business Type
5-Year History

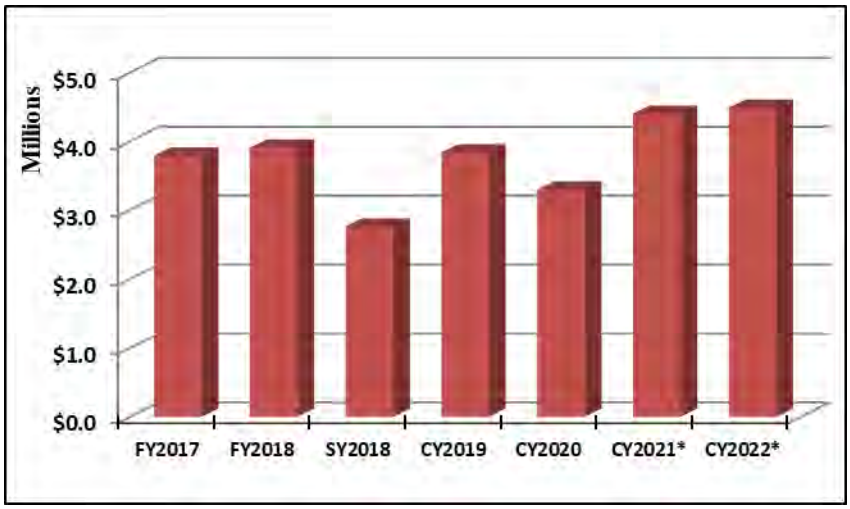
Sales Tax Revenue By Type of Business (Calendar Year)										
	2016		2017		2018		2019		2020	
Business Type	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
General Merchandise	$ 728,871	12.2%	$ 725,513	12.2%	$ 752,319	12.3%	$ 716,236	11.7%	$ 590,116	10.1%
Food	1,902,466	31.9%	1,937,263	32.5%	1,994,264	32.5%	2,094,034	34.2%	2,266,838	38.9%
Drinking & Eating Places	850,274	14.3%	849,391	14.3%	859,837	14.0%	862,799	14.1%	682,741	11.7%
Apparel	192,906	3.2%	189,901	3.2%	187,991	3.1%	165,831	2.7%	91,293	1.6%
Furniture, Household	242,595	4.1%	216,910	3.6%	204,817	3.3%	214,591	3.5%	183,007	3.1%
Lumber, Bldg, Hardware	124,522	2.1%	130,804	2.2%	130,850	2.1%	139,453	2.3%	183,528	3.2%
Auto & Filling Stations	241,448	4.0%	265,588	4.5%	323,412	5.3%	320,770	5.2%	281,534	4.8%
Drugs & Misc Retail	1,262,444	21.2%	1,217,077	20.4%	1,200,058	19.6%	1,219,064	19.9%	1,175,807	20.2%
Agriculture & All Others	345,011	5.8%	342,061	5.7%	404,799	6.6%	366,027	6.0%	333,217	5.7%
Manufacturers	73,777	1.2%	78,676	1.3%	79,252	1.3%	31,191	0.5%	37,548	0.6%
Total	**$ 5,964,314**	**100.0%**	**$ 5,953,184**	**100.0%**	**$ 6,137,599**	**100.0%**	**$ 6,129,996**	**100.0%**	**$ 5,825,629**	**100.0%**

Sales Tax
By Business Type
Calendar Year 2020



City of Wheaton
Local Sales Tax Revenue
Calendar Year 2022 Budget

Local Sales Tax Revenue Chart



Reporting Period	Amount	% Change
FY2017	3,790,457	-2.0%
FY2018	3,909,374	3.1%
SY2018	2,763,459	N/A
CY2019	3,839,196	N/A
CY2020	3,298,356	-14.1%
CY2021*	4,400,000	33.4%
CY2022*	4,488,000	2.0%

*Projected
FY: 12 Months (May - April)
SY: 8 Months (May - December)
CY: 12 Months (January - December)

General Description

The City of Wheaton, pursuant to its home rule powers, implemented a 0.50% local “home rule” sales tax effective on July 1, 2004. Communities over 25,000 in populations are considered "home rule" by the State of Illinois and thus have the ability to levy such a tax. This tax is applicable to all sales except for food for human consumption that is to be consumed off the premises where it is sold, prescription and non-prescription medicines, and titled vehicles. This sales tax applies to approximately 65% of all sales made within the City. Effective January 1, 2009, the City increased its’ local home rule sales tax an additional 0.50% to a rate of 1.00%.

Analysis and Trends

FY 2017 home rule sales tax revenue fell 2.0%. In FY 2018, a strengthening economy boosted the local sales tax revenue to a 3.1% (or $118,917) increase over the prior fiscal year. SY 2018 home rule sales tax revenue increased 2.4% (or $64,172) compared to the same eight-month collection period in FY 2018. In CY 2019, the City experienced revenue decrease of 1.8% (or $70,178) compared to FY 2018. Due to COVID-19 pandemic, in CY 2020 the City has received 14.1% (or $540,840) less local sales tax revenue than in CY 2019. In CY 2021, home rule sales tax is projected to increase 33.4% (or $1.1 mil) compared to CY 2020 due to the new law requiring remote retailers and marketplace facilitators to remit state and local retailers occupation tax (ROT) rather than state use tax beginning January 1, 2021. In CY 2022, the City expects a 2% (or $88,000) increase from projected 2021 home rule sales tax revenue.

The following table is presented to distinguish the categories of local home rule sales tax revenue received by the City. The information is presented by calendar year, rather than fiscal year, because it is only format available from the Illinois Department of Revenue.

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City of Wheaton
Local Sales Tax Revenue
Calendar Year 2022 Budget

Local Sales Tax Revenue
By Business Type
5-Year History

Home Rule Sales Tax Revenue By Type of Business (Calendar Year)										
	2016		2017		2018		2019		2020	
Category	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
General Merchandise	$ 637,178	16.7%	$ 639,194	16.7%	$ 654,856	16.5%	$ 621,354	16.2%	$ 499,463	15.1%
Food	620,345	16.3%	672,389	17.6%	731,837	18.4%	730,057	19.0%	684,525	20.8%
Drinking & Eating Places	841,689	22.1%	843,682	22.1%	853,984	21.5%	866,324	22.6%	677,278	20.5%
Apparel	192,903	5.1%	189,869	5.0%	187,744	4.7%	165,605	4.3%	91,254	2.8%
Furniture, Household	240,161	6.3%	214,227	5.6%	202,052	5.1%	212,029	5.5%	180,759	5.5%
Lumber, Bldg, Hardware	123,939	3.3%	129,969	3.4%	128,533	3.2%	139,009	3.6%	182,485	5.5%
Auto & Filling Stations	167,481	4.4%	196,442	5.1%	247,072	6.2%	238,014	6.2%	191,051	5.8%
Drugs & Misc Retail	627,601	16.5%	582,128	15.2%	554,603	14.0%	545,506	14.2%	507,099	15.4%
Agriculture & All Others	283,968	7.5%	277,401	7.3%	339,173	8.5%	293,653	7.6%	249,729	7.6%
Manufacturers	69,484	1.8%	74,428	1.9%	73,692	1.9%	27,644	0.7%	34,713	1.1%
Total	**$ 3,804,749**	**100.0%**	**$ 3,819,729**	**100.0%**	**$ 3,973,546**	**100.0%**	**$3,839,195**	**100.0%**	**$3,298,356**	**100.0%**

Local Sales Tax
By Business Type
Calendar Year 2020

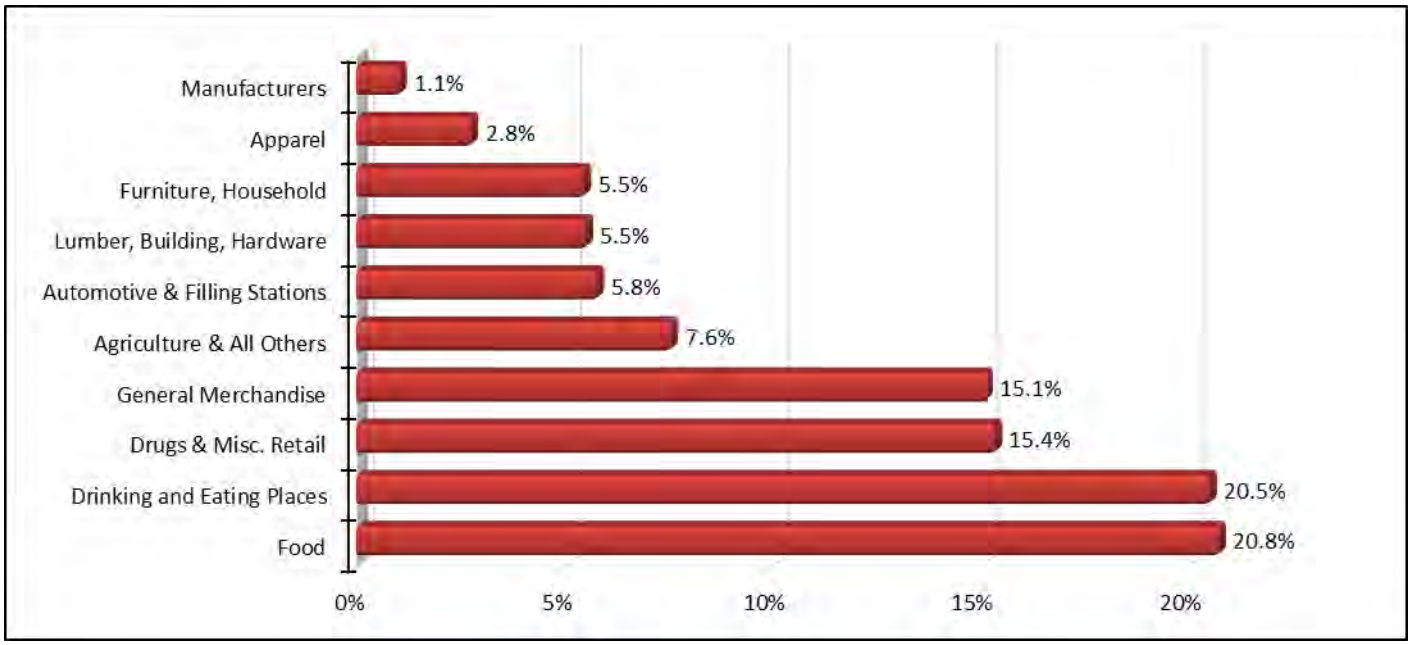
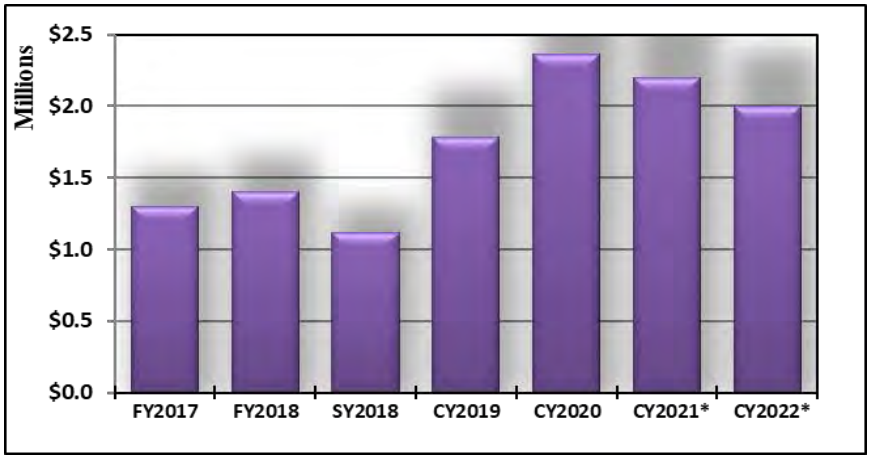


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City of Wheaton
Use Tax Revenue
Calendar Year 2022 Budget

Use Tax Revenue Chart



Reporting Period	Amount	% Change
FY2017	1,301,868	6.1%
FY2018	1,398,766	7.4%
SY2018	1,115,078	N/A
CY2019	1,784,730	N/A
CY2020	2,361,889	32.3%
CY2021*	2,200,000	-6.9%
CY2022*	2,000,000	-9.1%

*Projected
FY: 12 Months (May - April)
SY: 8 Months (May - December)
CY: 12 Months (January - December)

General Description

Use tax is a form of sales tax designed to distribute the tax burden fairly among consumers and assure fair competition between in-state and out-of-state businesses. Illinois, like most states, imposes use tax on the privilege of using goods within its borders as a complement to sales tax. This tax applies to individuals, businesses, and organizations. Illinois law requires you to pay tax at Illinois rates on purchases you make for use or consumption in Illinois. Illinois Use Tax rates are 6.25% of the purchase price of general merchandise and 1.00% of the purchase price of qualifying food, drugs, and medical appliances. The 1.00% rate applies to: food that has not been prepared for immediate consumption (such as most food sold in grocery stores, excluding hot foods, alcoholic beverages, candy, and soft drinks), prescription medicines and nonprescription items claimed to have medicinal value (such as aspirin and cough medicine, excluding nonprescription grooming and hygiene products), and medical appliances that replace a malfunctioning part of the body (such as wheelchairs and hearing aids). This tax revenue is allocated to each municipality and county based on its population in proportion to the total State population.

Analysis and Trends

Highlights in Use Tax Revenue Changes due to recent legislation updates:

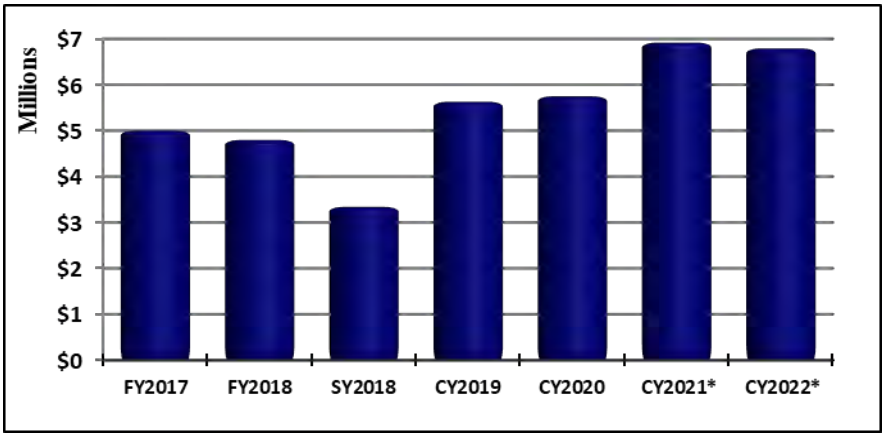
- **February 1, 2015** – State of Illinois enacted a new state law requiring Amazon to collect Use Tax.
- **June 21, 2018** (South *Dakota vs. Wayfair* case) – The United States Supreme Court ruled that individual states may require out-of-state retailers with more than 200 transactions or $100,000 in-state sales to collect and remit sales taxes to the state where the purchaser lives. The result of the ruling created the Marketplace Fairness Act of 2018.
- **October 1, 2018** – the *Marketplace Fairness Act* became effective in the State of Illinois requiring remote retailers to register with the Illinois Department of Revenue (IDOR), collect and remit Use Tax on purchases made for use and consumption in Illinois.
- **June 2, 2019** – the *Leveling the Playing Field for Illinois Act* was passed, requiring both Remote Retailers (retailer which does not have physical presence in IL) and Marketplace Facilitators (companies that provide platform for 3rd party sellers. Example: Amazon or eBay) to collect and remit the state and local Retailer's Occupation Tax (ROT aka Sales Tax) based on the product delivery destination.
- **January 1, 2020** – Collection of use tax requirements for Remote Retailers and Marketplace Facilitators was extended.
- **January 1, 2021** - Remote Retailers and Marketplace Facilitators, that meet the threshold of 200 annual transactions or $100,000 annual gross receipts, will be required to collect and remit the state and applicable local ROT (sales tax) rather than the Use Tax based on a delivery location.

As the results of the above changes and latest IML estimates, the CY 2021 Use Tax Revenue is projected to decline by 6.9% (or $161,889) compared to CY 2020. The CY 2022 Use Tax is expected to decrease by 9.1% (or $200,000) compared to the estimated CY 2021.

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City of Wheaton
Income Tax Revenue
Calendar Year 2022 Budget

Income Tax Revenue Chart



Reporting Period	Amount	% Change
FY2017	4,999,796	-11.3%
FY2018	4,796,528	-4.1%
SY2018	3,340,052	N/A
CY2019	5,629,986	N/A
CY2020	5,747,933	2.1%
CY2021*	6,918,000	20.4%
CY2022*	6,791,000	-1.8%

*Projected
FY: 12 Months (May - April)
SY: 8 Months (May - December)
CY: 12 Months (January - December)

General Description

Beginning August 1, 2017 and continuing through January 31, 2021, the state distributes 6.06% of the net collections of all income tax received from individuals, trusts and estates and 6.85% of the net collections of income tax received from corporations to local governments. Wheaton receives income tax revenue from the state based on the City's population and collected state revenues. All Illinois municipalities receive a share of this revenue through the Local Government Distributive Fund (LGDF). The LGDF disbursements are not dependent on the employment levels of the community, only its population, but its decline does reflect overall trends in income tax receipts statewide. Following a two-year impasse, the state passed a budget in 2017 which included raising the personal and corporate income tax from 3.75% to 4.95% for individuals and from 5.25% to 7% for corporations. However, these increases did not flow down to local governments. The State's fiscal year 2018 budget (July 1, 2017 – June 30, 2018) imposed a 10% reduction in LGDF payments to local governments. For Wheaton, this resulted in an approximately $545,000 reduction in revenue. For the State's fiscal year 2019 budget (July 1, 2018 – June 30, 2019), the State imposed a 5% reduction in LGDF payments to local governments. The 5% reduction in LGDF continued for the State's fiscal year 2020 (July 1, 2019 – June 30, 2020) and was eliminated for the State's fiscal year 2021 budget.

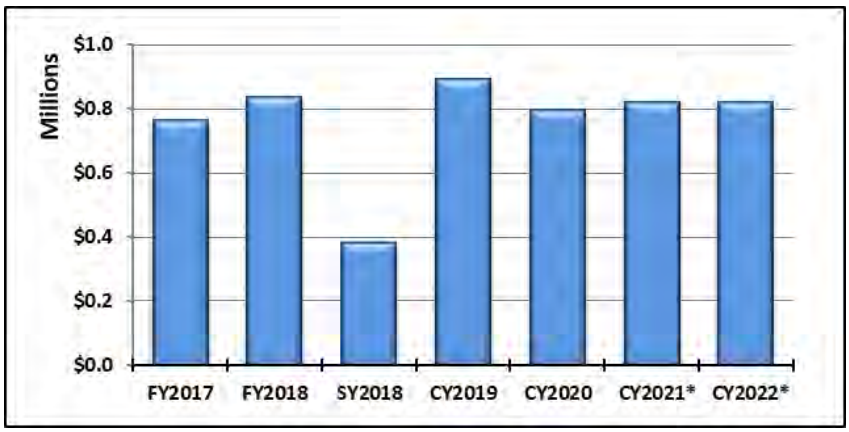
Analysis and Trends

Income tax receipts rebounded in FY 2013 and improved again in FY 2014. Part of the FY 2014 8.1% (or $387,481) increase in income tax receipts has been attributed to individuals and corporations responding to federal tax changes and reporting capital gains income in calendar year 2013. The upward trend in income tax receipts continued in FY 2015 and FY 2016. Then income tax receipts decreased by 11.3% (or $637,246) and 4.1% (or $203,268) in FY 2017 and FY 2018, respectively. SY 2018 income tax revenue increased 8.8% (or $268,923) compared to the same eight-month collection period in FY 2018. In CY 2019, the income tax revenue increased 17.4% (or $833,458) compared to FY 2018 due to slightly better collection of withheld taxes, reflecting the healthy labor market. For CY 2020, the City experienced a revenue increase of 2.1% (or $117,947) compared to CY 2019. The CARES Act had a positive impact on Illinois' income tax in three ways: (1) Most unemployed workers received an extra $600 weekly supplement from the federal government until the end of July, (2) the Paycheck Protection Program (PPP) provided loans for small businesses to keep their workers on the payroll, and (3) independent contractors, self-employed, and gig workers were eligible to receive a maximum of 39 weeks of unemployment benefits or until December 31, 2020. In March 2021, the American Rescue Plan Act (ARPA) was signed into law approving the third round of stimulus checks to eligible individuals and an additional $300 in federal unemployment benefits until September 6, 2021. Because Illinois fully taxes unemployment benefits, high unemployment did not diminish income taxes due to the stimulus. As a result of ARPA, the lower unemployment rate and the higher corporate income tax, the City projects significant growth of 20.4% (or $1,170,067) for CY 2021 income tax revenue. However, the City does not expect this extraordinary growth to continue into 2022. For CY 2022, the income tax revenue is expected to decrease by 1.8% (or $127,000) due to the unprecedented economic conditions and no additional federal stimulus.

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City of Wheaton
Natural Gas Utility Tax Revenue
Calendar Year 2022 Budget

Natural Gas Utility Tax Revenue Chart



Reporting Period	Amount	% Change
FY2017	763,224	0.2%
FY2018	836,598	9.6%
SY2018	383,966	N/A
CY2019	893,804	N/A
CY2020	794,539	-11.1%
CY2021*	820,000	3.2%
CY2022*	820,000	0.0%

*Projected
FY: 12 Months (May - April)
SY: 8 Months (May - December)
CY: 12 Months (January - December)

General Description

The City taxes natural gas usage within the City boundaries. All therms purchased within the City limits are subject to the tax regardless of the supplier. Payments for the tax on natural gas are made directly to the City every month by Nicor.

Analysis and Trends

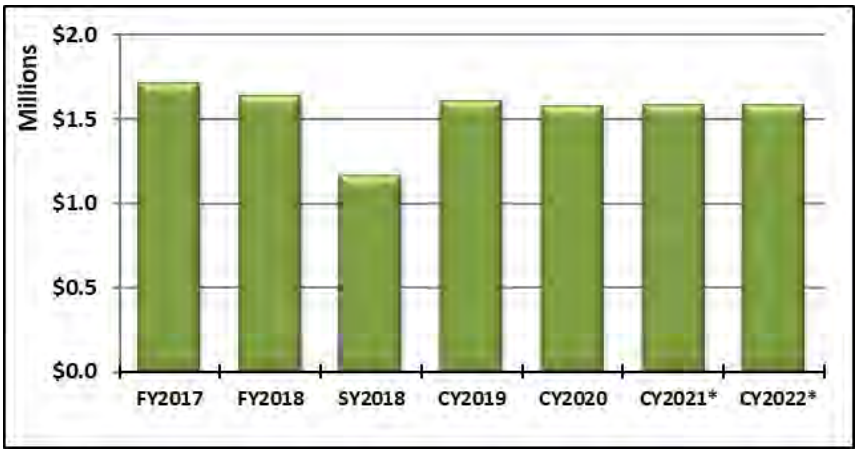
Effective May 1, 2010 the City rate for natural gas was increased from $0.02 per therm to $0.03 per therm. FY 2011 natural gas utility tax revenue increased 53.6% due to the change in rate. FY 2014 revenues increased by $150,077 (or 18.1%), due to the prolonged and extreme cold winter weather experienced in the City. FY 2017 increased slightly by 0.2% and FY 2018 increased by $73,374 (or 9.6%) to $836,598. SY2018 revenue increased 13.5% (or $45,527) compared to the same eight-month collection period in FY 2018. CY 2019 gas tax revenue increased 6.8% (or $57,206) compared to FY 2018. In CY 2020, gas revenue declined by 11.1% (or $99,265) from CY 2019. CY 2021 gas revenue is projected to increase 3.2% (or $25,461) comparing to CY 2020. For CY 2022, gas revenue has been budgeted with no changes from projected CY 2021.

Natural gas usage is very dependent on winter weather as it is the primary heating fuel for most residences and businesses within the City. Other than periodic increases in usage due to colder than normal weather, revenue is not expected to grow significantly and could decline due to increased efficiency and conservation.

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City of Wheaton
Electricity Utility Tax Revenue
Calendar Year 2022 Budget

Electricity Utility Tax Revenue Chart



Reporting Period	Amount	% Change
FY2017	1,724,147	3.9%
FY2018	1,643,935	-4.7%
SY2018	1,168,339	N/A
CY2019	1,613,583	N/A
CY2020	1,582,152	-1.9%
CY2021*	1,593,000	0.7%
CY2022*	1,593,000	0.0%

*Projected
FY: 12 Months (May - April)
SY: 8 Months (May - December)
CY: 12 Months (January - December)

General Description

The City taxes the use of electricity based on a tiered kilowatt-hour use rate roughly equivalent to 5% of gross charges. Payments for the taxes on electricity are made directly to the City every month by Exelon, the parent company of ComEd.

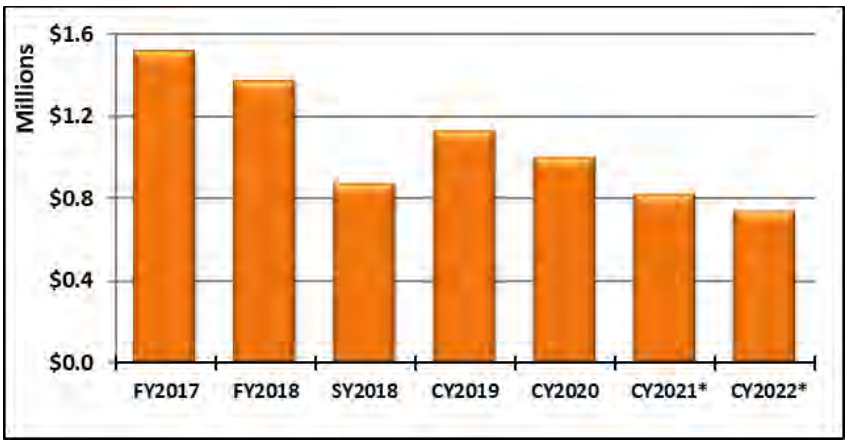
Analysis and Trends

In May of 2010, the City increased the tiered tax rates from the equivalent of 3.6% of gross charges to 5% of gross charges.

Since FY 2013, electricity revenues have steadily trended downwards. While electricity usage is somewhat correlated with summer weather due to air conditioning, it is not as variable as natural gas. Additional drivers of electricity usage include efficiency improvements spurred by appliance standards, changes in housing square footage, increases in housing units and self-imposed conservation efforts. FY 2017 increase $64,585 (or 3.9%) and FY 2018 decreased $80,212 (or 4.7%) to $1.64 million. SY 2018 revenue increased 4.8% (or $53,114) compared to the same eight-month collection period in FY 2018. In CY 2019 electricity tax revenue decreased by 1.8% (or $30,352) compared to FY 2018. CY 2020 revenue decreased by 1.9% (or $31,431) comparing to CY 2019. CY 2021 electricity revenue is projected to increase at minimal rate of 0.7% (or $10,848) from CY 2020. Other than periodic increases in usage due to abnormally warm weather or decreases resulting from cooler summer temperatures, revenue is not expected to grow much and may even decline. In consideration of this fact, CY 2022 electricity tax is being conservatively budgeted with no changes from projected CY 2021.

City of Wheaton
Telecommunications Utility Tax Revenue
Calendar Year 2022 Budget

Telecommunications Utility Tax Revenue Chart



Reporting Period	Amount	% Change
FY2017	1,524,119	-7.5%
FY2018	1,377,929	-9.6%
SY2018	876,719	N/A
CY2019	1,135,769	N/A
CY2020	1,005,073	-11.5%
CY2021*	830,000	-17.4%
CY2022*	747,000	-10.0%

*Projected
FY: 12 Months (May - April)
SY: 8 Months (May - December)
CY: 12 Months (January - December)

General Description

The City taxes telecommunications at a rate of 6.0% of gross charges. Telecommunications companies pay all taxes to the State of Illinois and the State remits the amounts to the City monthly.

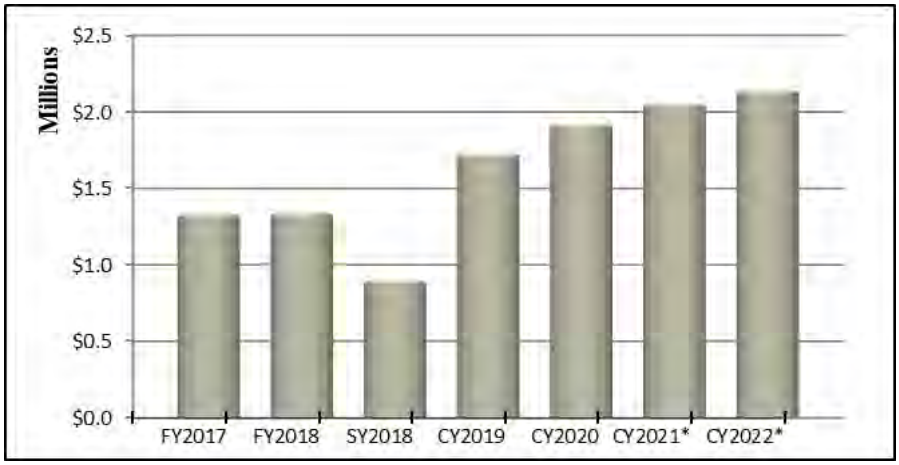
Analysis and Trends

Effective January 1, 2003, the City's 3.6% Telecommunications Tax and 1% Infrastructure Maintenance Fee were eliminated, and a 6% Simplified Municipal Telecommunication Tax was passed per a reorganization of the taxes per State law.

The telecommunications tax is imposed on fees telecommunications providers charge for messages or information transmitted through traditional landlines, cellular mobile networks, paging services or any other form of mobile communications. Despite the widespread use of mobile devices, the activity occurring across mobile networks is decreasing. Rather than calling or texting over a cellular network, users are sending messages, images and communicating over the internet. The transmission of data over the internet and mobile data plans are not subject to the telecommunications tax per federal law. Telecommunications tax revenue has steadily decreased for many years as customers abandoned traditional landlines and migrated to mobile devices. The downward trend continues as communicating over the internet using public Wi-Fi networks has gained popularity. FY 2014 revenues declined $318,796 (or 15.2%) due in part to a federal class action lawsuit which resulted in the City refunding approximately $176,000 of taxes collected in previous years. FY 2016 telecommunication tax revenue decreased by $129,511 (or 7.3%) to $1.65 million. FY 2017 decreased $122,961 (or 7.5%) to $1.52 million and FY 2018 decreased by $146,190 (or 9.6%) to $1.38 million. SY 2018 revenue decreased 6.1% (or $56,986) compared to the same eight-month collection period in FY 2018. In CY 2019 revenue decreased by 17.6% (or $242,160) compared to FY 2018. In CY 2020 telecommunication tax revenue continued to decline by 11.5% (or 130,696) from CY 2019. CY 2021 telecommunication tax revenue is projected to decrease by 17.4% (or $175,073) comparing to CY 2020. The decline of telecommunications tax is assumed to continue for the CY 2022 and therefore budgeted revenue has been reduced by $83,000 (or 10.0%) to $0.75 million compared to projected CY 2021.

City of Wheaton
Motor Fuel Tax Fund
Calendar Year 2022 Budget

Motor Fuel Tax Revenue Chart



Reporting Period	Amount	% Change
FY2017	$ 1,340,677	-0.9%
FY2018	$ 1,350,543	0.7%
SY2018	$ 906,673	N/A
CY2019	$ 1,735,235	N/A
CY2020	$ 1,924,882	10.9%
CY2021*	$ 2,060,221	7.0%
CY2022*	$ 2,147,496	4.2%

*Projected
FY: 12 Months (May - April)
SY: 8 Months (May - December)
CY: 12 Months (January - December)

General Description

The City receives monthly distributions from the State of Illinois for Motor Fuel Tax (MFT) revenues. The State, effective July 1, 2019, increased the motor fuel tax from $0.19 per gallon to $0.38 per gallon for gasoline and from $0.215 per gallon to $0.455 per gallon for diesel fuel. This was the first increase in the MFT rates since 1990. Future increases will occur on July 1 of each subsequent year by an amount equal to the percentage increase, if any, in the Consumer Price Index for All Urban Consumers for all items published by the United States Department of Labor for the 12 months ending in March of each year. On July 1, 2020, the motor fuel tax increased from $0.38 per gallon to $0.387 per gallon for gasoline and from $0.455 per gallon to $0.462 per gallon for diesel fuel. On July 1, 2021 the motor fuel tax again increased from$0.387 to $0.392 per gallon for gasoline and from $0.462 to $0.467 per gallon for diesel. A portion of this tax revenue is allocated to all municipalities in the State based on their total population as a percentage of the total municipal state population.

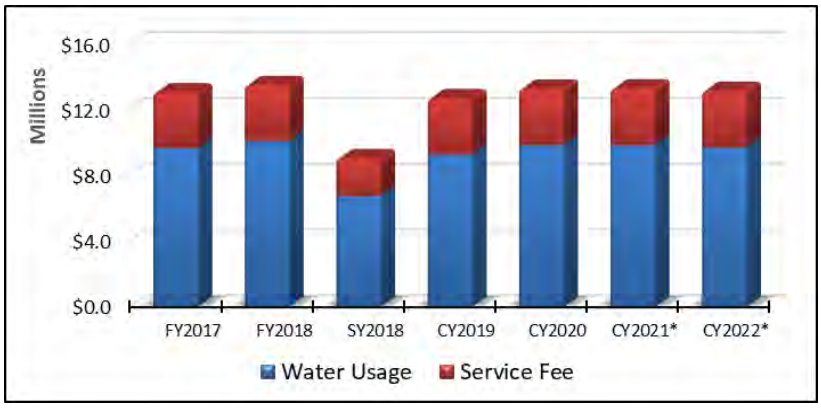
Changes in motor fuel tax receipts do not have a direct correlation with motor fuel prices, because it is a flat tax, calculated on a per-gallon basis, not a price basis. Therefore, price increases or decreases at the pump do not necessarily correspond to an increase or decrease in motor fuel tax receipts. Municipalities may only use this revenue for road maintenance and other improvements authorized by the State and Illinois Department of Transportation (IDOT) and are subject to an annual audit by IDOT.

Analysis and Trends

In FY 2014 MFT revenues showed an improvement of 3.6% (or $45,728) but declined by 0.7% (or $9,557) in FY 2015. The decline in FY 2015 MFT revenue was due to the state's fund sweep which reduced distributions to municipalities in April 2015. In FY 2016, revenues increased 4.4% (or $56,689) and FY 2017 saw a decline of 0.9% (or $12,292). FY 2018 slightly increased by 0.7% (or $9,866) to $1.35 million. SY 2018 revenue slightly increased by 0.4% (or $3,314) compared to the same eight-month collection period in FY 2018. CY 2019 experienced increase of 28.5% (or $384,692) compared to FY 2018, due to the rate increases effective July 1, 2019. The decline of fuel consumption due to the stay-at-home order and the increase of MFT rates on July 1, 2020, resulted in the City's CY 2020 motor fuel tax revenues increase by 10.9% (or $189,647). CY 2021 motor fuel tax revenue is projected to increase 7.0% (or $135,339) from CY 2020 due to increased rates. Based on the latest IML estimates, the recent gasoline and diesel fuel tax increases and the economic recovery, CY 2022 budgeted MFT revenues is expected to increase by 4.2% (or $87,275) compared to projected CY 2021.

City of Wheaton
Water Fund
Calendar Year 2022 Budget

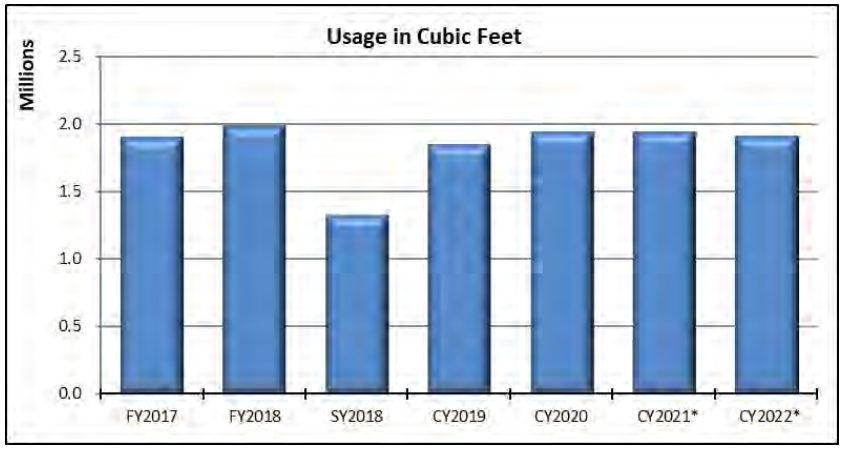
Water Service Charges Chart



Reporting Period	Water Usage Charges	Service Fee Charges	Total Water Charges	% Change
FY2017	9,676,382	3,362,520	**13,038,902**	0.5%
FY2018	10,102,978	3,378,458	**13,481,436**	3.4%
SY2018	6,781,601	2,255,896	**9,037,497**	N/A
CY2019	9,291,545	3,388,749	**12,680,294**	N/A
CY2020	9,875,342	3,394,541	**13,269,883**	4.6%
CY2021*	9,866,547	3,406,027	**13,272,574**	0.0%
CY2022*	9,717,008	3,413,212	**13,130,220**	-1.1%

*Projected
FY: 12 Months (May - April)
SY: 8 Months (May - December)
CY: 12 Months (January - December)

Water Billed Usage Chart



Reporting Period	Billed Usage	% Change
FY2017	1,904,868	0.5%
FY2018	1,992,265	4.6%
SY2018	1,333,256	N/A
CY2019	1,849,866	N/A
CY2020	1,945,991	5.2%
CY2021*	1,949,217	0.2%
CY2022*	1,919,606	-1.5%

*Projected
FY: 12 Months (May - April)
SY: 8 Months (May - December)
CY: 12 Months (January - December)

General Description

Water service fees and charges represent 98% of all Water Fund revenue. The City purchases water from the DuPage Water Commission (DWC). Due to scheduled annual cost increases to purchase Lake Michigan water from the City of Chicago, the DWC implemented a plan to raise their price for water from $2.99 per 1,000 gallons as of January 1, 2012, to $4.95 per 1,000 gallons by January 1, 2015. In 2020, the DuPage Water Commission announced no increases to their water rate through April 2022. The water rate remains the same as previous fiscal year at $4.97 per thousand gallons.

Following a comprehensive study, the City implemented a new water rate structure starting January 2013. Water customers are billed a monthly service fee based on meter size plus a usage charge of $5.05 for every 100 cubic feet of water consumed. The City's water rate is established to cover all operating costs and future capital improvements for the City's water distribution system.

City of Wheaton
Water Fund
Calendar Year 2022 Budget

Analysis and Trends

The CY 2019 cost of the water purchased from the DWC represents approximately 71% of total operating expenses in the City's Water Fund. On May 1, 2019, the DWC increased its water rate by 0.6% to $4.97 per 1,000 gallons. The water rate has remained the same at $4.97 per 1,000 gallons since May 1, 2019. The CY 2022 budget estimates a 2% increase in the DWC rate to $5.07 per 1,000 gallons as of May 1, 2022.

FY 2017 Water Service Charges increased slightly by $67,995 (or 0.5%) to $13.0 million and FY 2018 increased $442,534 (or 3.4%) to $13.5 million due to increased water usage by customers. In CY 2020 water revenue increase by $589,589 (or 4.6%) which was mostly attributed to increased water usage by customers during the summer months. CY 2021 water charges are projected to have very minimal changes from CY 2020. The CY 2022 budget does not include any increase in the City water rates. For CY 2022, water service charges are budgeted at $13 million, based on the past 4 years average billed usage.

The following tables provide a history of rates for the City and the DWC.

City Water Rates

	01/01/14	01/01/15	01/01/16	01/01/17	01/01/18	01/01/19	01/01/20	01/01/21	01/02/21
Meter Size	**Monthly Fixed Service Fee**								
5/8" and 3/4"	$ 9.38	$ 13.59	$ 13.59	$ 13.59	$ 13.59	$ 13.59	$ 13.59	$ 13.59	$ 13.59
1"	$ 18.76	$ 27.18	$ 27.18	$ 27.18	$ 27.18	$ 27.18	$ 27.18	$ 27.18	$ 27.18
1 ½"	$ 37.53	$ 54.35	$ 54.35	$ 54.35	$ 54.35	$ 54.35	$ 54.35	$ 54.35	$ 54.35
2"	$ 60.05	$ 86.96	$ 86.96	$ 86.96	$ 86.96	$ 86.96	$ 86.96	$ 86.96	$ 86.96
3"	$ 112.59	$ 163.06	$ 163.06	$ 163.06	$ 163.06	$ 163.06	$ 163.06	$ 163.06	$ 163.06
4"	$ 187.65	$ 271.76	$ 271.76	$ 271.76	$ 271.76	$ 271.76	$ 271.76	$ 271.76	$ 271.76
6"	$ 375.30	$ 543.53	$ 543.53	$ 543.53	$ 543.53	$ 543.53	$ 543.53	$ 543.53	$ 543.53
	Usage Rate per 100 c.f.								
Usage Rate	$ 4.49	$ 5.05	$ 5.05	$ 5.05	$ 5.05	$ 5.05	$ 5.05	$ 5.05	$ 5.05

DuPage Water Commission Rate History

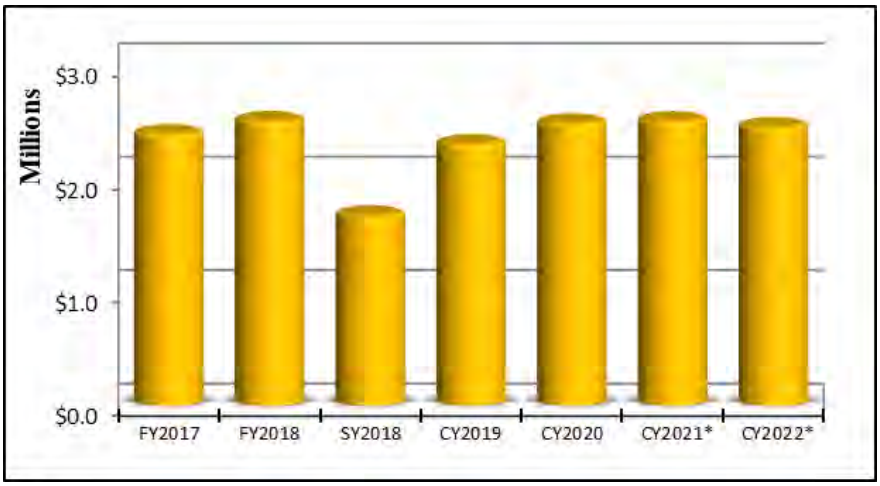
Fiscal Year	Date	O & M Rate	Fixed Rate	Total Rate*
2014	01/01/14	$ 3.97	$ 0.27	**$ 4.24**
2015	01/01/15	$ 4.68	$ 0.27	**$ 4.95**
2016	05/01/15	$ 4.85	$ -	**$ 4.85**
2017	05/01/16	$ 4.80	$ -	**$ 4.80**
2018	05/01/17	$ 4.88	$ -	**$ 4.88**
SY2018	05/01/18	$ 4.94	$ -	**$ 4.94**
CY2019	05/01/19	$ 4.97	$ -	**$ 4.97**
CY2020	05/01/20	$ 4.97	$ -	**$ 4.97**
CY2021	05/01/21	$ 4.97	$ -	**$ 4.97**
CY2022	05/01/22	$ 5.07	$ -	**$ 5.07**

*per 1,000 gallons

(1) 05/01/22 Estimated 2% rate increase.

City of Wheaton
Sanitary Sewer Fund
Calendar Year 2022 Budget

Sanitary Sewer Service Charges Chart



Reporting Period	Sanitary Sewer Charges	% Change
FY2017	$ 2,395,423	N/A
FY2018	2,510,952	4.8%
SY2018	1,678,395	N/A
CY2019	2,306,885	N/A
CY2020	2,489,962	7.9%
CY2021*	2,509,536	0.8%
CY2022*	2,457,133	-2.1%

*Projected
FY: 12 Months (May - April)
SY: 8 Months (May - December)
CY: 12 Months (January - December)

General Description

For the FY 2016/17 Budget, the Sewer Fund was split into two separate funds: the Sanitary Sewer Fund and the Storm Sewer Fund. For comparison purposes, all the revenues and expenditures of the previous sewer fund are shown as historical information in the Sanitary Sewer Fund.

Sanitary Sewer charges account for 93.5% of Fund revenue. Customers are billed monthly for sanitary sewer services at the rate of $1.40 for every 100 cubic feet of water used. The City's sanitary sewer rate covers only the cost of sewer conveyance. Other governmental entities (Wheaton Sanitary Sewer District and DuPage County) provide the treatment of sewerage.

Analysis and Trends

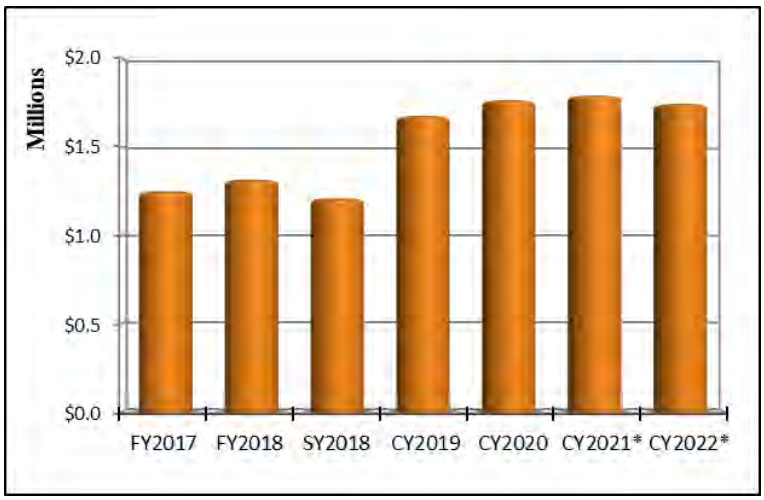
Sanitary sewer charges are dependent on water usage. Usage is impacted by factors including weather conditions, efficiencies, and conservation. Water usage had been trending downward since the implementation of the new water rate structure, resulting in a reduction in sanitary sewer revenues. The sanitary sewer fee has remained at the current rate since 7/1/2007. The fluctuation in revenues from FY 2016 to FY 2017 is due to the removal of stormwater management fees which are now being recorded in the Storm Sewer Fund. In FY 2018, service charges increased 4.8% (or $115,529) over the previous fiscal year. In CY 2020 Sanitary Sewer Service charges increased by 7.9% (or 183,077) from the previous year based on increased water usage. CY 2021 Sanitary Sewer Service revenue is projected to increase at minimal rate of 0.8% (or $19,574). The CY 2022 budget does not include any increase in the City sanitary sewer rate. For CY 2022, Sewer Charges are budgeted at $2.5 million, based on the past 4 years average billed usage.

Rate History		
Fiscal	Date	Sanitary Sewer Rate*
2015	01/01/15	$ 1.40
2016	01/01/16	$ 1.40
2017	01/01/17	$ 1.40
2018	01/01/18	$ 1.40
SY2018	05/01/18	$ 1.40
CY2019	01/01/19	$ 1.40
CY2020	01/01/20	$ 1.40
CY2021	01/01/21	$ 1.40
CY2022	01/01/22	$ 1.40

*per 100 cubic feet

City of Wheaton
Storm Sewer Fund
Calendar Year 2022 Budget

Stormwater Management and Fixed Fees Chart



Reporting Period	Stormwater Mgmt Fees	Stormwater Fixed Fee	Stormwater Total	% Change
FY2017	$1,249,169	$ -	**$ 1,249,169**	N/A
FY2018	1,313,832	-	**1,313,832**	5.2%
SY2018	1,009,192	199,505	**1,208,697**	N/A
CY2019	1,374,863	299,340	**1,674,203**	N/A
CY2020	1,463,366	299,372	**1,762,738**	5.3%
CY2021*	1,488,680	299,592	**1,788,272**	1.4%
CY2022*	1,442,584	299,934	**1,742,518**	-2.6%

*Projected
FY: 12 Months (May - April)
SY: 8 Months (May - December)
CY: 12 Months (January - December)

General Description

For the FY 2016/17 Budget, the Sewer Fund was split into two separate funds: The Sanitary Sewer Fund and the Storm Sewer Fund. For comparison purposes, all of the revenues and expenditures of the previous sewer fund are shown as historical information in the Sanitary Sewer Fund rather than the Storm Sewer Fund.

Storm Sewer charges account for 99.95% of Fund revenue. Customers are billed a monthly stormwater management fee of $0.75 for every 100 cubic feet of water used. Stormwater management charges are billed based on water usage. The City's stormwater management rate covers only the cost of storm sewer conveyance. Beginning May 1, 2018, a new monthly fixed rate of $1.50 was implemented and is charged to all customers who receive stormwater management services. The fixed rate will be used to fund capital improvements.

Analysis and Trends

The City performed an analysis of the Storm Sewer Fund in FY 2018 to identify financing options to support operations, capital improvements, and restore the fund balance reserves to the desired policy level. The stormwater management fee rate had been $0.65 per 100 cubic feet since May 2008. Beginning May 1, 2018, the rate was increased to $0.75 per 100 cubic feet. In addition, a new fixed rate of $1.50 was implemented. Total stormwater revenue for SY 2018 was $1.2 million and $1.7 for CY 2019. The CY 2020 total revenue was $ 1.8 million, a 5.3% (or $88,535) increase from CY 2019. CY 2021 stormwater revenue is projected to increase 1.4% (or $25,534) from CY 2020. The CY 2022 budget does not include any increase in the City stormwater rates. For CY 2022, total Stormwater Charges are budgeted at $1.7 million, based on the past 4 years average billed usage.

Rate History			
Fiscal Year	Date	Stormwater Mgmt Rate*	Stormwater Fixed Rate
2016	01/01/16	**$ 0.65**	**$ -**
2017	01/01/17	**$ 0.65**	**$ -**
2018	01/01/18	**$ 0.65**	**$ -**
SY2018	05/01/18	**$ 0.75**	**$ 1.50**
CY2019	01/01/19	**$ 0.75**	**$ 1.50**
CY2020	01/01/20	**$ 0.75**	**$ 1.50**
CY2021	01/01/21	**$ 0.75**	**$ 1.50**
CY2022	01/01/22	**$ 0.75**	**$ 1.50**

*per 100 cubic feet

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City of Wheaton
General Fund
Fund Summary
Calendar Year 2022 Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
Beginning Fund Balance	**$ 19,472,665**	**$ 21,661,395**	**$ 25,477,733**	**$ 25,477,733**	**$ 58,929,460**		
Revenues							
Taxes	$ 22,718,833	$ 21,615,100	$ 21,494,836	$ 23,235,958	$ 23,404,291	$ 1,909,455	8.9%
Intergovernmental	13,838,428	16,944,383	13,609,507	16,676,250	16,575,100	2,965,593	21.8%
Licenses	168,040	93,507	144,600	118,500	129,600	(15,000)	-10.4%
Permits	946,993	728,913	757,800	781,800	766,000	8,200	1.1%
Charges for Services	4,093,157	3,199,044	4,416,539	3,999,752	4,474,312	57,773	1.3%
Fines and Forfeits	572,906	745,804	498,235	461,600	569,200	70,965	14.2%
Investment Income	934,654	844,635	425,018	420,000	430,000	4,982	1.2%
Miscellaneous	142,579	116,162	135,500	133,394	134,500	(1,000)	-0.7%
Interfund Transfers	1,469,951	1,539,967	2,928,487	2,928,487	1,594,770	(1,333,717)	-45.5%
Total Revenues	**$ 44,885,541**	**$ 45,827,515**	**$ 44,410,522**	**$ 48,755,741**	**$ 48,077,773**	**$ 3,667,251**	**8.3%**
Expenditures							
Personal Services	$ 20,274,861	$ 20,510,665	$ 21,219,003	$ 21,235,220	$ 22,130,414	$ 911,411	4.3%
Employee Benefits	6,120,957	6,965,478	7,629,347	7,623,283	5,607,890	(2,021,457)	-26.5%
Supplies & Materials	1,194,468	1,048,291	1,146,137	1,106,875	1,280,221	134,084	11.7%
Charges & Services	6,280,738	6,284,797	6,934,763	6,867,918	7,330,036	395,273	5.7%
Interfund Transfers	7,428,799	7,172,221	7,468,772	7,468,772	9,589,804	2,121,032	28.4%
Total Operating	**41,299,823**	**41,981,452**	**44,398,022**	**44,302,068**	**45,938,365**	**1,540,343**	**3.5%**
Capital Outlays	1,545	6,853	12,500	10,400	17,050	4,550	36.4%
Interfund Transfers-Other	-	22,872	-	6,000,000	-	-	0.0%
Interfund Transfers-Capital	1,395,443	-	-	2,854,508	2,122,358	2,122,358	100.0%
Total Capital & Interfund Transfers	**1,396,988**	**29,725**	**12,500**	**8,864,908**	**2,139,408**	**2,126,908**	**17015.3%**
Total Expenditures	**$ 42,696,811**	**$ 42,011,177**	**$ 44,410,522**	**$ 53,166,976**	**$ 48,077,773**	**$ 3,667,251**	**8.3%**
Revenues Over/ (Under) Expenditures	**$ 2,188,730**	**$ 3,816,338**	**$ -**	**$ (4,411,235)**	**$ -**		
Other Financing Sources (Uses)							
Bond Proceeds - 2021 G.O. Bonds	$ -	$ -	$ -	$ 45,233,617	$ -	$ -	0.0%
Pension Contribution - UAAL	-	-	-	(7,370,655)	(36,853,272)	(36,853,272)	-100.0%
Total Other Financing Sources	**$ -**	**$ -**	**$ -**	**$ 37,862,962**	**$ (36,853,272)**	**$ (36,853,272)**	**-100.0%**
Net Change in Fund Balance	**$ 2,188,730**	**$ 3,816,338**	**$ -**	**$ 33,451,727**	**$ (36,853,272)**		
Ending Fund Balance	**$ 21,661,395**	**$ 25,477,733**	**$ 25,477,733**	**$ 58,929,460**	**$ 22,076,188**		
General Fund Balance							
Restricted for Police & Fire Pensions	$ -	$ -	$ -	$ 36,853,272	$ -		
Restricted for Budget Stabilization Fund	-	-	-	1,009,690	1,009,690		
Unrestricted	21,661,395	25,477,733	25,477,733	21,066,498	21,066,498		
Total General Fund Balance	**$ 21,661,395**	**$ 25,477,733**	**$ 25,477,733**	**$ 58,929,460**	**$ 22,076,188**		

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City of Wheaton
General Fund
General Fund Revenues
Calendar Year 2022 Budget

			2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
Revenues									
	Taxes								
10009900	40000	Property Tax-Corporate	$ 9,296,991	$ 8,452,303	$ 7,895,536	$ 7,853,536	$ 8,590,000	$ 694,464	8.8%
10009900	40010	Property Tax-Fire Pension	1,488,287	1,717,043	1,908,482	1,908,482	1,366,172	(542,310)	-28.4%
10009900	40015	Property Tax-Police Pension	2,989,971	3,405,260	3,828,765	3,828,765	2,485,880	(1,342,885)	-35.1%
10009900	40095	Property Tax-Road and Bridge	404,179	384,430	325,502	340,000	323,000	(2,502)	-0.8%
10009900	40099	Property Tax-Prior Years	568	5,700	600	54	600	-	0.0%
10009900	40103	Property Tax-SSA #3	12,132	12,123	12,121	12,121	12,121	-	0.0%
10009900	40220	Property Tax-2021 G.O. Bonds	-	-	-	-	1,978,518	1,978,518	100.0%
10009900	40405	Sales Tax-Local	3,839,196	3,298,356	3,375,750	4,400,000	4,488,000	1,112,250	32.9%
10009900	40421	Utility Tax-Gas	893,804	794,539	805,980	820,000	820,000	14,020	1.7%
10009900	40422	Utility Tax-Electric	1,613,583	1,582,152	1,616,000	1,593,000	1,593,000	(23,000)	-1.4%
10009900	40423	Utility Tax-Telecommunications	1,135,769	1,005,073	926,100	830,000	747,000	(179,100)	-19.3%
10009900	40450	Real Estate Transfer Tax	1,044,353	958,121	800,000	1,650,000	1,000,000	200,000	25.0%
	Total Taxes		**22,718,833**	**21,615,100**	**21,494,836**	**23,235,958**	**23,404,291**	**1,909,455**	**8.9%**
	Intergovernmental								
10009900	40400	Sales Tax	6,130,111	5,825,629	5,775,000	7,100,000	7,242,000	1,467,000	25.4%
10009900	40410	Use Tax	1,784,730	2,361,889	2,274,000	2,200,000	2,000,000	(274,000)	-12.0%
10009900	40412	Cannabis Use Tax	-	41,254	47,600	74,050	95,200	47,600	100.0%
10009900	40415	Income Tax	5,629,986	5,747,933	5,289,000	6,918,000	6,791,000	1,502,000	28.4%
10009900	40430	Personal Prop Replacement Tax	259,925	231,791	188,907	375,000	281,900	92,993	49.2%
10009900	40800	Grant Revenue	33,676	1,586	35,000	9,200	15,000	(20,000)	-57.1%
10009900	40850	CARES Act-DuPage Cty Reimb Prg	-	2,734,301	-	-	-	-	0.0%
10659900	40860	GEMT Program	-	-	-	-	150,000	150,000	100.0%
	Total Intergovernmental		**13,838,428**	**16,944,383**	**13,609,507**	**16,676,250**	**16,575,100**	**2,965,593**	**21.8%**
	Licenses								
10009900	41000	Business Licenses	18,853	12,775	17,100	14,000	17,100	-	0.0%
10009900	41100	Liquor Licenses	146,812	78,232	125,000	102,000	110,000	(15,000)	-12.0%
10009900	41200	Tobacco Licenses	2,375	2,500	2,500	2,500	2,500	-	0.0%
	Total Licenses		**168,040**	**93,507**	**144,600**	**118,500**	**129,600**	**(15,000)**	**-10.4%**
	Permits								
10509900	42000	Building Permits	516,115	393,000	410,000	410,000	410,000	-	0.0%
10509900	42020	Electrical Permits	84,543	69,122	67,000	85,000	75,000	8,000	11.9%
10509900	42030	HVAC Permits	77,470	59,634	59,000	59,000	59,000	-	0.0%
10509900	42040	Plumbing Permits	59,862	45,420	47,000	55,000	50,000	3,000	6.4%
10509900	42050	Alarm/Sprinkler Permits	21,468	11,300	15,000	13,200	13,000	(2,000)	-13.3%
10509900	42060	Curb & Approach Permits	11,150	16,350	12,500	13,000	13,000	500	4.0%
10509900	42070	Sign Permits	13,805	6,670	12,000	13,000	12,000	-	0.0%
10509900	42099	Miscellaneous Permits	158,380	125,942	131,300	130,000	130,000	(1,300)	-1.0%
10009900	42100	Special Event Permit	4,200	1,475	4,000	3,600	4,000	-	0.0%
	Total Permits		**946,993**	**728,913**	**757,800**	**781,800**	**766,000**	**8,200**	**1.1%**
	Charges for Services								
10609900	40502	Reimb-School Liaison Services	248,443	96,297	126,250	261,449	275,380	149,130	118.1%
10009900	40510	Reimb-Wheaton Sanitary	24,000	24,000	24,000	24,000	24,000	-	0.0%
10009900	40520	Reimb-DuPage County	5,717	5,718	5,720	5,720	5,720	-	0.0%
10009900	40530	Reimb-Library	9,961	9,006	10,073	9,000	9,000	(1,073)	-10.7%
10509900	43001	Contractor Registrations	38,325	5,175	5,500	-	-	(5,500)	-100.0%
10509900	43002	Plan Examinations	15,103	4,764	5,000	1,800	5,000	-	0.0%
10509900	43003	Sewer and Drain Inspections	11,025	9,750	10,000	7,000	10,000	-	0.0%
10509900	43005	Elevator Inspections	31,650	2,420	14,500	8,000	8,000	(6,500)	-44.8%
10459900	43006	Engineering Fees	76,764	66,115	67,500	67,000	67,500	-	0.0%
10459900	43007	Land Vacation Fees	350	-	-	-	-	-	0.0%
10409900	43008	Public Hearing & Rezoning Fees	19,632	9,373	17,000	17,000	17,000	-	0.0%
10009900	43101	Rental Income-Cell Towers	257,937	266,749	228,835	256,803	235,772	6,937	3.0%
10009900	43102	Rental Income-Train Stations	23,439	6,406	25,632	-	11,000	(14,632)	-57.1%
10009900	43205	Franchise Fees-Comcast	807,849	764,649	754,600	782,000	790,000	35,400	4.7%
10009900	43210	Franchise Fees-AT&T	52,150	52,773	53,410	48,700	47,000	(6,410)	-12.0%
10009900	43215	Franchise Fees-AT&T PEG	10,430	10,555	10,682	9,800	9,500	(1,182)	-11.1%
10609900	43301	Report Fees-Police	4,396	3,805	4,500	4,200	4,500	-	0.0%
10609900	43305	Fingerprint Fees-Police	2,810	2,556	2,500	2,500	2,500	-	0.0%
10609900	43310	Police Services	148,683	33,625	153,000	55,000	100,000	(53,000)	-34.6%
10609900	43315	Police Services-Special Events	40,135	2,214	42,035	25,000	35,000	(7,035)	-16.7%
10659900	43400	Fire Services	22,050	6,908	28,832	20,000	20,000	(8,832)	-30.6%
10659900	43405	Fire Services-Special Events	5,434	-	5,740	-	-	(5,740)	-100.0%
10659900	43450	Ambulance Services	1,512,600	1,300,887	2,114,500	1,700,000	2,100,000	(14,500)	-0.7%

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City of Wheaton
General Fund
General Fund Revenues
Calendar Year 2022 Budget

			2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
10009900	43460	Alarm Monitoring Fee	648,921	493,389	653,820	660,865	659,940	6,120	0.9%
10709900	43500	Public Works Services	59,983	12,286	35,700	20,000	25,000	(10,700)	-30.0%
10709900	43502	PW Services-Special Events	8,960	499	10,710	2,600	5,000	(5,710)	-53.3%
10709900	43505	Annual Tree Program	6,410	9,125	6,500	11,315	7,500	1,000	15.4%
	Total Charges for Services		**4,093,157**	**3,199,044**	**4,416,539**	**3,999,752**	**4,474,312**	**57,773**	**1.3%**
	Fines and Forfeits								
10609900	45005	Police Fines-Standing Violations	95,773	84,887	90,900	105,000	95,000	4,100	4.5%
10609900	45030	Court Fines-Moving Violations	347,363	230,368	272,700	230,000	230,000	(42,700)	-15.7%
10609900	45035	Court Fines-DUI	97,426	85,873	90,900	90,000	90,000	(900)	-1.0%
10609900	45040	Court Fines-FTA Warrant	3,780	2,470	3,535	3,500	3,500	(35)	-1.0%
10609900	45045	Court Fines-Deferred Prosecution	7,050	1,700	3,500	100	-	(3,500)	-100.0%
10609900	45050	Court Fines-DUI Tech	-	34,458	15,000	15,000	15,000	-	0.0%
10609900	45060	Administrative Adjudication	-	-	-	-	114,000	114,000	100.0%
10609900	45090	Narcotic Fines-Restitution	1,790	1,960	1,000	1,000	1,000	-	0.0%
10609900	45100	Police-False Alarm	10,500	14,850	12,000	12,000	12,000	-	0.0%
10609900	45300	Liquor Licenses Fines	3,250	-	3,200	-	3,200	-	0.0%
10609900	45400	Tobacco License Fines	-	-	500	-	500	-	0.0%
10509900	45500	Property Code Violations	5,974	(387)	5,000	5,000	5,000	-	0.0%
10609900	45600	DOT Forfeiture Revenue	-	7,172	-	-	-	-	0.0%
10609900	45610	DOJ Forfeiture Revenue	-	97,203	-	-	-	-	0.0%
10609900	45650	State Drug Forfeiture Revenue	-	90,364	-	-	-	-	0.0%
10609900	45660	State Money Laundering Revenue	-	27,683	-	-	-	-	0.0%
10609900	45670	State Article 36 Seizure Revenue	-	67,203	-	-	-	-	0.0%
	Total Fines and Forfeits		**572,906**	**745,804**	**498,235**	**461,600**	**569,200**	**70,965**	**14.2%**
	Investment Income								
10009900	46000	Interest Income-Investments	934,654	844,635	425,018	420,000	430,000	4,982	1.2%
	Total Investment Income		**934,654**	**844,635**	**425,018**	**420,000**	**430,000**	**4,982**	**1.2%**
	Miscellaneous								
10009900	47000	Miscellaneous Revenue	82,462	76,365	80,000	80,000	80,000	-	0.0%
10009900	47010	Recycling Income	3,609	1,484	1,000	5,000	3,500	2,500	250.0%
10609900	47100	Miscellaneous Revenues-Police	25,554	35,074	25,000	25,000	25,000	-	0.0%
10659900	47105	Miscellaneous Revenues-Fire	6,861	2,210	6,000	-	2,500	(3,500)	-58.3%
10009900	47115	Misc-Fine Arts Commission	2,100	-	5,000	2,000	5,000	-	0.0%
10009900	47120	Misc-Environmental Comm	15,749	734	15,000	18,369	15,000	-	0.0%
10009900	47125	Misc-Community Relations Comm	1,501	-	3,000	3,000	3,000	-	0.0%
10009900	47130	Misc-Historic Commission	50	-	-	25	-	-	0.0%
10009900	47300	Sale of City Assets	4,693	295	500	-	500	-	0.0%
	Total Miscellaneous Revenue		**142,579**	**116,162**	**135,500**	**133,394**	**134,500**	**(1,000)**	**-0.7%**
	Interfund Transfers								
10009900	82000	Administrative Services	1,469,951	1,539,967	1,590,976	1,590,976	1,594,770	3,794	0.2%
10009900	87600	Operating Trans In-Fleet Fund	-	-	1,337,511	1,337,511	-	(1,337,511)	-100.0%
	Total Interfund Transfers		**1,469,951**	**1,539,967**	**2,928,487**	**2,928,487**	**1,594,770**	**(1,333,717)**	**-45.5%**
	Other Financing Sources								
10009900	48000	Bond Proceeds-2021 G.O. Bonds	-	-	-	45,233,617	-	-	0.0%
	Total Other Financing Sources		**-**	**-**	**-**	**45,233,617**	**-**	**-**	**0.0%**
Total Revenues without Other Financing Sources			**$ 44,885,541**	**$ 45,827,515**	**$ 44,410,522**	**$ 48,755,741**	**$ 48,077,773**	**$ 3,667,251**	**8.3%**
Total Revenues with Other Financing Sources			**$ 44,885,541**	**$ 45,827,515**	**$ 44,410,522**	**$ 93,989,358**	**$ 48,077,773**	**$ 3,667,251**	**8.3%**

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City of Wheaton
General Fund
General Fund Expenditures by Organization
Calendar Year 2022 Budget

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
General Government								
11000010	Mayor and City Council	$ 133,494	$ 123,094	$ 140,445	$ 150,727	$ 142,501	$ 2,056	1.5%
11212000	Board and Commissions	59,169	44,083	75,250	78,100	75,750	500	0.7%
18050130	Senior Citizen Programs	172,731	165,166	187,740	178,480	190,740	3,000	1.6%
11500010	City Manager's Office	627,378	617,639	743,615	792,975	737,905	(5,710)	-0.8%
11700010	Legal Services	300,594	309,863	328,000	328,000	328,000	-	0.0%
12000010	Finance	1,704,890	1,718,295	1,841,110	1,937,690	2,004,897	163,787	8.9%
12500010	Human Resources	343,617	335,627	344,008	339,632	410,751	66,743	19.4%
13000015	Information Technology	1,372,199	1,449,029	1,518,403	1,493,156	1,535,914	17,511	1.2%
13500015	Communications	544,178	515,908	550,734	534,716	572,900	22,166	4.0%
14000010	Planning & Economic Development	349,094	811,344	360,321	360,188	356,717	(3,604)	-1.0%
14500010	Engineering	1,034,714	1,039,031	1,042,796	945,687	1,064,234	21,438	2.1%
15000010	Building and Code Enforcement	1,043,121	847,872	907,661	863,071	995,317	87,656	9.7%
15540000	Building and Grounds	399,257	424,367	408,074	392,412	409,995	1,921	0.5%
Total General Government		**8,084,436**	**8,401,318**	**8,448,157**	**8,394,834**	**8,825,621**	**377,464**	**4.5%**
Police								
16010020	Police Administrative	610,705	850,260	749,775	6,623,197	30,147,168	29,397,393	3920.8%
16052020	Police Investigative Services	2,549,592	2,636,401	2,872,561	2,845,318	2,969,936	97,375	3.4%
16053020	Traffic Patrol Services	9,772,302	10,338,845	10,820,947	10,941,594	11,608,024	787,077	7.3%
16053120	Police General Services	308,873	315,258	329,543	326,829	334,778	5,235	1.6%
16050220	Police Support Services	1,595,242	1,557,975	1,676,577	1,661,116	1,728,105	51,528	3.1%
15540020	Police Station Maintenance	229,268	211,994	220,081	208,452	220,836	755	0.3%
16053200	School Crossing Guards	139,413	103,970	142,723	142,223	143,801	1,078	0.8%
Total Police		**15,205,395**	**16,014,703**	**16,812,207**	**22,748,729**	**47,152,648**	**30,340,441**	**180.5%**
Fire								
16560031	Fire Administrative	1,251,188	1,245,110	1,329,609	2,826,848	8,790,518	7,460,909	561.1%
16562000	Firefighting/Investigation	6,890,507	6,976,855	7,261,068	7,313,333	7,275,082	14,014	0.2%
16563000	Fire Communications	259,434	201,564	284,100	282,100	284,400	300	0.1%
16564000	Homeland Security	32,444	41,897	48,032	36,866	46,294	(1,738)	-3.6%
16565000	Medical/Rescue Services	1,684,527	2,074,793	2,348,886	2,349,124	2,408,302	59,416	2.5%
15540031	Fire Station #38 Maintenance	106,326	103,471	100,510	99,059	107,493	6,983	6.9%
15540032	Fire Station #39 Maintenance	47,807	62,827	48,157	59,656	49,971	1,814	3.8%
15540033	Fire Station #37 Maintenance	48,442	42,697	38,085	39,970	43,351	5,266	13.8%
Total Fire		**10,320,675**	**10,749,214**	**11,458,447**	**13,006,956**	**19,005,411**	**7,546,964**	**65.9%**
Total Public Safety		**25,526,070**	**26,763,917**	**28,270,654**	**35,755,685**	**66,158,059**	**37,887,405**	**134.0%**
Public Works								
17010040	Public Works Administrative	561,941	401,632	403,889	380,632	410,037	6,148	1.5%
15540040	PW Building Maintenance	162,834	161,979	130,018	128,984	135,639	5,621	4.3%
17030701	Special Events	172,253	82,130	114,035	93,604	103,983	(10,052)	-8.8%
17032742	Streams Subdivision Maintenance	14,054	17,802	15,158	14,884	15,158	-	0.0%
17031720	Traffic Signs and Lines	564,105	530,045	568,988	589,484	619,719	50,731	8.9%
17031721	Street Lights & Traffic Signals	637,955	533,566	633,654	608,998	646,647	12,993	2.1%
17031722	Snow and Ice Control	1,183,800	837,561	1,153,235	1,171,164	1,233,437	80,202	7.0%
17031723	Street & Sidewalk Maintenance	1,962,863	1,957,226	2,130,930	2,025,895	2,062,848	(68,082)	-3.2%
17031725	Street Cleaning	443,423	421,793	458,626	457,208	447,584	(11,042)	-2.4%
17032740	Forestry Operations	972,742	1,009,340	1,051,836	1,084,974	1,044,947	(6,889)	-0.7%
17032741	Public Grounds	659,663	587,551	666,455	623,846	680,342	13,887	2.1%
Total Public Works		**7,335,633**	**6,540,625**	**7,326,824**	**7,179,673**	**7,400,341**	**73,517**	**1.0%**
Other Programs								
18050140	Municipal Band	112,362	31,351	105,601	94,076	107,951	2,350	2.2%
18015000	Wireless Alarm Network	242,867	251,094	259,286	258,855	260,315	1,029	0.4%
18020000	Local Administrative Adjudication	-	-	-	-	56,400	56,400	100.0%
Total Other Programs		**355,229**	**282,445**	**364,887**	**352,931**	**424,666**	**59,779**	**16.4%**
Interfund Transfers								
18590000	Transfers to Other Funds	1,395,443	22,872	-	8,854,508	2,122,358	2,122,358	100.0%
Total Interfund Transfers		**1,395,443**	**22,872**	**-**	**8,854,508**	**2,122,358**	**2,122,358**	**100.0%**
Total Expenditures		**$ 42,696,811**	**$ 42,011,177**	**$ 44,410,522**	**$ 60,537,631**	**$ 84,931,045**	**$ 40,520,523**	**91.2%**

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City of Wheaton
General Fund
General Fund Expenditures by Function
Calendar Year 2022 Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
General Government							
Personal Services	$ 4,401,941	$ 4,246,280	$ 4,532,021	$ 4,472,155	$ 4,755,530	$ 223,509	4.9%
Employee Benefits	692,603	859,994	833,234	832,757	767,109	(66,125)	-7.9%
Supplies & Materials	119,160	124,912	95,402	95,476	114,677	19,275	20.2%
Charges & Services	1,729,409	2,130,951	1,902,708	1,909,654	2,065,334	162,626	8.5%
Capital Outlays	-	-	3,450	3,450	-	(3,450)	-100.0%
Interfund Transfers	1,141,323	1,039,181	1,081,342	1,081,342	1,122,971	41,629	3.8%
Total General Government	**8,084,436**	**8,401,318**	**8,448,157**	**8,394,834**	**8,825,621**	**377,464**	**4.5%**
Police							
Personal Services	8,334,011	8,746,899	8,947,328	9,036,071	9,456,428	509,100	5.7%
Employee Benefits	3,307,509	3,777,988	4,192,030	4,193,844	2,833,184	(1,358,846)	-32.4%
Supplies & Materials	123,737	119,106	106,255	103,685	143,716	37,461	35.3%
Charges & Services	1,170,264	983,268	1,330,426	1,302,849	1,389,469	59,043	4.4%
Interfund Transfers	2,269,874	2,387,442	2,236,168	2,236,168	3,949,292	1,713,124	76.6%
Other Financial Uses	-	-	-	5,876,112	29,380,559	29,380,559	100.0%
Total Police	**15,205,395**	**16,014,703**	**16,812,207**	**22,748,729**	**47,152,648**	**30,340,441**	**180.5%**
Fire							
Personal Services	4,953,789	5,061,686	5,099,588	5,141,722	5,249,956	150,368	2.9%
Employee Benefits	1,616,100	1,853,442	2,104,926	2,104,904	1,562,396	(542,530)	-25.8%
Supplies & Materials	85,641	126,170	103,058	110,437	114,818	11,760	11.4%
Charges & Services	1,904,031	2,080,554	2,409,922	2,416,397	2,474,717	64,795	2.7%
Capital Outlays	1,013	560	8,000	6,000	8,000	-	0.0%
Interfund Transfers	1,760,101	1,626,802	1,732,953	1,732,953	2,122,811	389,858	22.5%
Other Financial Uses	-	-	-	1,494,543	7,472,713	7,472,713	100.0%
Total Fire	**10,320,675**	**10,749,214**	**11,458,447**	**13,006,956**	**19,005,411**	**7,546,964**	**65.9%**
Total Public Safety	**25,526,070**	**26,763,917**	**28,270,654**	**35,755,685**	**66,158,059**	**37,887,405**	**134.0%**
Public Works							
Personal Services	2,585,120	2,446,578	2,629,833	2,575,023	2,657,895	28,062	1.1%
Employee Benefits	503,367	470,786	495,847	488,466	442,066	(53,781)	-10.8%
Supplies & Materials	864,895	678,007	840,972	797,012	906,660	65,688	7.8%
Charges & Services	1,181,763	881,003	1,002,283	961,283	1,051,482	49,199	4.9%
Capital Outlays	277	5,952	-	-	8,000	8,000	0.0%
Interfund Transfers	2,200,211	2,058,299	2,357,889	2,357,889	2,334,238	(23,651)	-1.0%
Total Public Works	**7,335,633**	**6,540,625**	**7,326,824**	**7,179,673**	**7,400,341**	**73,517**	**1.0%**
Other Programs							
Municipal Band							
Employee Benefits	1,378	1,639	1,400	1,400	1,400	-	0.0%
Supplies & Materials	1,035	96	450	265	350	(100)	-22.2%
Charges & Services	109,694	29,275	102,701	91,461	105,151	2,450	2.4%
Capital Outlays	255	341	1,050	950	1,050	-	0.0%
Total Municipal Band	**112,362**	**31,351**	**105,601**	**94,076**	**107,951**	**2,350**	**2.2%**
Wireless Alarm Network							
Personal Services	-	9,222	10,233	10,249	10,605	372	3.6%
Employee Benefits	-	1,629	1,910	1,912	1,735	(175)	-9.2%
Charges & Services	185,577	179,746	186,723	186,274	187,483	760	0.4%
Interfund Transfers	57,290	60,497	60,420	60,420	60,492	72	0.1%
Total Wireless Alarm Network	**242,867**	**251,094**	**259,286**	**258,855**	**260,315**	**1,029**	**0.4%**
Local Admin Adjudication							
Charges & Services	-	-	-	-	56,400	56,400	100.0%
Total Local Admin Adjudication	**-**	**-**	**-**	**-**	**56,400**	**57,429**	**100.0%**
Total Other Programs	**355,229**	**282,445**	**364,887**	**352,931**	**424,666**	**59,779**	**16.4%**
Interfund Transfers							
Transfers to Other Funds	1,395,443	22,872	-	8,854,508	2,122,358	2,122,358	100.0%
Total Interfund Transfers	**1,395,443**	**22,872**	**-**	**8,854,508**	**2,122,358**	**2,122,358**	**100.0%**
Total Expenditures	**$ 42,696,811**	**$ 42,011,177**	**$ 44,410,522**	**$ 60,537,631**	**$ 84,931,045**	**$ 40,520,523**	**91.2%**

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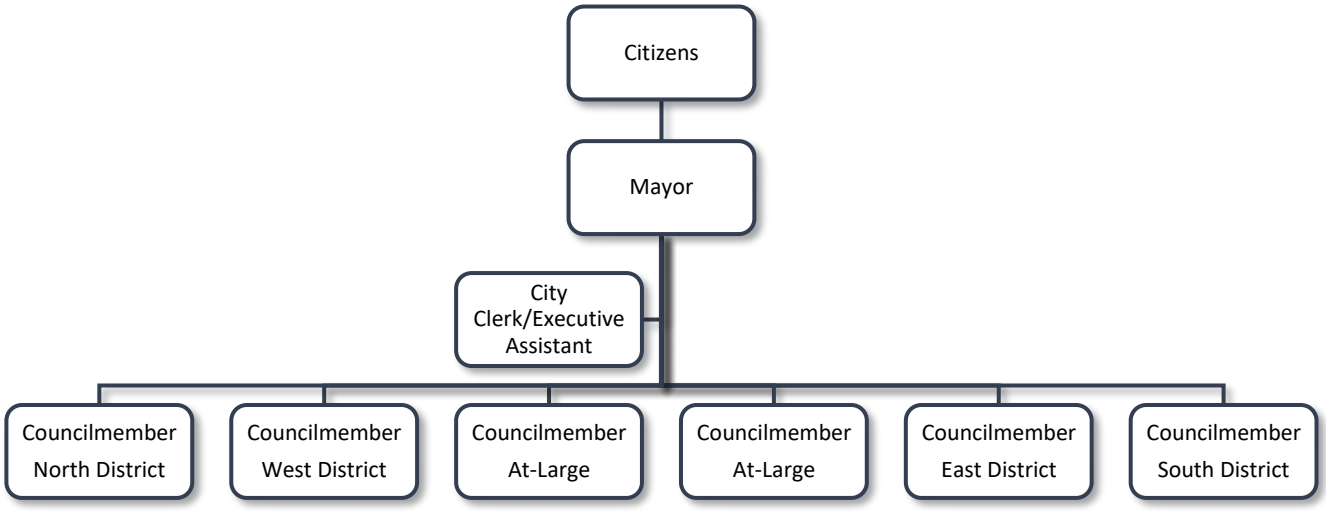
City of Wheaton
General Fund
General Government Organization Summary
Calendar Year 2022 Budget

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50010	Wages-Full Time	$ 4,193,185	$ 4,057,963	$ 4,287,854	4,283,046	$ 4,486,720	$ 198,866	4.6%
50029	Wages-Full Time (Regular)	827	961	973	965	993	20	2.1%
50030	Wages-Part Time	168,760	139,546	201,930	144,653	223,367	21,437	10.6%
50031	Wages-Seasonal	3,860	11,057	5,060	6,758	7,200	2,140	42.3%
50040	Wages-City Council	22,271	23,000	23,000	23,000	23,000	-	0.0%
50100	Overtime	84	430	-	80	-	-	0.0%
51060	Sick Leave Buy-Back	12,954	13,323	13,204	13,653	14,250	1,046	7.9%
	Total Personal Services	**4,401,941**	**4,246,280**	**4,532,021**	**4,472,155**	**4,755,530**	**223,509**	**4.9%**
51020	Uniform Allowance	1,064	3,233	700	500	700	-	0.0%
51030	Auto Allowance	-	67	50	60	60	10	20.0%
51040	Medical Physicals	15,922	10,176	10,500	10,000	10,500	-	0.0%
51100	Employer-FICA	315,493	306,491	339,581	342,120	355,064	15,483	4.6%
51105	Employer-IMRF Pension	352,205	512,955	473,653	473,077	392,035	(81,618)	-17.2%
51200	Employee Relations	7,919	27,072	8,750	7,000	8,750	-	0.0%
	Total Employee Benefits	**692,603**	**859,994**	**833,234**	**832,757**	**767,109**	**(66,125)**	**-7.9%**
60025	Postage	23,289	24,359	25,150	25,000	25,000	(150)	-0.6%
60030	Printing	18,917	12,782	14,096	13,900	14,241	145	1.0%
60400	Repairs	23,380	40,205	14,000	14,500	16,000	2,000	14.3%
60700	Supplies and Materials	53,574	47,566	42,156	42,076	59,436	17,280	41.0%
	Total Supplies & Materials	**119,160**	**124,912**	**95,402**	**95,476**	**114,677**	**19,275**	**20.2%**
63005	Training	6,113	4,136	16,750	8,150	26,750	10,000	59.7%
63010	Meetings and Conferences	12,354	3,018	23,250	17,350	25,250	2,000	8.6%
63015	Dues and Subscriptions	65,420	51,442	70,011	69,405	70,836	825	1.2%
63030	Advertising	2,368	2,719	2,800	2,625	2,800	-	0.0%
64100	Contractual Services	513,814	909,362	499,649	540,606	517,199	17,550	3.5%
64101	Legal Services-Attorney Retainer	195,000	195,000	195,000	195,000	195,000	-	0.0%
64102	Legal Services-Labor	4,120	6,883	20,000	20,000	20,000	-	0.0%
64103	Legal Services-Prosecutor	35,000	35,000	35,000	35,000	35,000	-	0.0%
64104	Legal Services-DUI Prosecutor	48,004	48,000	48,000	48,000	48,000	-	0.0%
64105	Legal Services-Litigation	18,470	24,980	30,000	30,000	30,000	-	0.0%
64125	Snow Removal Services	12,430	5,480	15,000	11,300	14,000	(1,000)	-6.7%
64130	Investment Manager/Advisor Fees	121,719	126,207	121,500	124,300	126,580	5,080	4.2%
64140	Accounting Services	38,025	39,050	42,800	42,800	43,900	1,100	2.6%
64145	Actuarial Services	13,400	13,600	18,500	32,000	13,900	(4,600)	-24.9%
66600	Maintenance-Equipment	15,377	15,066	17,080	11,086	26,485	9,405	55.1%
67700	Communications	59,014	56,802	56,017	56,135	56,109	92	0.2%
67705	Utilities-Gas	3,314	1,420	3,750	1,900	3,750	-	0.0%
68001	Software Licenses/Maintenance	365,277	429,200	454,111	429,017	537,985	83,874	18.5%
69200	Civic Services	30,000	-	30,000	37,900	45,000	15,000	50.0%
69205	Community Assistance	110,472	119,125	127,740	118,480	130,740	3,000	2.3%
69220	Special Programming	382	292	300	300	300	-	0.0%
69500	Redevelopment Programs	-	-	-	-	20,000	20,000	100.0%
69900	Contingencies	167	86	200	200	-	(200)	-100.0%
69100	Boards & Commissions	59,169	44,083	75,250	78,100	75,750	500	0.7%
	Total Charges & Services	**1,729,409**	**2,130,951**	**1,902,708**	**1,909,654**	**2,065,334**	**162,626**	**8.5%**
70035	Technology Equipment	-	-	3,450	3,450	-	(3,450)	-100.0%
	Total Capital Outlays	**-**	**-**	**3,450**	**3,450**	**-**	**(3,450)**	**-100.0%**
90630	Health Insurance	798,613	702,113	699,604	699,604	707,702	8,098	1.2%
91620	Liability Insurance	171,556	150,868	198,128	198,128	230,295	32,167	16.2%
93641	Technology Replacement	36,967	36,857	43,408	43,408	39,747	(3,661)	-8.4%
94640	Capital Equipment Replacement	37,410	38,139	37,874	37,874	38,647	773	2.0%
95642	Building Renewal	38,931	42,105	45,436	45,436	48,927	3,491	7.7%
96600	Fleet Services	57,846	69,099	56,892	56,892	57,653	761	1.3%
	Total Interfund Transfers	**1,141,323**	**1,039,181**	**1,081,342**	**1,081,342**	**1,122,971**	**41,629**	**3.8%**
	Total General Government	**$ 8,084,436**	**$ 8,401,318**	**$ 8,448,157**	**8,394,834**	**$ 8,825,621**	**$ 377,464**	**4.5%**

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City of Wheaton
Mayor and City Council
Calendar Year 2022 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

The City Clerk holds a full-time position as Executive Assistant in the City Manager's Office and the position is budgeted there.

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The City of Wheaton operates under the council-manager form of government with a Mayor elected at-large and six City Council members. Four of the City Council members are elected from districts (one from each district, North, South, East, and West) and two members are elected at-large, all with staggered four-year terms. The City Council appoints a City Manager who reports to the Mayor and City Council. City Council meetings are typically held on the first and third Monday of every month. The City Council also holds a City Council Planning Session on the second and fourth Monday of the month to discuss issues, in greater detail, that may come before the City Council on a future date. One of the many ways the Council fosters public input and discussion on issues of importance to the community is the "Coffee with the Council" meetings typically held on the first Saturday of every month except July and August. Residents may also use a variety of social media outlets to stay abreast of all the City's activities.

The City is a member of the DuPage Mayor's and Manager's Conference, Illinois Municipal League and other organizations which provide the opportunity for the City to work cooperatively with other local governments, ensuring the City's interests are well represented.

2021 GOALS

The foremost priority for the City Council is to maintain a quality level of basic municipal services for Wheaton residents. A great deal of their time and effort continues to be devoted to ensuring responsive services. Over the course of the last several fiscal years, the City Council has taken steps to reduce City expenditures while maintaining the high level of services that residents expect.

- **Goal:** Monitor strategic goal attainment.
  Status: Ongoing, review reporting through memorandums and weekly status.

- **Goal:** Continue to monitor financial issues related to City's ability to maintain its core services and adequately fund capital and infrastructure.

Status: Review of financial quarterly reports, 2021 Benchmark report, 2022 Budget Framework, 5-Year Capital Improvement Plan and completed detailed financial analysis of funding options for funding police and fire pension liabilities.

- **Goal:** Review analysis of parking fund – evaluation of revenue to adequately address operating and capital expenses.
  Status: COVID-19 had a significant impact on commuter parking demand negatively affecting revenue to the parking fund; decision to delay analysis until 2022.

- **Goal:** Determine a program for overland flooding solutions.
  Status: Finalized a ranking system for the flood prone areas with approval to begin final engineering on Dorset Drive, Wakeman/Cadillac, and Turf/Countryside/Ranch flood prone areas.

- **Goal:** Determine a program for sanitary sewer overflow reduction and reducing sanitary sewer backups.
  Status: Reviewed and approved changes to enhance the Residential Sewer Backup Prevention Program and to the Sanitary Sewer Service Line Reimbursement Program, and creation of the Foundation Footing Tile Separation Program.

- **Goal:** Finalize Roosevelt Road Corridor Comprehensive Plan amendment.
  Status: COVID-19 impacted ability to hold public engagement meetings necessary to receive feedback on Plan redraft. Approved schedule to hold engagement meetings in 4th quarter of 2021.

Other Accomplishments:

- Began review of structure, purposes, and reporting of City's 17 boards, commissions, and committees.
- Reviewed options for funding police and fire pension liabilities.

2022 GOALS

- Monitor strategic goal attainment.
- Continue to monitor financial issues related to City's ability to maintain its core services and adequately fund capital/infrastructure.
- Review analysis of parking fund – evaluation of revenue to adequately address operating and capital expenses.
- Review stormwater rate analysis.
- Complete review of structure, purposes and reporting of City's boards, commissions, and committees.
- Monitor overland flooding and sanitary sewer overflow reduction/sanitary sewer backups programs.
- Finalize Roosevelt Road Corridor Comprehensive Plan amendment.

EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personal Services	$ 23,000	$ 23,000	$ 23,000	$ 23,000
Employee Benefits	1,760	1,760	1,760	1,760
Supplies & Materials	6,541	6,275	6,275	6,470
Charges & Services	72,916	89,349	99,631	106,031
Interfund Transfers	18,877	20,061	20,061	5,240
Total Expenditures	**$ 123,094**	**$ 140,445**	**$ 150,727**	**$ 142,501**

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City of Wheaton
General Fund - Mayor and City Council
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 11000010 Mayor and City Council

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50040	Wages-City Council	$ 22,271	$ 23,000	$ 23,000	$ 23,000	$ 23,000	$ -	0.0%
	Total Personal Services	**22,271**	**23,000**	**23,000**	**23,000**	**23,000**	**-**	**0.0%**
51100	Employer-FICA	1,704	1,760	1,760	1,760	1,760	-	0.0%
	Total Employee Benefits	**1,704**	**1,760**	**1,760**	**1,760**	**1,760**	**-**	**0.0%**
60030	Printing	6,056	4,971	4,775	4,775	4,970	195	4.1%
60700	Supplies and Materials	2,846	1,570	1,500	1,500	1,500	-	0.0%
	Total Supplies & Materials	**8,902**	**6,541**	**6,275**	**6,275**	**6,470**	**195**	**3.1%**
63010	Meetings and Conferences	3,923	2,478	11,000	13,500	13,000	2,000	18.2%
63015	Dues and Subscriptions	42,750	29,047	46,030	46,030	46,030	-	0.0%
64100	Contractual Services	1,908	40,838	1,679	1,637	1,637	(42)	-2.5%
67700	Communications	536	467	440	364	364	(76)	-17.3%
69200	Civic Services	30,000	-	30,000	37,900	45,000	15,000	50.0%
69900	Contingencies	167	86	200	200	-	(200)	-100.0%
	Total Charges & Services	**79,284**	**72,916**	**89,349**	**99,631**	**106,031**	**16,682**	**18.7%**
90630	Health Insurance	17,162	15,095	15,204	15,204	-	(15,204)	-100.0%
91620	Liability Insurance	3,367	2,963	3,830	3,830	4,369	539	14.1%
93641	Technology Replacement	804	819	1,027	1,027	871	(156)	-15.2%
	Total Interfund Transfers	**21,333**	**18,877**	**20,061**	**20,061**	**5,240**	**(14,821)**	**-73.9%**
	Total Mayor and City Council	**$ 133,494**	**$ 123,094**	**$ 140,445**	**$ 150,727**	**$ 142,501**	**$ 2,056**	**1.5%**

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City of Wheaton
General Fund - General Government - Mayor and City Council
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 11000010 Mayor and City Council

Account	Description	Amount	Description	Budget
50040	Wages-City Council			$ 23,000
			Mayor/Council	
51100	Employer-FICA			1,760
60030	Printing			4,970
		4,970	City Code Supplement	
60700	Supplies and Materials			1,500
		800	Memorabilia	
		700	Office Supplies	
63010	Meetings and Conferences			13,000
		1,500	IML Annual Meeting	
		1,000	Mayors/Managers Meetings	
		500	Civic/Business Meetings	
		10,000	Board & Commission Brunch	
63015	Dues and Subscriptions			46,030
		3,500	Illinois Municipal League	
		37,000	DuPage Mayors and Managers Conference	
		300	City Clerk Organizations	
		825	Miscellaneous Publications	
		2,025	Chicago Metro Agency for Planning	
		2,380	Metro Mayors Caucus	
64100	Contractual Services			1,637
		1,637	Copier Lease	
67700	Communications			364
		364	Landline Phones	
69200	Civic Services			45,000
		30,000	4th of July Celebration	
		15,000	Special Events	
91620	Liability Insurance			4,369
93641	Technology Replacement			871
Total Mayor and City Council				**$ 142,501**

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City of Wheaton
Boards & Commissions
Calendar Year 2022 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The overall communication process between the City and its residents is enhanced through the voluntary service of more than 100 dedicated citizens who serve on various boards and commissions. The boards and commissions meet on a regular basis and review specialized matters with the intent of developing recommendations to the City Council.

PLANNING AND ZONING BOARD

The Planning & Zoning Board reviews and makes recommendations to the City Council regarding zoning changes, variations, and subdivisions of land.

BOARD OF FIRE & POLICE COMMISSIONERS

The Board of Fire & Police Commissioners is responsible for testing, appointing and promoting the sworn personnel of the Fire and Police departments, except for the Fire and Police chiefs, Fire Assistant Chiefs, and Police Division Commanders. The board also conducts disciplinary hearings. The five-member board serves three-year terms.

COMMUNITY RELATIONS COMMISSION

Wheaton's Community Relations Commission is responsible for promoting community involvement and volunteerism. Each October, the commission organizes Make A Difference Day, where residents, schools and community organizations undertake projects that benefit others. Each spring, the commission coordinates the Good Citizen Award program, which recognizes outstanding volunteers in the community. The commission also coordinates community outreach to Wheaton's adopted Army Battalion, the 1st Battalion, 18th Infantry and 1st Infantry Division.

ENVIRONMENTAL IMPROVEMENT COMMISSION

The Environmental Improvement Commission advises the City Council on environment-related subject matters and coordinates a variety of events each year, including a Recycling Extravaganza, Prairie Path Clean-up, Native Plant Sale and Arbor Day tree-planting ceremony.

LIQUOR & TOBACCO CONTROL COMMISSION

The Liquor Control Commission reviews applications and conducts investigations of people or organizations applying for liquor licenses.

The same members serve on the Tobacco Control Commission, which reviews applications and conducts investigations of businesses applying for tobacco licenses. The commission also holds public hearings on violations of the Tobacco Control Ordinance.

HISTORIC COMMISSION

The Historic Commission promotes awareness of Wheaton history and appreciation for the City's heritage through preserving historical documents, maintaining City archives, and recommending appropriate historic programs and projects. The commission coordinates activities for Preservation Week and recognizes Historic Landmarks in Wheaton.

FINE & CULTURAL ARTS COMMISSION

The Fine & Cultural Arts Commission was created in 2005 to foster cultural and fine arts in Wheaton. The commission's mission is to increase citizen access to the arts by providing leadership, advocacy and support for art that enriches the cultural vitality of our community.

SISTER CITY COMMISSION

The Sister City Commission encourages communication and consciousness between the people of Wheaton and its sister cities: Karlskoga, Sweden, and Wheaton Aston, England.

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BICYCLE ADVISORY COMMITTEE

The Bicycle Advisory Committee is a group of volunteers established to help advise on the implementation of the Wheaton Bicycle Plan, which aims to improve the environment by reducing vehicle traffic.

OTHER BOARDS & COMMISSIONS - FUNDING PROVIDED IN OTHER AREAS OF THE BUDGET

HOUSING COMMISSION

The Wheaton Housing Commission, established in 1972, advises the City Council on senior housing-related matters. The commission oversees the City-funded Senior Housing Assistance Program, which provides monthly financial assistance for eligible Wheaton residents aged 65 or older. In 2021, the Housing Commission assisted 50 Wheaton senior citizens with monthly checks of $200 or $220 for housing expenses.

BAND COMMISSION

The Band Commission supervises the activities of the Wheaton Municipal Band, which performs Thursday evening concerts during the summer season.

LIBRARY BOARD

The Library Board oversees the operations of the Wheaton Public Library to ensure Wheaton residents receive high-quality services.

GROUP CARE HOME COMMISSION

The Group Care Home Commission reviews all applications for group care homes that do not have a license from a federal, state or county agency; reviews requests for group care home license renewals; and revokes group care home licenses if necessary. This commission meets as needed.

BOARD OF TRUSTEES – FIRE PENSION FUND

The Fire Pension Fund is created by Illinois state statutes to control and manage the pension fund of the Wheaton Fire Department. The five-member board's duties include investing funds, enforcing contributions, keeping records of the board's meetings and other duties related to managing the Fire Pension Fund.

BOARD OF TRUSTEES – POLICE PENSION FUND

The Police Pension Fund is created by Illinois state statutes to control and manage the pension fund of the Wheaton Police Department. The five-member board's duties include investing funds, enforcing contributions, keeping records of the board's meetings and other duties related to managing the Police Pension Fund.

DOWNTOWN DESIGN REVIEW BOARD

The Downtown Design Review Board is vested with the authority to review and make decisions on design review applications for proposals within the Downtown Design Review Overlay District that are not in full compliance with the Downtown Design Review Guidelines.

EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Charges & Services	$ 44,083	$ 75,250	$ 78,100	$ 75,750
Total Expenditures	**$ 44,083**	**$ 75,250**	**$ 78,100**	**$ 75,750**

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City of Wheaton
General Fund - General Government - Boards and Commissions
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 11212000 Boards and Commissions

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
69100	Fire & Police Commission	$ 26,164	$ 35,056	$ 29,500	$ 32,000	$ 29,000	$ (500)	-1.7%
69105	Community Relations Commission	8,976	1,016	10,000	14,600	10,000	-	0.0%
69110	Environmental Improv Commission	17,855	6,002	21,500	21,500	22,000	500	2.3%
69115	Liquor Commission	508	565	500	500	500	-	0.0%
69120	Historic Commission	1,004	119	5,000	2,500	5,000	-	0.0%
69125	Fine & Cultural Arts Commission	3,243	1,279	5,000	5,000	5,000	-	0.0%
69130	Sister City Commission	436	-	500	500	500	-	0.0%
69135	Planning and Zoning Board	-	-	750	-	750	-	0.0%
69140	Bicycle Advisory Commission	983	46	2,500	1,500	3,000	500	20.0%
	Total Charges & Services	**59,169**	**44,083**	**75,250**	**78,100**	**75,750**	**500**	**0.7%**
Total Boards and Commissions		**$ 59,169**	**$ 44,083**	**$ 75,250**	**$ 78,100**	**$ 75,750**	**$ 500**	**0.7%**

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City of Wheaton
General Fund - General Government - Boards and Commissions
Expenditures
Calendar Year 2022 Budget

Fund	**100**	**General Fund**
Org	**11212000**	**Boards and Commissions**

Account	Description	Amount	Description	Budget
69100	Fire & Police Commission			$ 29,000
		10,000	Police Recruitment	
		10,000	Police Promotional Testing	
		8,000	Fire Recruitment	
		1,000	Legal Services	
69105	Community Relations Commission			10,000
69110	Environmental Improv Commission			22,000
		19,000	Native Plant Sale	
		3,000	Miscellaneous	
69115	Liquor Commission			500
69120	Historic Commission			5,000
		1,500	Educational Events/Materials	
		1,000	Historic Site Marker	
		2,000	Preservation Month	
		500	Miscellaneous	
69125	Fine & Cultural Arts Commission			5,000
69130	Sister City Commission			500
69135	Planning & Zoning Board			750
		750	Training	
69140	Bicycle Advisory Commission			3,000
Total Boards and Commissions				**$ 75,750**

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City of Wheaton
Senior Citizen Programs
Calendar Year 2022 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The City of Wheaton aids senior citizens in Wheaton through housing and transportation programs. The Senior Housing Assistance Program provides monthly subsidies to eligible seniors who meet the minimum age requirement of 65, residency requirements, and a maximum annual income requirement. Effective January 1, 2022, monthly subsidies will be $205 for renters and $225 for homeowners. The City of Wheaton is a sponsor of the Ride DuPage and Ride DuPage to Work programs in coordination with PACE to provide transportation for seniors and persons with disabilities at reduced fares.

2021 GOALS

- The Senior Meals Program (which is coordinated by the DuPage Senior Citizens Council) served 17,810 hot home-delivered meals to approximately 280 Wheaton seniors from October 2020 through September 30, 2021.
- The Housing Commission reviewed the history and accomplishments of the Senior Housing Assistance Program for areas of need or improvement.

Housing Assistance Applications

Budget Year	Received	Approved	Wait List
FY 2018	60	46	0
SY 2018	49	48	0
CY 2019	53	50	0
CY 2020	59	53	0
CY 2021	52	50	0
CY 2022*	40	37	0

*Projected

- The City of Wheaton, in partnership with Milton Township and the Village of Glen Ellyn, continues to sponsor the Ride DuPage Program, which is operated by the Suburban Bus Division of the Regional Transportation Authority (PACE). The program began in March 2009.
- In June 2010, the City of Wheaton joined a group of governmental agencies in a JARC grant to provide transportation to and from work for qualifying seniors and persons with disabilities. 50% of the City's transportation cost is reimbursed through funds provided by the Section 5310 Enhanced Mobility of Seniors and Individuals with Disabilities grant. Ridership in the Ride DuPage to Work program has had a slight decrease due to the COVID-19 Pandemic, which continued into 2021.

Pace Bus Rider Statistics

	Ride DuPage Monthly Average		Ride DuPage to Work Monthly Average	
Budget Year	Trips	Miles	Trips	Miles
FY 2018	271	1,191	145	870
SY 2018	323	1,434	239	1,384
CY 2019	252	1,031	245	1,349
CY 2020*	126	540	116	619
CY 2021**	118	421	99	476

*Lower ridership due to COVID-19 Pandemic
**Projected – Lower ridership due to COVID-19 Pandemic

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2022 GOALS

- Continue to promote the Senior Housing Assistance Program in the City Newsletter, City water bills, senior organizations, senior facilities, and local rental apartments to ensure the program is known to eligible seniors in Wheaton. Further review the Senior Housing Assistance Program and guidelines to assure its effectiveness in assisting seniors within the Wheaton community.
- Promote the Ride DuPage and Ride DuPage to Work programs and monitor the ridership monthly.
- Continue funding the DuPage County Senior Meals Program.

EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Charges & Services	$ 165,166	$ 187,740	$ 178,480	$ 190,740
Total Expenditures	**$ 165,166**	**$ 187,740**	**$ 178,480**	**$ 190,740**

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City of Wheaton
General Fund - General Government - Senior Citizen Programs
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 18050130 Senior Citizen Programs

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
64100	Contractual Services	$ 62,259	$ 46,041	$ 60,000	$ 60,000	$ 60,000	$ -	0.0%
69205	Community Assistance	110,472	119,125	127,740	118,480	130,740	3,000	2.3%
	Total Charges & Services	**172,731**	**165,166**	**187,740**	**178,480**	**190,740**	**3,000**	**1.6%**
Total Senior Citizen Programs		**$ 172,731**	**$ 165,166**	**$ 187,740**	**$ 178,480**	**$ 190,740**	**$ 3,000**	**1.6%**

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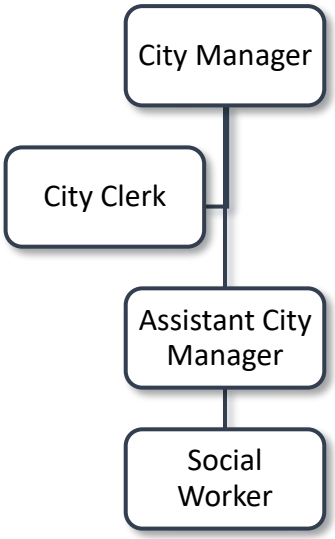
City of Wheaton
General Fund - General Government - Senior Citizen Programs
Expenditures
Calendar Year 2022 Budget

Fund	**100**	**General Fund**			
Org	**18050130**	**Senior Citizen Programs**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	64100	Contractual Services			$ 60,000
			20,000	Ride DuPage	
			15,000	Ride DuPage to Work	
				(JARC Grant 50% reimbursable for Ride DuPage to Work)	
			25,000	Senior Meals Program	
	69205	Community Assistance			130,740
			130,740	Housing Assistance Program	
	Total Senior Citizen Programs				**$ 190,740**

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City of Wheaton
City Manager's Office
Calendar Year 2022 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-Time Employees	3.25	3.25	4.00	4.00	4.00
Total FTEs	**3.25**	**3.25**	**4.00**	**4.00**	**4.00**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The City Manager's Office coordinates the day-to-day activities of the City. The City Manager is appointed by and reports to the Mayor and City Council. The City Manager hires and provides administrative direction to the City's ten operating departments: Building and Code Enforcement, Communications, Engineering, Finance, Fire, Human Resources, Information Technology, Planning and Economic Development, Police, and Public Works. The City Manager is also responsible for preparing information and analysis on policy matters to assist the City Council in decision making, annually recommending a budget, preparation of all Council meeting agendas, regular reporting to the City Council regarding activities within the City, and fostering of intergovernmental relations with local, state, and federal agencies.

2021 GOALS

The City Manager's Office coordinates all operational activities in the City. While the City Manager's office coordinated, and accomplished several specific tasks in the past year, the focus of the City's administrative staff continues to be on the financial condition of the City. The City Manager's staff continually monitors City's services and programs while evaluating resource allocation.

- **Goal:** Support Strategic Planning process and implement Strategic Goal attainment throughout the organization.
  Status: Staff coordinated and supported the Strategic Planning process to identify goals. Goal implementation continues into 2022.
- **Goal:** Oversee Phase 4 Downtown Streetscape construction.
  Status: Oversaw and coordinated all matters associated with Phase 4.

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- **Goal:** Workforce development and succession planning.
  Status: Updated the Human Capital Plan in August 2021. Provided opportunities for development with high potential employees through projects and time spent in other expertise areas. Coordinated a lateral hiring process through the Board of Fire & Police Commissioners.
- **Goal:** Present and enact "Data for Decisions" projects for increased effectiveness and efficiencies.
  Status: The Data for Decisions Team implemented several data analysis projects in 2021 including firefighter overtime/replacement costs, police beats (in progress), police officer activity, and financial dashboards (in progress).
- **Goal:** Provide comprehensive review of on-street parking in the CBD for City Council consideration to leverage LPR technology.
  Status: Commuter and customer parking data is being collected. However, due to COVID-19 and a drop in traffic/parking downtown, there is not adequate data to provide a recommendation for Council consideration.
- **Goal:** Review and analyze the parking fund and its ability to support long-term capital projects. Make recommendations to the City Council, as appropriate.
  Status: This goal is tied in part to the results of the comprehensive parking study which was delayed due to COVID-19.
- **Goal:** Present options for residential solid waste contract.
  Status: Staff researched and presented.
- **Goal:** Capital projects considerations including overland flooding, sanitary sewer basement backups and lead water services.
  Status: Staff presented programs encompassing many components of capital improvements including flooding, backups, and lead services.

2022 GOALS

- Support implantation of Strategic Plan including reporting on goal attainment.
- Finalize Downtown Streetscape work.
- Work force development and succession planning.
- Continue "Data for Decisions" projects to gain increased effectiveness and efficiencies.
- Provide a comprehensive review of on-street parking in the CBD for City Council consideration to leverage LPR technology.
- Analyze the parking fund and its ability to support long-term capital projects, and on-street parking in the CBD.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2019 Actual	2020 Actual	2021 Target	2021 Projected	2022 Target
Responsive & Efficient Services	**FOIA Responses:**					
	* Precent within 7 days	99%	99%	99%	99%	99%
	* Number requested time extension	4	4	4	4	4
Responsive & Efficient Services	City Council Minutes prepared & approved as presented	24/100%	24/100%	24/100%	24/100%	24/100%

Workload Measures

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Strategic Goal	Measures	2019 Actual	2020 Actual	2021 Target	2021 Projected	2022 Target
Responsive & Efficient Services	**Number of Annual Licenses:**					
	* Liquor	63	62	61	61	63
	* Massage	4	5	5	5	5
	* Tobacco	18	18	18	21	21
	* Group Care Home	2	2	2	2	2
Responsive & Efficient Services	* No. of FOIA requests	847	858	868	894	900
	* No. of Conflict Interest Statement	274	271	274	274	274
	* No. of Proclamations prepared	18	12	16	18	16

EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personal Services	$ 458,089	$ 546,407	$ 577,493	$ 549,569
Employee Benefits	79,446	96,692	107,760	83,767
Supplies & Materials	1,238	700	1,000	850
Charges & Services	7,539	11,419	18,325	11,869
Interfund Transfers	71,327	88,397	88,397	91,850
Total Expenditures	**$ 617,639**	**$ 743,615**	**$ 792,975**	**$ 737,905**

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City of Wheaton
General Fund - General Government - City Manager's Office
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 11500010 City Manager's Office

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50010	Wages-Full Time	$ 464,245	$ 454,689	$ 542,939	$ 574,726	$ 546,633	$ 3,694	0.7%
51060	Sick Leave Buy-Back	3,252	3,400	3,468	2,767	2,936	(532)	-15.3%
	Total Personal Services	**467,497**	**458,089**	**546,407**	**577,493**	**549,569**	**3,162**	**0.6%**
51100	Employer-FICA	29,825	29,048	36,533	44,178	35,900	(633)	-1.7%
51105	Employer-IMRF Pension	39,860	50,398	60,159	63,582	47,867	(12,292)	-20.4%
	Total Employee Benefits	**69,685**	**79,446**	**96,692**	**107,760**	**83,767**	**(12,925)**	**-13.4%**
60700	Supplies and Materials	1,198	1,238	700	1,000	850	150	21.4%
	Total Supplies & Materials	**1,198**	**1,238**	**700**	**1,000**	**850**	**150**	**21.4%**
63010	Meetings and Conferences	1,210	265	3,800	1,400	3,800	-	0.0%
63015	Dues and Subscriptions	4,821	4,485	4,600	4,600	4,600	-	0.0%
64100	Contractual Services	1,650	1,431	1,678	10,985	1,637	(41)	-2.4%
67700	Communications	1,575	1,358	1,341	1,340	1,832	491	36.6%
	Total Charges & Services	**9,256**	**7,539**	**11,419**	**18,325**	**11,869**	**450**	**3.9%**
90630	Health Insurance	55,775	49,058	60,817	60,817	61,521	704	1.2%
91620	Liability Insurance	10,943	9,627	15,320	15,320	17,476	2,156	14.1%
93641	Technology Replacement	1,562	1,591	2,812	2,812	3,084	272	9.7%
94640	Capital Equipment Replacement	1,005	1,020	1,035	1,035	1,051	16	1.5%
96600	Fleet Services	10,457	10,031	8,413	8,413	8,718	305	3.6%
	Total Interfund Transfers	**79,742**	**71,327**	**88,397**	**88,397**	**91,850**	**3,453**	**3.9%**
Total City Manager's Office		**$ 627,378**	**$ 617,639**	**$ 743,615**	**$ 792,975**	**$ 737,905**	**$ (5,710)**	**-0.8%**

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City of Wheaton
General Fund - General Government - City Manager's Office
Expenditures
Calendar Year 2022 Budget

Fund	**100**	**General Fund**				
Org	**11500010**	**City Manager's Office**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	50010	Wages-Full Time			$	546,633
				City Manager		
				Assistant City Manager		
				City Clerk/Executive Assistant		
				Social Worker		
	51060	Sick Leave Buy-Back				2,936
	51100	Employer-FICA				35,900
	51105	Employer-IMRF Pension				47,867
	60700	Supplies and Materials				850
	63010	Meetings and Conferences				3,800
			400	Mayors/Managers Meetings		
			300	IML Meetings		
			2,000	IL Managers/ICMA Meetings		
			1,100	Civic/Business Meetings		
	63015	Dues and Subscriptions				4,600
			500	Illinois Manager		
			2,500	ICMA		
			200	ASPA		
			600	Miscellaneous Memberships		
			800	Miscellaneous Publications		
	64100	Contractual Services				1,637
			1,637	Printer/ Copier Lease		
	67700	Communications				1,832
			312	Landline Phones		
			1,520	Mobile Phones		
	60930	Health Insurance				61,521
	91620	Liability Insurance				17,476
	93641	Technology Replacement				3,084
	94640	Capital Equipment Replacement				1,051
	96600	Fleet Services				8,718
			5,762	Capital Charge		
			2,956	Operating Charge		
Total City Manager's Office					**$**	**737,905**

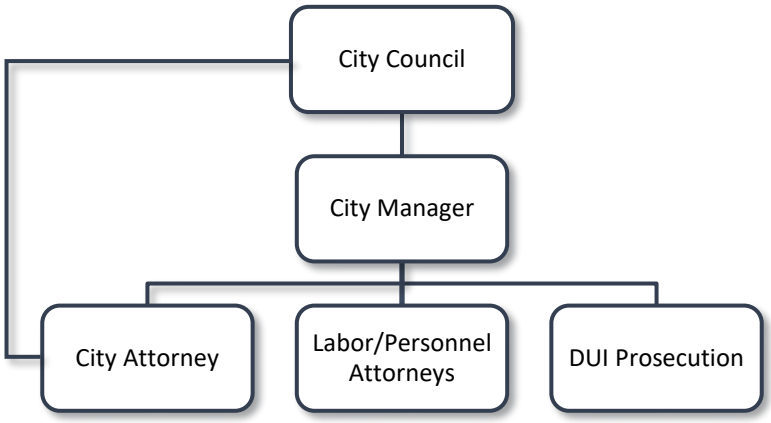
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City of Wheaton
Legal Services
Calendar Year 2022 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The City of Wheaton contracts out for legal services. Attorneys from the law firm contracted by the City handle most of the day-to-day legal issues that arise. The firm is paid an annual retainer fee on a monthly basis for general legal services and invoices the City for prosecutorial and litigation services. Other legal services contracted by the City include labor negotiations, personnel related matters and prosecution of driving under the influence (DUI) cases.

Contracted legal services for matters related to the Fire & Police Commission (Boards and Commissions) and Tax Increment Financing Districts are in those respective areas of the budget.



EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Charges & Services	$ 309,863	$ 328,000	$ 328,000	$ 328,000
Total Expenditures	**$ 309,863**	**$ 328,000**	**$ 328,000**	**$ 328,000**

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City of Wheaton
General Fund - General Government - Legal Services
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 11700010 Legal Services

			2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
	64101	Legal Services-Attorney Retainer	$ 195,000	$ 195,000	$ 195,000	$ 195,000	$ 195,000	$ -	0.0%
	64102	Legal Services-Labor Relations	4,120	6,883	20,000	20,000	20,000	-	0.0%
	64103	Legal Services-Prosecutor	35,000	35,000	35,000	35,000	35,000	-	0.0%
	64104	Legal Services-DUI Prosecutor	48,004	48,000	48,000	48,000	48,000	-	0.0%
	64105	Legal Services-Litigation	18,470	24,980	30,000	30,000	30,000	-	0.0%
		Total Charges & Services	**300,594**	**309,863**	**328,000**	**328,000**	**328,000**	**-**	**0.0%**
	Total Legal Services		**$ 300,594**	**$ 309,863**	**$ 328,000**	**$ 328,000**	**$ 328,000**	**$ -**	**0.0%**

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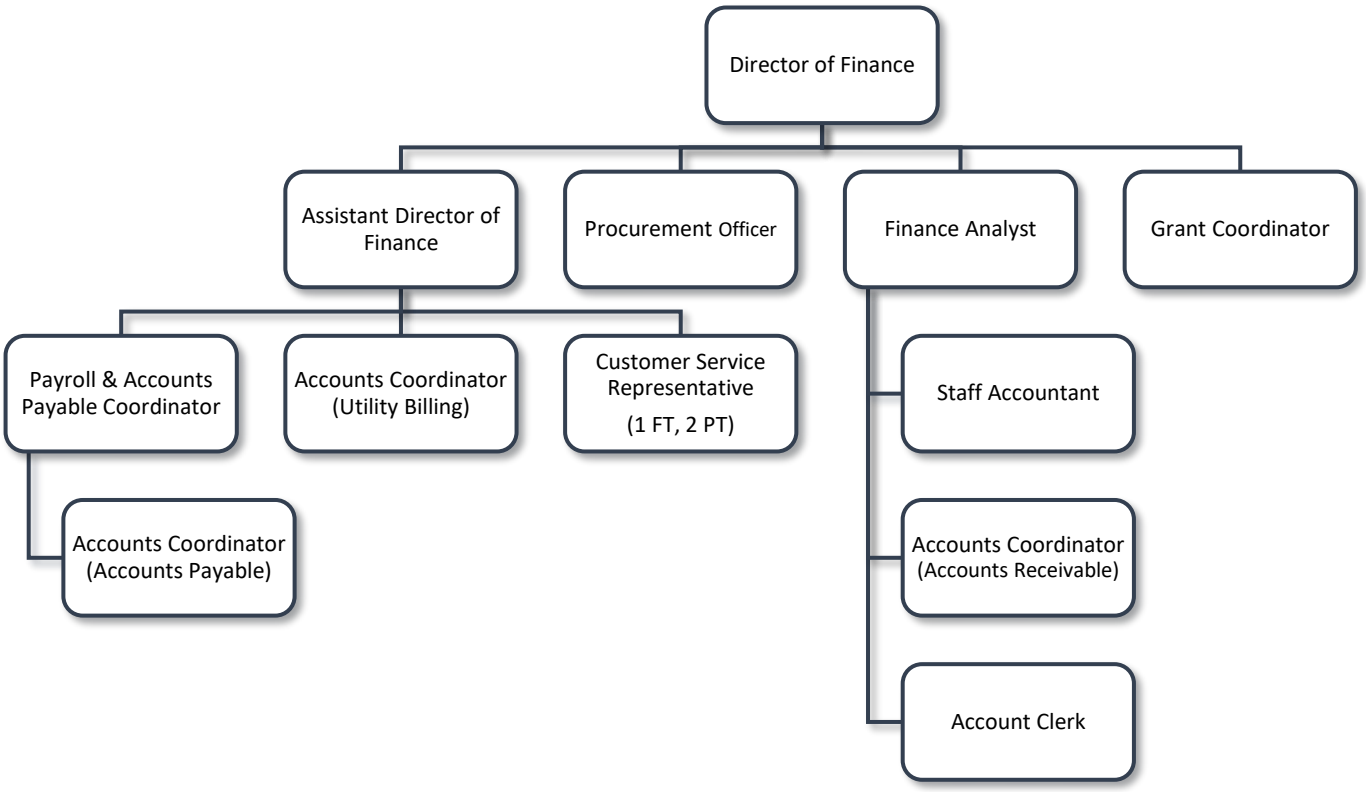
City of Wheaton
General Fund - General Government - Legal Services
Expenditures
Calendar Year 2022 Budget

Fund	**100**	**General Fund**			
Org	**11700010**	**Legal Services**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	64101	Legal Services-Attorney Retainer			$ 195,000
			195,000	City Attorney Retainer Services	
	64102	Legal Services-Labor Relations			20,000
			20,000	Labor Services	
	64103	Legal Services-Prosecutor			35,000
			35,000	Prosecutor Services	
	64104	Legal Services-DUI Prosecutor			48,000
			48,000	DUI Prosecutor Services	
	64105	Legal Services-Litigation			30,000
			30,000	Litigation Services	
	Total Legal Services				**$ 328,000**

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City of Wheaton
Finance Department
Calendar Year 2022 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

In 2021, a new full-time Grant Coordinator position was created.

	Full Time Equivalent				
	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-Time Employees	11.00	11.00	11.00	12.00	12.00
Part-Time Employees	1.00	1.00	1.00	1.00	1.00
Total FTEs	**12.00**	**12.00**	**12.00**	**13.00**	**13.00**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

Primary responsibilities of the Finance Department include cash and investment management, financial reporting, coordination and preparation of the Annual Operating Budget and the five-year Capital Improvement Plan, annual audit, issuance and monitoring of debt, payroll processing, accounts receivable, accounts payable, purchasing, issuing parking permits and billing for services.

The Finance Department is also responsible for ensuring that the City's fiscal resources are utilized in an efficient and effective manner which is consistent with the policies of the Mayor, City Council and City Manager. In addition, the Department provides analytical support and assistance to other departments to facilitate the provision of City services and accomplishment of the City's strategic goals.

The City of Wheaton is a member of the Government Finance Officers Association of the United States and Canada (GFOA).

- For 38 consecutive years recipient of the Certificate of Achievement for Excellence in Financial Reporting.
- For 20 consecutive years recipient of the Distinguished Budget Award.

2021 GOALS

Strategic Priority: Financial Stability

- **Goal:** Analyze the unfunded liabilities of the police and fire pension plans.
- **Status:** The City issued $45.7 million in General Obligation Bonds to fund the Police and Firefighters' Pension Plans' unfunded liabilities.
- **Goal:** Prepare long-term financial forecast. Complete update of the Capital Improvement Plan (CIP) and five-year projections for major operating funds.
  Status: Five-year projections were prepared for the major operating funds. The CIP was updated and presented to the City Council.
- **Goal:** Review the City's fund balance reserve policies.
  Status: The policies were reviewed, and General Fund excess reserves were reallocated to other funds.
- **Goal:** Complete Phase 2 of the parking payment technology implementation. Perform review and analysis of Parking Fund operations to ensure operating revenues are sufficient to fund future operating and capital expenses.
  Status: The project was put on hold and deferred to 2022. The analysis included capturing data on parking usage. Due to the COVID-19 pandemic and the reduction in parking as a result of people working remotely, the data needed was not available.
- **Goal:** Diversify and grow revenue sources. Seek and leverage federal and state grant opportunities.
  Status: Grant Coordinator position was added to centralize and maximize opportunities for seeking grants. The City applied for the Ground Emergency Medical Transport (GEMT) program. The GEMT program is a supplemental Federal funding program that allows Illinois fire agencies that perform emergency medical transports for Medicaid patients to submit for additional reimbursement of unrecovered costs associated with those transports.
- **Goal:** Align fees with City Council policy parameters.
  Status: Fire Department provided City Council with analysis of Ambulance Service fees. Fees were adjusted to meet City policy target of recapturing 90% of the operational costs associated with the delivery of emergency medical services.

Other Accomplishments:

Strategic Priority: Financial Stability

- A Benchmark Study was prepared and presented to the City Council to highlight historical and current revenues and expenditures data in comparison to other communities.
- Debt Management Policy was updated and adopted by the City Council.
- The City defeased the 2010 General Obligation Bonds, using General Fund excess reserves, achieving a present value savings of $209,117.

2022 GOALS

Strategic Priority: Financial Stability

- Complete Phase 2 of the parking payment technology implementation. Perform review and analysis of Parking Fund operations to ensure operating revenues are sufficient to fund future operating and capital expenses.
- Develop and present a long-term financial forecast document for major operating funds.
- Identify expenditure reduction opportunities. Analyze current service levels and delivery methods.
- Identify potential revenue enhancements to diversify and grow revenue sources. Seek and leverage federal and state grant opportunities.

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PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2019 Actual	2020 Actual	2021 Target	2021 Projected	2022 Target
Financial Stability	**Annual Audit Process & Annual Report** (complete/file within 180 days from Dec. 31)	**100%**	**100%**	**100%**	**100%**	**100%**
	* Comprehensive Annual Financial Report presented to City's Council	06/08/20	06/14/21	06/29/22	06/13/22	06/29/23
	* Comprehensive Annual Financial Report posted on City's website	06/10/20	06/22/21	06/29/22	06/14/22	06/29/23
	* Comprehensive Annual Financial Report filed with Comptroller's office	06/19/20	06/21/21	06/29/22	06/20/22	06/29/23
Financial Stability	**GFOA Awards received:**					
	* Excellence in Financial Reporting	**100%**	**100%**	**100%**	**100%**	**100%**
	* Distinguished Budget					
Responsive & Efficient Services	**Complete Year-End Payroll process:**	**100%**	**100%**	**100%**	**100%**	**100%**
	* Issue W-2 forms by Jan. 31	01/22/20	01/20/21	01/31/22	01/28/22	01/31/23
	* Transmit E-version of W-2 to SS Admin by Mar. 31	01/24/20	01/22/21	03/31/22	01/31/22	03/31/23

Workload Measures

Strategic Goal	Measures	2019 Actual	2020 Actual	2021 Target	2021 Projected	2022 Target
Responsive & Efficient Services	**Number of UB payments received by:**					
	* Cashiers	23,993	20,477	21,000	20,960	20,000
	* Lockbox	34,287	32,555	34,000	31,147	33,000
	* Electronic (ACH & Autopay)	119,938	121,812	123,000	120,084	123,000
	* Online (Credit Card)	25,201	25,912	25,000	28,189	25,000
Responsive & Efficient Services	**Real Estate Transfer Stamps issued:**					
	* No. of stamps processed	1,458	1,617	1,500	1,963	1,500
	* Volume of transactions	$ 1,131,584	$ 1,059,596	$ 800,000	$ 1,650,000	$ 1,000,000
Financial Stability	**Number of Bills Issued:**					
	* Utility Bills (monthly)	200,002	200,011	200,000	200,128	200,000
	* Wireless Alarm Monitoring Bills	2,561	1,937	2,560	2,587	2,580
	* General Bills	1,685	1,265	1,300	1,165	1,300
Responsive & Efficient Services	**Payroll transactions processed:**					
	* No. of direct deposits	8,570	8,493	8,500	8,413	8,500
	* No. of payroll checks	1,223	953	920	949	920
	* No. of W-2	406	377	377	377	377
Responsive & Efficient Services	**AP transactions processed:**					
	* No. of invoices	11,289	10,239	10,500	11,000	10,500
	* No. of checks printed	6,168	5,491	5,500	5,961	5,500
	* No. of POs/Contracts	47	154	150	150	150

EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personal Services	$ 932,638	$ 990,570	$ 1,020,761	$ 1,101,758
Employee Benefits	164,117	178,968	188,303	175,556
Supplies & Materials	31,980	34,000	34,000	34,000
Charges & Services	380,161	413,420	470,474	442,249
Interfund Transfers	209,399	224,152	224,152	251,334
Total Expenditures	**$ 1,718,295**	**$ 1,841,110**	**$ 1,937,690**	**$ 2,004,897**

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City of Wheaton
General Fund - General Government - Finance
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 12000010 Finance

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50010	Wages-Full Time	$ 860,735	$ 905,803	$ 949,322	$ 998,012	$ 1,058,574	$ 109,252	11.5%
50030	Wages-Part Time	37,640	24,453	38,819	20,259	40,618	1,799	4.6%
51060	Sick Leave Buy-Back	2,335	2,382	2,429	2,490	2,566	137	5.6%
	Total Personal Services	**900,710**	**932,638**	**990,570**	**1,020,761**	**1,101,758**	**111,188**	**11.2%**
51030	Auto Allowance	-	67	50	60	60	10	20.0%
51100	Employer-FICA	64,710	67,104	74,130	78,088	83,071	8,941	12.1%
51105	Employer-IMRF Pension	71,183	96,946	104,788	110,155	92,425	(12,363)	-11.8%
	Total Employee Benefits	**135,893**	**164,117**	**178,968**	**188,303**	**175,556**	**(3,412)**	**-1.9%**
60025	Postage	23,189	24,359	25,000	25,000	25,000	-	0.0%
60030	Printing	5,476	4,837	5,000	6,000	5,000	-	0.0%
60700	Supplies and Materials	5,726	2,784	4,000	3,000	4,000	-	0.0%
	Total Supplies & Materials	**34,391**	**31,980**	**34,000**	**34,000**	**34,000**	**-**	**0.0%**
63005	Training	570	653	2,500	800	2,500	-	0.0%
63015	Dues and Subscriptions	1,624	1,588	1,625	1,600	1,635	10	0.6%
63030	Advertising	1,393	2,069	1,600	1,500	1,600	-	0.0%
64100	Contractual Services	199,327	176,497	203,504	246,900	230,290	26,786	13.2%
64130	Investment Mgr/Advisor Fees	121,719	126,207	121,500	124,300	126,580	5,080	4.2%
64140	Accounting Services	38,025	39,050	42,800	42,800	43,900	1,100	2.6%
64145	Actuarial Services	13,400	13,600	18,500	32,000	13,900	(4,600)	-24.9%
66600	Maintenance-Equipment	2,904	2,904	3,420	2,904	3,404	(16)	-0.5%
67700	Communications	1,095	1,017	771	690	840	69	8.9%
68001	Software Licenses/Maint	15,551	16,576	17,200	16,980	17,600	400	2.3%
	Total Charges & Services	**395,608**	**380,161**	**413,420**	**470,474**	**442,249**	**28,829**	**7.0%**
90630	Health Insurance	188,777	166,043	167,246	167,246	184,562	17,316	10.4%
91620	Liability Insurance	40,406	35,547	45,961	45,961	56,799	10,838	23.6%
93641	Technology Replacement	7,491	6,171	9,283	9,283	8,286	(997)	-10.7%
94640	Capital Equipment Replacement	1,614	1,638	1,662	1,662	1,687	25	1.5%
	Total Interfund Transfers	**238,288**	**209,399**	**224,152**	**224,152**	**251,334**	**27,182**	**12.1%**
Total Finance		**$ 1,704,890**	**$ 1,718,295**	**$ 1,841,110**	**$ 1,937,690**	**$ 2,004,897**	**$ 163,787**	**8.9%**

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City of Wheaton
General Fund - General Government - Finance
Expenditures
Calendar Year 2022 Budget

Fund	100	General Fund			
Org	12000010	Finance			
	Account	Description	Amount	Description	Budget
	50010	Wages-Full Time			$ 1,058,574
				Director of Finance	
				Assistant Director of Finance	
				Finance Analyst	
				Procurement Officer	
				Grant Coordinator	
				Staff Accountant	
				Payroll and A/P Coordinator	
				Accounts Coordinator (3)	
				Customer Service Representative (1)	
				Account Clerk	
	50030	Wages-Part Time		Customer Service Representative (2)	40,618
	51060	Sick Leave Buy-Back			2,566
	51030	Auto Allowance			60
	51100	Employer-FICA			83,071
	51105	Employer-IMRF Pension			92,425
	60025	Postage			25,000
			25,000	Postage	
	60030	Printing			5,000
			5,000	Envelopes/Invoice Forms/Tax Forms/Check Stock	
	60700	Supplies and Materials			4,000
			4,000	Office Supplies/Paper	
	63005	Training			2,500
			1,000	Professional Development	
			1,500	IGFOA State Conference	
	63015	Dues and Subscriptions			1,635
			595	Government Finance Officers Association	
			500	Illinois Government Finance Officers Association	
			265	American Payroll Association	
			190	National Institute of Governmental Purchasing	
			40	Midwest Association of Public Procurement	
			45	Illinois Association of Public Procurement Officials	
	63030	Advertising			1,600
			1,300	Annual Treasurer's Report Notice	
			300	Truth in Taxation/Budget/Bid Notices	
	64100	Contractual Services			230,290
			62,400	State of Illinois Admin Fee-Home Rule Sales Tax (1.5%)	
			4,200	State of Illinois Admin Fee-Telecommunications Tax (0.5%)	

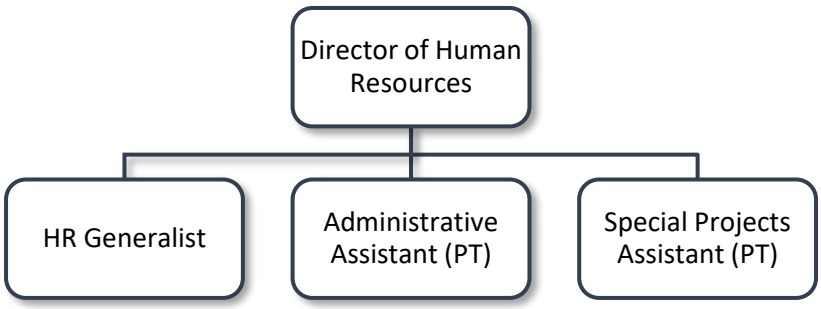
City of Wheaton
General Fund - General Government - Finance
Expenditures
Calendar Year 2022 Budget

Fund	100	General Fund			
Org	12000010	Finance			
	Account	Description	Amount	Description	Budget
	64100	Contractual Services (continued)	36,720	Banking Services	
			102,000	Credit Card/Gateway Fees	
			12,300	Passport Service Fees	
			5,600	Collection Services	
			3,370	Printer/Copier Lease	
			2,500	Annual Debt Disclosure Statement	
			1,200	Budget/CAFR Certificates of Achievement	
	64130	Investment Manager/Advisor Fees			126,580
			30,000	Investment Consultant	
			84,400	Investment Manager Fees	
			12,180	Investment Custodial Fees	
	64140	Accounting Services			43,900
			40,000	Annual City Audit	
			1,100	TIF Compliance Audit	
			2,800	Single Audit	
	64145	Actuarial Services			13,900
			13,000	Police and Fire Pension Funds Actuarial Reports	
			900	OPEB Actuarial Report	
	66600	Maintenance-Equipment			3,404
			2,904	Postage Machine	
			500	Printers/Pressure Sealer	
	67700	Communications			840
			840	Landline Phones	
	68001	Software Licenses/Maintenance			17,600
			7,000	Timepro Software Maintenance	
			10,600	Treasury Desktop Software Maintenance	
	90630	Health Insurance			184,562
	91620	Liability Insurance			56,799
	93641	Technology Replacement			8,286
	94640	Capital Equipment Replacement			1,687
	Total Finance				**$ 2,004,897**

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City of Wheaton
Human Resources
Calendar Year 2022 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-Time Employees	2.50	2.25	2.25	2.00	2.00
Part-Time Employees	0.50	0.50	1.00	1.00	1.00
Total FTEs	**3.00**	**2.75**	**3.25**	**3.00**	**3.00**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

Human Resources is responsible for the talent acquisition process and human capital planning, ensuring that the City has the best talent to meet long-term workforce needs. The Department counsels City staff in legal and correct administration of Human Resources policies, employment and labor laws, and proper documentation management and retention. The Human Resources Department assists the Fire and Police Commission with implementation and coordination of the Board's directives which includes testing, appointing, and promoting of most Fire and Police Department sworn personnel.

The Department leads labor relations and contract negotiations for four Collective Bargaining Units, administers the employee benefits program, workers' compensation and employment risk management, family medical leave, the employee recognition program, employee onboarding and orientation, maintenance of employee records, ensures employee performance reviews are completed and reviews the City's compensation system annually.

2021 GOALS

- **Goal:** Successfully negotiate collective bargaining agreements with IOUE Local 150 (Public Works) and IAFF 3706 (Firefighters & Lieutenants), as both contracts expire on April 31, 2021.
  Status: The Human Resources Department successfully negotiated a 5-year collective bargaining agreement with IAFF Local 3706 and is currently in the bargaining process with IOUE Local 150.
- **Goal:** Complete the Dependent Audit to ensure that all dependents enrolled in the health insurance plan are eligible for coverage. This is a best practice for plan administrators and is now mandated by the IPBC.
  Status: The Human Resources Department collected documents from all dependents on the health and dental insurance plans, ensuring that all enrollees are eligible to participate in the plan. Because of processes already in place to collect these documents for new dependents, there were no ineligible dependents found in our plan.
- **Goal:** Continue to enhance the Wellness program for employees and spouses and implement a new Wellness provider; continue to attain IPBC "Package C" rating for the City's Wellness Program.

Status: The City completed its first year with a new wellness provider and earned the highest reimbursement package from IPBC for our wellness program. A new walking platform has been implemented to encourage more engagement with participants.

- **Goal:** Implement a new Learning Management System to ensure training compliance and provide employees with an online learning platform.
  Status: Initial setup is complete, and data conversion is in process. Rollout and training will begin in the third quarter, with training requirements to be completed by end of the year.

2022 GOALS

- Complete a comprehensive compensation study for all positions within the City and prepare an implementation plan.
- Develop and implement a campaign for employees to understand the City's core values and how to demonstrate those values in the work they do.
- Continue to enhance the Wellness program for employees and spouses and implement a new Wellness provider; continue to attain IPBC "Package C" rating for the City's Wellness Program.
- Begin work on the City Council Strategic Priority "Responsive and Effective Services," Goal A "Identify and Analyze Essential Services" by establishing criteria and identifying the highest priority services for each Department.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2019 Actual	2020 Actual	2021 Target	2021 Projected	2022 Target
Financial Stability/ Community Safety	**Workers Compensation Risk:**					
	* No. of Claims	37	20	15	15	15
	* Average Cost per Claim	$3,238	$9,670	$5,000	$7,195	$5,000
	* Average Days Open	137	124	125	125	120
Responsive & Efficient Services	**Employee Relations:**					
	* Turnover including Retirements	7.7%	7.7%	8.0%	8.1%	8.0%
	* Turnover excluding Retirements	4.1%	5.2%	5.0%	4.1%	5.0%
	* No. of Grievances	2	1	3	3	2
	* No. of Grievances to Arbitration	0	0	0	0	0
Financial Stability	**Benefits:**					
	* Wellness Participation Rate	84%	85%	80%	83%	83%
	* Wellness Rebate from IPBC	$ 102,800	$ 105,200	$ 100,000	$ 105,200	$ 100,000
	* PPO Renewal	1.06%	-0.61%	5.00%	5.30%	5.00%
	* HMO Renewal	-1.80%	-0.40%	1.00%	-4.15%	1.00%
Responsive & Efficient Services	**Recruitment:**					
	* Days to Fill	49.92	48.73	45.00	40.00	45.00
	* % Employees employed after 1 year	87.50%	83.33%	90.00%	90.00%	90.00%

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Workload Measures

Strategic Goal	Measures	2019 Actual	2020 Actual	2021 Target	2021 Projected	2022 Target
Responsive & Efficient Services	**Leave Mangement:**					
	* No. of Leaves of Absence	31	28	30	27	30
	* No. of COVID Leaves	0	33	55	58	10
	* No. of Intermittent Leaves	3	0	2	2	2
Responsive & Efficient Services	**Recruitment Activity:**					
	* Positions Filled	25	28	25	25	25
	* Summer Laborers	25	4	24	24	20
Responsive & Efficient Services	**Labor Relations:**					
	* Negotiated CBAs	0	2	2	2	0
	* Employment Law Seminar 3/31	03/01/19	03/06/20	03/05/21	03/05/21	03/04/22

EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personal Services	$ 211,941	$ 230,861	$ 228,167	$ 256,881
Employee Benefits	71,523	58,198	57,103	58,007
Supplies & Materials	2,439	1,020	920	1,050
Charges & Services	5,468	9,154	8,667	49,077
Interfund Transfers	44,256	44,775	44,775	45,736
Total Expenditures	**$ 335,627**	**$ 344,008**	**$ 339,632**	**$ 410,751**

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City of Wheaton
General Fund - General Government - Human Resources
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 12500010 Human Resources

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50010	Wages-Full Time	$ 197,731	$ 179,929	$ 192,024	$ 204,073	$ 217,633	$ 25,609	13.3%
50030	Wages-Part Time	22,338	30,561	37,505	22,463	37,540	35	0.1%
51060	Sick Leave Buy-Back	1,280	1,451	1,332	1,631	1,708	376	28.2%
	Total Personal Services	**221,349**	**211,941**	**230,861**	**228,167**	**256,881**	**26,020**	**11.3%**
51040	Medical Physicals	15,922	10,176	10,500	10,000	10,500	-	0.0%
51100	Employer-FICA	15,491	14,876	17,660	17,455	19,652	1,992	11.3%
51105	Employer-IMRF Pension	17,485	19,399	21,288	22,648	19,105	(2,183)	-10.3%
51200	Employee Relations	7,919	27,072	8,750	7,000	8,750	-	0.0%
	Total Employee Benefits	**56,817**	**71,523**	**58,198**	**57,103**	**58,007**	**(191)**	**-0.3%**
60030	Printing	231	171	200	100	200	-	0.0%
60700	Supplies and Materials	1,173	2,268	820	820	850	30	3.7%
	Total Supplies & Materials	**1,404**	**2,439**	**1,020**	**920**	**1,050**	**30**	**2.9%**
63005	Training	75	144	2,500	1,000	12,500	10,000	400.0%
63010	Meetings and Conferences	1,364	-	1,500	1,650	1,500	-	0.0%
63015	Dues and Subscriptions	809	649	800	839	829	29	3.6%
63030	Advertising	975	650	1,200	1,125	1,200	-	0.0%
64100	Contractual Services	10,016	3,281	2,429	3,328	32,387	29,958	1233.3%
67700	Communications	825	744	725	725	661	(64)	-8.8%
	Total Charges & Services	**14,064**	**5,468**	**9,154**	**8,667**	**49,077**	**39,923**	**436.1%**
90630	Health Insurance	38,614	33,963	30,408	30,408	30,760	352	1.2%
91620	Liability Insurance	9,260	8,146	11,491	11,491	13,107	1,616	14.1%
93641	Technology Replacement	1,939	1,974	2,701	2,701	1,691	(1,010)	-37.4%
94640	Capital Equipment Replacement	170	173	175	175	178	3	1.7%
	Total Interfund Transfers	**49,983**	**44,256**	**44,775**	**44,775**	**45,736**	**961**	**2.1%**
Total Human Resources		**$ 343,617**	**$ 335,627**	**$ 344,008**	**$ 339,632**	**$ 410,751**	**$ 66,743**	**19.4%**

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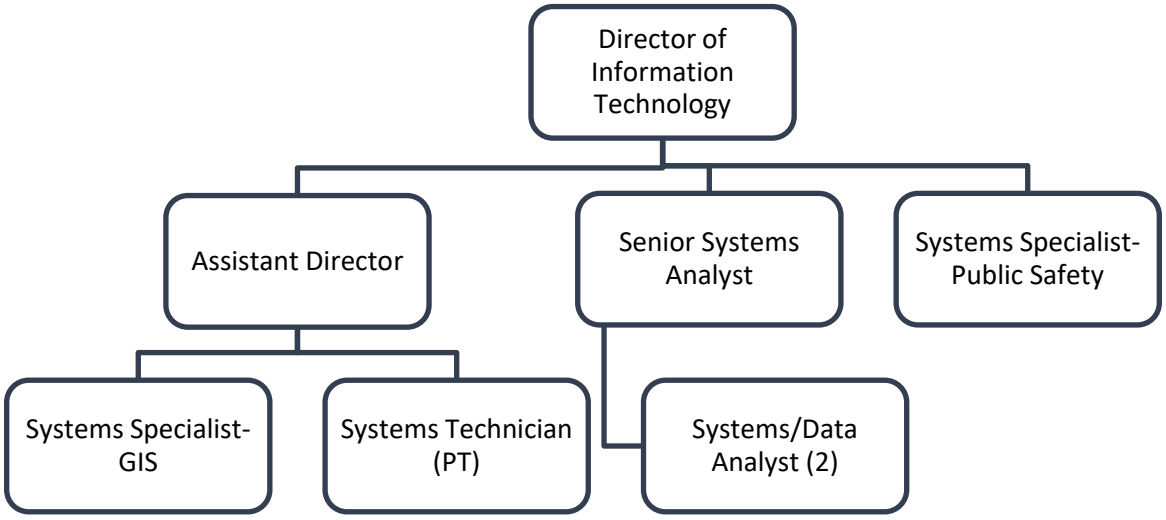
City of Wheaton
General Fund - General Government - Human Resources
Expenditures
Calendar Year 2022 Budget

Fund	100	General Fund			
Org	12500010	Human Resources			
	Account	Description	Amount	Description	Budget
	50010	Wages-Full Time			$ 217,633
				Director of Human Resources	
				HR Generalist	
	50030	Wages-Part Time		PT Administrative Assistant	37,540
				PT Special Project Assistant	
	51060	Sick Leave Buy-Back			1,708
	51040	Medical Physicals			10,500
			1,500	CDL Drug Screening	
			350	CDL Alcohol Screening	
			8,650	Pre-Employment Physicals/Testing	
	51200	Employee Relations			8,750
			8,750	Employee Relations	
	51100	Employer-FICA			19,652
	51105	Employer-IMRF Pension			19,105
	60030	Printing			200
	60700	Supplies and Materials			850
	63005	Training			12,500
			10,000	Educational Reimbursement	
			2,500	Department Head Management Training	
	63010	Meetings and Conferences			1,500
			900	IPELRA Annual Conference	
			600	Professional Development/Updates	
	63015	Dues and Subscriptions			829
			209	Society for HR Management Annual Dues	
			390	Public Salary Membership	
			230	NPELRA/IPELRA Annual Dues	
	63030	Advertising			1,200
	64100	Contractual Services			32,387
			30,000	Job Classification Analysis	
			1,637	Printer/Copier Lease	
			750	Employee Background Checks	
	67700	Communications			661
			155	Landline Phones	
			506	Mobile Phones	
	90630	Health Insurance			30,760
	91620	Liability Insurance			13,107
	93641	Technology Replacement			1,691
	94640	Capital Equipment Replacement			178
	Total Human Resources				**$ 410,751**

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City of Wheaton
Information Technology
Calendar Year 2022 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-Time Employees	7.00	7.00	7.00	7.00	7.00
Part-Time Employees	0.50	0.50	0.50	0.50	0.50
Total FTEs	**7.50**	**7.50**	**7.50**	**7.50**	**7.50**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Information Technology (IT) department provides computer services and support to all City departments. IT supports approximately: 283 computer users; 9 physical servers; 31 virtual servers; 203 desktop computers; 45 laptop computers; 22 police vehicle computers, printers, and camera systems; 10 fire vehicle computers; 36 iPads, 114 mobile phones; 218 landline telephone devices; 186 voicemail boxes; 33 printers; 11 copiers; 1 plotter; 169 surveillance cameras; 113 terabytes of shared storage; and 16 major applications.

In the past twelve months:

- The IT department managed over 1965 support incidents and closed 76% of them within 2 days.
- The City's managed detection and response system detected 13 potential cybersecurity incidents: 9 were false positives, 2 were real detections triggered by authorized IT activities, 2 were real detections triggered by malware. The malware activity was automatically blocked, and the users who triggered the activity were interviewed and retrained.

2021 GOALS

- **Goal:** Increase the impact and reach of data projects with regular direction and supervision from the Data Analytics Team.
  Status: Implemented or enhanced several data analysis projects, including police daily activities (POC), police beats, traffic stops (RPA), parking, financial dashboard, firefighter replacement, strategic planning, and permitting.
- **Goal**: Implement records management improvements.
  Status: Implementation started in 4th quarter of 2021.

- **Goal:** Rebuild internal web applications to eliminate third party rapid application development tool Alpha 5.
  Status: Developed a framework that can be used to replace all existing custom internal web applications. Deployed the new framework for racial profiling, crime reporting, and fleet vehicle class maintenance. Eliminating Alpha 5 resulted in an annual cost savings of approximately $5,000.
- **Goal:** Replace poorly performing and out-of-date equipment.
  Status: Replaced 3 failing cameras at Public Works and 7 failing cameras in the Parking Garages, replaced 1 failing payroll and AP check printer, replaced 2 failing uninterruptible power supplies in the City Hall Annex network closet, replaced 5 failing monitors, replaced 10 failing fire mobile computers, replaced 7 failing police mobile computers and printers, replacing 9 out-of-date iPads, replaced 8 poorly performing laptops, replaced 1 poorly performing and out-of-date server, replaced 6 poorly performing Engineering workstations.

Other accomplishments:

- Implemented a new system to manage the CIP process.

2022 GOALS

- Improve the City's electronic service request system (intake, monitoring, performance measurement and reporting).
- Identify IT benchmarks and ensure that the City meets or exceeds industry standards and the performance of similar organizations, e.g., cybersecurity and operations.
- Improve the City's disaster recovery readiness, e.g., configure a cluster for rapid recovery.
- Apply data analytics to support the City's strategic priorities.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2019 Actual	2020 Actual	2021 Target	2021 Projected	2022 Target
Responsive & Efficient Services	**IT Support Requests:**					
	* % Resolved Before Due Date	71%	69%	-	78%	90%
	* Requests per IT FTE	151	134	-	164	-
Community Safety	**Cyber Security:**					
	* No. of Known Security Breaches	0	0	0	0	0
	* % of Users Completed Security Training	98%	N/A	100%	93%	100%
Enhanced Infrastructure	**Endpoints:**					
	* No. Workstations per IT FTE	33	35	36	37	37
Responsive & Efficient Services	**Users:**					
	* No. of Users per IT FTE	38	38	38	38	38

N/A = Not Available

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Workload Measures

Strategic Goal	Measures	2019 Actual	2020 Actual	2021 Target	2021 Projected	2022 Target
Responsive & Efficient Services	**IT Support Requests:**					
	* No. of Requests	1,136	1,007	-	1,228	-
Community Safety	**Cyber Security:**					
	* No. of Incidents Detected	-	-	-	77	-
Enhanced Infrastructure	**Endpoints:**					
	* No. Workstations Supported	250	259	-	277	-
Responsive & Efficient Services	**Users:**					
	* No. of Users Supported	285	284	-	285	-

EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personal Services	$ 707,437	$ 732,322	$ 735,565	$ 770,561
Employee Benefits	127,958	134,190	135,134	123,398
Supplies & Materials	13,957	12,150	14,000	14,000
Charges & Services	462,709	492,313	461,029	479,638
Capital Outlays	-	3,450	3,450	-
Interfund Transfers	136,968	143,978	143,978	148,317
Total Expenditures	**$ 1,449,029**	**$ 1,518,403**	**$ 1,493,156**	**$ 1,535,914**

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City of Wheaton
General Fund - General Government - Information Technology
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 13000015 Information Technology

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50010	Wages-Full Time	$ 637,414	$ 687,139	$ 709,635	$ 713,512	$ 745,465	$ 35,830	5.0%
50030	Wages-Part Time	30,440	17,394	20,521	19,282	21,965	1,444	7.0%
51060	Sick Leave Buy-Back	2,066	2,904	2,166	2,771	3,131	965	44.6%
	Total Personal Services	**669,920**	**707,437**	**732,322**	**735,565**	**770,561**	**38,239**	**5.2%**
51100	Employer-FICA	49,618	52,636	55,821	56,271	58,195	2,374	4.3%
51105	Employer-IMRF Pension	53,765	75,322	78,369	78,863	65,203	(13,166)	-16.8%
	Total Employee Benefits	**103,383**	**127,958**	**134,190**	**135,134**	**123,398**	**(10,792)**	**-8.0%**
60025	Postage	100	-	150	-	-	(150)	-100.0%
60700	Supplies and Materials	16,752	13,957	12,000	14,000	14,000	2,000	16.7%
	Total Supplies & Materials	**16,852**	**13,957**	**12,150**	**14,000**	**14,000**	**1,850**	**15.2%**
63005	Training	1,192	715	4,000	150	4,000	-	0.0%
63010	Meetings and Conferences	3,659	-	2,500	500	2,500	-	0.0%
63015	Dues and Subscriptions	365	610	460	480	480	20	4.3%
64100	Contractual Services	36,957	16,213	16,346	13,186	14,804	(1,542)	-9.4%
66600	Maintenance-Equipment	5,973	5,162	6,260	8,182	12,081	5,821	93.0%
67700	Communications	43,161	42,611	41,714	42,392	42,392	678	1.6%
68001	Software Licenses/Maintenance	336,122	397,398	421,033	396,139	403,381	(17,652)	-4.2%
	Total Charges & Services	**427,429**	**462,709**	**492,313**	**461,029**	**479,638**	**(12,675)**	**-2.6%**
70035	Technology Equipment	-	-	3,450	3,450	-	(3,450)	-100.0%
	Total Capital Outlays	**-**	**-**	**3,450**	**3,450**	**-**	**(3,450)**	**-100.0%**
90630	Health Insurance	120,131	105,664	106,429	106,429	107,661	1,232	1.2%
91620	Liability Insurance	25,253	22,217	28,725	28,725	32,769	4,044	14.1%
93641	Technology Replacement	8,786	8,636	8,366	8,366	7,422	(944)	-11.3%
94640	Capital Equipment Replacement	445	451	458	458	465	7	1.5%
	Total Interfund Transfers	**154,615**	**136,968**	**143,978**	**143,978**	**148,317**	**4,339**	**3.0%**
Total Information Technology		**$ 1,372,199**	**$ 1,449,029**	**$ 1,518,403**	**$ 1,493,156**	**$ 1,535,914**	**$ 17,511**	**1.2%**

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City of Wheaton
General Fund - General Government - Information Technology
Expenditures
Calendar Year 2022 Budget

Fund	100	General Fund				
Org	13000015	Information Technology				
	Account	Description	Amount	Description		Budget
	50010	Wages-Full Time			$	745,465
				Director of Information Technology		
				Assistant Director of Information Technology		
				Senior Systems Analyst		
				Systems Analyst		
				Systems Specialist-GIS		
				Systems Specialist-Public Safety		
				Data Analyst		
	50030	Wages-Part Time				21,965
				Systems Technician		
	51060	Sick Leave Buy-Back				3,131
	51100	Employer-FICA				58,195
	51105	Employer-IMRF Pension				65,203
	60700	Supplies and Materials				14,000
	63005	Training				4,000
	63010	Meetings and Conferences				2,500
			500	Illinois GIS User Conference		
			2,000	ESRI User Conference		
	63015	Dues and Subscriptions				480
			300	GMIS		
			85	ILGISA		
			95	GISP		
	64100	Contractual Services				14,804
			2,760	Printer/Copier Lease		
			9,544	Information Security Consulting and Awareness Training		
			2,500	Network Consulting		
	66600	Maintenance-Equipment				12,081
			100	RoomAlert Computer Room Temperature Monitoring		
			1,000	GPS Maintenance		
			10,981	UPS Maintenance and Battery Replacement		
	67700	Communications				42,392
			468	Landline		
			38,856	Internet		
			548	RingCentral eFax		
			2,087	ATT Mobile		
			433	Verizon Mobile		
	68001	Software Licenses/Maintenance				403,381
			3,200	Adobe Acrobat Professional Software Maintenance		
			150	ARIN ASN Assignment		
			900	Coviant Secure File Transfer Software		

City of Wheaton
General Fund - General Government - Information Technology
Expenditures
Calendar Year 2022 Budget

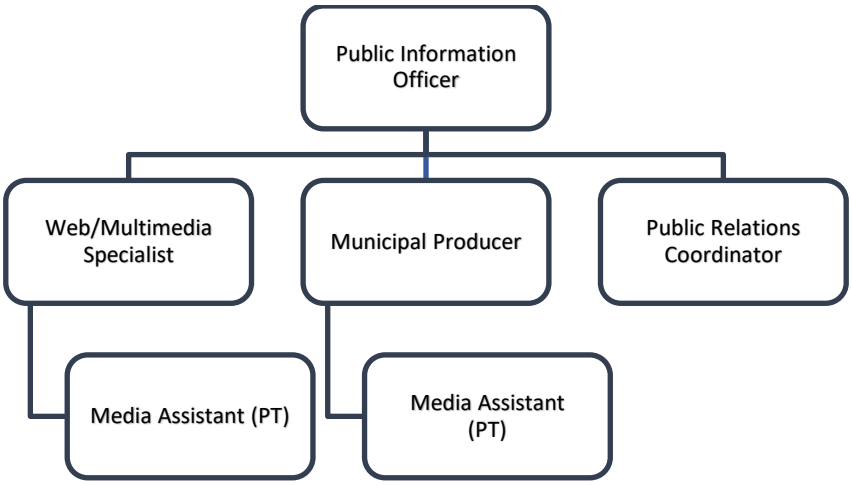
Fund 100 General Fund
Org 13000015 Information Technology

Account	Description	Amount	Description	Budget
68001	Software Licenses/Maintenance (continued)			
		49,065	Crowdstrike Managed Threat Detection and Response	
		20	Easy DNS Domain Name Hosting	
		21,902	ESRI Software Maintenance	
		450	GoDaddy Wildcard Certificate	
		2,152	HYCU Enerprise Backup and Recovery	
		42	Kioware Software Maintenance	
		832	LastPass.com Password Vault	
		660	Logiforms.com Custom Web Forms	
		1,262	Lucity Software Maintenance	
		105,000	Microsoft Office 365 Subscriptions Services	
		22,287	Microsoft On-Premise Software Assurance	
		11,151	Mitel Telephone System and OAISYS Call Recording	
		22,032	Records Management System	
		499	SecureTrust PCI Compliance Manager	
		60	Sophos Sandbox PC Malware Detection/Prevention	
		3,318	Splashtop Remote Support Premium and SOS	
		1,590	Spunk Log Management	
		1,144	Techsmith Snagit Screen Capture	
		153,636	Tyler Municipal ERP System	
		300	Zoom Video Conferencing	
		1,729	zScaler Police Squad Web Filtering /Security Service	
90630	Health Insurance			107,661
91620	Liability Insurance			32,769
93641	Technology Replacement			7,422
94640	Capital Equipment Replacement			465
Total Information Technology				**$ 1,535,914**

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City of Wheaton
Communications
Calendar Year 2022 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2019 Actual	2020 Actual	2020 Budget	2021 Projected	2022 Budget
Full-Time Employees	4.00	4.00	4.00	4.00	4.00
Part-Time Employees	1.00	1.00	1.00	1.00	1.00
Total FTEs	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The City's Communications Department connects Wheaton residents, businesses and visitors with City services, events, and initiatives every day. The primary role of the Communications Department is to assist the City in achieving transparency in government while making sure residents and businesses have access to the information they need. During emergencies, the department communicates important safety information to the public and works to ensure life safety and the protection of the community. The Communication Department also manages the City's website, social media channels, local cable Channels 10 & 17 and administers the local cable television franchise.

The Communications Department consists of the Public Relations Division, Video Division, and Web/Multimedia Division, which work together to distribute reliable, factual, and relevant information both internally and externally for our City. The Department continually explores ways to enhance engagement with the community and works to ensure consistency with our brand.

DIVISION RESPONSIBILITIES

The Public Relations (PR) Division gathers and disseminates information to the public concerning City news, services, City-sponsored events, and City Council initiatives. This division also promotes citizen participation and solicits feedback from the community. The PR Coordinator develops a cohesive message and a uniform presentation of information for the public in cooperation with the Video and Web divisions. This division leads graphic design projects and oversees the City's branding.

The Video Division is responsible for providing the City with a means to impart information through both short- and long-format videos. Its main objective is to produce programming that highlights government-related news,

services, community events and information for Wheaton residents, including coverage of City meetings. This programming can be viewed online at www.wheaton.il.us/video, on the Comcast cable network via Channel 10 (CWC10), and on the City's social media channels. The Video Division also manages informational content for Channel 17.

The Web/Multimedia Division's primary responsibility is updating, maintaining, and assuring the accuracy, quality, and compliancy of the City of Wheaton's website. The City's website continues to be an essential communication tool for accessible, accurate and timely information. Its main audience is Wheaton residents, but its scope is intended to reach those who interact with the City on many levels, from prospective residents and businesses to those doing business in or with the City.

2021 GOALS

The Communications Department communicates on behalf of all departments, the City Council, and Boards and Commissions. Many of our original goals continue to be affected by COVID-19, however it provided an opportunity for the department to leverage new technology and increase our engagement with the community during a critical time. Some of the goals for 2020 were moved to 2021 due to budget constraints.

- **Goal:** Implement new emergency communications platform, CivicReady, in coordination with Fire and Police Departments, and encourage residents to sign up for additional opt-in text and email alerts.
  Status: Communications Department staff and members of Fire & Police Departments completed training and implementing the emergency communication portion of this system, FEMA's Integrated Public Alert, and Warning System. The City can now send notifications to cell phone and landlines within a specified geographic area of a safety threat. The City's website vendor is finalizing implementation of other signup features that will be available for less severe incidents and notifications.
- **Goal:** Continue to seek ways to increase community engagement through existing and new means, including social media platforms, website, video, and print. Explore avenues to reach additional segments of the community through community partners and outreach.
  Status: Increased the City's use of social media, video, and other communications to highlight key engagement initiatives, such as Wheaton Police Department's Neighborhood Roll Calls, Teen Driver Safety event and Polar Plunge. Encouraged engagement through continued opportunities for residents to participate in new ways, such as through Zoom participation.
- **Goal:** Work with IT to continue making more services available through City's website and integrate Open Data projects into website.
  Status: City's Open Data Portal now available online, giving users access to find information such as the types of permits that have been issued for properties, code violations, registered sex offenders and other City data. Also completed project with Building Department compiling for users all necessary documents for each type of permit application and an online permit fee estimate calculator.
- **Goal:** Continue to work with City Boards & Commissions to help raise awareness for their events.
  Status: Significantly increased the amount of assistance provided in helping commissions market their events through social media posts, designing signage & print materials, new event-specific web pages, regular social media posts and more.
- **Goal:** Upgrade 10+ year old studio cameras, Council cameras, and production equipment to HD.
  Status: Design specifications, engineering drawings and bid package work by an audio-visual consultant is complete. Replacement work is to begin in early 2022.
- **Goal:** Create better presentation viewing via new monitors and podium in City Hall Council Chambers and create new space for Planning Sessions.
  Status: Design specifications, engineering drawings and bid package for this project is complete. This work is to begin in early 2022 in conjunction with City Hall second floor renovations.

Other Accomplishments:

- Provided COVID-19 updates for the community to assist in informing about the latest regulations, opportunities for vaccination, safety messaging, and more. Highlighted resources for residents and businesses in need of assistance.
- Provided continued opportunities for the community to participate virtually, including Zoom participation for all City Council meetings, Gary Avenue proposed construction project (in-person and Zoom participation

available), Downtown Streetscape informational meeting for business owners (in-person and Zoom), Sept. 11 Ceremony streamed live on Facebook, and a video virtual tour of the Library upon its full reopening.

- Collaborated with partner organizations such as the Wheaton Park District on programs such as the Light Up Wheaton holiday light contest, helping promote initiatives like the Downtown Wheaton Association's Frida Kahlo events, State of the City Zoom Event with Wheaton Chamber, Wheaton Park District's Fourth of July Parade, and District 200/Wheaton Police Teen Driver Safety event.
- Completed FEMA certification to become an IPAWS (Integrated Public Alert Warning System) administrator agency, allowing the City to have an improved way to immediately reach residents/visitors in any given area in an emergency.
- Assisted with promotion of key engagement initiatives, such as Wheaton Police Department's Neighborhood Roll Calls and National Night Out.

2022 GOALS

- In conjunction with Strategic Plan goals, implement programs and initiatives that regularly communicate with Wheaton residents and stakeholders about City services, programs, and initiatives.
- Seek out new ways to engage the community creatively through use of social media and video.
- Complete work on project to replace Council Chambers and Annex audio/visual equipment in coordination with Council Chambers renovation.
- Seek additional ways to support the programs and goals of City Boards and Commissions.
- Assist City departments in developing surveys and feedback mechanisms that help evaluate effectiveness of identified goals.
- Use the City's communications platforms to support the City's strategic goal of environmental sustainability through education and partnerships.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2019 Actual	2020 Actual	2021 Target	2021 Projected	2022 Target
Responsive & Efficient Services	**Social Media :**					
	* Facebook Followers	5,047	8,552	9,500	9,600	10,500
	* Instagram Followers	459	1,376	1,500	1,600	2,000
	* Twitter Followers	4,037	5,050	5,500	5,200	5,800
Responsive & Efficient Services	**Website:**					
	* Website Visitors	236,874	337,587	300,000	330,000	325,000
	* Website Page Views	893,329	1,086,851	900,000	875,000	900,000

Workload Measures

Strategic Goal	Measures	2019 Actual	2020 Actual	2021 Target	2021 Projected	2022 Target
Responsive & Efficient Services	**Video:**					
	* Provide video coverage of City Meetings	69	55	60	66	60
	* Video packages produced	102	54	60	65	70
Responsive & Efficient Services	**City Updates Sent via Email:**					
	* News Releases/Community Updates	115	169	115	130	135
	* Monthly Newsletter	12	12	12	12	12
	* Wheaton Weekly Email Newsletter	52	52	52	52	52
Responsive & Efficient Services	**Social Media :**					
	* Facebook Posts Created	256	458	450	480	475

EXPENDITURES BY CATEGORY

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Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personal Services	$ 334,944	$ 346,508	$ 345,238	$ 361,453
Employee Benefits	57,566	60,895	61,011	56,008
Supplies & Materials	5,178	12,500	8,500	12,500
Charges & Services	18,320	25,154	14,290	29,782
Interfund Transfers	99,900	105,677	105,677	113,157
Total Expenditures	**$ 515,908**	**$ 550,734**	**$ 534,716**	**$ 572,900**

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City of Wheaton
General Fund - General Government - Communications
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 13500015 Communications

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50010	Wages-Full Time	$ 315,912	$ 305,358	$ 311,028	$ 312,955	$ 324,217	$ 13,189	4.2%
50030	Wages-Part Time	32,405	28,304	34,173	30,976	35,887	1,714	5.0%
51060	Sick Leave Buy-Back	1,156	1,282	1,307	1,307	1,349	42	3.2%
	Total Personal Services	**349,473**	**334,944**	**346,508**	**345,238**	**361,453**	**14,945**	**4.3%**
51100	Employer-FICA	25,546	24,641	26,507	26,411	27,651	1,144	4.3%
51105	Employer-IMRF Pension	26,185	32,925	34,388	34,600	28,357	(6,031)	-17.5%
	Total Employee Benefits	**51,731**	**57,566**	**60,895**	**61,011**	**56,008**	**(4,887)**	**-8.0%**
60030	Printing	6,029	942	3,000	2,000	3,000	-	0.0%
60700	Supplies and Materials	7,538	4,236	9,500	6,500	9,500	-	0.0%
	Total Supplies & Materials	**13,567**	**5,178**	**12,500**	**8,500**	**12,500**	**-**	**0.0%**
63005	Training	1,467	49	1,750	1,200	1,750	-	0.0%
63010	Meetings and Conferences	1,599	-	2,500	100	2,500	-	0.0%
63015	Dues and Subscriptions	926	623	1,246	1,112	1,562	316	25.4%
66600	Maintenance-Equipment	6,500	7,000	7,400	-	11,000	3,600	48.6%
67700	Communications	1,089	846	780	780	766	(14)	-1.8%
68001	Software Licenses/Maintenance	8,067	9,510	11,178	10,798	11,904	726	6.5%
69220	Special Programming	382	292	300	300	300	-	0.0%
	Total Charges & Services	**20,030**	**18,320**	**25,154**	**14,290**	**29,782**	**4,628**	**18.4%**
90630	Health Insurance	68,646	60,379	60,817	60,817	61,521	704	1.2%
91620	Liability Insurance	16,836	14,812	19,150	19,150	21,847	2,697	14.1%
93641	Technology Replacement	4,341	4,641	4,535	4,535	3,812	(723)	-15.9%
94640	Capital Equipment Replacement	19,554	20,068	20,597	20,597	21,141	544	2.6%
96600	Fleet Services	-	-	578	578	4,836	4,258	736.7%
	Total Interfund Transfers	**109,377**	**99,900**	**105,677**	**105,677**	**113,157**	**7,480**	**7.1%**
Total Communications		**$ 544,178**	**$ 515,908**	**$ 550,734**	**$ 534,716**	**$ 572,900**	**$ 22,166**	**4.0%**

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City of Wheaton
General Fund - General Government - Communications
Expenditures
Calendar Year 2022 Budget

Fund	100	General Fund				
Org	13500015	Communications				
	Account	Description	Amount	Description		Budget
	50010	Wages-Full Time			$	324,217
				Public Information Officer		
				Public Relations Coordinator		
				Web/Multimedia Specialist		
				Municipal Producer		
	50030	Wages-Part Time		Media Assistant (2)		35,887
	51060	Sick Leave Buy-Back				1,349
	51100	Employer-FICA				27,651
	51105	Employer-IMRF Pension				28,357
	60030	Printing				3,000
			3,000	Promotional Items for Public Events		
	60700	Supplies and Materials				9,500
			4,000	Downtown Banners for Streetpoles		
			1,000	Miscellaneous/Accessories		
			1,500	Office/Operating Supplies		
			3,000	Computer and Production Supplies		
	63005	Training				1,750
	63010	Meetings and Conferences				2,500
			2,000	Annual Conferences		
			500	Local Meetings		
	63015	Dues and Subscriptions				1,562
			50	Engaging Local Governmnet Leaders		
			150	National Association of Government Webmasters		
			80	National Information Officers Association		
			850	3CMA		
			333	Chicago Tribune		
			99	Daily Herald		
	66600	Maintenance-Equipment				11,000
			11,000	AV Equipment Maintenance		
	67700	Communications				766
			260	Landline Phones		
			506	Mobile Phone		
	68001	Software Licenses/Maintenance				11,904
			200	VIMEO (on demand programming)		
			3,180	Adobe Software License Maintenance		
			320	GoDaddy SSL License		
			120	Canva License		
			384	SurveyMonkey Service		
			7,700	Content Management System/Website (CivicPlus)		

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City of Wheaton
General Fund - General Government - Communications
Expenditures
Calendar Year 2022 Budget

Fund	**100**	**General Fund**
Org	**13500015**	**Communications**

Account	Description	Amount	Description	Budget
69220	Special Programming			300
		300	Award Entry, Program Development	
90630	Health Insurance			61,521
91620	Liability Insurance			21,847
93641	Technology Replacement			3,812
94640	Capital Equipment Replacement			21,141
96600	Fleet Services			4,836
		4,836	Operating	
Total Communications				**$ 572,900**

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City of Wheaton
Planning and Economic Development
Calendar Year 2022 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-Time Employees	2.00	2.00	2.00	2.00	2.00
Total FTEs	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Planning and Economic Development Department is responsible for the administration and review of Zoning, Subdivision, and Annexation proposals, as well as the general administration of the Zoning Ordinance. The Planning and Economic Development Department also works with the Chamber of Commerce and Downtown Wheaton Association to retain existing and attract new businesses to Wheaton. The Planning and Economic Development Department also serves as a gateway to assist businesses in their dealings with the City and provides for the redevelopment of the Downtown Area through the administration of Tax Increment Financing and other planning tools. The Department also administers business assistance programs, maintains a database of available retail properties in Wheaton and provides staff support to the City Council and the Planning and Zoning Board.

2021 GOALS

- **Goal:** Assist with business outreach associated with Phase 4 Downtown Streetscape construction.
  Status: Substantial completion of Phase 4 of Downtown Streetscape expected by year-end.
- **Goal:** Finalize Roosevelt Road Comprehensive Plan Amendment.
  Status: Revised draft and updated market study completed. Public review of revised draft expected to begin by year-end.
- **Goal:** As useful data becomes available, work to determine appropriate Downtown parking changes for City Council consideration.
- **Status:** Following the conclusion of the Wheaton Park District's Summer Concert Series, DWA calendar of events and Phase 4 Downtown Streetscape construction, begun work on the interpretation of data collected. Report on reduced-capacity 2020 Park District use of expanded Memorial Park and efficacy of the conditions of their Special Use Permit expected by year-end.
- **Goal:** Through an e-newsletter and attendance at ICSC meetings (virtual and in-person), continue to work with the brokerage and development community to identify redevelopment and rehabilitation opportunities in the other commercial areas of Wheaton.
- **Status:** 2021 redevelopment and rehabilitation opportunities included 1910 E. Roosevelt Road; reoccupancy/redevelopment of former 5,000 sf mattress retailer with medical office building, America's

Best Contacts and Eyeglasses, Claire's, Rebranding/facade improvements - Danada Square West Shopping Center, Redevelopment of former Macaroni Grill Restaurant site; Multi-tenant retail (Chipotle drive-thru) and day care center, Five Below, 302 Wheaton South (Shake Shack style burger and fries restaurant), Noodles and Company and Panera Bread.

- **Goal:** Continue to identify redevelopment, rehabilitation and retention opportunities in Downtown Wheaton and promote incentive programs to current and prospective owners and tenants.
- **Status:** 2021 redevelopment and rehabilitation opportunities included a 4 story, 18-unit apartment building; 210 S. Wheaton Avenue; Ross Builders, Ditka's Grill; 225 W. Front Street, 164 seat upscale restaurant with outdoor patio, Extract Juicery; cold pressed juice business, Barcacoa Chocolat; gourmet chocolate maker, Pedego Electric Bicycles; electric bicycle retailer, Wyckwood House; home accessories retailer, Amante Marketplace; home accessories retailer, Moment on Main; boutique banquet facility and Wheaton House; American fare/sports bar restaurant.
- **Goal:** Work in concert with the Downtown Wheaton Association, Chamber of Commerce, Business Owners and Shopping Center Managers to promote the City, their businesses, and centers with low-cost / no-cost marketing efforts.
- **Status:** Served on Board of Downtown Wheaton Association as Ex-Officio member and Economic Development Committees of same and Wheaton Chamber of Commerce.

2022 GOALS

- Finalize Roosevelt Road Comprehensive Plan Amendment.
- Prepare appropriate Downtown parking changes for City Council consideration.
- Through an e-newsletter and attendance at ICSC meetings (virtual and in-person), continue to work with the brokerage and development community to identify redevelopment and rehabilitation opportunities in the other commercial areas of Wheaton.
- Continue to identify redevelopment, rehabilitation and retention opportunities in Downtown Wheaton and promote incentive programs to current and prospective owners and tenants.
- Work in concert with the Downtown Wheaton Association, Chamber of Commerce, Business Owners and Shopping Center Managers to promote the City, their businesses, and centers with low-cost/no-cost marketing efforts.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2019 Actual	2020 Actual	2021 Target	2021 Projected	2022 Target
Financial Stability	**Pursue intergovernmental cooperation, consolidation, or service sharing for governmental efficiencies:**	**100%**	**100%**	**100%**	**100%**	**100%**
	* Cross market with other community's events to drive business to Wheaton	N/A	N/A	Frida Kahlo	Cantigny Bike Race	French Market Re-Opening, COD, Park District
	* Attend Monthly Board Meetings of Chamber of Commerce and Downtown Wheaton Association	Monthly	Monthly	Monthly	Monthly	Monthly
	* Review fees and assess operational cost recovery	Annually	Annually	Annually	Annually	Annually
Responsive & Efficient Services	**Plan Review Response Time:**					
	* Provide detailed Plan Review within 24 hrs.	**100%**	**100%**	**100%**	**100%**	**100%**
Community Safety	**Promote and Preserve Wheaton as a Safe City:**	**100%**	**100%**	**100%**	**100%**	**100%**
	* Pursue vigilant enforcement of Zoning regulations	Investigate & provide compliance	Investigate & provide compliance	Investigate & provide compliance	Investigate & provide compliance	Investigate & provide compliance
	* Conduct Liquor Compliance Inspections	Annually	Annually	Annually	Annually	Annually

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Workload Measures

Strategic Goal	Measures	2019 Actual	2020 Actual	2021 Target	2021 Projected	2022 Target
Responsive & Efficient Services	**Number of Permits Reviewed:**					
	* Single Family	44	79	75	90	100
	* Deck and Patio	138	178	200	250	250
Responsive & Efficient Services	**Zoning Applications Processed:**					
	* Regular	21	10	25	25	25
	* Administrative	12	16	20	25	25
Financial Stability	**Commercial Permits Issued:**					
	* No. of Grants Approved	8	13	10	12	12
	* Commercial Re-Occupancy Permits	28	37	20	25	25
	* Sign Permits	66	35	50	53	50
Responsive & Efficient Services	**AICP Continuing Education:**					
	* No. of Hours Received	32	32	32	32	32
Community Safety	**Code Enforcement:**					
	* No. of Liquor Violations	4	0	0	0	0
	* No. of Zoning Violations	N/A	N/A	12	10	20

N/A = Not Available

EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personal Services	$ 215,594	$ 218,747	$ 220,881	$ 226,895
Employee Benefits	39,547	40,818	41,216	37,120
Supplies & Materials	396	657	500	657
Charges & Services	513,079	54,247	51,739	44,235
Interfund Transfers	42,728	45,852	45,852	47,810
Total Expenditures	**$ 811,344**	**$ 360,321**	**$ 360,188**	**$ 356,717**

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City of Wheaton
General Fund - General Government - Planning and Economic Development
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 14000010 Planning and Economic Development

			2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
	50010	Wages-Full Time	$ 209,541	$ 215,083	$ 217,705	$ 219,826	$ 225,797	$ 8,092	3.7%
	51060	Sick Leave Buy-Back	1,002	511	1,042	1,055	1,098	56	5.4%
		Total Personal Services	**210,543**	**215,594**	**218,747**	**220,881**	**226,895**	**8,148**	**3.7%**
	51100	Employer-FICA	15,749	16,128	16,734	16,897	17,357	623	3.7%
	51105	Employer-IMRF Pension	17,775	23,419	24,084	24,319	19,763	(4,321)	-17.9%
		Total Employee Benefits	**33,524**	**39,547**	**40,818**	**41,216**	**37,120**	**(3,698)**	**-9.1%**
	60030	Printing	485	157	296	250	296	-	0.0%
	60700	Supplies and Materials	435	239	361	250	361	-	0.0%
		Total Supplies & Materials	**920**	**396**	**657**	**500**	**657**	**-**	**0.0%**
	63010	Meetings and Conferences	299	275	1,200	200	1,200	-	0.0%
	63015	Dues and Subscriptions	11,658	11,692	11,430	10,924	11,430	-	0.0%
	64100	Contractual Services	45,198	500,488	41,002	40,000	10,995	(30,007)	-73.2%
	67700	Communications	786	624	615	615	610	(5)	-0.8%
	69500	Redevelopment Programs	-	-	-	-	20,000	20,000	100.0%
		Total Charges & Services	**57,941**	**513,079**	**54,247**	**51,739**	**44,235**	**(10,012)**	**-18.5%**
	90630	Health Insurance	34,323	30,190	30,408	30,408	30,760	352	1.2%
	91620	Liability Insurance	6,735	5,924	7,660	7,660	8,738	1,078	14.1%
	93641	Technology Replacement	728	744	1,116	1,116	845	(271)	-24.3%
	94640	Capital Equipment Replacement	237	240	244	244	247	3	1.2%
	96600	Fleet Services	4,143	5,630	6,424	6,424	7,220	796	12.4%
		Total Interfund Transfers	**46,166**	**42,728**	**45,852**	**45,852**	**47,810**	**1,958**	**4.3%**
		Total Planning & Economic Development	**$ 349,094**	**$ 811,344**	**$ 360,321**	**$ 360,188**	**$ 356,717**	**$ (3,604)**	**-1.0%**

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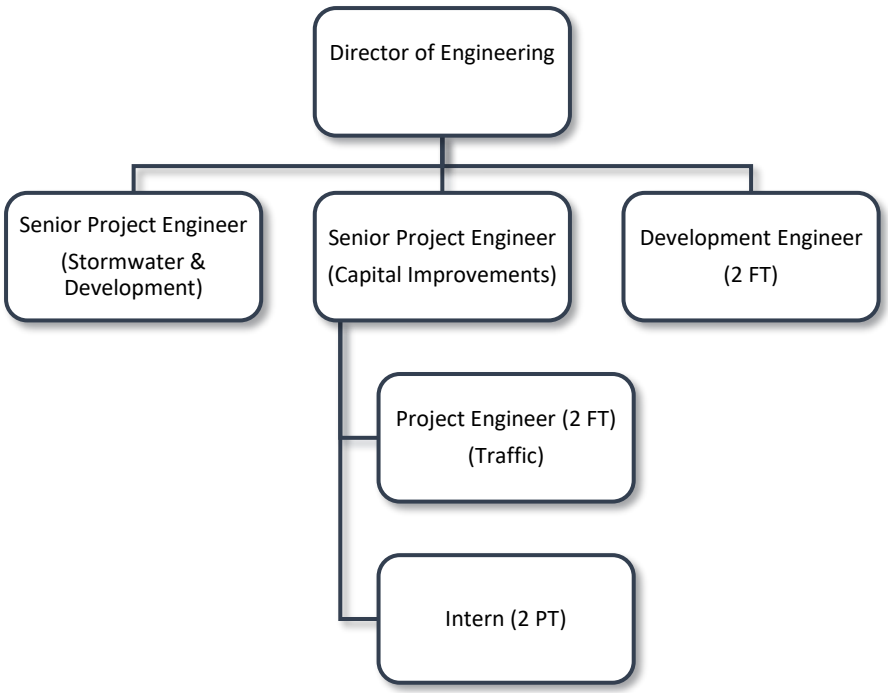
City of Wheaton
General Fund - General Government - Planning and Economic Development
Expenditures
Calendar Year 2022 Budget

Fund	**100**	**General Fund**			
Org	**14000010**	**Planning and Economic Development**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50010	Wages-Full Time			$ 225,797
				Director of Planning & Economic Development	
				Staff Planner	
	51060	Sick Leave Buy-Back			1,098
	51100	Employer-FICA			17,357
	51105	Employer-IMRF Pension			19,763
	60030	Printing			296
	60700	Supplies and Materials			361
			361	Office Supplies	
	63010	Meetings and Conferences			1,200
			1,200	ICSC and APA	
	63015	Dues and Subscriptions			11,430
			905	American Planning Association	
			300	Wheaton Chamber of Commerce	
			125	Downtown Wheaton Association	
			100	International Shopping Center Assoc.	
			10,000	DuPage Convention and Visitors Bureau	
	64100	Contractual Services			10,995
			8,500	Legal Notices/Transcripts/Printing	
			2,495	Printer/Copier Lease	
	67700	Communications			610
			104	Landline Phones	
			506	Mobile Phone	
	69500	Redevelopment Programs			20,000
			20,000	Downtown Property Improvement Programs (TIF #1 boundaries)	
	90630	Health Insurance			30,760
	91620	Liability Insurance			8,738
	93641	Technology Replacement			845
	94640	Capital Equipment Replacement			247
	96600	Fleet Services			7,220
			596	Capital Charge	
			6,624	Operating Charge	
	Total Planning & Economic Development				**$ 356,717**

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City of Wheaton
Engineering
Calendar Year 2022 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

- The open Senior Project Engineer for Stormwater and Development has not yet been filled.

	Full Time Equivalent				
	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-Time Employees	7.00	7.00	7.00	7.00	7.00
Part-Time Employees	1.00	1.00	1.00	1.00	1.00
Total FTEs	**8.00**	**8.00**	**8.00**	**8.00**	**8.00**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Engineering Department is responsible for engineering services in the form of planning, design, construction administration and supervision of all City infrastructure systems, which include streets and alleys, sanitary and storm sewers, stormwater management facilities, and water transmission and supply systems. The Department provides engineering services for specific capital improvement maintenance projects as directed by the Mayor and City Council. The Engineering Department is responsible for developing an annual Road Improvement Program. The Engineering Department is responsible for the review of project plans and construction inspections for private development projects which propose stormwater management and/or infrastructure improvements. Engineering services also include traffic engineering and stormwater drainage reviews.

2021 GOALS

- **Goal:** Complete the 2021 Road, Sewer and Water Rehabilitation Program by October 31, 2021.
  Status: The 2021 Road, Sewer, and Water Rehabilitation Program which resurfaced 6.1 miles of existing City Streets was completed, but completion was after October 31, 2021, due to delays from IDOT and COVID-19 supply chain issues.

- **Goal:** Develop a comprehensive and cost-effective long-term flow reduction plan for the City's sanitary sewer system.
  Status: The long-term flow reduction plan is prepared and will consist of main line grouting to fill voids surrounding the pipe to slow infiltration rates and encouraging private service lateral replacement via a cost sharing program.
- **Goal:** Develop a Flood Protection Program for Council Consideration to increase Stormwater Resiliency throughout the City.
  Status: Stormwater Presentations were made to City Council on February 22, June 28, and August 23 of 2021. Council approved hiring a consultant to investigate a stormwater rate study, moving forward with two Flood Prone Capital Improvement Projects, and the generation of a FEMA BRIC grant application for a Third Flood Prone Area.
- **Goal:** Complete an annual report to the IEPA on city efforts to meet objectives of the NPDES Phase II permit and new NOI parameters proposed as part of the revision.
  Status: The annual NPDES report was completed and a new NOI sent to the State.
- **Goal:** Complete construction of repairs to Wheaton Avenue Pedestrian Underpass.
  Status: The Wheaton Avenue Pedestrian Underpass repairs were completed.
- **Goal:** Update comprehensive sidewalk program construction list.
  Status: The comprehensive sidewalk program construction list was updated, presented to City Council, and approved for sidewalk construction in the 2022-2025 time period.
- **Goal:** Design and construct new sidewalks per the comprehensive sidewalk program – Phase 4.
  Status: The 2021 Sidewalk Program was extended to spring of 2022 to provide a more robust public comment period.
- **Goal:** Complete application for Federal funding (STP) for the Gary Avenue Improvement Project- Harrison Avenue to Jewell Road, President Street between Harrison and Roosevelt, Lorraine Road GE City limits to Rt 38, and 22nd Street from GE City Limits to Blanchard.
  Status: The applications for Federal Funding were contracted to Thomas Engineering Group and completed for the 2022 call for projects.
- **Goal:** Perform Bridge Inspections for NBIS compliance.
  Status: All bridge inspections were completed.
- **Goal:** Perform Pavement Evaluation to ensure accurate Pavement rehabilitation schedules.
  Status: The pavement evaluation was completed and presented to City Council. The average pavement rating for City Streets was increased by one point to 70.1 from 69.0.

Other Accomplishments:

- IDOT Agreement of Understanding Recertified
- Adopted Complete Streets Policy
- Concrete Panel Replacement Program was completed for the 2021 year

2022 GOALS

- **Goal:** Complete the 2022 Road, Sewer and Water Rehabilitation Program by October 31, 2022.
- **Goal:** Incorporate Hot In-Place Recycling into the 2022 Road, Sewer and Water Rehabilitation Program to reduce waste generated by the project in line with Strategic Priority 5: Environmental Sustainability Goal B.
- **Goal:** Oversee consultant design of new sidewalks and construct new sidewalks for the 2022 Sidewalk Program in line with Strategic Priority 4: Community Safety Goal A.1.
- **Goal:** Apply for STP/FAUS funding for the Gary Avenue Improvement Project- Harrison Avenue to Jewell Road, President Street between Harrison and Roosevelt, Lorraine Road Ge City limits to Rt 38, and 22nd Street from GE City Limits to Blanchard in line with Strategic Priority 1: Financial Stability Goal C.2.
- **Goal:** Deploy the comprehensive and cost-effective long-term flow reduction plan for the City sanitary sewer system targeting the reduction of basement backups in line with Strategic Priority 2: Enhanced Infrastructure Goal C.1 and C.2.
- **Goal:** Develop a Comprehensive Flood Protection Program for Council Consideration to increase Stormwater Resiliency throughout the City, inclusive of the Flood Prone, Floodplain, and Site-Specific Areas in line with Strategic Priority 2: Enhanced Infrastructure Goal B.1, B.2, and B.3.

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- **Goal:** Complete Final Engineering for at least one Flood Prone Area Capital Improvement Project in line with Strategic Priority 2: Enhanced Infrastructure Goal B.1
- **Goal:** Complete an annual report to the IEPA on city efforts to meet objectives of the NPDES Phase II 4 permit.
- **Goal:** Complete an analysis of the City's roadway system and establish Truck Routes throughout the City of Wheaton.
- **Goal:** Establish traffic data collection standards and reestablish collection of traffic counts

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2019 Actual	2020 Actual	2021 Target	2021 Projected	2022 Target
Responsive & Efficient Services	**Complete Annual Road, Sewer, and Water Rehabilitation Program**	**100%**	**100%**	**100%**	**100%**	**100%**
	* Date Completed *(with target date of October 31st of each year)*	10/31/19	11/14/20	10/31/21	11/15/21	10/31/22
Enhanced Infrastructure	Linear Miles of Street Rehabilitated in the Annual Road, Sewer, and Water Program	3.6	6.8	6.8	6.8	6.8
Environmental Sustainability	Complete NPDES Report or Permit Renewal	100%	100%	100%	100%	100%

Workload Measures

Strategic Goal	Measures	2019 Actual	2020 Actual	2021 Target	2021 Projected	2022 Target
Responsive & Efficient Services	No. of school and resident traffic improvement requests reviewed	N/A	N/A	35	38	35
Responsive & Efficient Services	**Engineering Permits issued:** * No. of permits reviewed *(excludes multiple reviews on one permit)*	440	467	450	455	450
	* Total Permit Fees assessed	$ 53,865	$ 76,764	$ 75,000	$ 79,338	$ 67,500

N/A = Not Available

EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personal Services	$ 665,110	$ 727,731	$ 645,271	$ 744,043
Employee Benefits	187,238	134,171	119,161	120,545
Supplies & Materials	1,444	1,425	1,175	15,375
Charges & Services	18,609	18,959	19,570	22,095
Interfund Transfers	166,630	160,510	160,510	162,176
Total Expenditures	**$ 1,039,031**	**$ 1,042,796**	**$ 945,687**	**$ 1,064,234**

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City of Wheaton
General Fund - General Government - Engineering
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 14500010 Engineering

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50010	Wages-Full Time	$ 713,172	$ 652,662	$ 712,620	$ 633,570	$ 730,283	$ 17,663	2.5%
50030	Wages-Part Time	13,432	11,990	14,745	11,236	13,560	(1,185)	-8.0%
50100	Overtime	-	275	-	80	-	-	0.0%
51060	Sick Leave Buy-Back	892	183	366	385	200	(166)	-45.4%
	Total Personal Services	**727,496**	**665,110**	**727,731**	**645,271**	**744,043**	**16,312**	**2.2%**
51100	Employer-FICA	53,301	49,363	55,671	49,363	56,920	1,249	2.2%
51105	Employer-IMRF Pension	59,724	137,875	78,500	69,798	63,625	(14,875)	-18.9%
	Total Employee Benefits	**113,025**	**187,238**	**134,171**	**119,161**	**120,545**	**(13,626)**	**-10.2%**
60030	Printing	374	147	225	175	175	(50)	-22.2%
60700	Supplies and Materials	550	1,297	1,200	1,000	15,200	14,000	1166.7%
	Total Supplies & Materials	**924**	**1,444**	**1,425**	**1,175**	**15,375**	**13,950**	**978.9%**
63005	Training	99	860	3,000	2,000	3,000	-	0.0%
63010	Meetings and Conferences	275		750	-	750	-	0.0%
63015	Dues and Subscriptions	393	1,118	1,000	1,000	1,450	450	45.0%
64100	Contractual Services	6,954	6,777	5,348	7,570	7,837	2,489	46.5%
67700	Communications	5,245	4,138	4,161	3,900	3,958	(203)	-4.9%
68001	Software Licenses/Maintenance	5,537	5,716	4,700	5,100	5,100	400	8.5%
	Total Charges & Services	**18,503**	**18,609**	**18,959**	**19,570**	**22,095**	**3,136**	**16.5%**
90630	Health Insurance	120,131	105,664	106,429	106,429	107,661	1,232	1.2%
91620	Liability Insurance	25,253	22,217	28,725	28,725	32,769	4,044	14.1%
93641	Technology Replacement	4,890	4,648	4,238	4,238	5,802	1,564	36.9%
94640	Capital Equipment Replacement	2,522	2,557	2,592	2,592	2,629	37	1.4%
96600	Fleet Services	21,970	31,544	18,526	18,526	13,315	(5,211)	-28.1%
	Total Interfund Transfers	**174,766**	**166,630**	**160,510**	**160,510**	**162,176**	**1,666**	**1.0%**
Total Engineering		**$ 1,034,714**	**$ 1,039,031**	**$ 1,042,796**	**$ 945,687**	**$ 1,064,234**	**$ 21,438**	**2.1%**

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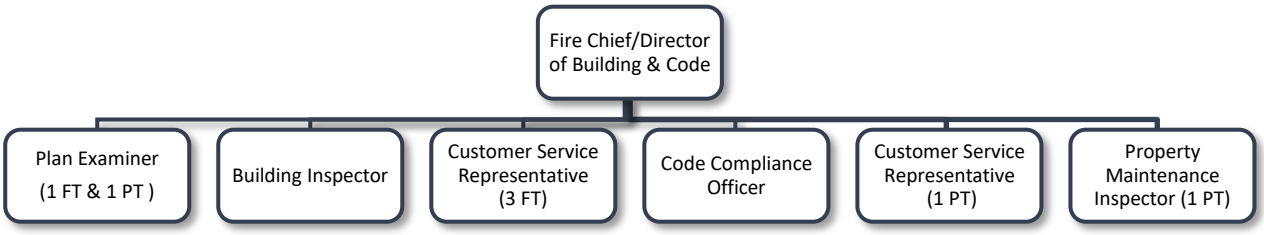
City of Wheaton
General Fund - General Government - Engineering
Expenditures
Calendar Year 2022 Budget

Fund	100	General Fund				
Org	14500010	Engineering				
	Account	Description	Amount	Description		Budget
	50010	Wages-Full Time			$	730,283
				Director of Engineering		
				Senior Project Engineer (2)		
				Development Engineer (2)		
				Project Engineer (2)		
	50030	Wages-Part Time				13,560
				Interns (2)		
	51060	Sick Leave Buy-Back				200
	51100	Employer-FICA				56,920
	51105	Employer-IMRF Pension				63,625
	60030	Printing				175
	60700	Supplies and Materials				15,200
			15,200	Engineering Supplies		
	63005	Training				3,000
	63010	Meetings and Conferences				750
	63015	Dues and Subscriptions				1,450
			600	NSPE (2)		
			250	ASCE (1)		
			150	ITE (1)		
			50	IAFSM(2)		
			100	APWA		
			300	Professional Registration (4)		
	64100	Contractual Services				7,837
			4,000	Recording Fees		
			3,337	Printer/Copier Lease		
			500	Stormwater Permitting Consultant		
	67700	Communications				3,958
			416	Landline Phones		
			3,110	ATT Mobile Phone		
			432	Verizon Mobile		
	68001	Software Licenses/Maintenance				5,100
			5,100	DLT Solutions AutoCAD Maintenance		
	90630	Health Insurance				107,661
	91620	Liability Insurance				32,769
	93641	Technology Replacement				5,802
	94640	Capital Equipment Replacement				2,629
	96600	Fleet Services				13,315
			9,116	Capital Charge		
			4,199	Operating Charge		
	Total Engineering				**$**	**1,064,234**

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City of Wheaton
Building and Code Enforcement
Calendar Year 2022 Budget

ORGANIZATIONAL SUMMARY



PERSONNEL SUMMARY

- In 2019, the Director of Building and Code retired. Since then, the Fire Chief has been serving as the Director of the department.
- For the 2021 Budget, a new part-time Property Maintenance Inspector position was created, and the director position eliminated.
- During 2021, the Permit Processor positions were re-titled to Customer Service Representative. One of the Plans Examiner positions was changed from full-time to part-time.

	Full Time Equivalent				
	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-Time Employees	7.00	7.00	6.00	6.00	6.00
Part-Time Employees	0.70	0.70	1.50	1.50	1.50
Total FTEs	**7.70**	**7.70**	**7.50**	**7.50**	**7.50**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Building and Code Enforcement Department is responsible to ensure public safety, health, and welfare as it relates to the built environment as well as effective use of energy. This is accomplished through the adoption, administration, and enforcement of codes. The codes include the Wheaton Municipal Code and Wheaton Zoning Ordinance, as well as nationally recognized codes for residential building, commercial building, existing building, electrical, mechanical, fuel/gas, fire prevention, and property maintenance. The State of Illinois has adopted codes that the City is required to enforce including plumbing, accessibility, and energy conservation, along with an agreement with the Office of State Fire Marshal to enforce the Elevator Safety Code.

The organization of the department is concentrated on permitting, property maintenance, commercial re-occupancy, and limited fire prevention issues. Permitting of new construction, remodeling and demolition encompasses plan review, coordination of permits required by other governmental agencies, and compliance inspections. Enforcement of the property maintenance code involves notifying building owners or tenants that their facilities are not being properly maintained. The commercial re-occupancy program has been established to notify new building owners or tenants of City code requirements. Involvement with the Fire Prevention Program has been in the development of forms, informational handouts, and assistance with violations. Additional services provided include responding to code questions, scanning of construction documents for public access, responding to FOIA requests, and aiding Police and Fire with cases that involve buildings.

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2021 GOALS

Goals accomplished by the Building and Code Enforcement Department during 2021 include:

- **Goal**: Complete an analysis of permit fees and implement updates if warranted to ensure compliance with City Council Policy of revenues meeting 80% of operating costs.
  Status: Fee data from comparable communities was collected during the fourth quarter of the year.
- **Goal**: Complete an internal review process of Department operations and implement changes to improve performance and gain efficiencies particularly with permit processing.
  Status: As a result of the review process, standardized permit intake procedures were implemented along with staffing changes to improve Department performance.
- **Goal**: Ensure staff complete a minimum of one hour of customer service continuing education training.
  Status: All Building Department Customer Service Representatives have completed customer service continuing education.
- **Goal**: Develop and implement a feedback instrument to obtain information related to delivery of customer services.
  Status: Feedback instrument was developed by the Communications Department with implementation in the 4th quarter of the year.

2022 GOALS

Identify revenue enhancements. Review fees and assess operational cost recovery.

- Complete the fee analysis from the data collected in 2021 and implement identified revisions.

Improve service delivery through process improvements and data analysis. Use Employee training to improve job performance and customer service.

- All staff members to complete annual customer service training.

Reduce the City's carbon footprint. Identify and expand programs to reduce the City's carbon footprint.

- Utilize public information to educate citizens on green building practices.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2019 Actual	2020 Actual	2021 Target	2021 Projected	2022 Target
Responsive & Efficient Services	**Average Turnaround Time:**					
	* 1st Review by reviewer *(non-over the counter)*	3.25 Days	3.14 Days	3 Days	2.81 Days	3 Days
	* Permits *(non-over the counter)*	11.31 Days	9.37 Days	10 Days	9.71 Days	10 Days
Community Safety	Code Enforcement - new v. closed cases	N/A	281 / 216	N/A	370 / 369	N/A

N/A = Not Available

Workload Measures

Strategic Goal	Measures	2019 Actual	2020 Actual	2021 Target	2021 Projected	2022 Target
Responsive & Efficient Services	Permits Issued	3,990	3,311	3,650	3,000	3,650
Community Safety	No. of Permit Related Inspections	4,886	4,905	N/A	3,000	N/A

N/A = Not Available

EXPENDITURES BY CATEGORY

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Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personal Services	$ 516,839	$ 538,061	$ 506,063	$ 544,960
Employee Benefits	98,593	94,219	89,979	82,728
Supplies & Materials	6,331	2,600	4,606	3,600
Charges & Services	74,588	129,807	119,449	219,092
Interfund Transfers	151,521	142,974	142,974	144,937
Total Expenditures	**$ 847,872**	**$ 907,661**	**$ 863,071**	**$ 995,317**

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City of Wheaton
General Fund - General Government - Building and Code Enforcement
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 15000010 Building and Code Enforcement

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50010	Wages-Full Time	$ 629,773	$ 489,627	$ 481,894	$ 465,241	$ 470,780	$ (11,114)	-2.3%
50030	Wages-Part Time	32,505	26,844	56,167	40,437	73,797	17,630	31.4%
50100	Overtime	84	-	-	-	-	-	0.0%
51060	Sick Leave Buy-Back	-	368	-	385	383	383	0.0%
	Total Personal Services	**662,362**	**516,839**	**538,061**	**506,063**	**544,960**	**6,899**	**1.3%**
51020	Uniform Allowance	-	2,988	-	-	-	-	0.0%
51100	Employer-FICA	46,855	37,427	41,162	38,714	41,690	528	1.3%
51105	Employer-IMRF Pension	52,145	58,178	53,057	51,265	41,038	(12,019)	-22.7%
	Total Employee Benefits	**99,000**	**98,593**	**94,219**	**89,979**	**82,728**	**(11,491)**	**-12.2%**
60030	Printing	266	1,557	600	600	600	-	0.0%
60700	Supplies and Materials	5,185	4,774	2,000	4,006	3,000	1,000	50.0%
	Total Supplies & Materials	**5,451**	**6,331**	**2,600**	**4,606**	**3,600**	**1,000**	**38.5%**
63005	Training	2,710	1,715	3,000	3,000	3,000	-	0.0%
63010	Meetings and Conferences	25		-	-	-	-	0.0%
63015	Dues and Subscriptions	2,074	1,630	2,820	2,820	2,820	-	0.0%
64100	Contractual Services	101,784	67,727	120,358	110,000	110,307	(10,051)	-8.4%
67700	Communications	3,127	3,516	3,629	3,629	2,965	(664)	-18.3%
68001	Software Licenses/Maintenance	-	-	-	-	100,000	100,000	100.0%
	Total Charges & Services	**109,720**	**74,588**	**129,807**	**119,449**	**219,092**	**89,285**	**68.8%**
90630	Health Insurance	120,131	105,664	91,225	91,225	92,281	1,056	1.2%
91620	Liability Insurance	25,927	22,809	28,725	28,725	32,769	4,044	14.1%
93641	Technology Replacement	5,602	6,795	7,781	7,781	6,499	(1,282)	-16.5%
94640	Capital Equipment Replacement	3,579	3,631	2,670	2,670	2,725	55	2.1%
96600	Fleet Services	11,349	12,622	12,573	12,573	10,663	(1,910)	-15.2%
	Total Interfund Transfers	**166,588**	**151,521**	**142,974**	**142,974**	**144,937**	**1,963**	**1.4%**
	Total Building and Code Enforcement	**$ 1,043,121**	**$ 847,872**	**$ 907,661**	**$ 863,071**	**$ 995,317**	**$ 87,656**	**9.7%**

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City of Wheaton
General Fund - General Government - Building and Code Enforcement
Expenditures
Calendar Year 2022 Budget

Fund	**100**	**General Fund**
Org	**15000010**	**Building and Code Enforcement**

Account	Description	Amount	Description	Budget
50010	Wages-Full Time			$ 470,780
			Building Inspector	
			Plan Examiner	
			Code Compliance Officer	
			Customer Service Representative (3)	
50030	Wages-Part Time			73,797
			Customer Service Representative	
			Plan Examiner	
			Property Maintenance Inspector	
51060	Sick Leave Buy-Back			383
51100	Employer-FICA			41,690
51105	Employer-IMRF Pension			41,038
60030	Printing			600
		600	Permit Applications & Inspection Forms	
60700	Supplies and Materials			3,000
		3,000	General Office Supplies	
63005	Training			3,000
		3,000	Continuing Education/Recertification	
63015	Dues and Subscriptions			2,820
		600	Code Books	
		230	ALA Membership	
		240	ICC Membership	
		1,575	NFPA Membership and E-Codes	
		25	AFA Membership	
		25	ICEA Membership	
		75	SBOC Membership	
		50	Journal of Light Const.	
64100	Contractual Services			110,307
		2,000	Elevator Inspections (reimbursable)	
		14,500	Property Maintenance Services (Grass,Board-up, Clean-up)-Reimbursable	
		2,000	Microfilm Contract	
		10,000	Plan Review Services	
		21,000	Plumbing Inspection Services	
		55,000	General, Electrical, Mechanical Inspections	
		3,572	Printer/Copier Lease	
		735	Microfiche Reader Maintenance Agreement	
		1,500	Property Search Database Services	
67700	Communications			2,965
		468	Landline Phones	
		769	ATT Mobile	
		1,728	Verizon Mobile	

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City of Wheaton
General Fund - General Government - Building and Code Enforcement
Expenditures
Calendar Year 2022 Budget

Fund	**100**	**General Fund**
Org	**15000010**	**Building and Code Enforcement**

Account	Description	Amount	Description	Budget
68001	Software Licenses/Maintenance			100,000
		100,000	Online Permitting Software	
90630	Health Insurance			92,281
91620	Liability Insurance			32,769
93641	Technology Replacement			6,499
94640	Capital Equipment Replacement			2,725
96600	Fleet Services			10,663
		4,039	Capital Charge	
		6,624	Operating Charge	
Total Building and Code Enforcement				**$ 995,317**

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City of Wheaton
Building and Grounds
Calendar Year 2022 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-Time Employees	2.00	2.00	2.00	2.00	2.00
Part-Time Employees	0.20	0.20	0.20	0.20	0.20
Total FTEs	**2.20**	**2.20**	**2.20**	**2.20**	**2.20**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

This organization accounts for building and maintenance costs associated with the day-to-day activities in all the City Buildings. All building exterior and interior maintenance costs, including all utility service costs, are accounted for in this organization.

2021 GOALS

- **Goal:** Continue to provide adequate routine maintenance programs for all City buildings.
  Status: Maintained all mechanical systems within City Hall, Annex, Police Station, Fire Station, Public Works facilities, Train Stations, Public Library and Parking Garages. Completed Fire, Sprinkler, and fire extinguisher inspections. NO2 Co2 recalibration, all state required certifications pressurized vessels, boilers, and elevators. Complete the five-year pressure test on all elevators and maintenance on HVAC equipment.
- **Goal:** Continue to improve energy efficiency in City facilities.
  Status: Replaced all 6" can lights at City Hall with 8.5w LED fixture saving 23.5 watts per fixture. Total 30 fixture. Replaced Cross street garage lighting from 150 W Metal Halide to 27W LED (249) fixtures. Replaced all bollard light from 100W MH to 9W LED FD, PD and City Hall Total 23 bollards.
- **Goal**: Continue to provide top quality service to all City buildings.
  Status: Completed the sealant replacement and painting of public works building and yard. Replaced all Over Head Doors at Water Department on Reber Street, and Manchester Tower.
- **Goal**: Coordinate the renovation of the Police and Fire Department locker rooms.
  Status: PD locker room is completed. FD locker room on hold till Kitchen renovation is complete.
- **Goal**: Coordinate the renovation of the Council Chambers and replacement of the carpet at City Hall (2nd floor).
  Status: Developed bid specification for carpet replacement. Council Chamber is on hold till all electronic equipment is on hand due to the long lead times.

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Other Accomplishments:

- Created itemized mechanical equipment listings of City owned facilities for inclusion in Capital Improvement Plan and Building Renewal Fund.
- Adjusted Capital Improvement Plan and Building Renewal budgets to reflect the most needed replacement to stay within budgets and eliminate the spikes in year-to-year budgets.
- Applied for and received ComEd electrical rebates for energy improvements.
- Prepared replacement of all roof top units at Public Works building.
- Prepared, reviewed, and awarded contract for Wesley Parking Garage elevator replacement. Installation completed in 2021.
- Grinded, primed and repainted approximately 800' of handrails at College Avenue train station. South entrance guard rails and curbs at Wesley Parking Garage also completed.
- Completed Nicor energy assessment for all City buildings.
- Coordinated and installed equipment for technology/large monitor upgrades in all conference rooms at City Hall.
- Installed 3 new HVAC rooftop units and Building Automation Systems for Fire Station 38.

2022 GOALS

- Continue to provide adequate routine maintenance programs for all City buildings.
- Continue to improve the energy efficiency of all City facilities.
- Continue to provide top quality service to all City buildings.
- Coordinate the process to evaluate and bid the condition assessment work needed in the Wesley and Cross street parking garage structures.

EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personal Services	$ 180,688	$ 177,814	$ 169,716	$ 176,410
Employee Benefits	32,246	33,323	31,330	28,220
Supplies & Materials	55,408	24,075	24,500	26,175
Charges & Services	58,450	67,896	61,900	66,776
Interfund Transfers	97,575	104,966	104,966	112,414
Total Expenditures	**$ 424,367**	**$ 408,074**	**$ 392,412**	**$ 409,995**

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City of Wheaton
General Fund - General Government - Building and Grounds
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 15540000 Building and Grounds

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50010	Wages-Full Time	$ 164,662	$ 167,673	$ 170,687	$ 161,131	$ 167,338	$ (3,349)	-2.0%
50029	Wages-Full Time (Regular)	827	961	973	965	993	20	2.1%
50031	Wages-Seasonal	3,860	11,057	5,060	6,758	7,200	2,140	42.3%
50100	Overtime Wages	-	155	-	-	-	-	0.0%
51060	Sick Leave Buy-Back	971	842	1,094	862	879	(215)	-19.7%
	Total Personal Services	**170,320**	**180,688**	**177,814**	**169,716**	**176,410**	**(1,404)**	**-0.8%**
51020	Uniform Allowance	1,064	245	700	500	700	-	0.0%
51100	Employer-FICA	12,694	13,508	13,603	12,983	12,868	(735)	-5.4%
51105	Employer-IMRF Pension	14,083	18,493	19,020	17,847	14,652	(4,368)	-23.0%
	Total Employee Benefits	**27,841**	**32,246**	**33,323**	**31,330**	**28,220**	**(5,103)**	**-15.3%**
60400	Repairs	23,380	40,205	14,000	14,500	16,000	2,000	14.3%
60700	Supplies and Materials	12,171	15,203	10,075	10,000	10,175	100	1.0%
	Total Supplies & Materials	**35,551**	**55,408**	**24,075**	**24,500**	**26,175**	**2,100**	**8.7%**
64100	Contractual Services	47,761	50,069	47,305	47,000	47,305	-	0.0%
64125	Snow Removal Services	12,430	5,480	15,000	11,300	14,000	(1,000)	-6.7%
67700	Communications	1,575	1,481	1,841	1,700	1,721	(120)	-6.5%
67705	Utilities-Gas	3,314	1,420	3,750	1,900	3,750	-	0.0%
	Total Charges & Services	**65,080**	**58,450**	**67,896**	**61,900**	**66,776**	**(1,120)**	**-1.6%**
90630	Health Insurance	34,923	30,393	30,621	30,621	30,975	354	1.2%
91620	Liability Insurance	7,576	6,606	8,541	8,541	9,652	1,111	13.0%
93641	Technology Replacement	824	838	1,549	1,549	1,435	(114)	-7.4%
94640	Capital Equipment Replacement	8,284	8,361	8,441	8,441	8,524	83	1.0%
95642	Building Renewal	38,931	42,105	45,436	45,436	48,927	3,491	7.7%
96600	Fleet Services	9,927	9,272	10,378	10,378	12,901	2,523	24.3%
	Total Interfund Transfers	**100,465**	**97,575**	**104,966**	**104,966**	**112,414**	**7,448**	**7.1%**
	Total Building and Grounds	**$ 399,257**	**$ 424,367**	**$ 408,074**	**$ 392,412**	**$ 409,995**	**$ 1,921**	**0.5%**

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City of Wheaton
General Fund - General Government - Building and Grounds
Expenditures
Calendar Year 2022 Budget

Fund	**100**	**General Fund**			
Org	**15540000**	**Building and Grounds**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50010	Wages-Full Time			$ 167,338
				Facilities Manager	
				Maintenance Technician	
	50029	Wages-Full Time (Regular)			993
				Public Works Labor	
	50031	Wages-Seasonal			7,200
				Public Works Seasonal Labor	
	51060	Sick Leave Buy Back			879
	51020	Uniform Allowance			700
	51070	Employer-FICA			12,868
	51080	Employer-IMRF Pension			14,652
	60400	Repairs			16,000
			6,000	HVAC Repairs	
			4,000	Elevator Repairs	
			3,000	Plumbing Repairs	
			2,000	Door Hardware	
			1,000	ADA Door Repairs	
	60700	Supplies and Materials			10,175
			1,000	Electrical Supplies	
			350	First Aid Supplies-City Hall	
			125	First Aid Supplies-Annex	
			800	HVAC Filters-Heating/Air-City hall	
			600	HVAC Filters-Heating/Air-Annex	
			300	Ice Melting Compound	
			6,000	Janitorial Supplies	
			1,000	Plumbing	
	64100	Contractual Services			47,305
			700	AED Maintenance	
			1,000	Energy Efficiency Improvements	
			350	Backflow Preventer Testing-Annex	
			300	Backflow Preventer Testing-City Hall	
			18,000	Cleaning Service-City Hall	
			5,400	Cleaning Service-Annex	
			200	Doors & Gate	
			2,520	Elevator Maintenance-Annex	
			2,600	Elevator Maintenance-City Hall	
			1,350	Fire Protection/Maintenance-Annex	
			1,600	Fire Protection/Maintenance-City Hall	
			3,680	HVAC Maintenance-City Hall	
			1,800	HVAC Maintenance-Annex	
			5,000	Landscape Maintenance-City Hall/Annex	
			375	Pest Management-City Hall	
			135	Pest Management-Annex	
			220	Towels and Mat Service-City Hall	
			75	Towels and Mat Service-Annex	

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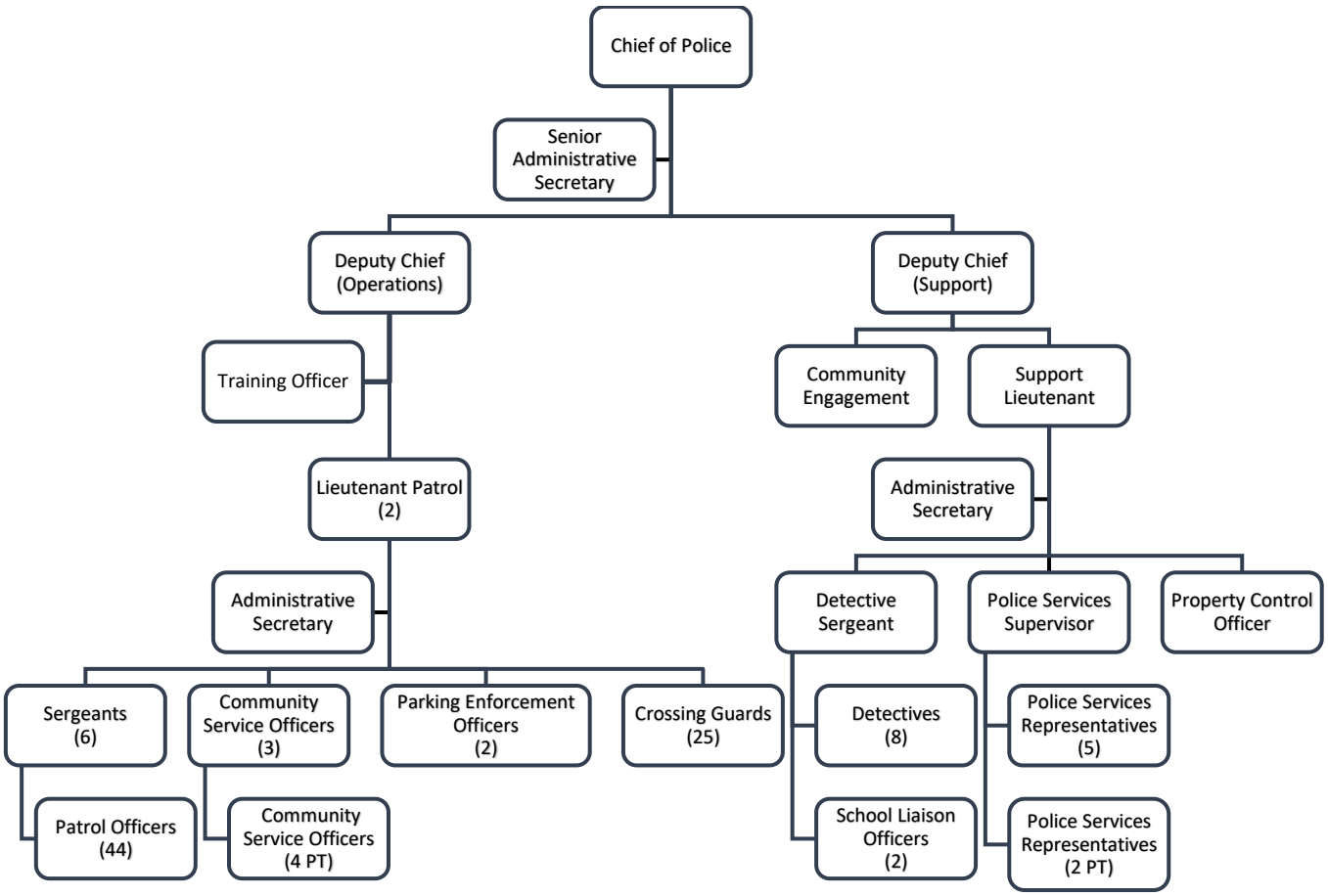
City of Wheaton
General Fund - General Government - Building and Grounds
Expenditures
Calendar Year 2022 Budget

Fund	100	General Fund			
Org	15540000	Building and Grounds			
	Account	Description	Amount	Description	Budget
	64100	Contractual Services			
		(continued)	500	Wheaton Sanitary Service	
			500	Security System License (City Hall)	
			1,000	Painting of Offices and Hallways	
	64125	Snow Removal Services			14,000
			14,000	Snow Plowing	
	67700	Communications			1,721
			250	Annex Elevator	
			250	City Hall Elevator	
			208	Landline Phones	
			1,013	Mobile Phones	
	67705	Utilities-Gas			3,750
			2,350	City Hall	
			1,400	Annex	
	90630	Health Insurance			30,975
	91620	Liability Insurance			9,652
	93641	Technology Replacement			1,435
	94640	Capital Equipment Replacement			8,524
	95642	Building Renewal			48,927
			36,491	City Hall	
			12,436	City Hall Annex	
	96600	Fleet Services			12,901
			3,998	Capital Charge	
			8,903	Operating Charge	
	Total Building and Grounds				**$ 409,995**

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City of Wheaton
Police
Calendar Year 2022 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

The police department structure consists of three (3) Divisions: Administration, Operations and Support. The Chief of Police heads Administration while the other divisions are headed by a Deputy Chief with the command structure of Lieutenant and Sergeant beneath that rank. The Operations Division has two (2) Lieutenants with six (6) Sergeants, while the Support Division has one (1) Lieutenant and one (1) Sergeant.

Full Time Equivalent	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-Time Employees	82.00	82.00	82.00	82.00	84.00
Part-Time Employees	4.00	4.00	4.00	4.00	4.00
Total FTEs	**86.00**	**86.00**	**86.00**	**86.00**	**88.00**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Police Department is responsible to respond to any condition or activity, which represents an immediate danger to either person or property, and to provide an efficient, effective means of reducing crime through patrol, investigation, and apprehension, recovery of evidence, and the consistent enforcement of criminal and traffic laws on the federal, state, and local level.

POLICE DEPARTMENT STRUCTURE

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The Police Department is divided into three divisions: Administration, Operations, and Support. Each division has clear responsibilities and contributes to the overall mission of the department.

- **Administration** is responsible for the overall operation of the police department and consists of the Chief of Police and the senior administrative secretary. The division has primary responsibility over the entire department, creates policies, encourages morale, establishes goals and objectives.

- **Operations** is the largest and most visible of the divisions. Uniformed officers, community service officers, and parking enforcement officers patrol the city and respond to requests for police services.

- **Support** is comprised of Investigations, Police Services (records), Property and Evidence Control, and Community Engagement. Its members are responsible for major crime investigations, evidence cataloging and retention, maintaining records, training, and responding to FOIA requests.

2021 GOALS

Initiative: Ensure the police department remains a modern, professional organization within DuPage County (Strategic Priority: Responsive Services).

- **Action Item**: Complete a review of all policies, procedures, and regulations against accepted professional standards
- **Status**: All policies, procedures, and regulations were reviewed and amended when necessary.
- **Action Item**: Seek professional accreditation through the Illinois Chiefs of Police Association (ILACP) and their Illinois Law Enforcement Accreditation Program (ILEAP).
- **Status**: Our accreditation process was initiated and is progressing with the ILEAP assessors.
- **Action Item**: Analyze current practices against national and state recommendations from independent and bipartisan committees on professional police practices.
- **Status**: Our practices were analyzed against the comprehensive report from the Task Force on 21st Century Policing. The results concluded the overwhelming majority of our practices met or exceeded the recommendations of the task force.

Initiative: Strengthen community partnerships through greater police department transparency (Strategic Priority: Community Safety).

- **Action Item**: Conduct a staff study with cost/benefit analysis and recommendations for implementation of body-worn recording devices
- **Status**: Three of the largest body-worn camera companies were tested for a one-month period where capabilities, compatibility, and performance were assessed through real-world trials. Final recommendations, purchase, and implementation are on track for completion by end of year.
- **Action Item**: Complete an annual report on police operations for publication on the city's website.
- **Status**: The police department annual report for CY 2020 was completed and made available to residents on March 10, 2021.
- **Action Item**: Publish police department rules and regulations on city website
- **Status**: The rules and regulations have been reviewed with minimal redactions made for sensitive law enforcement information. Posting on the city website is on track for October 1.

Initiative: Engage groups and community members to promote greater communication and improve community safety (Strategic Priority: Community Safety).

- **Action Item**: Implement "neighborhood roll calls" where Patrol Teams will conduct informational neighborhood meetings to provide relevant information, interact with the community, and create personal relationships with residents.
- **Status**: The police department conducted 12 Neighborhood Roll Calls. The NRC events were held at various parks throughout the community and were well received by residents.
- **Action Item**: Attend quarterly World Relief meetings to help bridge the gap in services to the immigrant population in Wheaton.

- **Status**: All quarterly meetings were attended. The police department continued to work with World Relief in anticipation of greater numbers of refuges relocating to DuPage.
- **Action Item**: Host a National Night Out event for the community to interact with the police department.
- **Status**: The National Night Out event was held at Northside Park on August 3. It was attended by approximately 1,000 residents who were able to interact with first responders.

2022 GOALS

Strategic Priority 4: Community Safety
Goal: Promote and Preserve Wheaton as a Safe City

- **Action Item**: Increase the number of neighborhood roll calls from 12 to 16 to engage more residents directly in crime prevention efforts while enhancing our community partnerships.
- **Action Item**: Enhance senior services by certifying two additional officers as Elderly Service Officers and partnering the officers with our social worker to address senior needs and reduce senior victimization/fear of victimization.

Strategic Priority 3: Responsive and Efficient Services
Goal: Regularly Communicate with Wheaton Residents and Stakeholders about City Services, Programs, and Initiatives

- **Action Item**: Initiate a survey system for soliciting and receiving citizen feedback for the Operations and Support Divisions that will be used to determine satisfactory delivery of police services. The results will be used to improve service delivery and will be incorporated into the annual report.
- **Action Item**: Produce a minimum of 6 public service announcement videos for distribution on city platforms that address resident safety information and available police services.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2019 Actual	2020 Actual	2021 Target	2021 Projected	2022 Target
Community Safety	**Annual Uniform Crime Reporting:**					
	* Homicide	1	0	N/A	0	0
	* Sexual Assault	10	7	N/A	10	10
	* Robbery	6	7	N/A	4	5
	* Aggravated Assault and Battery	26	21	N/A	15	20
	* Burglary	42	48	N/A	40	42
	* Motor Vehicle Theft	8	17	N/A	12	12
Responsive & Efficient Services	**Professional Training:**					
	* Internally Delivered Training Hours	1,100	2,218	N/A	2,500	2,750
	* Externally Delivered Training Hours	9,715	11,438	N/A	6,100	8,000
	* Compliance with State Training Mandates	100%	100%	N/A	100%	100%
Community Safety	**Roadway Safety:**					
	* Total Traffic Crashes	1,211	778	N/A	821	1,000
	* Traffic Crashes Involving Injury	181	124	N/A	148	162
	* Traffic Crashes Involving Bicyclists	3	10	N/A	5	6
	* Traffic Crashes Involving Pedestrians	13	12	N/A	8	9
	* Traffic Crash Involving Fatality	0	1	N/A	4	3
Responsive & Efficient Services	**Emergency Response Time:**					
	* Average Minutes for Arrival	N/A	4	N/A	6	5
Responsive & Efficient Services	* No. of Police Officers	67	67	N/A	67	69
	* Officers Per 1,000 Residents	1.26	1.26	N/A	1.27	1.28

N/A = Not Available

Workload Measures

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Strategic Goal	Measures	2019 Actual	2020 Actual	2021 Target	2021 Projected	2022 Target
Responsive & Efficient Services	* No. of Incidents	54,859	55,307	N/A	59,900	64,000
	* 911 Calls	18,832	20,400	N/A	18,000	19,000
	* Officer Initiated Action	36,027	34,907	N/A	41,900	45,000
Community Safety	**Impaired Driving:**					
	* Crashes Involving impairment	24	23	N/A	17	20
	* DUI Arrests	118	100	N/A	90	100
Community Safety	**Traffic Enforcement Contacts:**					
	* Tickets Issued	8,445	3,819	N/A	2,840	5,000
	* Written Warning Issued	7,236	4,642	N/A	4,347	6,000
	* Speeding Contacts	1,685	1,265	N/A	1,680	1,400
Responsive & Efficient Services	**Crisis Intervention:**					
	* Hospitalization/Petition	272	141	N/A	129	120
	* Crisis Center Referrals	17	40	N/A	40	60
	* City Social Worker Referrals	N/A	N/A	N/A	375	400
Responsive & Efficient Services	**Special Community Events:**					
	* Community Events Coordinated	30	3	N/A	36	40
	* Police Service Hours Expended	438	19	N/A	400	450

N/A = Not Available

EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personal Services	$ 8,746,899	$ 8,947,328	$ 9,036,071	$ 9,456,428
Employee Benefits	3,777,988	4,192,030	10,069,956	32,213,743
Supplies & Materials	119,106	106,255	103,685	143,716
Charges & Services	983,268	1,330,426	1,302,849	1,389,469
Interfund Transfers	2,387,442	2,236,168	2,236,168	3,949,292
Total Expenditures	**$ 16,014,703**	**$ 16,812,207**	**$ 22,748,729**	**$ 47,152,648**

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City of Wheaton
General Fund
Police Organization Summary
Calendar Year 2022 Budget

The following is a combined summary of the Police Divisions: Administrative, Investigative Services, Traffic Patrol Services, General Services, Support Services, Police Station Maintenance and School Crossing Guards.

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	%
50010	Wages-Full Time	$ 6,431,421	$ 6,855,541	$ 7,006,649	$ 7,192,546	$ 7,462,538	$ 455,889	6.5%
50028	Wages-Full Time (Support)	633,629	703,755	652,680	625,599	652,092	(588)	-0.1%
50029	Wages-Full Time (Regular)	827	962	973	965	993	20	2.1%
50030	Wages-Part Time	157,996	145,840	206,798	214,205	215,546	8,748	4.2%
50100	Overtime	310,724	329,730	227,500	227,600	230,500	3,000	1.3%
50200	Holiday Pay	231,382	253,187	257,905	258,150	274,806	16,901	6.6%
50250	Special Response Pay	113,060	20,253	120,000	61,062	120,600	600	0.5%
50300	Court Time Pay	118,692	84,948	120,670	95,660	120,621	(49)	0.0%
50505	Firearms Incentive	2,868	3,168	3,840	3,840	3,960	120	3.1%
50400	Prep Time Pay	315,669	330,567	331,946	336,985	355,862	23,916	7.2%
51060	Sick Leave Buy-Back	17,743	18,948	18,367	19,459	18,910	543	3.0%
	Total Personal Services	**8,334,011**	**8,746,899**	**8,947,328**	**9,036,071**	**9,456,428**	**509,100**	**5.7%**
51020	Uniform Allowance	71,438	72,779	71,705	80,392	66,705	(5,000)	-7.0%
51100	Employer-FICA	176,125	183,992	196,237	192,569	204,611	8,374	4.3%
51105	Employer-IMRF Pension	69,975	115,957	95,323	92,118	75,988	(19,335)	-20.3%
51115	Employer-Police Pension	2,989,971	3,405,260	3,828,765	3,828,765	2,485,880	(1,342,885)	-35.1%
51116	Employer-Police UAAL Pension	-	-	-	5,876,112	29,380,559	29,380,559	100.0%
	Total Employee Benefits	**3,307,509**	**3,777,988**	**4,192,030**	**10,069,956**	**32,213,743**	**28,021,713**	**668.5%**
60025	Postage	407	525	500	500	500	-	0.0%
60030	Printing	2,376	3,345	3,200	3,200	4,200	1,000	31.3%
60400	Repairs	29,926	23,375	9,800	7,800	9,800	-	0.0%
60700	Supplies and Materials	91,028	91,861	92,755	92,185	129,216	36,461	39.3%
	Total Supplies & Materials	**123,737**	**119,106**	**106,255**	**103,685**	**143,716**	**37,461**	**35.3%**
63005	Training	76,219	62,840	68,217	68,843	85,017	16,800	24.6%
63010	Meetings and Conferences	17,127	1,029	17,455	14,030	15,455	(2,000)	-11.5%
63015	Dues and Subscriptions	12,826	14,717	16,270	16,270	18,860	2,590	15.9%
64100	Contractual Services	960,318	815,408	1,015,398	1,012,248	1,061,179	45,781	4.5%
64125	Snow Removal Services	19,490	8,620	22,000	17,100	20,000	(2,000)	-9.1%
66600	Maintenance-Equipment	6,958	6,802	13,079	15,329	13,324	245	1.9%
66601	Maintenance-Radio	6,021	109	10,000	2,000	4,000	(6,000)	-60.0%
67700	Communications	35,577	34,029	35,057	37,279	34,620	(437)	-1.2%
67705	Utilities-Gas	2,926	-	3,500	2,000	3,500	-	0.0%
68001	Software Licenses/Maintenance	11,150	11,626	11,150	11,150	11,360	210	1.9%
69210	Police Community Assistance	1,823	422	3,000	3,000	3,000	-	0.0%
69215	Investigations	19,829	20,196	19,800	19,800	23,654	3,854	19.5%
69230	Cannabis Use Tax Expenditures	-	-	83,000	83,000	83,000	-	0.0%
69235	DUI Tech Expenditures	-	7,470	12,500	800	12,500	-	0.0%
	Total Charges & Services	**1,170,264**	**983,268**	**1,330,426**	**1,302,849**	**1,389,469**	**59,043**	**4.4%**
90630	Health Insurance	1,373,526	1,207,789	1,216,549	1,216,549	1,261,391	44,842	3.7%
91620	Liability Insurance	282,941	248,859	321,766	321,766	376,896	55,130	17.1%
93641	Technology Replacement	53,076	67,628	83,476	83,476	89,718	6,242	7.5%
94640	Capital Equipment Replacement	109,538	110,624	111,743	111,743	72,371	(39,372)	-35.2%
95642	Building Renewal	63,819	68,168	72,720	72,720	77,485	4,765	6.6%
96600	Fleet Services	386,974	394,748	429,914	429,914	494,552	64,638	15.0%
97231	Federal Forfeiture Fund	-	104,376	-	-	-	-	0.0%
97232	State Forfeiture Fund	-	185,250	-	-	-	-	0.0%
97300	Debt Service (POB)	-	-	-	-	1,576,879	1,576,879	100.0%
	Total Interfund Transfers	**2,269,874**	**2,387,442**	**2,236,168**	**2,236,168**	**3,949,292**	**1,713,124**	**76.6%**
	Total Police without UAAL Pension Contribution	**$ 15,205,395**	**$ 16,014,703**	**$ 16,812,207**	**$ 16,872,617**	**$ 17,772,089**	**$ 959,882**	**5.7%**
	Total Police with UAAL Pension Contribution	**$ 15,205,395**	**$ 16,014,703**	**$ 16,812,207**	**$ 22,748,729**	**$ 47,152,648**	**$ 30,340,441**	**180.5%**

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City of Wheaton
General Fund - Police - Administrative
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 16010020 Police Administrative

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	%
50010	Wages-Full Time	$ 257,652	$ 209,197	$ 272,421	$ 282,897	$ 280,857	$ 8,436	3.1%
50028	Wages-Full Time (Support)	70,016	71,678	78,133	72,933	74,145	(3,988)	-5.1%
50100	Overtime	-	1,833	-	3,500	3,000	3,000	0.0%
50200	Holiday Pay	3,971	-	4,232	4,200	4,070	(162)	-3.8%
50250	Special Response Pay	-	-	-	1,062	600	600	0.0%
50300	Court Time Pay	1,191	-	1,270	1,260	1,221	(49)	-3.9%
50400	Prep Time Pay	-	517	-	331	4,426	4,426	0.0%
50505	Firearms Incentive	48	-	60	60	60	-	0.0%
51060	Sick Leave Buy-Back	2,003	1,233	2,096	1,732	1,753	(343)	-16.4%
	Total Personal Services	**334,881**	**284,458**	**358,212**	**367,975**	**370,132**	**11,920**	**3.3%**
51020	Uniform Allowance	2,441	905	1,425	1,425	1,425	-	0.0%
51100	Employer-FICA	8,843	8,236	10,038	9,857	9,964	(74)	-0.7%
51105	Employer-IMRF Pension	5,867	7,661	8,602	8,030	6,458	(2,144)	-24.9%
51115	Employer-Police Pension	89,253	101,650	114,480	114,480	74,328	(40,152)	-35.1%
51116	Employer-Police UAAL Pension	-	-	-	5,876,112	29,380,559	29,380,559	100.0%
	Total Employee Benefits	**106,404**	**118,452**	**134,545**	**6,009,904**	**29,472,734**	**29,338,189**	**21805.5%**
60025	Postage	407	525	500	500	500	-	0.0%
60030	Printing	-	-	200	200	200	-	0.0%
60700	Supplies and Materials	25,860	25,219	27,000	27,000	32,000	5,000	18.5%
	Total Supplies & Materials	**26,267**	**25,744**	**27,700**	**27,700**	**32,700**	**5,000**	**18.1%**
63005	Training	9,526	5,411	8,000	8,000	8,000	-	0.0%
63010	Meetings and Conferences	1,140	-	950	950	950	-	0.0%
63015	Dues and Subscriptions	4,577	5,199	5,655	5,655	8,170	2,515	44.5%
64100	Contractual Services	3,906	4,309	3,243	3,243	3,349	106	3.3%
69210	Police Community Assistance	1,628	42	2,000	2,000	2,000	-	0.0%
69230	Cannabis Use Tax Expenditures	-	-	83,000	83,000	83,000	-	0.0%
69235	DUI Tech Expenditures	-	7,470	12,500	800	12,500	-	0.0%
	Total Charges & Services	**20,777**	**22,431**	**115,348**	**103,648**	**117,969**	**2,621**	**2.3%**
90630	Health Insurance	51,485	45,284	45,613	45,613	46,141	528	1.2%
91620	Liability Insurance	10,101	8,887	11,491	11,491	13,107	1,616	14.1%
93641	Technology Replacement	7,220	8,260	8,657	8,657	10,237	1,580	18.3%
94640	Capital Equipment Replacement	19,812	20,181	20,560	20,560	19,190	(1,370)	-6.7%
96600	Fleet Services	33,758	26,937	27,649	27,649	17,810	(9,839)	-35.6%
97231	Federal Forfeiture Fund	-	104,376	-	-	-	-	0.0%
97232	State Forfeiture Fund	-	185,250	-	-	-	-	0.0%
97300	Debt Service (POB)	-	-	-	-	47,148	47,148	100.0%
	Total Interfund Transfers	**122,376**	**399,175**	**113,970**	**113,970**	**153,633**	**39,663**	**34.8%**
	Total Police Admin without UAAL Pension Contribution	**$ 610,705**	**$ 850,260**	**$ 749,775**	**$ 747,085**	**$ 766,609**	**$ 16,834**	**2.2%**
	Total Police Admin with UAAL Pension Contribution	**$ 610,705**	**$ 850,260**	**$ 749,775**	**$ 6,623,197**	**$ 30,147,168**	**29,397,393**	**3920.8%**

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City of Wheaton
General Fund - Police - Administrative
Expenditures
Calendar Year 2022 Budget

Fund	100	General Fund				
Org	16010020	Police Administrative				
	Account	Description	Amount	Description		Budget
	50010	Wages-Full Time			$	280,857
				Chief of Police		
				Police Training Officer		
	50028	Wages-Full Time (Support)				74,145
				Senior Administrative Secretary		
	50100	Overtime				3,000
	50200	Holiday Pay				4,070
	50250	Special Response Pay				600
	50300	Court Time Pay				1,221
	50400	Prep Time Pay				4,426
	50505	Firearms Incentive				60
	51060	Sick Leave Buy-Back				1,753
	51020	Uniform Allowance				1,425
			750	Command		
			675	Sworn Personnel		
	51100	Employer-FICA				9,964
	51105	Employer-IMRF Pension				6,458
	51115	Employer-Police Pension				74,328
	51116	Employer-Police UAAL Pension				29,380,559
			29,380,559	Pension Contribution (2021 G.O. Bonds)		
	60025	Postage				500
	60030	Printing				200
	60700	Supplies and Materials				32,000
			25,000	Duty & Practice Ammunition		
			5,000	Supplies and Materials		
			1,000	Targets		
			1,000	Cleaning Supplies		
	63005	Training				8,000
			5,000	Basic Police Recruit Training		
			3,000	Annual Leadership Development		

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City of Wheaton
General Fund - Police - Administrative
Expenditures
Calendar Year 2022 Budget

Fund	**100**	**General Fund**
Org	**16010020**	**Police Administrative**

Account	Description	Amount	Description	Budget
63010	Meetings and Conferences			950
		600	Illinois Chiefs Annual Conference	
		250	IL LEAP Conference	
		100	DuPage Chiefs / IL LEAP Annual Luncheon	
63015	Dues and Subscriptions			8,170
		265	IL Association Chiefs Police	
		150	International Association Chiefs Police	
		275	DuPage Chiefs Association	
		140	IL LEAP	
		275	Police Chief/Law & Order/FBI Bulletin	
		240	IL Law Enforcement Alarm System	
		200	North East Multi-Regional Training (NEMRT)	
		125	DuPage County Senior Police Mgmt Association	
		6,500	MERIT Membership	
64100	Contractual Services			3,349
		500	Uniform Cleaning	
		1,849	Printer/Copier Lease	
		1,000	Miscellaneous Services	
69210	Police Community Assistance			2,000
69230	Cannabis Use Tax Expenditures			83,000
		83,000	Body Cameras	
69235	DUI Tech Expenditures			12,500
		7,500	DUI Blood Tests	
		2,500	PBT Supplies	
		2,500	DUI Test Kits	
90630	Health Insurance			46,141
91620	Liability Insurance			13,107
93641	Technology Replacement			10,237
94640	Capital Equipment Replacement			19,190
96600	Fleet Services			17,810
		9,582	Capital Charge	
		8,228	Operating Charge	
97300	Debt Service (POB)			47,148
		47,148	2021 G.O. Bonds (Pension Obligation Bonds)	
Total Police Admin without UAAL Pension Contribution				**$ 766,609**
Total Police Admin with UAAL Pension Contribution				**$ 30,147,168**

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City of Wheaton
General Fund - Police - Investigative Services
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 16052020 Investigative Services

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50010	Wages-Full Time	$ 1,242,368	$ 1,317,713	$ 1,433,446	$ 1,433,516	$ 1,470,277	$ 36,831	2.6%
50028	Wages-Full Time (Support)	64,183	65,602	73,032	66,968	68,083	(4,949)	-6.8%
50100	Overtime	80,695	92,561	40,000	40,000	40,000	-	0.0%
50200	Holiday Pay	35,306	35,727	41,358	40,330	42,163	805	1.9%
50250	Special Response Pay	52,165	3,904	45,000	20,000	45,000	-	0.0%
50300	Court Time Pay	11,312	11,468	14,400	14,400	14,400	-	0.0%
50400	Prep Time Pay	62,023	59,599	65,114	65,114	66,514	1,400	2.2%
50505	Firearms Incentive	540	492	720	720	720	-	0.0%
51060	Sick Leave Buy-Back	4,064	7,266	3,591	7,232	7,545	3,954	110.1%
	Total Personal Services	**1,552,656**	**1,594,332**	**1,716,661**	**1,688,280**	**1,754,702**	**38,041**	**2.2%**
51020	Uniform Allowance	7,013	7,438	10,560	11,037	10,560	-	0.0%
51100	Employer-FICA	25,539	26,125	29,420	28,833	29,697	277	0.9%
51105	Employer-IMRF Pension	5,481	7,020	8,041	7,373	5,976	(2,065)	-25.7%
51115	Employer-Police Pension	580,144	660,722	742,780	742,780	482,261	(260,519)	-35.1%
	Total Employee Benefits	**618,177**	**701,305**	**790,801**	**790,023**	**528,494**	**(262,307)**	**-33.2%**
60700	Supplies and Materials	4,806	4,266	4,250	4,250	4,250	-	0.0%
	Total Supplies & Materials	**4,806**	**4,266**	**4,250**	**4,250**	**4,250**	**-**	**0.0%**
63005	Training	11,858	9,730	10,000	11,923	15,000	5,000	50.0%
63010	Meetings and Conferences	4,999	95	4,950	4,950	4,950	-	0.0%
63015	Dues and Subscriptions	880	1,830	1,470	1,470	1,485	15	1.0%
64100	Contractual Services	13,479	14,014	11,873	11,873	11,805	(68)	-0.6%
67700	Communications	1,970	1,971	1,980	1,973	1,980	-	0.0%
69215	Investigations	19,829	20,196	19,800	19,800	23,654	3,854	19.5%
	Total Charges & Services	**53,015**	**47,836**	**50,073**	**51,989**	**58,874**	**8,801**	**17.6%**
90630	Health Insurance	240,262	211,328	212,859	212,859	215,323	2,464	1.2%
91620	Liability Insurance	47,140	41,471	53,621	53,621	61,169	7,548	14.1%
93641	Technology Replacement	5,905	4,094	8,894	8,894	9,807	913	10.3%
94640	Capital Equipment Replacement	8,844	8,915	8,989	8,989	2,605	(6,384)	-71.0%
96600	Fleet Services	18,787	22,854	26,413	26,413	28,797	2,384	9.0%
97300	Debt Service (POB)	-	-	-	-	305,915	305,915	100.0%
	Total Interfund Transfers	**320,938**	**288,662**	**310,776**	**310,776**	**623,616**	**312,840**	**100.7%**
	Total Investigative Services	**$ 2,549,592**	**$ 2,636,401**	**$ 2,872,561**	**$ 2,845,318**	**$ 2,969,936**	**$ 97,375**	**3.4%**

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City of Wheaton
General Fund - Police - Investigative Services
Expenditures
Calendar Year 2022 Budget

Fund	**100**	**General Fund**			
Org	**16052020**	**Investigative Services**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50010	Wages-Full Time			$ 1,470,277
				Deputy Chief	
				Lieutenant	
				Sergeant	
				Detective (8)	
				School Liaison Officer (2)	
	50028	Wages-Full Time (Support)			68,083
				Administrative Secretary	
	50100	Overtime			40,000
	50200	Holiday Pay			42,163
	50250	Special Response Pay			45,000
	50300	Court Time Pay			14,400
	50400	Prep Time Pay			66,514
	50505	Firearms Incentive			720
	51060	Sick Leave Buy-Back			7,545
	51020	Uniform Allowance			10,560
			8,550	Sworn Personnel	
			1,260	Lieutenants/Sergeants	
			750	Deputy Chief	
	51100	Employer-FICA			29,697
	51105	Employer-IMRF Pension			5,976
	51115	Employer-Police Pension			482,261
	60700	Supplies and Materials			4,250
			4,000	Supplies and Materials	
			250	Prisoner Meals	
	63005	Training			15,000
	63010	Meetings and Conferences			4,950
			2,700	Illinois Homicide Investigators Conference	
			1,000	Illinois School Resource Officer Association	
			250	IL LEAP Conference	
			900	DJOA Conference	
			100	DuPAGE Chiefs/IL LEAP Annual Luncheon	

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City of Wheaton
General Fund - Police - Investigative Services
Expenditures
Calendar Year 2022 Budget

Fund	**100**	**General Fund**
Org	**16052020**	**Investigative Services**

Account	Description	Amount	Description	Budget
63015	Dues and Subscriptions			1,485
		240	DuPage Juvenile Officer Association	
		375	DuPage County Senior Police Mgmt Assoc.	
		275	DuPage County Police Chiefs Association	
		265	IL Association of Chief Police	
		330	Int'l Association Financial Crimes Invest (IACI)	
64100	Contractual Services			11,805
		2,210	Printer/Copier Lease	
		1,000	Computer Repairs	
		4,000	DuPage County Children's Center Annual Contribution	
		3,900	Uniform Cleaning	
		695	LETS	
67700	Communications			1,980
		432	Verizon Mobile	
		1,548	Internet	
69215	Investigations			23,654
		4,500	Routine Investigations	
		4,600	Cellbrite	
		600	Covert GPS Tracking	
		600	eLineup	
		750	Critical Reach Database	
		4,684	LEADS Online Database	
		3,600	Transunion (TLO) subscription	
		1,920	IL Public Safety Agency Network (IPSAN)	
		2,400	ZetX's Trax Software	
90630	Health Insurance			215,323
91620	Liability Insurance			61,169
93641	Technology Replacement			9,807
94640	Capital Equipment Replacement			2,605
96600	Fleet Services			28,797
		16,674	Capital Charge	
		12,123	Operating Charge	
97300	Debt Service (POB)			305,915
		305,915	2021 G.O. Bonds (Pension Obligation Bonds)	
Total Investigative Services				**$ 2,969,936**

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City of Wheaton
General Fund - Police -Traffic Patrol Services
Expenditures
Calendar Year 2022 Budget

Fund	100	General Fund
Org	16053020	Traffic Patrol Services

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50010	Wages-Full Time	$ 4,756,419	$ 5,148,137	$ 5,117,975	$ 5,292,130	$ 5,522,284	$ 404,309	7.9%
50028	Wages-Full Time (Support)	64,183	65,823	73,032	66,968	68,083	(4,949)	-6.8%
50030	Wages-Part Time	35,186	35,035	54,532	61,448	60,063	5,531	10.1%
50100	Overtime	213,352	222,821	180,000	180,000	180,000	-	0.0%
50200	Holiday Pay	175,566	192,520	190,839	192,104	206,282	15,443	8.1%
50250	Special Response Pay	60,895	16,349	75,000	40,000	75,000	-	0.0%
50300	Court Time Pay	106,189	73,480	105,000	80,000	105,000	-	0.0%
50400	Prep Time Pay	253,646	270,451	266,832	271,540	284,922	18,090	6.8%
50505	Firearms Incentive	2,280	2,676	3,060	3,060	3,180	120	3.9%
51060	Sick Leave Buy-Back	11,328	9,965	12,321	10,000	9,103	(3,218)	-26.1%
	Total Personal Services	**5,679,044**	**6,037,257**	**6,078,591**	**6,197,250**	**6,513,917**	**435,326**	**7.2%**
51020	Uniform Allowance	58,486	59,063	55,790	64,000	50,790	(5,000)	-9.0%
51100	Employer-FICA	85,331	89,109	96,049	94,012	102,397	6,348	6.6%
51105	Employer-IMRF Pension	5,291	6,984	8,041	7,373	5,930	(2,111)	-26.3%
51115	Employer-Police Pension	2,320,574	2,642,888	2,971,505	2,971,505	1,929,291	(1,042,214)	-35.1%
	Total Employee Benefits	**2,469,682**	**2,798,044**	**3,131,385**	**3,136,890**	**2,088,408**	**(1,042,977)**	**-33.3%**
60700	Supplies and Materials	28,183	28,383	27,605	27,605	59,066	31,461	114.0%
	Total Supplies & Materials	**28,183**	**28,383**	**27,605**	**27,605**	**59,066**	**31,461**	**114.0%**
63005	Training	53,371	46,713	48,017	48,017	60,017	12,000	25.0%
63010	Meetings and Conferences	10,988	514	10,880	7,880	8,880	(2,000)	-18.4%
63015	Dues and Subscriptions	7,309	7,628	9,025	9,025	9,085	60	0.7%
64100	Contractual Services	17,359	21,953	22,692	22,692	27,718	5,026	22.1%
66600	Maintenance-Equipment	2,689	2,523	6,100	6,100	6,100	-	0.0%
67700	Communications	10,771	11,389	13,053	12,536	12,969	(84)	-0.6%
68001	Software Licenses/Maintenance	11,150	11,626	11,150	11,150	11,360	210	1.9%
	Total Charges & Services	**113,637**	**102,346**	**120,917**	**117,400**	**136,129**	**15,212**	**12.6%**
90630	Health Insurance	909,563	800,026	805,822	805,822	845,910	40,088	5.0%
91620	Liability Insurance	185,193	160,702	207,782	207,782	246,861	39,079	18.8%
93641	Technology Replacement	36,049	51,169	59,528	59,528	62,015	2,487	4.2%
94640	Capital Equipment Replacement	47,765	48,150	48,546	48,546	19,001	(29,545)	-60.9%
96600	Fleet Services	303,186	312,768	340,771	340,771	412,901	72,130	21.2%
97300	Debt Service (POB)	-	-	-	-	1,223,816	1,223,816	100.0%
	Total Interfund Transfers	**1,481,756**	**1,372,815**	**1,462,449**	**1,462,449**	**2,810,504**	**1,348,055**	**92.2%**
	Total Traffic Patrol Services	**$ 9,772,302**	**$ 10,338,845**	**$ 10,820,947**	**$ 10,941,594**	**$ 11,608,024**	**$ 787,077**	**7.3%**

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City of Wheaton
General Fund - Police -Traffic Patrol Services
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 16053020 Traffic Patrol Services

Account	Description	Amount	Description	Budget
50010	Wages-Full Time			$ 5,522,284
			Deputy Chief	
			Lieutenant (2)	
			Sergeant (6)	
			Police Officer (45)	
50028	Wages-Full Time (Support)			68,083
			Administrative Secretary	
50030	Wages-Part Time			60,063
			Community Service Officers (4)	
50100	Overtime			180,000
50200	Holiday Pay			206,282
50250	Special Response Pay			75,000
50300	Court Time Pay			105,000
50505	Firearms Incentive			3,180
50400	Prep Time Pay			284,922
51060	Sick Leave Buy-Back			9,103
51020	Uniform Allowance			50,790
		750	Deputy Chief	
		5,040	Lieutenants/Sergeants	
		44,000	Sworn Personnel	
		1,000	Part Time CSO	
51100	Employer-FICA			102,397
51105	Employer-IMRF Pension			5,930
51115	Employer-Police Pension			1,929,291
60700	Supplies and Materials			59,066
		8,800	Miscellaneous Supplies and Materials	
		1,200	Traffic Unit Speed Sign Batteries	
		2,000	MERIT Equipment	
		4,200	Evidence Technician Equipment	
		3,000	Defibrillator Batteries and Replacement Equipment	
		500	Miscellaneous Bicycle Equipment	
		5,000	Taser Cartridges and Batteries	
		250	Prisoner Meals	
		6,000	National Night Out/Neighborhood Roll Call	
		10,171	Speed Radar Display/Traffic Data Monitors (2)	
		17,945	Radar Message Sign Trailer	
63005	Training			60,017
		2,500	Advanced Evidence Tech & Photography Courses	
		9,000	School of Police Staff and Command	
		1,500	Breath Analysis Operator	
		4,000	A.C.E. Training	
		2,500	Firearms Training	
		1,250	Taser Training	
		3,000	Reconstruction Training	
		3,417	COP FTO - 911 Tech Training Software	
		3,850	Court Smart Online Training	
		29,000	Miscellaneous and Mandated Training Courses	

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City of Wheaton
General Fund - Police -Traffic Patrol Services
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 16053020 Traffic Patrol Services

Account	Description	Amount	Description	Budget
63010	Meetings and Conferences			8,880
		3,500	IL Tactical Officers Association Training Conference	
		2,000	Illinois Association of Technical Accident Investigators (IATAI) Conference	
		2,400	DRE Conference	
		630	DuPage Juvenile Officers Association Training Conference	
		250	IL LEAP Conference	
		100	DuPage Chiefs / IL LEAP Annual Luncheon	
63015	Dues and Subscriptions			9,085
		135	IL Assoc. of Technical Accident Invest.	
		300	DuPage Juvenile Officer Association	
		275	DuPage Chiefs Association	
		480	International Association for Identification	
		750	IL Tactical Officers Association	
		6,365	North East Multi-Regional Training (NEMRT) Membership	
		375	DuPage County Senior Police Mgmt. Association	
		140	IL LEAP	
		265	Il Association of Chiefs of Police	
64100	Contractual Services			27,718
		2,118	Printer/Copier Lease	
		10,000	Prisoner Hospital Bills	
		15,000	Uniform Cleaning	
		600	Uniform Cleaning Part Time CSO	
66600	Maintenance-Equipment			6,100
		4,600	Defibrillators/AED Maintenance	
		1,500	In-Ground Truck Scale	
67700	Communications			12,969
		12,969	Verizon Mobile	
68001	Software Licenses/Maintenance			11,360
		2,360	Traffic Reconstruction Software	
		9,000	Speedsign Software	
90630	Health Insurance			845,910
91620	Liability Insurance			246,861
93641	Technology Replacement			62,015
94640	Capital Equipment Replacement			19,001
96600	Fleet Services			412,901
		190,988	Capital Charge	
		221,913	Operating Charge	
97300	Debt Service (POB)			1,223,816
		1,223,816	2021 G.O. Bonds (Pension Obligation Bonds)	
Total Traffic Patrol Services				**$ 11,608,024**

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City of Wheaton
General Fund - Police - General Services
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 16053120 General Services

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50010	Wages-Full Time	$ 174,982	$ 180,494	$ 182,807	$ 184,003	$ 189,120	$ 6,313	3.5%
50100	Overtime	988	54	3,500	100	3,500	-	0.0%
50200	Holiday Pay	5,193	8,534	7,312	7,352	7,565	253	3.5%
	Total Personal Services	**181,163**	**189,082**	**193,619**	**191,455**	**200,185**	**6,566**	**3.4%**
51020	Uniform Allowance	2,091	872	1,050	1,050	1,050	-	0.0%
51100	Employer-FICA	12,752	12,967	14,811	14,646	15,314	503	3.4%
51105	Employer-IMRF Pension	14,419	18,932	21,317	21,079	17,436	(3,881)	-18.2%
	Total Employee Benefits	**29,262**	**32,771**	**37,178**	**36,775**	**33,800**	**(3,378)**	**-9.1%**
60700	Supplies and Materials	2,769	2,481	3,000	3,000	3,000	-	0.0%
	Total Supplies & Materials	**2,769**	**2,481**	**3,000**	**3,000**	**3,000**	**-**	**0.0%**
63005	Training	552	280	1,000	853	1,000	-	0.0%
64100	Contractual Services	3,605	4,665	4,500	4,500	4,500	-	0.0%
	Total Charges & Services	**4,157**	**4,945**	**5,500**	**5,353**	**5,500**	**-**	**0.0%**
90630	Health Insurance	51,485	45,284	45,613	45,613	46,141	528	1.2%
91620	Liability Insurance	10,101	8,887	11,491	11,491	13,107	1,616	14.1%
94640	Capital Equipment Replacement	4,054	4,086	4,119	4,119	1,804	(2,315)	-56.2%
96600	Fleet Services	25,882	27,722	29,023	29,023	31,241	2,218	7.6%
	Total Interfund Transfers	**91,522**	**85,979**	**90,246**	**90,246**	**92,293**	**2,047**	**2.3%**
Total General Services		**$ 308,873**	**$ 315,258**	**$ 329,543**	**$ 326,829**	**$ 334,778**	**$ 5,235**	**1.6%**

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City of Wheaton
General Fund - Police - General Services
Expenditures
Calendar Year 2022 Budget

Fund	**100**	**General Fund**
Org	**16053120**	**General Services**

Account	Description	Amount	Description	Budget
50010	Wages-Full Time			$ 189,120
			Community Service Officers (3)	
50100	Overtime			3,500
50200	Holiday Pay			7,565
51020	Uniform Allowance			1,050
		1,050	Community Service Officers	
51100	Employer-FICA			15,314
51105	Employer-IMRF Pension			17,436
60700	Supplies and Materials			3,000
		3,000	Miscellaneous Supplies	
63005	Training			1,000
		1,000	CSO training	
64100	Contractual Services			4,500
		3,000	DuPage County Animal Control-Service Fee	
		1,500	Uniform Cleaning	
90630	Health Insurance			46,141
91620	Liability Insurance			13,107
94640	Capital Equipment Replacement			1,804
96600	Fleet Services			31,241
		15,857	Capital Charge	
		15,384	Operating Charge	
Total General Services				**$ 334,778**

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City of Wheaton
General Fund - Police - Support Services
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 16050220 Support Services

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50028	Wages-Full Time (Support)	$ 435,247	$ 500,652	$ 428,483	$ 418,730	$ 441,781	$ 13,298	3.1%
50030	Wages-Part Time	-	19,805	27,266	27,757	30,483	3,217	11.8%
50100	Overtime	15,689	12,461	4,000	4,000	4,000	-	0.0%
50200	Holiday Pay	11,346	16,406	14,164	14,164	14,726	562	4.0%
51060	Sick Leave Buy-Back	348	484	359	495	509	150	41.8%
	Total Personal Services	**462,630**	**549,808**	**474,272**	**465,146**	**491,499**	**17,227**	**3.6%**
51020	Uniform Allowance	1,407	4,501	2,880	2,880	2,880	-	0.0%
51100	Employer-FICA	34,202	40,435	36,282	35,584	37,600	1,318	3.6%
51105	Employer-IMRF Pension	38,845	75,253	49,215	48,157	40,102	(9,113)	-18.5%
	Total Employee Benefits	**74,454**	**120,189**	**88,377**	**86,621**	**80,582**	**(7,795)**	**-8.8%**
60030	Printing	2,376	3,345	3,000	3,000	4,000	1,000	33.3%
60700	Supplies and Materials	16,629	17,159	18,000	18,000	18,000	-	0.0%
	Total Supplies & Materials	**19,005**	**20,504**	**21,000**	**21,000**	**22,000**	**1,000**	**4.8%**
63005	Training	912	706	1,200	50	1,000	(200)	-16.7%
63010	Meetings and Conferences	-	420	675	250	675	-	0.0%
63015	Dues and Subscriptions	60	60	120	120	120	-	0.0%
64100	Contractual Services	856,803	707,657	909,940	909,940	950,657	40,717	4.5%
66600	Maintenance-Equipment	4,269	4,279	6,979	9,229	7,224	245	3.5%
66601	Maintenance-Radio	6,021	109	10,000	2,000	4,000	(6,000)	-60.0%
67700	Communications	22,836	20,669	20,024	22,770	19,671	(353)	-1.8%
69210	Police Community Assistance	195	380	1,000	1,000	1,000	-	0.0%
	Total Charges & Services	**891,096**	**734,280**	**949,938**	**945,359**	**984,347**	**34,409**	**3.6%**
90630	Health Insurance	120,131	105,664	106,429	106,429	107,661	1,232	1.2%
91620	Liability Insurance	23,570	22,958	29,683	29,683	33,861	4,178	14.1%
93641	Technology Replacement	3,902	4,105	6,397	6,397	7,659	1,262	19.7%
94640	Capital Equipment Replacement	454	467	481	481	496	15	3.1%
	Total Interfund Transfers	**148,057**	**133,194**	**142,990**	**142,990**	**149,677**	**6,687**	**4.7%**
Total Support Services		**$ 1,595,242**	**$ 1,557,975**	**$ 1,676,577**	**$ 1,661,116**	**$ 1,728,105**	**$ 51,528**	**3.1%**

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City of Wheaton
General Fund - Police - Support Services
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 16050220 Support Services

Account	Description	Amount	Description	Budget
50028	Wages-Full Time (Support)			$ 441,781
			Police Services Supervisor	
			Property Control Officer	
			Police Services Representative (5)	
50030	Wages-Part Time			30,483
			Police Services Representative (2)	
50100	Overtime			4,000
50200	Holiday Pay			14,726
51060	Sick Leave Buy-Back			509
51020	Uniform Allowance			2,880
		500	Supervisor	
		380	Property Control Officer	
		2,000	Police Services Representative	
51100	Employer-FICA			37,600
51105	Employer-IMRF Pension			40,102
60030	Printing			4,000
60700	Supplies and Materials			18,000
		4,000	Copy Machine Paper	
		3,100	Supplies and Materials	
		7,000	Office Supplies	
		400	Batteries	
		3,500	Evidence/Property Control Storage	
63005	Training			1,000
63010	Meetings and Conferences			675
		425	IAPEM Annual Conference (PCO)	
		250	IL LEAP Conference (PSS)	
63015	Dues and Subscriptions			120
		35	Illinois Assoc. for Property & Evidence	
		85	Police Records Supervisor Assoc.	
64100	Contractual Services			950,657
		7,886	NetRMS (Records Management System)	
		811,640	Du-Comm Participation-Operations	
		39,252	Du-Comm Participation-New Facility	
		1,050	Uniform Cleaning	
		2,982	Printer/Copier Lease	
		1,100	Document Shredding Services	
		3,500	DUI Drug Testing	
		450	MedPro Bio-Hazzard Pick up	
		78,797	DUJIS Operational Costs	
		4,000	Itouch Biometrics (Fingerprint Software)	

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City of Wheaton
General Fund - Police - Support Services
Expenditures
Calendar Year 2022 Budget

Fund	**100**	**General Fund**
Org	**16050220**	**Support Services**

Account	Description	Amount	Description	Budget
66600	Maintenance-Equipment			7,224
		1,500	Weapons/Range	
		1,429	Annual Porter Lee Service Agreement (BEAST)	
		4,295	MDT and Mobile Video Maintenance (Watchguard)	
66601	Maintenance-Radio			4,000
		4,000	Other Radio Maintenance	
67700	Communications			19,671
		5,001	VOIP Phones	
		14,670	Mobile Phones	
69210	Police Community Assistance			1,000
90630	Health Insurance			107,661
91620	Liability Insurance			33,861
93641	Technology Replacement			7,659
94640	Capital Equipment Replacement			496
Total Support Services				**$ 1,728,105**

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City of Wheaton
General Fund - Police Station Maintenance
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 15540020 Police Station Maintenance

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50029	Wages-Full Time (Regular)	$ 827	$ 962	$ 973	$ 965	$ 993	$ 20	2.1%
	Total Personal Services	**827**	**962**	**973**	**965**	**993**	**20**	**2.1%**
51100	Employer-FICA	63	74	74	74	76	2	2.7%
51105	Employer-IMRF Pension	72	107	107	106	86	(21)	-19.6%
	Total Employee Benefits	**135**	**181**	**181**	**180**	**162**	**(19)**	**-10.5%**
60400	Repairs	29,926	23,375	9,800	7,800	9,800	-	0.0%
60700	Supplies and Materials	12,308	14,353	12,400	12,330	12,400	-	0.0%
	Total Supplies & Materials	**42,234**	**37,728**	**22,200**	**20,130**	**22,200**	**-**	**0.0%**
64100	Contractual Services	65,166	62,810	63,150	60,000	63,150	-	0.0%
64125	Snow Removal Services	19,490	8,620	22,000	17,100	20,000	(2,000)	-9.1%
67705	Utilities-Gas	2,926	-	3,500	2,000	3,500	-	0.0%
	Total Charges & Services	**87,582**	**71,430**	**88,650**	**79,100**	**86,650**	**(2,000)**	**-2.3%**
90630	Health Insurance	600	203	213	213	215	2	0.9%
91620	Liability Insurance	101	30	38	38	53	15	39.5%
94640	Capital Equipment Replacement	28,609	28,825	29,048	29,048	29,275	227	0.8%
95642	Building Renewal	63,819	68,168	72,720	72,720	77,485	4,765	6.6%
96600	Fleet Services	5,361	4,467	6,058	6,058	3,803	(2,255)	-37.2%
	Total Interfund Transfers	**98,490**	**101,693**	**108,077**	**108,077**	**110,831**	**2,754**	**2.5%**
Total Police Station Maintenance		**$ 229,268**	**$ 211,994**	**$ 220,081**	**$ 208,452**	**$ 220,836**	**$ 755**	**0.3%**

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City of Wheaton
General Fund - Police - Station Maintenance
Expenditures
Calendar Year 2022 Budget

Fund	**100**	**General Fund**				
Org	**15540020**	**Police Station Maintenance**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	50029	Wages-Full Time (Regular)			$	993
				Public Works Labor Hours		
	51100	Employer-FICA				76
	51105	Employer-IMRF Pension				86
	60400	Repairs				9,800
			600	Electrical		
			6,000	HVAC		
			2,000	Overhead Doors		
			1,200	Plumbing		
	60700	Supplies and Materials				12,400
			600	Electrical Parts/Supplies		
			1,600	Filters for Gun Range		
			800	Filters-Heating/Air		
			600	First Aid Supplies		
			300	Ice Melt Compound		
			5,000	Janitorial Supplies		
			3,500	Miscellaneous Supplies		
	64100	Contractual Services				63,150
			1,200	AED Maintenance		
			300	Backflow Preventer Testing		
			24,100	Cleaning Service		
			800	Door & Gates		
			2,200	Elevator Maintenance		
			1,350	Fire Protection/Maintenance		
			5,400	HVAC Maintenance		
			5,000	Landscape Maintenance		
			400	Pest Management		
			16,000	Range Decontamination/Removal		
			1,200	Towels and Mat Service		
			2,700	Wheaton Sanitary Service		
			2,000	Security System License		
			500	Painting of Offices & Hallways		
	64125	Snow Removal Services				20,000
			20,000	Snow Plowing		
	67705	Utilities-Gas				3,500
	90630	Health Insurance				215
	91620	Liability Insurance				53
	94640	Capital Equipment Replacement				29,275
	95642	Building Renewal				77,485
	96600	Fleet Services				3,803
			3,803	Operating		
	Total Police Station Maintenance				**$**	**220,836**

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City of Wheaton
General Fund - Police Crossing Guards
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 16053200 Crossing Guards

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50030	Wages-Part Time	$ 122,810	$ 91,000	$ 125,000	$ 125,000	$ 125,000	$ -	0.0%
	Total Personal Services	**122,810**	**91,000**	**125,000**	**125,000**	**125,000**	**-**	**0.0%**
51100	Employer-FICA	9,395	7,046	9,563	9,563	9,563	-	0.0%
	Total Employee Benefits	**9,395**	**7,046**	**9,563**	**9,563**	**9,563**	**-**	**0.0%**
60700	Supplies and Materials	473	-	500	-	500	-	0.0%
	Total Supplies & Materials	**473**	**-**	**500**	**-**	**500**	**-**	**0.0%**
91620	Liability Insurance	6,735	5,924	7,660	7,660	8,738	1,078	14.1%
	Total Interfund Transfers	**6,735**	**5,924**	**7,660**	**7,660**	**8,738**	**1,078**	**14.1%**
Total Crossing Guards		**$ 139,413**	**$ 103,970**	**$ 142,723**	**$ 142,223**	**$ 143,801**	**$ 1,078**	**0.8%**

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City of Wheaton
General Fund - Police Crossing Guards
Expenditures
Calendar Year 2022 Budget

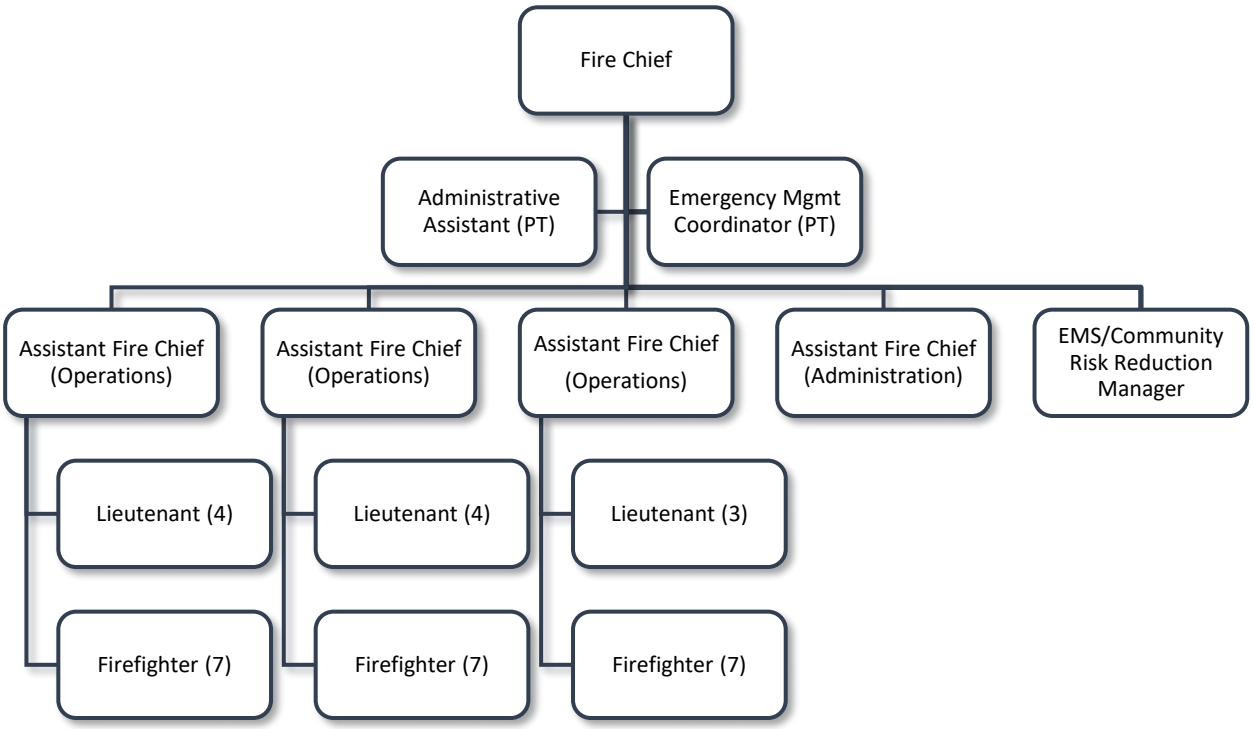
Fund	**100**	**General Fund**
Org	**16053200**	**Crossing Guards**

Account	Description	Budget
50030	Wages-Part Time	$ 125,000
51100	Employer-FICA	9,563
60700	Supplies and Materials	500
91620	Liability Insurance	8,738
Total Crossing Guards		**$ 143,801**

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City of Wheaton
Fire
Calendar Year 2022 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

Full Time Equivalent	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-Time Employees	37.00	37.90	37.90	37.90	37.90
Part-Time Employees	0.90	0.90	0.90	0.90	0.90
Total FTEs	**37.90**	**38.80**	**38.80**	**38.80**	**38.80**

In addition to employees, the City contracts with an outside vendor for 19 Paramedic/Emergency Medical Services (EMS) and Field Triage Medic personnel to staff the operations of the fire department. The department has a total of 37 sworn firefighters.

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Fire Department's mission "is dedicated to safely providing the highest level of fire, rescue, emergency medical services, fire prevention services and public education, to those whom we are called to serve. These services will be provided by trained professional personnel striving for excellence while maintaining the resources entrusted to us in the highest level of readiness."

The Fire Department has three fire stations staffed by personnel working twenty-four-hour shifts. The fire stations are located in the southeast, west, and north sections of the City to provide professional coverage when an emergency arises. The City also operates three ambulances (one from each station) staffed by paramedics provided through a contract with an outside vendor.

The Fire Department accounts for the costs of operations using the following organizations to achieve the goals and objectives of the department: Fire Administration, Firefighting/Investigation, Communications, Homeland Security, Medical/Rescue, Fire Station #38 Maintenance, Fire Station #39 Maintenance, and Fire Station #37 Maintenance.

2021 GOALS

- **Goal:** Complete the purchase and in-servicing of two replacement ambulances.
  Status: Completed the purchase of two replacement ambulances.
- **Goal:** Remodel interior living spaces at Fire Station #38.
  Status: In collaboration with the Foreign Fire Tax Board, initiated remodeling of interior living spaces at Fire Station #38.
- **Goal:** Conduct fire safety and pre-plan inspections within the community after pausing the program due to the pandemic.
  Status: Re-implemented fire safety and pre-plan inspection program with completion of approximately 500 safety surveys.
- **Goa**l: Complete negotiations with Local 3706 to develop a successor bargaining agreement.
  Status: Successfully negotiated a 5-year collective bargaining agreement through internal negotiations with Local 3706.

2022 GOALS

Promote and preserve Wheaton as a safe city. Identify opportunities to enhance public safety through services provide by all City Department.

- Complete a formal Continuity of Operations (COOP) plan that meets FEMA requirements.

Improve service delivery through process improvements and data analysis. Use Employee training to improve job performance and customer service.

- All personnel to complete mental health first aid training to improve delivery of care to community members experiencing mental health emergencies.

Promote and preserve Wheaton as a safe city. Enhance and strengthen education and outreach for community members.

- Expand the use of social media and video resources for the delivery of Fire Department/Emergency Management public education/information.

Promote and preserve Wheaton as safe city. Increase citizen engagement in community safety efforts.

- Re-implement an annual Citizens Fire Academy Program.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2019 Actual	2020 Actual	2021 Target	2021 Projected	2022 Target
Responsive & Efficient Services	**Average Response Time:**					
	* Emergency medical incidents *(Dispatch to 1st Unit Arrival)*	4 min 6 sec	5 min 57 sec	6 min	6 min	6 min
	* Non Emergency medical incidents *(Dispatch to 1st Unit Arrival)*	5 min 56 sec	6 min 4 sec	6 min	6 min	6 min
Responsive & Efficient Services	**Annual Responses by Station:**					
	* Station #37 - 1700 N Main	1,602	1,276	1,500	1,500	1,500
	* Station #38 - 1 Fapp Circle	2,546	2,176	2,400	2,400	2,400
	* Station #39 - 1590 S. President	2,290	2,023	2,100	2,100	2,100
Community Safety	**Insurance Services Office:**					
	* Public Protection Classification *(Lowest: Class 10 - Highest Class 1)*	Class 2	Class 2	Class 2	Class 2	Class 2

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Workload Measures

Strategic Goal	Measures	2019 Actual	2020 Actual	2021 Target	2021 Projected	2022 Target
Community Safety	**Annual Count of Incidents:**					
	* Emergency Medical Services	4,336	3,657	N/A	N/A	N/A
	* Non-Emergency Medical Services	1,166	1,117	N/A	N/A	N/A
	* Mutual Aid Given	935	701	N/A	N/A	N/A
	Total:	**6,437**	**5,475**			
Community Safety	**Service Demand Breakdown:**					
	* % Emergency Medical Services	79%	79%	80%	N/A	N/A
	* % Non-Emergency Medical Services	21%	21%	20%	N/A	N/A
Community Safety	Annual Count of Fire Safety Inspections	540	180	540	540	540

N/A = Not Available

EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personal Services	$ 5,061,686	$5,099,588	$5,141,722	$5,249,956
Employee Benefits	1,853,442	2,104,926	3,599,447	9,035,109
Supplies & Materials	126,170	103,058	110,437	114,818
Charges & Services	2,080,554	2,409,922	2,416,397	2,474,717
Capital Outlays	560	8,000	6,000	8,000
Interfund Transfers	1,626,802	1,732,953	1,732,953	2,122,811
Total Expenditures	**$ 10,749,214**	**$ 11,458,447**	**$ 13,006,956**	**$ 19,005,411**

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City of Wheaton
General Fund
Fire Organization Summary
Calendar Year 2022 Budget

The following is a combined summary of the Fire Divisions: Administrative, Firefighting/Investigation, Communications, Homeland Security, Medical/Rescue, Fire Station #38 Maintenance, Fire Station #39 Maintenance and Fire Station #37 Maintenance.

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50010	Wages-Full Time	$ 3,968,806	$ 4,176,784	$ 4,270,380	$ 4,265,890	$ 4,363,559	$ 93,179	2.2%
50029	Wages-Full Time (Regular)	1,654	2,025	1,946	2,141	1,986	40	2.1%
50030	Wages-Part Time	23,541	22,747	30,932	19,633	30,677	(255)	-0.8%
50100	Overtime	148,857	73,830	118,000	98,000	118,000	-	0.0%
50150	Firefighter Replacement	654,666	593,261	510,000	588,000	560,000	50,000	9.8%
50200	Holiday Pay	145,893	176,372	154,602	150,878	157,976	3,374	2.2%
51060	Sick Leave Buy-Back	10,372	16,667	13,728	17,180	17,758	4,030	29.4%
	Total Personal Services	**4,953,789**	**5,061,686**	**5,099,588**	**5,141,722**	**5,249,956**	**150,368**	**2.9%**
51020	Uniform Allowance	52,320	46,814	56,880	56,880	56,880	-	0.0%
51040	Medical Physicals	4,228	3,870	45,317	45,317	45,317	-	0.0%
51200	Employee Relations	959	448	2,200	2,200	2,200	-	0.0%
51100	Employer-FICA	70,162	76,339	81,693	81,628	83,342	1,649	2.0%
51105	Employer-IMRF Pension	144	8,928	10,354	10,397	8,485	(1,869)	-18.1%
51120	Employer-Fire Pension	1,488,287	1,717,043	1,908,482	1,908,482	1,366,172	(542,310)	-28.4%
51121	Employer-Fire UAAL Pension	-	-	-	1,494,543	7,472,713	7,472,713	100.0%
	Total Employee Benefits	**1,616,100**	**1,853,442**	**2,104,926**	**3,599,447**	**9,035,109**	**6,930,183**	**329.2%**
60025	Postage	13	73	-	33	-	-	0.0%
60030	Printing	17	369	2,000	1,000	2,000	-	0.0%
60400	Repairs	37,999	48,621	32,200	40,721	39,300	7,100	22.0%
60700	Supplies and Materials	47,612	77,107	68,858	68,683	73,518	4,660	6.8%
	Total Supplies & Materials	**85,641**	**126,170**	**103,058**	**110,437**	**114,818**	**11,760**	**11.4%**
63005	Training	13,925	6,948	21,000	21,000	22,000	1,000	4.8%
63010	Meetings and Conferences	-	-	1,925	1,925	1,925	-	0.0%
63015	Dues and Subscriptions	4,589	6,198	4,811	4,811	4,811	-	0.0%
64100	Contractual Services	1,824,095	2,003,088	2,312,437	2,318,797	2,371,987	59,550	2.6%
66600	Maintenance-Equipment	-	-	500	500	500	-	0.0%
66601	Maintenance-Radio	-	-	2,400	2,400	2,400	-	0.0%
67700	Communications	46,868	54,562	52,449	52,632	55,644	3,195	6.1%
67705	Utilities-Gas	3,191	450	5,100	2,100	4,600	(500)	-9.8%
68001	Software Licenses/Maintenance	7,094	6,295	6,500	9,174	7,800	1,300	20.0%
69020	Disability Insurance Premium	4,269	3,013	2,800	3,058	3,050	250	8.9%
	Total Charges & Services	**1,904,031**	**2,080,554**	**2,409,922**	**2,416,397**	**2,474,717**	**64,795**	**2.7%**
70040	Communications Equipment	1,013	560	8,000	6,000	8,000	-	0.0%
	Total Capital Outlays	**1,013**	**560**	**8,000**	**6,000**	**8,000**	**-**	**0.0%**
90630	Health Insurance	635,778	572,500	576,665	576,665	583,339	6,674	1.2%
91620	Liability Insurance	127,749	114,995	148,684	148,684	169,632	20,948	14.1%
93641	Technology Replacement	16,586	20,248	26,195	26,195	28,881	2,686	10.3%
94640	Capital Equipment Replacement	93,496	88,086	89,519	89,519	63,978	(25,541)	-28.5%
95642	Building Renewal	59,556	63,516	67,660	67,660	71,995	4,335	6.4%
96600	Fleet Services	826,936	767,457	824,230	824,230	803,347	(20,883)	-2.5%
97300	Debt Service (POB)	-	-	-	-	401,639	401,639	100.0%
	Total Interfund Transfers	**1,760,101**	**1,626,802**	**1,732,953**	**1,732,953**	**2,122,811**	**389,858**	**22.5%**
	Total Fire without UAAL Pension Contibution	**$ 10,320,675**	**$ 10,749,214**	**$ 11,458,447**	**$ 11,512,413**	**$ 11,532,698**	**$ 74,251**	**0.6%**
	Total Fire with UAAL Pension Contibution	**$ 10,320,675**	**$ 10,749,214**	**$ 11,458,447**	**$ 13,006,956**	**$ 19,005,411**	**$ 7,546,964**	**65.9%**

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City of Wheaton
General Fund - Fire - Administrative
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 16560031 Fire Administrative

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	%
50010	Wages-Full Time	$ 722,562	$ 718,135	$ 729,716	$ 732,309	$ 748,784	$ 19,068	2.6%
50030	Wages-Part Time	10,257	10,347	14,021	13,099	15,027	1,006	7.2%
50100	Overtime	25,749	24,298	28,000	28,000	28,000	-	0.0%
50150	Firefighter Replacement	7,896	8,009	10,000	8,000	10,000	-	0.0%
50200	Holiday Pay	14,645	18,570	16,659	16,659	17,203	544	3.3%
51060	Sick Leave Buy-Back	632	4,573	3,503	4,683	4,870	1,367	39.0%
	Total Personal Services	**781,741**	**783,932**	**801,899**	**802,750**	**823,884**	**21,985**	**2.7%**
51020	Uniform Allowance	3,132	4,484	2,500	2,500	2,500	-	0.0%
51040	Medical Physicals	3,344	768	6,105	6,105	6,105	-	0.0%
51100	Employer-FICA	11,653	11,652	12,497	12,452	12,878	381	3.0%
51120	Employer-Fire Pension	201,120	232,033	257,836	257,836	184,570	(73,266)	-28.4%
51121	Employer-Fire UAAL Pension	-	-	-	1,494,543	7,472,713	7,472,713	100.0%
51200	Employee Relations	959	448	2,200	2,200	2,200	-	0.0%
	Total Employee Benefits	**220,208**	**249,385**	**281,138**	**1,775,636**	**7,680,966**	**7,399,828**	**2632.1%**
60025	Postage	13	73	-	33	-	-	0.0%
60030	Printing	17	369	2,000	1,000	2,000	-	0.0%
60400	Repairs	-	-	600	600	600	-	0.0%
60700	Supplies and Materials	3,264	4,001	10,228	10,228	10,228	-	0.0%
	Total Supplies & Materials	**3,294**	**4,443**	**12,828**	**11,861**	**12,828**	**-**	**0.0%**
63005	Training	-	-	2,000	2,000	2,000	-	0.0%
63010	Meetings and Conferences	-	-	1,825	1,825	1,825	-	0.0%
63015	Dues and Subscriptions	4,589	6,198	4,811	4,811	4,811	-	0.0%
64100	Contractual Services	26,564	2,082	1,957	1,957	1,953	(4)	-0.2%
66600	Maintenance-Equipment	-	-	500	500	500	-	0.0%
67700	Communications	43,603	37,989	36,964	37,147	40,709	3,745	10.1%
68001	Software Licenses/Maintenance	7,094	6,295	6,500	9,174	7,800	1,300	20.0%
	Total Charges & Services	**81,850**	**52,564**	**54,557**	**57,414**	**59,598**	**5,041**	**9.2%**
90630	Health Insurance	85,808	75,474	76,021	76,021	76,901	880	1.2%
91620	Liability Insurance	19,867	17,477	22,598	22,598	25,779	3,181	14.1%
93641	Technology Replacement	16,586	20,248	26,195	26,195	28,881	2,686	10.3%
94640	Capital Equipment Replacement	7,564	7,664	7,768	7,768	4,938	(2,830)	-36.4%
96600	Fleet Services	34,270	33,923	46,605	46,605	22,482	(24,123)	-51.8%
97300	Debt Service (POB)	-	-	-	-	54,261	54,261	100.0%
	Total Interfund Transfers	**164,095**	**154,786**	**179,187**	**179,187**	**213,242**	**34,055**	**19.0%**
Total Fire Administrative without UAAL Pension Contribution		**$ 1,251,188**	**$ 1,245,110**	**$ 1,329,609**	**$ 1,332,305**	**$ 1,317,805**	**$ (11,804)**	**-0.9%**
Total Fire Administrative with UAAL Pension Contribution		**$ 1,251,188**	**$ 1,245,110**	**$ 1,329,609**	**$ 2,826,848**	**$ 8,790,518**	**$ 7,460,909**	**561.1%**

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City of Wheaton
General Fund - Fire - Administrative
Expenditures
Calendar Year 2022 Budget

Fund	100	General Fund			
Org	16560031	Fire Administrative			
	Account	Description	Amount	Description	Budget
	50010	Wages-Full Time			$ 748,784
				Fire Chief	
				Assistant Chief (4)	
	50030	Wages-Part Time			15,027
				PT Administrative Asst.	
	50100	Overtime			28,000
	50200	Holiday Pay			17,203
	50150	Firefighter Replacement			10,000
	51060	Sick Leave Buy Back			4,870
	51020	Uniform Allowance			2,500
			2,500	Uniform Allowance	
	51040	Medical Physicals			6,105
			3,655	Medical Exams - Annual	
			2,125	Medical Exams - Stress	
			325	Pulmonary Function Test-Annual	
	51200	Employee Relations			2,200
	51100	Employer-FICA			12,878
	51120	Employer-Fire Pension			184,570
	51121	Employer-Fire UAAL Pension			7,472,713
			7,472,713	Pension Contribution (2021 G.O. Bonds)	
	60030	Printing			2,000
	60400	Repairs			600
			600	AV Equipment Repairs	
	60700	Supplies and Materials			10,228
			1,988	Copier Supplies	
			1,140	Computer Supplies	
			3,500	Public Education	
			2,400	Training Supplies and Materials	
			800	AV Aids/I-Net Supplies	
			400	Training Room Equipment	
	63005	Training			2,000
			2,000	Supervisory/Management Training	

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City of Wheaton
General Fund - Fire - Administrative
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 16560031 Fire Administrative

Account	Description	Amount	Description	Budget
63010	Meetings and Conferences			1,825
		1,500	IL/International Fire Chiefs Conference	
		50	DuPage Fire Chiefs	
		275	Miscellaneous Meetings/Conferences	
63015	Dues and Subscriptions			4,811
		250	International Association Fire Chiefs	
		320	IL Fire Chiefs Association	
		50	DuPage Fire Chiefs	
		3,500	MABAS Division 12 Annual	
		66	Fire Engineering	
		75	Fire House	
		50	Miscellaneous	
		500	Equipment Inventory Service	
64100	Contractual Services			1,953
		1,903	Printer/Copier Lease	
		50	Uniform Cleaning	
66600	Maintenance-Equipment			500
67700	Communications			40,709
		7,374	Landline Phones	
		23,400	Comcast/Internet	
		5,171	ATT Mobile	
		4,764	Verizon Mobile	
68001	Software Licenses/Maintenance			7,800
		7,800	Fire House Software License	
90630	Health Insurance			76,901
91620	Liability Insurance			25,779
93641	Technology Replacement			28,881
94640	Capital Equipment Replacement			4,938
96600	Fleet Services			22,482
		6,937	Capital Charge	
		15,545	Operating Charge	
97300	Debt Service (POB)			54,261
		54,261	2021 G.O. Bonds (Pension Obligation Bonds)	
Total Fire Administrative without UAAL Pension Contribution				**$ 1,317,805**
Total Fire Administrative with UAAL Pension Contribution				**$ 8,790,518**

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City of Wheaton
General Fund - Firefighting/Investigation
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 16562000 Firefighting/Investigation

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50010	Wages-Full Time	$ 3,246,244	$ 3,375,648	$ 3,448,564	$ 3,441,280	$ 3,519,329	$ 70,765	2.1%
50100	Overtime	123,108	49,532	90,000	70,000	90,000	-	0.0%
50150	Firefighter Replacement	646,770	585,252	500,000	580,000	550,000	50,000	10.0%
50200	Holiday Pay	131,248	157,802	137,943	134,219	140,773	2,830	2.1%
51060	Sick Leave Buy-Back	9,740	12,094	10,225	12,497	12,888	2,663	26.0%
	Total Personal Services	**4,157,110**	**4,180,328**	**4,186,732**	**4,237,996**	**4,312,990**	**126,258**	**3.0%**
51020	Uniform Allowance	49,188	42,330	54,380	54,380	54,380	-	0.0%
51040	Medical Physicals	884	3,102	39,212	39,212	39,212	-	0.0%
51100	Employer-FICA	57,367	57,625	60,708	61,451	61,813	1,105	1.8%
51120	Employer-Fire Pension	1,287,167	1,485,010	1,650,646	1,650,646	1,181,602	(469,044)	-28.4%
	Total Employee Benefits	**1,394,606**	**1,588,067**	**1,804,946**	**1,805,689**	**1,337,007**	**(467,939)**	**-25.9%**
60400	Repairs	1,968	2,042	5,600	5,600	5,600	-	0.0%
60700	Supplies and Materials	9,220	15,180	14,305	14,305	17,865	3,560	24.9%
	Total Supplies & Materials	**11,188**	**17,222**	**19,905**	**19,905**	**23,465**	**3,560**	**17.9%**
63005	Training	8,555	1,500	10,000	10,000	10,000	-	0.0%
63010	Meetings and Conferences	-	-	100	100	100	-	0.0%
64100	Contractual Services	3,677	3,657	6,100	6,100	6,100	-	0.0%
69020	Disability Insurance Premium	4,269	3,013	2,800	3,058	3,050	250	8.9%
	Total Charges & Services	**16,501**	**8,170**	**19,000**	**19,258**	**19,250**	**250**	**1.3%**
90630	Health Insurance	549,170	483,035	486,534	486,534	492,166	5,632	1.2%
91620	Liability Insurance	107,748	94,792	122,563	122,563	139,815	17,252	14.1%
94640	Capital Equipment Replacement	32,964	33,230	33,505	33,505	9,708	(23,797)	-71.0%
96600	Fleet Services	621,220	572,011	587,883	587,883	593,303	5,420	0.9%
97300	Debt Service (POB)	-	-	-	-	347,378	347,378	100.0%
	Total Interfund Transfers	**1,311,102**	**1,183,068**	**1,230,485**	**1,230,485**	**1,582,370**	**351,885**	**28.6%**
	Total Firefighting/Investigation	**$ 6,890,507**	**$ 6,976,855**	**$ 7,261,068**	**$ 7,313,333**	**$ 7,275,082**	**$ 14,014**	**0.2%**

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City of Wheaton
General Fund - Firefighting/Investigation
Expenditures
Calendar Year 2022 Budget

Fund	100	General Fund			
Org	16562000	Firefighting/Investigation			
	Account	Description	Amount	Description	Budget
	50010	Wages-Full Time			$ 3,519,329
				Fire Lieutenant (11)	
				Firefighter (21)	
	50100	Overtime			90,000
	50150	Firefighter Replacement			550,000
	50200	Holiday Pay			140,773
	51060	Sick Leave Buy-Back			12,888
	51020	Uniform Allowance			54,380
			16,000	Uniform Allowance	
			1,000	Truck Belts	
			14,390	Fire Coats	
			12,300	Bunker Pants	
			3,700	Bunker Boots	
			1,485	Helmets	
			1,620	Gloves	
			825	Hand lights	
			640	Uniform Cleaning Allowance	
			1,000	Batteries	
			420	Protective Hoods	
			1,000	Miscellaneous	
	51040	Medical Physicals			39,212
			37,132	Annual Medical Exams	
			2,080	Infection Control Shots/Pulmonary Function Test	
	51100	Employer-FICA			61,813
	51120	Employer-Fire Pension			1,181,602
	69020	Disability Insurance Premium			3,050
	60400	Repairs			5,600
			1,600	Air Mask Maintenance	
			1,800	Hose, Nozzle, Equipment	
			2,200	Small Motor Maintenance	
	60700	Supplies and Materials			17,865
			3,000	Hardware Supplies/Investigation	
			6,800	Air Cylinder	
			1,640	Air Mask Face Piece	
			1,425	Foam	
			5,000	Misc. Items	

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City of Wheaton
General Fund - Firefighting/Investigation
Expenditures
Calendar Year 2022 Budget

Fund	100	General Fund			
Org	16562000	Firefighting/Investigation			
	Account	Description	Amount	Description	Budget
	63005	Training			10,000
			1,500	Fire Officer Certification Courses	
			1,500	Investigation Training	
			5,000	Live Fire Training	
			1,000	State Fire Inspector Training	
			1,000	Supervisory Training	
	63010	Meetings and Conferences			100
	64100	Contractual Services			6,100
			1,700	Breathing Air Maintenance	
			300	Air Cylinder Hydrotest	
			2,200	Hydraulic Tool Maintenance	
			500	Extinguisher Recharge	
			1,100	Ground Ladder Testing	
			300	Investigative Photo Processing	
	90630	Health Insurance			492,166
	91620	Liability Insurance			139,815
	94640	Capital Equipment Replacement			9,708
	96600	Fleet Services			593,303
			459,464	Capital Charge	
			133,839	Operating Charge	
	97300	Debt Service (POB)			347,378
			347,378	2021 G.O. Bonds (Pension Obligation Bonds)	
	Total Firefighting/Investigation				**$ 7,275,082**

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City of Wheaton
General Fund - Fire - Communications
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 16563000 Fire Communications

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
60400	Repairs	$ 1,380	$ 1,374	$ 2,000	$ 2,000	$ 2,000	$ -	0.0%
60700	Supplies and Materials	111	3,428	3,000	3,000	3,000	-	0.0%
	Total Supplies & Materials	**1,491**	**4,802**	**5,000**	**5,000**	**5,000**	**-**	**0.0%**
64100	Contractual Services	256,930	196,202	268,700	268,700	269,000	300	0.1%
66601	Maintenance-Radio	-	-	2,400	2,400	2,400	-	0.0%
	Total Charges & Services	**256,930**	**196,202**	**271,100**	**271,100**	**271,400**	**300**	**0.1%**
70040	Communications Equipment	1,013	560	8,000	6,000	8,000	-	0.0%
	Total Capital Outlays	**1,013**	**560**	**8,000**	**6,000**	**8,000**	**-**	**0.0%**
Total Fire Communications		**$ 259,434**	**$ 201,564**	**$ 284,100**	**$ 282,100**	**$ 284,400**	**$ 300**	**0.1%**

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City of Wheaton
General Fund - Fire - Communications
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 16563000 Fire Communications

Account	Description	Amount	Description	Budget
60400	Repairs			$ 2,000
60700	Supplies and Materials			3,000
64100	Contractual Services			269,000
		255,500	DuComm Participation-Operations	
		12,500	DuComm Participation-New Facility	
		1,000	Active 911 / I-nert Viewer	
66601	Maintenance-Radio			2,400
70040	Communications Equipment			8,000
		1,500	Mobile	
		4,000	Radio Pagers	
		2,500	Intercom Headsets	
Total Fire Communications				**$ 284,400**

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City of Wheaton
General Fund - Fire - Homeland Security
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 16564000 Homeland Security

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50030	Wages-Part Time	$ 13,284	$ 12,400	$ 16,911	$ 6,534	$ 15,650	$ (1,261)	-7.5%
	Total Personal Services	**13,284**	**12,400**	**16,911**	**6,534**	**15,650**	**(1,261)**	**-7.5%**
51100	Employer-FICA	1,016	952	1,294	500	1,197	(97)	-7.5%
	Total Employee Benefits	**1,016**	**952**	**1,294**	**500**	**1,197**	**(97)**	**-7.5%**
60400	Repairs	-	-	500	500	500	-	0.0%
60700	Supplies and Materials	5,631	6,239	7,750	7,750	7,750	-	0.0%
	Total Supplies & Materials	**5,631**	**6,239**	**8,250**	**8,250**	**8,250**	**-**	**0.0%**
63005	Training	-	-	1,000	1,000	1,000	-	0.0%
64100	Contractual Services	5,058	1,397	400	405	412	12	3.0%
67700	Communications	2,467	15,772	14,885	14,885	14,335	(550)	-3.7%
	Total Charges & Services	**7,525**	**17,169**	**16,285**	**16,290**	**15,747**	**(538)**	**-3.3%**
94640	Capital Equipment Replacement	4,988	5,137	5,292	5,292	5,450	158	3.0%
	Total Interfund Transfers	**4,988**	**5,137**	**5,292**	**5,292**	**5,450**	**158**	**3.0%**
Total Homeland Security		**$ 32,444**	**$ 41,897**	**$ 48,032**	**$ 36,866**	**$ 46,294**	**$ (1,738)**	**-3.6%**

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City of Wheaton
General Fund - Fire - Homeland Security
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 16564000 Homeland Security

Account	Description	Amount	Description	Budget
50030	Wages-Part Time			$ 15,650
			Part-Time Emergency Management Coordinator	
51100	Employer-FICA			1,197
60400	Repairs			500
		500	Homeland Security Siren Maintenance/Repair	
60700	Supplies and Materials			7,750
		250	Homeland Security Supplies and Materials	
		1,500	Hazardous Materials-Misc. Supplies	
		1,500	Spill Control Materials	
		3,000	Protective Equipment	
		1,500	Technical Rescue Equipment	
63005	Training			1,000
		1,000	Hazardous Material/NIMS Emergency Management Training	
64100	Contractual Services			412
		412	Warning System Monitoring Service	
67700	Communications			14,335
		2,870	Landline Phones	
		580	ATT Mobile Phones	
		212	Verizon Mobile Data	
		10,673	Mass Notification Software Service	
94640	Capital Equipment Replacement			5,450
Total Homeland Security				**$ 46,294**

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City of Wheaton
General Fund - Fire - Medical/Rescue
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 16565000 Medical/Rescue

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50010	Wages-Full Time	$ -	$ 83,001	$ 92,100	$ 92,301	$ 95,446	$ 3,346	3.6%
	Total Personal Services	**-**	**83,001**	**92,100**	**92,301**	**95,446**	**3,346**	**3.6%**
51100	Employer-FICA	-	5,955	7,046	7,061	7,302	256	3.6%
51105	Employer-IMRF Pension	-	8,702	10,140	10,162	8,313	(1,827)	-18.0%
	Total Employee Benefits	**-**	**14,657**	**17,186**	**17,223**	**15,615**	**(1,571)**	**-9.1%**
60400	Repairs	2,145	2,563	4,500	4,500	5,500	1,000	22.2%
60700	Supplies and Materials	9,562	23,608	11,000	11,000	11,000	-	0.0%
	Total Supplies & Materials	**11,707**	**26,171**	**15,500**	**15,500**	**16,500**	**1,000**	**6.5%**
63005	Training	5,370	5,448	8,000	8,000	9,000	1,000	12.5%
64100	Contractual Services	1,499,571	1,769,069	2,011,635	2,011,635	2,069,927	58,292	2.9%
67700	Communications	798	801	600	600	600	-	0.0%
	Total Charges & Services	**1,505,739**	**1,775,318**	**2,020,235**	**2,020,235**	**2,079,527**	**59,292**	**2.9%**
90630	Health Insurance	-	13,585	13,684	13,684	13,842	158	1.2%
91620	Liability Insurance	-	2,666	3,447	3,447	3,932	485	14.1%
96600	Fleet Services	167,081	159,395	186,734	186,734	183,440	(3,294)	-1.8%
	Total Interfund Transfers	**167,081**	**175,646**	**203,865**	**203,865**	**201,214**	**(2,651)**	**-1.3%**
Total Medical/Rescue		**$ 1,684,527**	**$ 2,074,793**	**$ 2,348,886**	**$ 2,349,124**	**$ 2,408,302**	**$ 59,416**	**2.5%**

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City of Wheaton
General Fund - Fire - Medical/Rescue
Expenditures
Calendar Year 2022 Budget

Fund	**100**	**General Fund**
Org	**16565000**	**Medical/Rescue**

Account	Description	Amount	Description	Budget
50010	Wages-Full Time			$ 95,446
			EMS/Community Risk Reduction Manager	
51100	Employer-FICA			7,302
51105	Employer-IMRF Pension			8,313
60400	Repairs			5,500
		1,200	Equipment Maintenance	
		300	CPR Mannequin Repairs	
		4,000	Stretcher Repairs	
60700	Supplies and Materials			11,000
		5,000	Medical Rescue Supplies	
		3,000	Medical Equipment Batteries	
		500	EMS Public Education Supplies	
		500	Training Materials	
		500	TB/BPP Supplies	
		1,500	CPR Class Supplies	
63005	Training			9,000
64100	Contractual Services			2,069,927
		2,001,352	Paramedic Staffing	
		58,400	EMS Billing Services	
		7,300	Cardiac Monitor/Defibrillator/AED	
		375	Hydro Test Oxygen Cylinder	
		2,500	Oxygen Cascade Refill	
67700	Communications			600
90630	Health Insurance			13,842
91620	Liability Insurance			3,932
96600	Fleet Services			183,440
		119,356	Capital Charge	
		64,084	Operating Charge	
Total Medical/Rescue				**$ 2,408,302**

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City of Wheaton
General Fund - Fire - Station #38 Maintenance
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 15540031 Fire Station #38 Maintenance

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50029	Wages-Full Time (Regular)	$ 827	$ 1,082	$ 973	$ 1,157	$ 993	$ 20	2.1%
	Total Personal Services	**827**	**1,082**	**973**	**1,157**	**993**	**20**	**2.1%**
51100	Employer-FICA	63	83	74	89	76	2	2.7%
51105	Employer-IMRF Pension	72	121	107	127	86	(21)	-19.6%
	Total Employee Benefits	**135**	**204**	**181**	**216**	**162**	**(19)**	**-10.5%**
60400	Repairs	17,049	16,496	9,500	10,500	12,500	3,000	31.6%
60700	Supplies and Materials	9,324	11,672	10,100	10,000	11,100	1,000	9.9%
	Total Supplies & Materials	**26,373**	**28,168**	**19,600**	**20,500**	**23,600**	**1,000**	**5.1%**
64100	Contractual Services	14,363	12,270	11,570	11,500	11,570	-	0.0%
67705	Utilities-Gas	1,365	-	3,500	1,000	3,500	-	0.0%
	Total Charges & Services	**15,728**	**12,270**	**15,070**	**12,500**	**15,070**	**-**	**0.0%**
90630	Health Insurance	400	203	213	213	215	2	0.9%
91620	Liability Insurance	67	30	38	38	53	15	39.5%
94640	Capital Equipment Replacement	29,764	27,236	27,727	27,727	28,233	506	1.8%
95642	Building Renewal	31,049	33,260	35,576	35,576	38,000	2,424	6.8%
96600	Fleet Services	1,983	1,018	1,132	1,132	1,167	35	3.1%
	Total Interfund Transfers	**63,263**	**61,747**	**64,686**	**64,686**	**67,668**	**2,982**	**4.6%**
Total Fire Station #38 Maintenance		**$ 106,326**	**$ 103,471**	**$ 100,510**	**$ 99,059**	**$ 107,493**	**$ 3,983**	**4.0%**

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City of Wheaton
General Fund - Fire - Station #38 Maintenance
Expenditures
Calendar Year 2022 Budget

Fund	**100**	**General Fund**
Org	**15540031**	**Fire Station #38 Maintenance**

Account	Description	Amount	Description	Budget
50029	Wages-Full Time (Regular)			$ 993
			Public Works Labor Hours	
51100	Employer-FICA			76
51105	Employer-IMRF Pension			86
60400	Repairs			12,500
		1,000	Washer/Stove Repair	
		2,500	HVAC	
		4,000	Overhead Door	
		2,000	Plumbing	
		3,000	Replace Generator Circuit Breaker	
60700	Supplies and Materials			11,100
		600	First Aid Supplies	
		700	Electrical Supplies	
		400	Extractor Supplies	
		400	Ice Compound	
		6,000	Janitorial Supplies	
		3,000	Miscellaneous Supplies	
64100	Contractual Services			11,570
		300	Backflow Preventer Testing	
		1,820	Carpet / Window Cleaning	
		400	Exhaust Detection	
		1,500	Fire Protection/Maintenance	
		2,000	HVAC Maintenance	
		3,500	Landscape Maintenance	
		600	Overhead Door Maintenance	
		400	Pest Management	
		300	Towels and Mat Service	
		750	Wheaton Sanitary Service	
67705	Utilities-Gas			3,500
90630	Health Insurance			215
91620	Liability Insurance			53
94640	Capital Equipment Replacement			28,233
95642	Building Renewal			38,000
96600	Fleet Services			1,167
		1,167	Operating	
Total Fire Station #38 Maintenance				**$ 107,493**

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City of Wheaton
General Fund - Fire - Station #39 Maintenance
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 15540032 Fire Station #39 Maintenance

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
60400	Repairs	3,638	17,764	5,300	11,399	5,300	-	0.0%
60700	Supplies and Materials	4,987	6,349	6,525	6,400	6,525	-	0.0%
	Total Supplies & Materials	**8,625**	**24,113**	**11,825**	**17,799**	**11,825**	**-**	**0.0%**
64100	Contractual Services	9,534	10,627	5,975	11,500	6,425	450	7.5%
67705	Utilities-Gas	655	-	600	600	600	-	0.0%
	Total Charges & Services	**10,189**	**10,627**	**6,575**	**12,100**	**7,025**	**450**	**6.8%**
94640	Capital Equipment Replacement	9,529	7,914	8,133	8,133	8,360	227	2.8%
95642	Building Renewal	18,574	19,538	20,543	20,543	21,591	1,048	5.1%
96600	Fleet Services	890	635	1,081	1,081	1,170	89	8.2%
	Total Interfund Transfers	**28,993**	**28,087**	**29,757**	**29,757**	**31,121**	**1,364**	**4.6%**
	Total Fire Station #39 Maintenance	**$ 47,807**	**$ 62,827**	**$ 48,157**	**$ 59,656**	**$ 49,971**	**$ 1,814**	**3.8%**

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City of Wheaton
General Fund - Fire - Station #39 Maintenance
Expenditures
Calendar Year 2022 Budget

Fund	**100**	**General Fund**				
Org	**15540032**	**Fire Station #39 Maintenance**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	60400	Repairs			$	5,300
			800	Electrical		
			2,500	HVAC		
			1,000	Overhead Door		
			1,000	Plumbing		
	60700	Supplies and Materials				6,525
			250	First Aid Supplies		
			175	Washer/Stove Repair		
			600	Electrical Supplies		
			300	Extractor supplies		
			200	Ice Compound		
			3,000	Janitorial Supplies		
			2,000	Miscellaneous Supplies		
	64100	Contractual Services				6,425
			200	Backflow Preventer Testing		
			850	Carpet / Window Cleaning		
			400	Exhaust Detection		
			375	Fire Protection/Maintenance		
			1,300	HVAC Maintenance		
			2,000	Landscape Maintenance		
			300	Overhead Door Maintenance		
			400	Pest Management		
			300	Towels and Mat Service		
			300	Wheaton Sanitary Service		
	67705	Utilities-Gas				600
	94640	Capital Equipment Replacement				8,360
	95642	Building Renewal				21,591
	96600	Fleet Services				1,170
			1,170	Operating		
	Total Fire Station #39 Maintenance				**$**	**49,971**

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City of Wheaton
General Fund - Fire - Station #37 Maintenance
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 15540033 Fire Station #37 Maintenance

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50029	Wages-Full Time (Regular)	$ 827	$ 943	$ 973	$ 984	$ 993	$ 20	2.1%
	Total Personal Services	**827**	**943**	**973**	**984**	**993**	**20**	**2.1%**
51100	Employer-FICA	63	72	74	75	76	2	2.7%
51105	Employer-IMRF Pension	72	105	107	108	86	(21)	-19.6%
	Total Employee Benefits	**135**	**177**	**181**	**183**	**162**	**(19)**	**-10.5%**
60400	Repairs	11,819	8,382	4,200	5,622	7,300	3,100	73.8%
60700	Supplies and Materials	5,513	6,630	5,950	6,000	6,050	100	1.7%
	Total Supplies & Materials	**17,332**	**15,012**	**10,150**	**11,622**	**13,350**	**3,200**	**31.5%**
64100	Contractual Services	8,398	7,784	6,100	7,000	6,600	500	8.2%
67705	Utilities-Gas	1,171	450	1,000	500	500	(500)	-50.0%
	Total Charges & Services	**9,569**	**8,234**	**7,100**	**7,500**	**7,100**	**-**	**0.0%**
90630	Health Insurance	400	203	213	213	215	2	0.9%
91620	Liability Insurance	67	30	38	38	53	15	39.5%
94640	Capital Equipment Replacement	8,687	6,905	7,094	7,094	7,289	195	2.7%
95642	Building Renewal	9,933	10,718	11,541	11,541	12,404	863	7.5%
96600	Fleet Services	1,492	475	795	795	1,785	990	124.5%
	Total Interfund Transfers	**20,579**	**18,331**	**19,681**	**19,681**	**21,746**	**2,065**	**10.5%**
	Total Fire Station #37 Maintenance	**$ 48,442**	**$ 42,697**	**$ 38,085**	**$ 39,970**	**$ 43,351**	**$ 5,266**	**13.8%**

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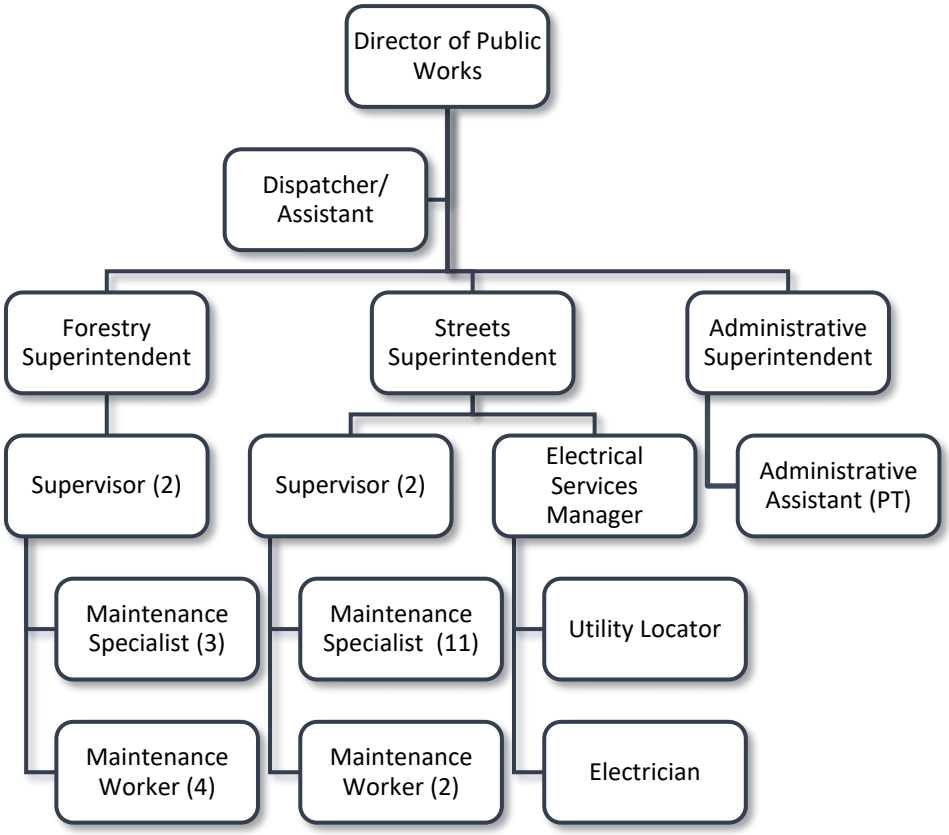
City of Wheaton
General Fund - Fire - Station #37 Maintenance
Expenditures
Calendar Year 2022 Budget

Fund	**100**	**General Fund**				
Org	**15540033**	**Fire Station #37 Maintenance**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	50029	Wages-Full Time (Regular)			$	993
				Public Works Labor Hours		
	51100	Employer-FICA				76
	51105	Employer-IMRF Pension				86
	60400	Repairs				7,300
			500	Electrical		
			1,800	HVAC		
			1,000	Overhead Door		
			1,000	Plumbing		
			3,000	Replace Generator Circuit Breaker		
	60700	Supplies and Materials				6,050
			250	First Aid Supplies		
			300	Electrical Supplies		
			400	Extractor supplies		
			200	Washer/Stove Repair		
			400	Ice Compound		
			3,000	Janitorial Supplies		
			1,500	Miscellaneous Supplies		
	64100	Contractual Services				6,600
			200	Backflow Preventer Testing		
			450	Carpet / Window Cleaning		
			400	Exhaust Detection		
			650	Fire Protection/Maintenance		
			1,200	HVAC Maintenance		
			400	Overhead Door Maintenance		
			400	Pest Management		
			200	Towels and Mat Service		
			400	Wheaton Sanitary Service		
			300	Painting of Offices & Hallways		
			2,000	Landscape Maintenance		
	67705	Utilities-Gas				500
	90630	Health Insurance				215
	91620	Liability Insurance				53
	94640	Capital Equipment Replacement				7,289
	95642	Building Renewal				12,404
	96600	Fleet Services				1,785
			1,785	Operating		
	Total Fire Station #37 Maintenance				**$**	**43,351**

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City of Wheaton
Public Works
Calendar Year 2022 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-Time Employees	30.50	30.50	30.50	30.00	30.00
Part-Time Employees	0.00	0.00	0.25	0.25	0.25
Total FTEs	**30.50**	**30.50**	**30.75**	**30.25**	**30.25**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

Public Works is a service-oriented team working to maintain the standards expected by both the public and elected officials. The Department is responsible for providing public services to the citizens in a variety of areas to ensure that Wheaton is a clean, safe, and enjoyable place to live. The Public Works Department is divided into five divisions to efficiently deliver these services; the Street Division, Forestry Division, Water Division (accounted for in the Water Fund), Sewer Division (accounted for in the Sanitary Sewer and Storm Sewer Funds), and Fleet Maintenance (accounted for in the Fleet Services Fund).

Services identified in this budget section range from all street and sidewalk maintenance; forestry, public grounds maintenance; streetlight and traffic signal maintenance, and special events. Public Works personnel also provides resources, heavy equipment, snowplows, barricades, pumps, generators, and manpower to help mitigate public safety in response to emergency situations.

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The Public Works objectives are accounted for in several organizations:

- Administrative
- Special Events
- Streetlights and Traffic Signals
- Snow and Ice Control
- Street and Sidewalk Maintenance
- Public Grounds
- Parking Facilities/Lots Maintenance
- Streams Subdivision Maintenance
- Traffic Signs and Lines
- Street Cleaning
- Forestry Operations

ADMINISTRATIVE DIVISION

The Administrative Division of Public Works oversees the administrative functions, long range planning and resources allocation of the Public Works Department.

2021 GOALS

- **Goal:** Continually work on improving operations through identifying opportunities to enhance performance and reduce costs.
  Status: Conducted a review and evaluation of Contractual Services.
- **Goal:** Enhance department effectiveness through the development of personnel.
  Status: Continue to monitor Tier II Employee development and cross training requirements. One employee promoted to Maintenance Specialist and another employee to Supervisor.

Other Accomplishments:

- Hired new Forestry Superintendent.

2022 GOALS

- Continually work on improving operations through identifying opportunities to enhance performance and reduce costs.
- Enhance department effectiveness through the development of personnel.
- Complete a Stormwater Rate Study.

STREET DIVISION

The Street Division is responsible for many maintenance activities related to the City's streets, rights-of-way, and public facilities.

2021 GOALS

- **Goal:** Monitor preventive maintenance activities such as asphalt patching, curb and gutter replacement, pothole filling, 7 centerline miles of crack filling, and 5 miles of asphalt surface treatment.
  Status: About 2 miles of asphalt streets were patched, 1,250 feet of deteriorated curb and gutter were replaced, over 1,800 potholes were filled with approximately 35 tons of cold mix asphalt patch, 7 miles of streets were crack filled, and 8 miles of streets were treated with an asphalt rejuvenator.
- **Goal:** Road Maintenance in coordination with City Road Improvement Program. Asphalt overlay of 4 miles.
  Status: Nearly 2 miles of road received asphalt overlay by the City's Street crew, and 2 miles were patched with asphalt.
- **Goal:** Replace 76 HPS streetlight fixtures with LED fixtures.
  Status: Replaced 70 HPS streetlight fixtures with LED fixtures.
- **Goal:** Replace 800 squares of failed sidewalk through the Sidewalk Replacement Program. Address high priority tripping hazards in designated areas. Identify and address locations outside project area in accordance with established standards.
  Status: Over 950 squares of failed sidewalk were replaced with the 2021 Sidewalk Replacement Program. Curb ramps were also upgraded with 60 ADA detectable warning panels.
- **Goal:** Continue inspection and update of existing asset management database information to ensure accurate and current information is available.

Status: GIS assets were updated for streetlights, road maintenance, signs, pavement markings, sidewalk replacements, and snow events.

- **Goal:** For Pavement Preventative Maintenance, review alternative of performing future crack filling with City road crew instead of using a contracted service.
  Status: Review was done and determined to not be feasible since there is not enough Streets staff available to perform annual milling and paving goals along with crack filling. All crack fill equipment would need to be purchased as well. Contracted service of this task will continue.

Other Accomplishments:

- For the annual line striping program city crews painted over 100,000 linear feet of striping throughout the City.
- Sign Replacement Program replaced over 900 faded, deteriorated, or damaged street and traffic signs as well as over 400 signposts. Exceeded goal of 700 replaced signs by over 200.

2022 GOALS

- Monitor preventive maintenance activities such as asphalt patching, curb and gutter replacement, pothole filling, 7 centerline miles of crack filling, and 7 miles of asphalt surface treatment.
- Road Maintenance in coordination with City Road Improvement Program. Asphalt overlay of 4 miles.
- Replacement of 76 HPS streetlight fixtures with LED fixtures.
- Replace 800 squares of failed sidewalk through the Sidewalk Replacement Program. Address high priority tripping hazards in designated areas. Identify and address locations outside project area in accordance with established standards. This program helps achieve 2 of the City's goals in the Strategic Priorities of Enhanced Infrastructure and Community Safety.
- Continue inspection and update of existing asset management database information to ensure accurate and current information is available.
- For the annual sign replacement rotation program, replace 700 signs that are in poor condition.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2019 Actual	2020 Actual	2021 Target	2021 Projected	2022 Target
Financial Stability	Review all 15 contracted services contracts for savings and efficiencies each year	N/A	N/A	N/A	20%	100%
Responsive & Efficient Services	Percent of sidewalk tripping complaints inspected within three work days	N/A	N/A	N/A	N/A	100%
Financial Stability	Review permit fees with comparison to operational costs and comparable communities *(permits for special events, block parties, driveway aprons & sidewalks)*	N/A	N/A	N/A	N/A	100%

N/A = Not Available

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Workload Measures

Strategic Goal	Measures	2019 Actual	2020 Actual	2021 Target	2021 Projected	2022 Target
Responsive & Efficient Services	**Total number of work requests received from public annually:**					
	* Sidewalk	77	103	N/A	85	N/A
	* Pothole	151	51	N/A	83	N/A
	* Streetlight	39	92	N/A	98	N/A
Responsive & Efficient Services	Number of signs replaced or repaired	786	1,214	680	1,100	680
	Miles of Road Paved In-house	5.9	4.5	4.5	4.5	4.5
	Number of driveway inspections	151	193	N/A	190	N/A
Responsive & Efficient Services	**Annual LED Streetlight upgrade:**					
	* HPS fixtures replaced with LED	135	139	130	130	130

N/A = Not Available

FORESTRY DIVISION

The Forestry Division is responsible for the maintenance of over 20,000 city owned trees through such activities as: planting, pruning, and scheduled removals. The Parks & Grounds division maintains more than 27 acres of parks, right-of-ways, open spaces, and the new central business district (CBD) through routine mowing, weed control, fertilizing, seasonal color, and asset maintenance.

2021 GOALS

- **Goal:** Tree cycle pruning program established on a seven-year cycle for mature trees with an annual goal of 2,800 trees pruned.
  Status: Pruned 2,757 trees as of October 2021, including both cycle (1,194), demand (483), and young cycle (1,080) pruning programs.
- **Goal:** Tree removal program to address dead, diseased, or hazardous trees from City right-of-ways. Estimated 300 trees to be removed.
  Status: 383 trees have been removed as of October 2021.
- **Goal:** Address maintenance and restoration needs throughout City owned right-of-ways.
  Status: Received and addressed numerous internal and external requests of service.
- **Goal:** Adams Park maintenance and improvements in accordance with the parks master plan.
  Status: Southwest corner stamped concrete walks were installed and 9 old wooden benches were replaced with new metal benches.

Other 2021 Accomplishments:

- Planted a total of 268 new trees as of October 2021: 128 trees through the City's Shared Cost Program and 84 in the Phase 4 CBD enhancement.
- Named Tree City USA for the 35th consecutive year.
- Continued certification training for ISA Certified Arborist staff members (4).
- Continued certification training for Certified Pesticide Applicator staff members (4).
- Holiday street decorations installed by city crews. (Except Adam's Park).

2022 GOALS

- Tree cycle pruning program established on a seven-year cycle for mature trees with an annual goal of 2,800 trees pruned.
- Young tree cycle pruning established on a three-year cycle. 2016 & 2019 Estimate of 1,255 trees.
- Tree removal program to address dead, diseased, or hazardous trees from City right-of-ways. Estimated 300 trees to be removed.

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- Address maintenance and restoration needs throughout City owned right-of-ways.
- Develop a central business district (CBD) maintenance plan.
- Inventory CBD phase 4 assets.
- Update and fully utilize GIS / Lucity.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2019 Actual	2020 Actual	2021 Target	2021 Projected	2022 Target
Financial Stability	**Analyze expenditure reduction opportunities:**					
	* Review maintenance contracts for areas and opportunities of cost savings	5/5	5/5	5/5	5/5	5/5
	* Review intergovernmental agreements with city, county, and state entities for better efficiencies	3/3	3/3	3/3	3/3	3/3

Workload Measures

Strategic Goal	Measures	2019 Actual	2020 Actual	2021 Target	2021 Projected	2022 Target
Responsive & Efficient Services	**No. of trees to prune:**					
	* Cycle prune	1,355	1,813	2,500	1,250	1,250
	* Young Cycle prune	772	1,030	1,239	1,250	1,250
	* External demand prune	198	184	200	275	200
	* Internal demand prune	126	272	200	250	250
	No. of trees removed	273	345	250	400	250
	No. of trees planted *(Shared Cost & Resident)*	642	431	250	250	150
	Street Furniture Asset Maintenance:					
	* Street Furniture	N/A	N/A	746	746	850
	* Planters / Beds	N/A	N/A	29	29	29
	* Pots	N/A	N/A	72	72	100

N/A = Not Available

EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personal Services	$ 2,446,578	$ 2,629,833	$ 2,575,023	$ 2,657,895
Employee Benefits	470,786	495,847	488,466	442,066
Supplies & Materials	678,007	840,972	797,012	906,660
Charges & Services	881,003	1,002,283	961,283	1,051,482
Capital Outlay	5,952	-	-	8,000
Interfund Transfers	2,058,299	2,357,889	2,357,889	2,334,238
Total Expenditures	**$ 6,540,625**	**$ 7,326,824**	**$ 7,179,673**	**$ 7,400,341**

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City of Wheaton
General Fund
Public Works Organization Summary
Calendar Year 2022 Budget

The following is a combined summary of the General Fund Public Works Divisions: Administrative, Building Maintenance, Special Events, Streams Subdivision Maintenance, Traffic Signs and Lines, Street Lights and Traffic Signals, Snow and Ice Control, Streets and Sidewalk Maintenance, Street Cleaning, Forestry Operations, and Public Grounds.

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50010	Wages-Full Time	$ 503,781	$ 436,654	$ 442,586	$ 464,139	$ 422,186	$ (20,400)	-4.6%
50029	Wages-Full Time (Regular)	1,811,644	1,830,195	1,965,324	1,844,335	2,000,973	35,649	1.8%
50030	Wages-Part Time	208	10,063	9,593	9,527	10,326	733	7.6%
50031	Wages-Seasonal	63,351	8,817	69,025	61,925	78,600	9,575	13.9%
50100	Overtime	203,259	156,533	140,265	192,057	142,350	2,085	1.5%
51060	Sick Leave Buy-Back	2,877	4,316	3,040	3,040	3,460	420	13.8%
	Total Personal Services	**2,585,120**	**2,446,578**	**2,629,833**	**2,575,023**	**2,657,895**	**28,062**	**1.1%**
51020	Uniform Allowance	13,021	15,672	15,850	15,850	15,850	-	0.0%
51100	Employer-FICA	196,262	185,568	199,811	196,989	202,459	2,648	1.3%
51105	Employer-IMRF Pension	294,084	269,546	280,186	275,627	223,757	(56,429)	-20.1%
	Total Employee Benefits	**503,367**	**470,786**	**495,847**	**488,466**	**442,066**	**(53,781)**	**-10.8%**
60025	Postage	-	-	50	-	-	(50)	-100.0%
60030	Printing	154	128	350	350	350	-	0.0%
60100	Tools	10,333	9,153	12,700	11,700	12,600	(100)	-0.8%
60300	Street Light Materials	45,212	3,301	46,500	32,000	48,150	1,650	3.5%
60400	Repairs	48,148	46,961	20,100	20,600	20,100	-	0.0%
60500	Road Materials	602,407	488,447	591,634	584,000	645,130	53,496	9.0%
60600	Tree Purchases	653	1,177	2,000	2,000	2,000	-	0.0%
60700	Supplies and Materials	157,988	128,840	167,638	146,362	178,330	10,692	6.4%
	Total Supplies & Materials	**864,895**	**678,007**	**840,972**	**797,012**	**906,660**	**65,688**	**7.8%**
63005	Training	16,586	11,930	14,550	9,850	14,550	-	0.0%
63010	Meetings and Conferences	6,264	1,113	5,500	1,300	5,500	-	0.0%
63015	Dues and Subscriptions	2,411	3,327	2,740	2,415	2,925	185	6.8%
64100	Contractual Services	791,419	595,049	657,181	621,516	691,517	34,336	5.2%
64125	Snow Removal Services	125,787	43,629	104,000	97,000	104,000	-	0.0%
65400	Dump Fees	36,449	27,542	36,000	33,000	36,000	-	0.0%
66600	Maintenance-Equipment	3,232	3,278	4,010	3,400	3,400	(610)	-15.2%
67700	Communications	10,508	11,762	10,932	10,932	10,723	(209)	-1.9%
67705	Utilities-Gas	3,807	-	2,500	2,000	2,500	-	0.0%
67706	Utilities-Electric	165,915	163,503	145,000	160,000	160,000	15,000	10.3%
68001	Software Licenses/Maintenance	19,385	19,870	19,870	19,870	20,367	497	2.5%
	Total Charges & Services	**1,181,763**	**881,003**	**1,002,283**	**961,283**	**1,051,482**	**49,199**	**4.9%**
70035	Technology Equipment	277	-	-	-	-	-	0.0%
70040	Communications Equipment	-	5,952	-	-	8,000	8,000	100.0%
	Total Capital Outlays	**277**	**5,952**	**-**	**-**	**8,000**	**8,000**	**100.0%**
90630	Health Insurance	605,439	614,277	629,924	629,924	634,581	4,657	0.7%
91620	Liability Insurance	114,447	102,315	131,105	131,105	148,799	17,694	13.5%
93641	Technology Replacement	14,395	12,382	14,111	14,111	12,278	(1,833)	-13.0%
94640	Capital Equipment Replacement	17,203	17,440	17,687	17,687	16,633	(1,054)	-6.0%
95642	Building Renewal	53,050	57,517	62,205	62,205	67,122	4,917	7.9%
96600	Fleet Services	1,395,677	1,254,368	1,502,857	1,502,857	1,454,825	(48,032)	-3.2%
	Total Interfund Transfers	**2,200,211**	**2,058,299**	**2,357,889**	**2,357,889**	**2,334,238**	**(23,651)**	**-1.0%**
	Total Public Works	**$ 7,335,633**	**$ 6,540,625**	**$ 7,326,824**	**$ 7,179,673**	**$ 7,400,341**	**$ 73,517**	**1.0%**

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City of Wheaton
General Fund - Public Works - Administrative
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 17010040 Public Works Administrative

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50010	Wages-Full Time	$ 298,116	$ 226,072	$ 229,945	$ 216,582	$ 232,699	$ 2,754	1.2%
50030	Wages-Part Time	208	10,063	9,593	9,527	10,326	10,326	107.6%
50100	Overtime	-	-	-	151	-	-	0.0%
51060	Sick Leave Buy-Back	759	774	785	785	763	(22)	-2.8%
	Total Personal Services	**299,083**	**236,909**	**240,323**	**227,045**	**243,788**	**13,058**	**5.4%**
51020	Uniform Allowance	8,568	8,499	10,125	10,125	10,125	-	0.0%
51100	Employer-FICA	21,783	16,937	17,502	17,369	17,779	277	1.6%
51105	Employer-IMRF Pension	101,486	24,354	25,403	23,932	20,335	(5,068)	-20.0%
	Total Employee Benefits	**131,837**	**49,790**	**53,030**	**51,426**	**48,239**	**(4,791)**	**-9.0%**
60025	Postage	-	-	50	-	-	(50)	-100.0%
60030	Printing	154	128	350	350	350	-	0.0%
60700	Supplies and Materials	4,368	3,770	5,250	5,250	5,250	-	0.0%
	Total Supplies & Materials	**4,522**	**3,898**	**5,650**	**5,600**	**5,600**	**(50)**	**-0.9%**
63005	Training	13,395	10,029	11,350	7,350	11,350	-	0.0%
63010	Meetings and Conferences	6,264	1,113	5,500	1,300	5,500	-	0.0%
63015	Dues and Subscriptions	1,995	2,487	2,015	2,015	2,200	185	9.2%
64100	Contractual Services	9,630	3,077	2,663	2,538	2,507	(156)	-5.9%
67700	Communications	9,609	11,186	10,932	10,932	10,723	(209)	-1.9%
68001	Software Licenses/Maintenance	19,385	19,870	19,870	19,870	20,367	497	2.5%
	Total Charges & Services	**60,278**	**47,762**	**52,330**	**44,005**	**52,647**	**317**	**0.6%**
70035	Technology Equipment	277	-	-	-	-	-	0.0%
70040	Communications Equipment	-	5,952	-	-	8,000	8,000	100.0%
	Total Capital Outlays	**277**	**5,952**	**-**	**-**	**8,000**	**8,000**	**100.0%**
90630	Health Insurance	42,904	37,737	30,408	30,408	30,760	352	1.2%
91620	Liability Insurance	8,417	7,405	9,575	9,575	9,831	256	2.7%
93641	Technology Replacement	5,922	2,998	2,583	2,583	2,816	233	9.0%
94640	Capital Equipment Replacement	6,524	6,623	6,725	6,725	6,831	106	1.6%
96600	Fleet Services	2,177	2,558	3,265	3,265	1,525	(1,740)	-53.3%
	Total Interfund Transfers	**65,944**	**57,321**	**52,556**	**52,556**	**51,763**	**(793)**	**-1.5%**
	Total Public Works Administrative	**$ 561,941**	**$ 401,632**	**$ 403,889**	**$ 380,632**	**$ 410,037**	**$ 15,741**	**3.9%**

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City of Wheaton
General Fund - Public Works - Administrative
Expenditures
Calendar Year 2022 Budget

Fund	**100**	**General Fund**			
Org	**17010040**	**Public Works Administrative**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50010	Wages-Full Time			$ 232,699
				Director of Public Works (50%)	
				Streets Superintendent	
				Administrative Superintendent (25%)	
				Dispatcher/Assistant (25%)	
	50030	Wages-Part Time			
				PT Administrative Assistant (50%)	10,326
	51060	Sick Leave Buy-Back			763
	51020	Uniform Allowance			10,125
			6,825	Uniform Purchase	
			3,000	Safety Items and Rain Gear	
			300	Seasonal Safety Shirts	
	51100	Employer-FICA			17,779
	51105	Employer-IMRF Pension			20,335
	60030	Printing			350
	60700	Supplies and Materials			5,250
			2,250	Office and Computer Supplies	
			1,000	Coffee and Coffee Supplies	
			2,000	Miscellaneous Supplies	
	63005	Training			11,350
			4,000	Seminars/Workshops	
			2,850	Succession Training	
			1,500	Local 150 Training	
			3,000	Education Reimbursement	
	63015	Dues and Subscriptions			2,200
			1,225	APWA Annual Memberships	
			275	ASCE Annual Membership	
			300	NSPE License Renewal	
			250	Public Works Mutual Aid	
			150	Miscellaneous Dues and Subscriptins	
	63010	Meetings and Conferences			5,500
			200	Miscellaneous Meetings	
			1,100	Employee Relations Meeting	
			4,200	Lucity	

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City of Wheaton
General Fund - Public Works - Administrative
Expenditures
Calendar Year 2022 Budget

Fund	**100**	**General Fund**			
Org	**17010040**	**Public Works Administrative**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	64100	Contractual Services			2,507
			1,907	Printer/Copier Lease	
			600	CDL Reimbursement	
	67700	Communications			10,723
			832	Landline Phones	
			3,889	Verizon Mobile	
			6,002	ATT Mobile Phone	
	68001	Software Licenses/Maintenance			20,367
			20,367	Lucity Software Maintenance	
	70040	Communications Equipment			8,000
			8,000	Two-Way Radio Repeater	
	90630	Health Insurance			30,760
	91620	Liability Insurance			9,831
	93641	Technology Replacement			2,816
	94640	Capital Equipment Replacement			6,831
	96600	Fleet Services			1,525
			1,525	Operating Charge	
	Total Public Works Administrative				**$ 410,037**

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City of Wheaton
General Fund - Public Works - Building Maintenance
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 15540040 PW Building Maintenance

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50029	Wages-Full Time (Regular)	$ 1,990	$ 1,942	$ 2,141	$ 1,944	$ 2,184	$ 43	2.0%
	Total Personal Services	**1,990**	**1,942**	**2,141**	**1,944**	**2,184**	**43**	**2.0%**
51100	Employer-FICA	152	149	164	149	167	3	1.8%
51105	Employer-IMRF Pension	172	217	236	214	190	(46)	-19.5%
	Total Employee Benefits	**324**	**366**	**400**	**363**	**357**	**(43)**	**-10.8%**
60400	Repairs	43,501	44,028	14,600	14,500	14,600	-	0.0%
60700	Supplies and Materials	10,553	10,620	7,150	7,000	7,150	-	0.0%
	Total Supplies & Materials	**54,054**	**54,648**	**21,750**	**21,500**	**21,750**	**-**	**0.0%**
64100	Contractual Services	36,663	42,903	33,550	33,500	33,550	-	0.0%
67705	Utilities-Gas	3,807	-	2,500	2,000	2,500	-	0.0%
	Total Charges & Services	**40,470**	**42,903**	**36,050**	**35,500**	**36,050**	**-**	**0.0%**
90630	Health Insurance	1,000	405	640	640	645	5	0.8%
91620	Liability Insurance	168	59	115	115	114	(1)	-0.9%
94640	Capital Equipment Replacement	2,899	2,923	2,949	2,949	2,614	(335)	-11.4%
95642	Building Renewal	53,050	57,517	62,205	62,205	67,122	4,917	7.9%
96600	Fleet Services	8,879	1,216	3,768	3,768	4,803	1,035	27.5%
	Total Interfund Transfers	**65,996**	**62,120**	**69,677**	**69,677**	**75,298**	**5,621**	**8.1%**
	Total PW Building Maintenance	**$ 162,834**	**$ 161,979**	**$ 130,018**	**$ 128,984**	**$ 135,639**	**$ 5,621**	**4.3%**

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City of Wheaton
General Fund - Public Works - Building Maintenance
Expenditures
Calendar Year 2022 Budget

Fund	**100**	**General Fund**				
Org	**15540040**	**PW Building Maintenance**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	50029	Wages-Full Time (Regular)		Public Works Labor	$	2,184
	51100	Employer-FICA				167
	51105	Employer-IMRF Pension				190
	60400	Repairs				14,600
			600	Electrical		
			7,000	HVAC		
			2,000	Plumbing		
			5,000	Overhead Door		
	60700	Supplies and Materials				7,150
			800	Electrical Parts/Supplies		
			600	Filters-Heating/Air		
			4,000	Janitorial Supplies		
			1,750	Miscellaneous Supplies		
	64100	Contractual Services				33,550
			750	Backflow Preventer Testing		
			16,000	Cleaning Service		
			2,200	Elevator Maintenance		
			1,500	Fire Protection/ Maintenance		
			4,500	HVAC Maintenance		
			1,000	Overhead Door Maintenance		
			850	Pest Management		
			2,750	Towels and Mat Service		
			3,000	Wheaton Sanitary Service		
			1,000	Security System License		
	67705	Utilities-Gas				2,500
	90630	Health Insurance				645
	91620	Liability Insurance				114
	94640	Capital Equipment Replacement				2,614
	95642	Building Renewal				67,122
	96600	Fleet Services				4,803
			4,803	Operating		
Total PW Building Maintenance					**$**	**135,639**

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City of Wheaton
General Fund - Public Works - Special Events
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 17030701 Special Events

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50029	Wages-Full Time (Regular)	$ 41,582	$ 24,414	$ 45,396	$ 35,557	$ 39,712	$ (5,684)	-12.5%
50031	Wages-Seasonal	2,912	-	6,380	1,694	3,000	(3,380)	-53.0%
50100	Overtime	13,588	12,590	13,813	19,000	13,800	(13)	-0.1%
	Total Personal Services	**58,082**	**37,004**	**65,589**	**56,251**	**56,512**	**(9,077)**	**-13.8%**
51100	Employer-FICA	4,441	2,824	4,529	4,303	4,323	(206)	-4.5%
51105	Employer-IMRF Pension	4,771	4,127	5,816	6,007	4,661	(1,155)	-19.9%
	Total Employee Benefits	**9,212**	**6,951**	**10,345**	**10,310**	**8,984**	**(1,361)**	**-13.2%**
60700	Supplies and Materials	17,417	5,319	23,058	12,000	24,000	942	4.1%
	Total Supplies & Materials	**17,417**	**5,319**	**23,058**	**12,000**	**24,000**	**942**	**4.1%**
64100	Contractual Services	65,416	15,090	-	-	-	-	0.0%
	Total Charges & Services	**65,416**	**15,090**	**-**	**-**	**-**	**-**	**0.0%**
90630	Health Insurance	17,794	14,586	11,100	11,100	11,177	77	0.7%
91620	Liability Insurance	3,939	2,963	3,064	3,064	2,805	(259)	-8.5%
96600	Fleet Services	393	217	879	879	505	(374)	-42.5%
	Total Interfund Transfers	**22,126**	**17,766**	**15,043**	**15,043**	**14,487**	**(556)**	**-3.7%**
Total Special Events		**$ 172,253**	**$ 82,130**	**$ 114,035**	**$ 93,604**	**$ 103,983**	**$ (10,052)**	**-8.8%**

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City of Wheaton
General Fund - Public Works - Special Events
Expenditures
Calendar Year 2022 Budget

Fund	**100**	**General Fund**
Org	**17030701**	**Special Events**

Account	Description	Amount	Description	Budget
50029	Wages-Full Time (Regular)		Public Works Labor	$ 39,712
50031	Wages-Seasonal		Seasonal Labor	3,000
50100	Overtime			13,800
51100	Employer-FICA			4,323
51105	Employer-IMRF Pension			4,661
60700	Supplies and Materials			24,000
		15,000	Holiday Decoration Items	
		1,600	Special Barricade Rental (Hale St)	
		1,400	Various Rental Items (4th of July Parade)	
		500	Barricade Materials	
		500	Miscellaneous Items	
		1,800	24" Barricades with solar lights	
		2,300	Block Party Horses	
		900	Electrical Supplies (Taste of Wheaton)	
90630	Health Insurance			11,177
91620	Liability Insurance			2,805
96600	Fleet Services			505
		505	Operating Charge	
Total Special Events				**$ 103,983**

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City of Wheaton
General Fund - Public Works - Streams Subdivision Maintenance
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 17032742 Streams Subdivision Maintenance

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
64100	Contractual Services	$ 14,054	$ 17,802	$ 15,158	$ 14,884	$ 15,158	$ -	0.0%
	Total Charges & Services	**14,054**	**17,802**	**15,158**	**14,884**	**15,158**	**-**	**0.0%**
Total Streams Subdivision Maintenance		**$ 14,054**	**$ 17,802**	**$ 15,158**	**$ 14,884**	**$ 15,158**	**$ -**	**0.0%**

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City of Wheaton
General Fund - Public Works - Streams Subdivision Maintenance
Expenditures
Calendar Year 2022 Budget

Fund	**100**	**General Fund**
Org	**17032742**	**Streams Subdivision Maintenance**

Account	Description	Amount	Description	Budget
64100	Contractual Services		SSA #3 Property Tax	$ 15,158
		9,300	Turf Maintenance	
		1,550	Retention Area Maintenance	
		3,000	Shore Line Spraying	
		1,308	Tree Maintenance	
Total Streams Subdivision Maintenance				**$ 15,158**

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City of Wheaton
General Fund - Public Works - Traffic Signs and Lines
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 17031720 Traffic Signs and Lines

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	%
50029	Wages-Full Time (Regular)	$ 229,669	$ 282,497	$ 251,833	$ 265,371	$ 260,437	$ 8,604	3.4%
50031	Wages-Seasonal	9,691	-	8,745	12,110	14,400	5,655	64.7%
50100	Overtime	4,798	2,924	4,987	3,500	5,243	256	5.1%
51060	Sick Leave Buy-Back	419	1,206	436	436	1,292	856	196.3%
	Total Personal Services	**244,577**	**286,627**	**266,001**	**281,417**	**281,372**	**15,371**	**5.8%**
51100	Employer-FICA	18,709	21,945	20,349	21,528	21,525	1,176	5.8%
51105	Employer-IMRF Pension	20,423	32,027	28,324	29,651	23,253	(5,071)	-17.9%
	Total Employee Benefits	**39,132**	**53,972**	**48,673**	**51,179**	**44,778**	**(3,895)**	**-8.0%**
60100	Tools	1,497	1,926	2,000	1,000	2,000	-	0.0%
60500	Road Materials	14,458	23,170	19,250	19,000	20,000	750	3.9%
60700	Supplies & Materials	71,088	59,527	71,850	70,000	76,950	5,100	7.1%
	Total Supplies & Materials	**87,043**	**84,623**	**93,100**	**90,000**	**98,950**	**5,850**	**6.3%**
64100	Contractual Services	83,676	-	50,000	55,674	80,000	30,000	60.0%
	Total Charges & Services	**83,676**	**-**	**50,000**	**55,674**	**80,000**	**30,000**	**60.0%**
90630	Health Insurance	64,177	65,230	69,164	69,164	69,644	480	0.7%
91620	Liability Insurance	12,088	10,664	13,865	13,865	16,677	2,812	20.3%
93641	Technology Replacement	1,182	1,239	1,351	1,351	1,291	(60)	-4.4%
94640	Capital Equipment Replacement	2,530	2,549	2,569	2,569	2,590	21	0.8%
96600	Fleet Services	29,700	25,141	24,265	24,265	24,417	152	0.6%
	Total Interfund Transfers	**109,677**	**104,823**	**111,214**	**111,214**	**114,619**	**3,405**	**3.1%**
Total Traffic Signs and Lines		**$ 564,105**	**$ 530,045**	**$ 568,988**	**$ 589,484**	**$ 619,719**	**$ 50,731**	**8.9%**

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City of Wheaton
General Fund - Public Works - Traffic Signs and Lines
Expenditures
Calendar Year 2022 Budget

Fund	**100**	**General Fund**				
Org	**17031720**	**Traffic Signs and Lines**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	50029	Wages-Full Time (Regular)		Public Works Labor	$	260,437
	50031	Wages-Seasonal		Seasonal Labor		14,400
	50100	Overtime				5,243
	51060	Sick Leave Buy-Back				1,292
	51100	Employer-FICA				21,525
	51105	Employer-IMRF Pension				23,253
	60100	Tools				2,000
	60500	Road Materials				20,000
			5,500	Thermoplastic Material		
			4,700	Yellow Traffic Paint		
			7,000	White Traffic Paint		
			850	Traffic Beads		
			1,000	Paint Machine Parts		
			400	LP Gas		
			550	18" Traffic Cones with Collar		
	60700	Supplies & Materials				76,950
			17,000	Sign Posts		
			22,800	Sign Blanks and Faces		
			22,800	Sheeting Rools		
			4,300	Nuts, Bolts, Rivets		
			6,600	Sign Brackets		
			2,300	Transfer Tape/Film		
			1,150	Paint and Miscellaneous Supplies		
	64100	Contractual Services				80,000
			80,000	Contractual Pavement Marking & Line Striping		
	90630	Health Insurance				69,644
	91620	Liability Insurance				16,677
	93641	Technology Replacement				1,291
	94640	Capital Equipment Replacement				2,590
	96600	Fleet Services				24,417
			9,408	Capital Charge		
			15,009	Operating Charge		
	Total Traffic Signs and Lines				**$**	**619,719**

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City of Wheaton
General Fund - Public Works - Street Lights and Traffic Signals
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 17031721 Street Lights and Traffic Signals

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50010	Wages-Full Time	$ 75,037	$ 76,827	$ 77,261	$ 78,166	$ 79,466	$ 2,205	2.9%
50029	Wages-Full Time (Regular)	71,032	71,919	77,847	73,591	78,482	635	0.8%
50100	Overtime	12,885	14,097	14,893	14,893	15,200	307	2.1%
51060	Sick Leave Buy-Back	26	-	-	-	-	-	0.0%
	Total Personal Services	**158,980**	**162,843**	**170,001**	**166,650**	**173,148**	**3,147**	**1.9%**
51100	Employer-FICA	11,909	12,205	13,005	12,749	13,246	241	1.9%
51105	Employer-IMRF Pension	13,522	17,821	18,717	18,348	15,081	(3,636)	-19.4%
	Total Employee Benefits	**25,431**	**30,026**	**31,722**	**31,097**	**28,327**	**(3,395)**	**-10.7%**
60100	Tools	562	197	1,000	800	900	(100)	-10.0%
60300	Street Lighting Materials	45,212	3,301	46,500	32,000	48,150	1,650	3.5%
60700	Supplies & Materials	6,511	5,808	9,300	9,020	10,250	950	10.2%
	Total Supplies & Materials	**52,285**	**9,306**	**56,800**	**41,820**	**59,300**	**2,500**	**4.4%**
64100	Contractual Services	139,102	99,562	125,700	105,000	125,000	(700)	-0.6%
67706	Utilities-Electric	165,915	163,503	145,000	160,000	160,000	15,000	10.3%
	Total Charges & Services	**305,017**	**263,065**	**270,700**	**265,000**	**285,000**	**14,300**	**5.3%**
90630	Health Insurance	41,661	31,984	34,671	34,671	34,965	294	0.8%
91620	Liability Insurance	7,374	5,243	7,048	7,048	8,014	966	13.7%
93641	Technology Replacement	1,159	1,182	1,737	1,737	1,289	(448)	-25.8%
94640	Capital Equipment Replacement	506	518	530	530	543	13	2.5%
96600	Fleet Services	45,542	29,399	60,445	60,445	56,061	(4,384)	-7.3%
	Total Interfund Transfers	**96,242**	**68,326**	**104,431**	**104,431**	**100,872**	**(3,559)**	**-3.4%**
	Total Street Lights and Traffic Signals	**$ 637,955**	**$ 533,566**	**$ 633,654**	**$ 608,998**	**$ 646,647**	**$ 12,993**	**2.1%**

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City of Wheaton
General Fund - Public Works - Street Lights and Traffic Signals
Expenditures
Calendar Year 2022 Budget

Fund	**100**	**General Fund**			
Org	**17031721**	**Street Lights and Traffic Signals**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50010	Wages-Full Time		Electrical Services Manager (75%)	$ 79,466
	50029	Wages-Full Time (Regular)		Public Works Labor	78,482
	50100	Overtime			15,200
	51100	Employer-FICA			13,246
	51105	Employer-IMRF Pension			15,081
	60100	Tools			900
	60700	Supplies & Materials			10,250
			3,800	Electrical Materials	
			900	Concrete/Hand Holds	
			2,400	Conduit, Wire, Cable	
			1,400	Traffic Signal Parts	
			450	Traffic Signal Bulbs	
			450	Miscellaneous Supplies	
			850	Stock Replacement LED Traffic Signal Bulbs	
	60300	Street Lighting Materials			48,150
			850	Photo Electric Cells	
			8,800	Street Light Fixtures	
			10,700	Street Light Poles	
			10,500	Street Light Poles & Fixtures CBD	
			500	Street Light Lens	
			3,100	Street Light Ballast	
			2,500	HPS Lamps	
			400	Street Light Covers	
			10,800	LED Street Light Fixtures	
	64100	Contractual Services			125,000
			3,300	J.U.L.I.E. Participation	
			800	Ticket Tracking Software	
			1,800	Light Bulb Recycling	
			11,300	IDOT & DuPage Co. Maintenance Cost	
			4,800	Special Services	
			38,000	Electrical Contractor	
			50,000	Traffic Signal Maintenance-Routine	
			15,000	Traffic Signal Maintenance-Repairs	
	67706	Utilities-Electric			160,000

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City of Wheaton
General Fund - Public Works - Street Lights and Traffic Signals
Expenditures
Calendar Year 2022 Budget

Fund	**100**	**General Fund**			
Org	**17031721**	**Street Lights and Traffic Signals**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	90630	Health Insurance			34,965
	91620	Liability Insurance			8,014
	93641	Technology Replacement			1,289
	94640	Capital Equipment Replacement			543
	96600	Fleet Services			56,061
			12,529	Capital Charge	
			43,532	Operating Charge	
	Total Street Lights and Traffic Signals				**$ 646,647**

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City of Wheaton
General Fund - Public Works - Snow and Ice Control
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 17031722 Snow and Ice Control

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50029	Wages-Full Time (Regular)	$ 248,438	$ 145,409	$ 268,146	$ 254,308	$ 267,851	$ (295)	-0.1%
50100	Overtime	136,001	86,209	82,491	125,000	83,413	922	1.1%
	Total Personal Services	**384,439**	**231,618**	**350,637**	**379,308**	**351,264**	**627**	**0.2%**
51100	Employer-FICA	29,390	17,699	26,824	29,017	26,872	48	0.2%
51105	Employer-IMRF Pension	33,412	25,800	38,605	41,762	30,595	(8,010)	-20.7%
	Total Employee Benefits	**62,802**	**43,499**	**65,429**	**70,779**	**57,467**	**(7,962)**	**-12.2%**
60500	Road Materials	264,555	160,225	238,584	235,000	292,130	53,546	22.4%
60700	Supplies and Materials	1,760	1,783	1,350	1,392	2,900	1,550	114.8%
	Total Supplies & Materials	**266,315**	**162,008**	**239,934**	**236,392**	**295,030**	**55,096**	**23.0%**
64100	Contractual Services	14,620	43,111	25,550	20,000	27,242	1,692	6.6%
64125	Snow Removal Services	125,787	43,629	104,000	97,000	104,000	-	0.0%
	Total Charges & Services	**140,407**	**86,740**	**129,550**	**117,000**	**131,242**	**1,692**	**1.3%**
90630	Health Insurance	60,378	77,384	79,197	79,197	79,747	550	0.7%
91620	Liability Insurance	10,168	11,316	14,210	14,210	16,205	1,995	14.0%
93641	Technology Replacement	385	393	600	600	443	(157)	-26.2%
94640	Capital Equipment Replacement	1,592	1,611	1,630	1,630	705	(925)	-56.7%
96600	Fleet Services	257,314	222,992	272,048	272,048	301,334	29,286	10.8%
	Total Interfund Transfers	**329,837**	**313,696**	**367,685**	**367,685**	**398,434**	**30,749**	**8.4%**
	Total Snow and Ice Control	**$ 1,183,800**	**$ 837,561**	**$ 1,153,235**	**$ 1,171,164**	**$ 1,233,437**	**$ 80,202**	**7.0%**

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City of Wheaton
General Fund - Public Works - Snow and Ice Control
Expenditures
Calendar Year 2022 Budget

Fund	**100**	**General Fund**
Org	**17031722**	**Snow and Ice Control**

Account	Description	Amount	Description	Budget
50029	Wages-Full Time (Regular)		Public Works Labor	$ 267,851
50100	Overtime			83,413
51100	Employer-FICA			26,872
51105	Employer-IMRF Pension			30,595
60500	Road Materials			292,130
		267,730	Bulk Salt	
		2,400	Liquid Calcium Chloride	
		22,000	Beet Heet	
60700	Supplies and Materials			2,900
		800	Annual Snow Meeting	
		2,100	Miscellaneous Tools	
64100	Contractual Services			27,242
		1,000	Surface Repair (Fairgrounds)	
		1,000	Chloride Tank Repairs	
		1,800	GPS Tracking	
		4,942	Winter Storm Warning Service	
		18,500	Wheel Loader Rental	
64125	Snow Removal Services			104,000
		89,000	Snow Removal - Sidewalks	
		15,000	Semis for Snow Hauling	
90630	Health Insurance			79,747
91620	Liability Insurance			16,205
93641	Technology Replacement			443
94640	Capital Equipment Replacement			705
96600	Fleet Services			301,334
		83,569	Capital Charge	
		217,765	Operating Charge	
Total Snow and Ice Control				**$ 1,233,437**

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City of Wheaton
General Fund - Public Works - Street & Sidewalk Maintenance
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 17031723 Street & Sidewalk Maintenance

			2019 Budget	2020 Budget	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
	50029	Wages-Full Time (Regular)	$ 503,793	$ 561,906	$ 575,015	$ 488,825	$ 583,704	$ 8,689	1.5%
	50031	Wages-Seasonal	17,032	-	13,420	11,383	15,600	2,180	16.2%
	50100	Overtime	13,961	13,195	7,359	11,000	7,385	26	0.4%
	51060	Sick Leave Buy-Back	701	570	748	748	596	(152)	-20.3%
		Total Personal Services	**535,487**	**575,671**	**596,542**	**511,956**	**607,285**	**10,743**	**1.8%**
	51100	Employer-FICA	40,919	44,032	45,635	39,165	46,457	822	1.8%
	51105	Employer-IMRF Pension	45,020	64,271	64,202	55,113	51,536	(12,666)	-19.7%
		Total Employee Benefits	**85,939**	**108,303**	**109,837**	**94,278**	**97,993**	**(11,844)**	**-10.8%**
	60100	Tools	1,822	1,162	3,000	3,000	3,000	-	0.0%
	60500	Road Materials	323,394	305,052	333,800	330,000	333,000	(800)	-0.2%
	60700	Supplies & Materials	4,776	4,516	4,480	4,000	4,630	150	3.3%
		Total Supplies & Materials	**329,992**	**310,730**	**341,280**	**337,000**	**340,630**	**(650)**	**-0.2%**
	64100	Contractual Services	226,867	190,921	200,000	200,000	202,500	2,500	1.3%
	65400	Dump Fees	1,952	-	-	-	-	-	0.0%
	66600	Maintenance-Equipment	3,232	3,278	4,010	3,400	3,400	(610)	-15.2%
		Total Charges & Services	**232,051**	**194,199**	**204,010**	**203,400**	**205,900**	**1,890**	**0.9%**
	90630	Health Insurance	140,950	164,492	164,798	164,798	165,943	1,145	0.7%
	91620	Liability Insurance	25,893	25,949	32,020	32,020	36,527	4,507	14.1%
	93641	Technology Replacement	2,980	3,683	4,614	4,614	3,724	(890)	-19.3%
	94640	Capital Equipment Replacement	792	812	833	833	855	22	2.6%
	96600	Fleet Services	608,779	573,387	676,996	676,996	603,991	(73,005)	-10.8%
		Total Interfund Transfers	**779,394**	**768,323**	**879,261**	**879,261**	**811,040**	**(68,221)**	**-7.8%**
		Total Street & Sidewalk Maintenance	**$ 1,962,863**	**$ 1,957,226**	**$ 2,130,930**	**$ 2,025,895**	**$ 2,062,848**	**$ (68,082)**	**-3.2%**

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City of Wheaton
General Fund - Public Works - Street & Sidewalk Maintenance
Expenditures
Calendar Year 2022 Budget

Fund	**100**	**General Fund**
Org	**17031723**	**Street & Sidewalk Maintenance**

Account	Description	Amount	Description	Budget
50029	Wages-Full Time (Regular)		Public Works Labor	$ 583,704
50031	Wages-Seasonal		Seasonal Labor	15,600
50100	Overtime			7,385
51060	Sick Leave Buy-Back			596
51100	Employer-FICA			46,457
51105	Employer-IMRF Pension			51,536
60100	Tools			3,000
		1,300	Saw Blades	
		1,000	Brooms. Rakes, Shovels	
		500	Construction Tools	
		200	Miscellaneous Tools	
60500	Road Materials			333,000
		300,000	Bituminous Hot Mix-Road Maintenance Program	
		10,000	SS-1 Liquid Asphalt	
		6,400	Milling Machine Cutters	
		15,000	UPW Cold Patch	
		1,600	Limestone Screenings	
60700	Supplies & Materials			4,630
		250	Spray Marking Paint	
		1,780	Construction Items	
		600	LP Gas and Supplies	
		2,000	24" Barricades with Lights	
64100	Contractual Services			202,500
		55,000	Road Milling	
		70,000	Crackfill Services	
		9,000	Pavement Material Testing	
		30,000	Concrete Repair Services	
		31,000	Equipment Rental-Asphalt Paving Roller	
		7,500	CBD Maintenance	
66600	Maintenance-Equipment			3,400
		3,400	Portable Toilet Rental	
90630	Health Insurance			165,943
91620	Liability Insurance			36,527
93641	Technology Replacement			3,724
94640	Capital Equipment Replacement			855
96600	Fleet Services			603,991
		359,500	Capital Charge	
		244,491	Operating Charge	
Total Street & Sidewalk Maintenance				**$ 2,062,848**

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City of Wheaton
General Fund - Public Works - Street Cleaning
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 17031725 Street Cleaning

		2019 Budget	2020 Budget	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50029	Wages-Full Time (Regular)	$ 149,193	$ 152,571	$ 156,378	$ 156,565	$ 158,755	$ 2,377	1.5%
50100	Overtime	4,272	116	513	513	508	(5)	-1.0%
51060	Sick Leave Buy-Back	140	-	146	146	-	(146)	-100.0%
	Total Personal Services	**153,605**	**152,687**	**157,037**	**157,224**	**159,263**	**2,226**	**1.4%**
51100	Employer-FICA	11,744	11,679	12,013	12,028	12,184	171	1.4%
51105	Employer-IMRF Pension	13,264	17,052	17,290	17,310	13,872	(3,418)	-19.8%
	Total Employee Benefits	**25,008**	**28,731**	**29,303**	**29,338**	**26,056**	**(3,247)**	**-11.1%**
64100	Contractual Services	11,160	18,960	12,000	12,360	13,000	1,000	8.3%
65400	Dump Fees	33,309	26,342	34,000	32,000	34,000	-	0.0%
	Total Charges & Services	**44,469**	**45,302**	**46,000**	**44,360**	**47,000**	**1,000**	**2.2%**
90630	Health Insurance	40,985	38,490	44,829	44,829	45,140	311	0.7%
91620	Liability Insurance	6,903	5,628	8,043	8,043	9,180	1,137	14.1%
96600	Fleet Services	172,453	150,955	173,414	173,414	160,945	(12,469)	-7.2%
	Total Interfund Transfers	**220,341**	**195,073**	**226,286**	**226,286**	**215,265**	**(11,021)**	**-4.9%**
Total Street Cleaning		**$ 443,423**	**$ 421,793**	**$ 458,626**	**$ 457,208**	**$ 447,584**	**$ (11,042)**	**-2.4%**

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City of Wheaton
General Fund - Public Works - Street Cleaning
Expenditures
Calendar Year 2022 Budget

Fund	**100**	**General Fund**
Org	**17031725**	**Street Cleaning**

Account	Description	Amount	Description	Budget
50029	Wages-Full Time (Regular)		Public Works Labor	$ 158,755
50100	Overtime			508
51100	Employer-FICA			12,184
51105	Employer-IMRF Pension			13,872
64100	Contractual Services			13,000
		13,000	Contractual Leaf Hauling	
65400	Dump Fees			34,000
		34,000	Landfill Charges	
90630	Health Insurance			45,140
91620	Liability Insurance			9,180
96600	Fleet Services			160,945
		85,574	Capital Charge	
		75,371	Operating Charge	
Total Street Cleaning				**$ 447,584**

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City of Wheaton
General Fund - Public Works - Forestry Operations
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 17032740 Forestry Operations

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	%
50010	Wages-Full Time	$ 130,628	$ 133,755	$ 135,380	$ 169,391	$ 110,021	$ (25,359)	-18.7%
50029	Wages-Full Time (Regular)	302,850	351,709	328,651	333,907	339,808	11,157	3.4%
50031	Wages-Seasonal	15,098	1,781	23,485	22,886	26,400	2,915	12.4%
50100	Overtime	13,691	22,409	11,786	15,000	12,195	409	3.5%
51060	Sick Leave Buy-Back	263	1,461	273	273	460	187	68.5%
	Total Personal Services	**462,530**	**511,115**	**499,575**	**541,457**	**488,884**	**(10,691)**	**-2.1%**
51020	Uniform Allowance	4,453	7,173	5,725	5,725	5,725	-	0.0%
51100	Employer-FICA	35,311	38,947	38,218	41,421	37,400	(818)	-2.1%
51105	Employer-IMRF Pension	38,783	56,712	52,417	57,095	40,282	(12,135)	-23.2%
	Total Employee Benefits	**78,547**	**102,832**	**96,360**	**104,241**	**83,407**	**(12,953)**	**-13.4%**
60100	Tools	3,021	2,761	3,700	3,700	3,700	-	0.0%
60400	Repairs	2,772	2,823	3,500	3,900	3,500	-	0.0%
60600	Tree Replacements	653	1,177	2,000	2,000	2,000	-	0.0%
60700	Supplies and Materials	3,516	3,327	3,700	3,700	3,700	-	0.0%
	Total Supplies & Materials	**9,962**	**10,088**	**12,900**	**13,300**	**12,900**	**-**	**0.0%**
63005	Training	3,191	1,901	3,200	2,500	3,200	-	0.0%
63015	Dues and Subscriptions	416	840	725	400	725	-	0.0%
64100	Contractual Services	82,134	70,645	96,000	81,000	96,000	-	0.0%
65400	Dump Fees	1,188	1,200	2,000	1,000	2,000	-	0.0%
67700	Communications	899	576	-	-	-	-	0.0%
	Total Charges & Services	**87,828**	**75,162**	**101,925**	**84,900**	**101,925**	**-**	**0.0%**
90630	Health Insurance	117,018	110,636	116,987	116,987	117,888	901	0.8%
91620	Liability Insurance	23,772	20,173	26,312	26,312	30,112	3,800	14.4%
93641	Technology Replacement	2,382	2,494	2,648	2,648	2,293	(355)	-13.4%
94640	Capital Equipment Replacement	519	533	547	547	560	13	2.4%
96600	Fleet Services	190,184	176,307	194,582	194,582	206,978	12,396	6.4%
	Total Interfund Transfers	**333,875**	**310,143**	**341,076**	**341,076**	**357,831**	**16,755**	**4.9%**
	Total Forestry Operations	**$ 972,742**	**$ 1,009,340**	**$ 1,051,836**	**$ 1,084,974**	**$ 1,044,947**	**$ (6,889)**	**-0.7%**

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City of Wheaton
General Fund - Public Works - Forestry Operations
Expenditures
Calendar Year 2022 Budget

Fund	**100**	**General Fund**			
Org	**17032740**	**Forestry Operations**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50010	Wages-Full Time			$ 110,021
				Forestry Superintendent	
				Dispatcher/Assistant (25%)	
	50029	Wages-Full Time (Regular)		Public Works Labor	339,808
	50031	Wages-Seasonal		Seasonal Labor	26,400
	50100	Overtime			12,195
	51060	Sick Leave Buy-Back			460
	51020	Uniform Allowance			5,725
			2,925	Uniform Purchase	
			2,800	Safety Items and Rain Gear	
	51100	Employer-FICA			37,400
	51105	Employer-IMRF Pension			40,282
	60100	Tools			3,700
			1,600	Safety/Climbing Equipment	
			1,500	Pruning Tools/Equipment	
			600	Rakes, Shovels, Brooms	
	60400	Repairs			3,500
			800	Chipper Blades	
			800	Stump Router Teeth	
			1,900	Chain Saw Parts/Repairs	
	60600	Tree Replacements			2,000
			2,000	Other Tree Purchases	
	60700	Supplies and Materials			3,700
			2,200	Various Forestry Supplies	
			1,500	Miscellaneous Items	
	63005	Training			3,200
			2,200	Tree Care Seminars	
			1,000	Landscape Seminars	
	63015	Dues and Subscriptions			725

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City of Wheaton
General Fund - Public Works - Forestry Operations
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Fund	**100**	**General Fund**			
Org	**17032740**	**Forestry Operations**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	64100	Contractual Services			96,000
			11,000	Stump Grinding	
			25,000	Tree Planting (Shared Cost Program)	
			60,000	Tree Pruning Services	
	65400	Dump Fees			2,000
			2,000	Compost Charges	
	90630	Health Insurance			117,888
	91620	Liability Insurance			30,112
	93641	Technology Replacement			2,293
	94640	Capital Equipment Replacement			560
	96600	Fleet Services			206,978
			116,611	Capital Charge	
			90,367	Operating Charge	
	Total Forestry Operations				**$ 1,044,947**

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General Fund - Public Works - Public Grounds
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 17032741 Public Grounds

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50029	Wages-Full Time (Regular)	$ 263,097	$ 237,828	$ 259,917	$ 234,267	$ 270,040	$ 10,123	3.9%
50031	Wages-Seasonal	18,618	7,036	16,995	13,852	19,200	2,205	13.0%
50100	Overtime	4,063	4,993	4,423	3,000	4,606	183	4.1%
51060	Sick Leave Buy-Back	569	305	652	652	349	(303)	-46.5%
	Total Personal Services	**286,347**	**250,162**	**281,987**	**251,771**	**294,195**	**12,208**	**4.3%**
51100	Employer-FICA	21,904	19,151	21,572	19,260	22,506	934	4.3%
51105	Employer-IMRF Pension	23,231	27,165	29,176	26,195	23,952	(5,224)	-17.9%
	Total Employee Benefits	**45,135**	**46,316**	**50,748**	**45,455**	**46,458**	**(4,290)**	**-8.5%**
60100	Tools	3,431	3,107	3,000	3,200	3,000	-	0.0%
60400	Repairs	1,875	110	2,000	2,200	2,000	-	0.0%
60700	Supplies and Materials	37,999	34,170	41,500	34,000	43,500	2,000	4.8%
	Total Supplies & Materials	**43,305**	**37,387**	**46,500**	**39,400**	**48,500**	**2,000**	**4.3%**
64100	Contractual Services	108,097	92,978	96,560	96,560	96,560	-	0.0%
	Total Charges & Services	**108,097**	**92,978**	**96,560**	**96,560**	**96,560**	**-**	**0.0%**
90630	Health Insurance	78,572	73,333	78,130	78,130	78,672	542	0.7%
91620	Liability Insurance	15,725	12,915	16,853	16,853	19,334	2,481	14.7%
93641	Technology Replacement	385	393	578	578	422	(156)	-27.0%
94640	Capital Equipment Replacement	1,841	1,871	1,904	1,904	1,935	31	1.6%
96600	Fleet Services	80,256	72,196	93,195	93,195	94,266	1,071	1.1%
	Total Interfund Transfers	**176,779**	**160,708**	**190,660**	**190,660**	**194,629**	**3,969**	**2.1%**
Total Public Grounds		**$ 659,663**	**$ 587,551**	**$ 666,455**	**$ 623,846**	**$ 680,342**	**$ 13,887**	**2.1%**

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City of Wheaton
General Fund - Public Works - Public Grounds
Expenditures
Calendar Year 2022 Budget

Fund	**100**	**General Fund**
Org	**17032741**	**Public Grounds**

Account	Description	Amount	Description	Budget
50029	Wages-Full Time (Regular)		Public Works Labor	$ 270,040
50031	Wages-Seasonal		Seasonal Labor	19,200
50100	Overtime			4,606
51060	Sick Leave Buy-Back			349
51100	Employer-FICA			22,506
51105	Employer-IMRF Pension			23,952
60100	Tools			3,000
		1,500	Garden Tools and Implements	
		1,500	Miscellaneous Tools	
60400	Repairs			2,000
		900	Lawn Mower Parts	
		1,100	Miscellaneous Repair Parts	
60700	Supplies and Materials			43,500
		8,500	Trees and Plantings	
		1,000	Black Dirt	
		1,000	Grass Seed and Sod	
		4,500	Chemicals and Fertilizers	
		3,000	Compost and Mulch	
		3,500	Fountain Parts, Materials	
		1,200	Mail Box, Planter Repairs	
		2,500	Miscellaneous Maintenance Materials	
		800	Electrical Supplies	
		2,500	Bricks, Sand, Stone	
		15,000	CBD Maintenance (Benches, Fireplace, Garbage Cans, Water Feature)	
64100	Contractual Services			96,560
		1,560	Aquatics Spraying - Windsor	
		65,000	Landscape Maintenance & Seasonal Colors	
		25,000	Turf Maintenance - Briarcliff Entrance, Butterfied Rd, Naperville Rd	
		5,000	Plant Material Replacement	
90630	Health Insurance			78,672
91620	Liability Insurance			19,334
93641	Technology Replacement			422
94640	Capital Equipment Replacement			1,935
96600	Fleet Services			94,266
		35,849	Capital Charge	
		58,417	Operating Charge	
Total Public Grounds				**$ 680,342**

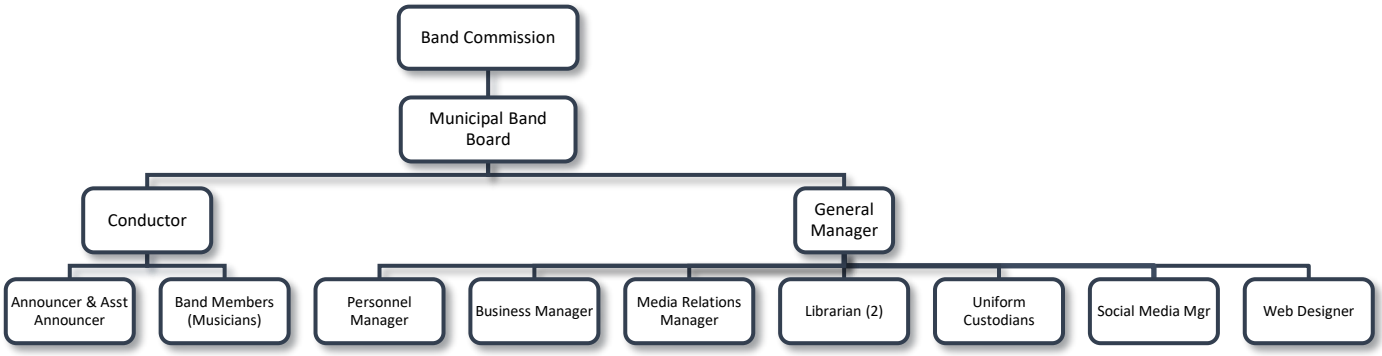
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City of Wheaton
General Fund - Municipal Band
Calendar Year 2022 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Wheaton Municipal Band (WMB) is a full symphonic concert band that performs free concerts in the Memorial Park Band Shell on Thursday nights from June through early August. The WMB also annually represents the City in the July 4th Parade and a free indoor concert at Edman Chapel at Wheaton College. The WMB's Thursday evening performances in the park provide an opportunity for citizens to gather outdoors, listen to live music, and enjoy each other's company.

The goal of the WMB and its conductor Dr. Bruce Moss, Director of Bands at Bowling Green State University, is to perform high-quality band music that is entertaining to young and old alike. The members of the WMB are a combination of professional and amateur musicians from the Chicago metropolitan area and are selected by blind audition. The WMB plays a variety of music including traditional marches, overtures, musicals, classics, and contemporary pieces. It also features prominent guest conductors and soloists during the season, interspersed with outstanding soloists from within the band.



STAFFING HISTORY

All WMB positions are part-time and are filled by independent contractors. The staffing consists of a Conductor/Music Director, General Manager, Personnel Manager, Business Manager, Librarian/Uniform Custodian (2), Publicity Manager (renamed to Media Relations Manager), Webmaster (renamed to Web Designer), Social Media Manager, Sound Technician, Announcer, and 86 Musicians. Additionally, the WMB hires audition judges (excluding existing members of the WMB). An Assistant General Manager will be responsible for logistics of special programs and guest soloists and conductors.

2021 GOALS

2021 was an exciting and challenging year from the perspective of the challenges of planning a season with COVID-19 protocols in place and performing in the new band shell built last year. The officers and staff planned for both a virtual season, similar to 2020, as well as a live performance season. We were unable to hold auditions this year due to the COVID protocols that were in place in May thus, we allowed the 2019 band members to return for the 2021 season. We used a 54-piece band, which is the number of players that could safely socially distance within the space on the new band shell. Band members took their own temperatures before coming on stage to ensure that all players were safe from potential virus spreading. Additionally, brass players were provided with "puppy pads"

to empty the condensation that accumulated in their instruments during rehearsals and concerts to also prevent potential virus spreading.

The Friends of the Band were able to use the concession stand which provided a well-lit and safe environment for them to sell concessions.

Other Accomplishments:

- Continue the highest quality performances of band music in Wheaton reducing our budget by 10%.
- Soft opening of the new band shell in Memorial Park.
- Continue to provide programs at no cost to the patrons of our concerts.
- Continue to increase traffic into the downtown Wheaton business through the WMB's partnership with the Friends of the Band, announcements, and advertisements in our programs.
- Continue reaching out to the families in Wheaton by offering a family concert and activities to involve younger audience members.
- Acknowledging those who have served our country in the armed forces at our annual Patriotic Concert and other concerts as appropriate.
- Expand our viewership through social media.

2022 GOALS

- Gala Opening of the new Memorial Park Band Shell with the full band.
- Continue the highest quality performances of band music in Wheaton while practicing prudent expense controls.
- Invite local composers to showcase and/or conduct their music.
- Continue to provide programs at no cost to the patrons of our concerts.
- Continue to increase traffic into the downtown Wheaton business through the WMB's partnership with the Friends of the Band, announcements, and advertisements in our programs.
- Continue reaching out to the families in Wheaton by offering a family concert and activities to involve younger audience members.
- Acknowledging those who have served our country in the armed forces at our annual Patriotic Concert and other concerts as appropriate.
- Continue our Community Outreach programs by inviting local grade school, high school, and community musicians to perform with the band. This provides high quality education to the musicians who join us and the ability to reach out to additional sources for our audience. This also helps the downtown businesses with additional foot traffic.
- Provide a free indoor concert on the campus of Wheaton College.
- Expand our viewership through social media.

EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Employee Benefits	$ 1,639	$ 1,400	$ 1,400	$ 1,400
Supplies & Materials	96	450	265	350
Charges & Services	29,275	102,701	91,461	105,151
Capital Outlays	341	1,050	950	1,050
Total Expenditures	**$ 31,351**	**$ 105,601**	**$ 94,076**	**$ 107,951**

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City of Wheaton
General Fund - Municipal Band
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 18050140 Municipal Band

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
51020	Uniform Allowance	$ 1,378	$ 1,639	$ 1,400	$ 1,400	$ 1,400	$ -	0.0%
	Total Employee Benefits	**1,378**	**1,639**	**1,400**	**1,400**	**1,400**	**-**	**0.0%**
60025	Postage	-	8	100	46	50	(50)	-50.0%
60030	Printing	-	-	150	-	100	(50)	-33.3%
60700	Supplies and Materials	1,035	88	200	219	200	-	0.0%
	Total Supplies & Materials	**1,035**	**96**	**450**	**265**	**350**	**(100)**	**-22.2%**
63030	Advertising	60	-	200	-	200	-	0.0%
64100	Contractual Services	1,425	958	1,150	600	1,250	100	8.7%
65500	Contractual Labor	107,615	28,317	100,751	90,354	103,101	2,350	2.3%
69900	Contingencies	594	-	600	507	600	-	0.0%
	Total Charges & Services	**109,694**	**29,275**	**102,701**	**91,461**	**105,151**	**2,450**	**2.4%**
70030	Operating Equipment	255	341	1,050	950	1,050	-	0.0%
	Total Capital Outlays	**255**	**341**	**1,050**	**950**	**1,050**	**-**	**0.0%**
Total Municipal Band		**$ 112,362**	**$ 31,351**	**$ 105,601**	**$ 94,076**	**$ 107,951**	**$ 2,350**	**2.2%**

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City of Wheaton
General Fund - Municipal Band
Expenditures
Calendar Year 2022 Budget

Fund	100	General Fund			
Org	18050140	Municipal Band			
	Account	Description	Amount	Description	Budget
	51020	Uniform Allowance			$ 1,400
	60025	Postage			50
	60030	Printing			100
	60700	Supplies and Materials			200
	63030	Advertising			200
	64100	Contractual Services			1,250
			150	Truck Rental for Edman Chapel	
			600	Recording Tech	
			500	Photography/Video	
	65500	Contractual Labor			103,101
			25,500	Director	
			2,300	General Manager	
			2,300	Personnel Manager	
			1,400	Business Manager	
			2,400	Librarian	
			1,200	Uniform Custodians	
			800	P.A. Supervisor	
			1,924	Stage Crew	
			51,052	Band Personnel	
			3,200	Solos/Ensembles	
			260	Percussion Section Leader	
			3,600	Announcer	
			3,915	Audition Judges/Helpers	
			600	Publicity Manager	
			950	Multi Media Manager	
			400	Program Designer	
			600	Webmaster	
			200	Assistant Manager - Logistics	
			500	Assistant Announcer	
	69900	Contingencies			600
	70030	Operating Equipment			1,050
	Total Municipal Band				**$ 107,951**

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City of Wheaton
General Fund – Interfund Transfers
Calendar Year 2022 Budget

GENERAL DESCRIPTION

In past years, this organization accounted for expenditures, such as engineering and construction costs, related to capital projects or other major improvements which were financed with available funds within the General Fund, or were partially funded through grants received in the Fund. Beginning with the FY 2016/17 budget, projects of this nature have been accounted for in the Capital Projects Fund. The General Fund provides funding to these projects by way of an annual transfer to the Capital Projects Fund. In addition, this organization accounts for transfers to other Funds.

The General Fund has annually transferred funds to the Capital Projects Fund since FY 2016/17. However, the gap between General Fund operating revenues and operating expenses had narrowed over the years from $3.1 million in FY 2017/18 to $1.4 million in 2019. The 2020 budget and 2021 budget eliminated the transfer due to the projected impact of the COVID-19 pandemic on the General Fund finances. However, the General Fund is projecting a surplus in 2021 and will be transferring $8.9 million in excess fund balance reserves to the Debt Service Fund to pay off the 2010 G.O. bond ($2.5 million), Capital Projects Fund ($2.9 million), Storm Sewer Fund ($1.5 million) and Building Renewal Fund ($2.0 million). For the 2022 budget, the General Fund is budgeted to transfer $2.1 million to the Capital Projects Fund.

EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Interfund Transfers	$ 22,872	$ -	$ 8,854,508	$ 2,122,358
Total Expenditures	**$ 22,872**	**$ -**	**$ 8,854,508**	**$ 2,122,358**

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City of Wheaton
General Fund - Interfund Transfers
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 18590000 Interfund Transfers

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
97300	Operating Trans Out-Debt Srv Fund	$ -	$ -	$ -	$ 2,500,000	$ -	$ -	0.0%
97400	Operating Trans Out-Capital Proj Fund	1,395,443	-	-	2,854,508	2,122,358	2,122,358	100.0%
97515	Operating Trans Out-Storm Sewer Fund	-	-	-	1,500,000	-	-	0.0%
97642	Operating Trans Out-Bldg Renewal Fund	-	-	-	2,000,000	-	-	0.0%
97900	Operating Trans Out-Library Fund	-	22,872	-	-	-	-	0.0%
	Total Interfund Transfers	**1,395,443**	**22,872**	**-**	**8,854,508**	**2,122,358**	**2,122,358**	**100.0%**
Total Interfund Transfers		**$ 1,395,443**	**$ 22,872**	**$ -**	**$ 8,854,508**	**$ 2,122,358**	**$ 2,122,358**	**100.0%**

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City of Wheaton
General Fund - Interfund Transfers
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 18590000 Interfund Transfers

Account	Description	Amount	Description	Budget
97400	Operating Trans Out-Capital Projects Fund	2,122,358	Transfer to Capital Projects Fund	$ 2,122,358
Total Interfund Transfers				**$ 2,122,358**

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City of Wheaton
General Fund - Wireless Alarm Network
Calendar Year 2022 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

In 2020, a full-time EMS/Community Risk Reduction Manager position was created with the elimination of a contractual EMS Manager and a contractual part-time Fire Prevention/Fire Alarm Coordinator. This position is budgeted in the Fire Department (.90 FTE) and the remaining is budgeted in the Wireless Alarm Network organization (.10 FTE).

	Full Time Equivalent				
	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-Time Employees	0.00	0.10	0.10	0.10	0.10
Total FTEs	**0.00**	**0.10**	**0.10**	**0.10**	**0.10**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

Under Wheaton City Code, all businesses are required to be connected to the City's fire and security network. In FY 2010, staff recommended that the City purchase and monitor its own wireless alarm network. By owning and operating the wireless alarm network the City could lower fees for alarm users (by eliminating phone lines) and reduce the incidence of false alarms by an estimated 30 percent. To pay for the wireless network equipment, the City borrowed approximately $800,000 from the City's Capital Equipment Replacement Fund and repaid it back over a three-year period with the final payment in FY 2013/14. To recover the costs, the City set a monthly rate for users based on the costs associated with purchasing, installing, and maintaining the system and a comparison of rates in nearby communities.

In July 2017, the City brought in-house, the billing and collecting of the quarterly alarm monitoring fees. Previously, the City used the billing services of an outside vendor. The in-house process provides the City with daily reporting and timely collections.

In April of 2018, the City of Wheaton and the Village of Winfield entered into an Intergovernmental Agreement for Wireless Alarm Monitoring. The City functions as the administrative coordinating agency and equipment provider for Winfield's wireless alarm program. The City of Wheaton maintains the headend equipment, the contract with the alarm monitoring vendor, handles billing and collection, and other general administrative duties. Distribution of fees generated by Winfield's wireless alarms are distributed quarterly to the Village of Winfield.

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EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personal Services	$ 9,222	$ 10,233	$ 10,249	$ 10,605
Employee Benefits	1,629	1,910	1,912	1,735
Charges & Services	179,746	186,723	186,274	187,483
Interfund Transfers	60,497	60,420	60,420	60,492
Total Expenditures	**$ 251,094**	**$ 259,286**	**$ 258,855**	**$ 260,315**

WIRELESS ALARM TOTAL REVENUES & EXPENDITURES

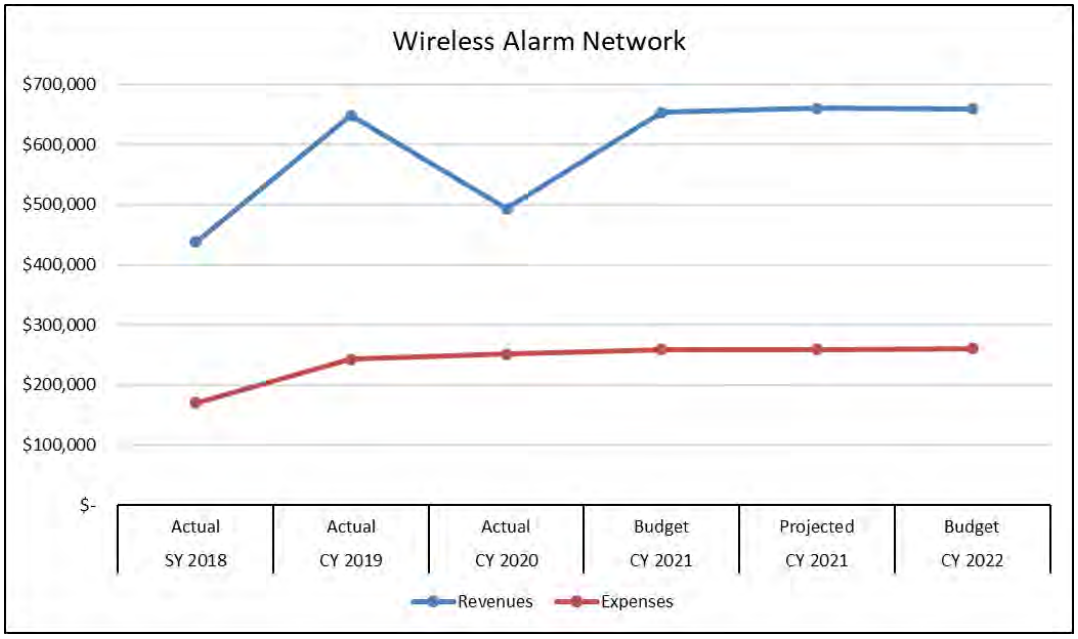


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City of Wheaton
General Fund - Wireless Alarm Network
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 18015000 Wireless Alarm Network

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50010	Wages-Full Time	$ -	$ 9,222	$ 10,233	$ 10,249	$ 10,605	$ 372	3.6%
	Total Personal Services	**-**	**9,222**	**10,233**	**10,249**	**10,605**	**372**	**3.6%**
51100	Employer-FICA	-	662	783	784	811	28	3.6%
51105	Employer-IMRF Pension	-	967	1,127	1,128	924	(203)	-18.0%
	Total Employee Benefits	**-**	**1,629**	**1,910**	**1,912**	**1,735**	**(175)**	**-9.2%**
64100	Contractual Services	185,577	179,746	186,723	186,274	187,483	760	0.4%
	Total Charges & Services	**185,577**	**179,746**	**186,723**	**186,274**	**187,483**	**760**	**0.4%**
90630	Health Insurance	-	1,509	1,520	1,520	1,538	18	1.2%
91620	Liability Insurance	-	296	383	383	437	54	14.1%
94640	Capital Equipment Replacement	57,290	58,692	58,517	58,517	58,517	-	0.0%
	Total Interfund Transfers	**57,290**	**60,497**	**60,420**	**60,420**	**60,492**	**72**	**0.1%**
Total Wireless Alarm Network		**$ 242,867**	**$ 251,094**	**$ 259,286**	**$ 258,855**	**$ 260,315**	**$ 1,029**	**0.4%**

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City of Wheaton
General Fund - Wireless Alarm Network
Expenditures
Calendar Year 2022 Budget

Fund	**100**	**General Fund**
Org	**18015000**	**Wireless Alarm Network**

Account	Description	Amount	Description	Budget
50010	Wages - Full Time		EMS/Community Risk Reduction Manager	$ 10,605
51100	Employer-FICA			811
51105	Employer-IMRF Pension			924
64100	Contractual Services			187,483
		108,696	DuComm	
		21,504	Village of Winfield	
		20,280	Monthly Headend Equipment Fees	
		32,448	Monthly Radio Equipment Fees	
		2,555	Annual License and Software Support	
		2,000	Radio Repairs	
90630	Health Insurance			1,538
91620	Liability Insurance			437
94640	Capital Equipment Replacement			58,517
		58,517	Wireless Alarm Network Replacement	
Total Wireless Alarm Network				**$ 260,315**

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City of Wheaton
General Fund – Local Administrative Adjudication
Calendar Year 2022 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

In accordance with Illinois Compiled Statute 65 ILCS 5/1-2.1-2, the City of Wheaton established an ordinance allowing for the administrative adjudication of municipal code violations. The administrative adjudication process refers to a civil, non-criminal, means of adjudicating any violation of a municipal ordinance. Administrative adjudication hearings will be held at City Hall with a certified hearing officer presiding over the proceedings.

2021 GOALS

- Ratify Ordinance establishing a system of administrative adjudication for the City of Wheaton.
- Select and sign contract with software vendor and hearing officer.
- Integrate adjudication software and implement training with appropriate city departments/personnel.

2022 GOALS

- Full-scale launch of the City of Wheaton's system of administrative adjudication, including initial hearings.

EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Charges & Services	$ -	$ -	$ -	$ 56,400
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 56,400**

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City of Wheaton
General Fund - Local Administrative Adjudication
Expenditures
Calendar Year 2022 Budget

Fund 100 General Fund
Org 18020000 Local Administrative Adjudication

			2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
	64100	Contractual Services	$ -	$ -	$ -	$ -	$ 27,600	$ 27,600	100.0%
	68001	Software License/Maintenance	-	-	-	-	28,800	28,800	100.0%
		Total Charges & Services	**-**	**-**	**-**	**-**	**56,400**	**56,400**	**100.0%**
		Total Local Administrative Adjudication	**$ -**	**$ -**	**$ -**	**$ -**	**$ 56,400**	**$ 56,400**	**100.0%**

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City of Wheaton
General Fund - Local Administrative Adjudication
Expenditures
Calendar Year 2022 Budget

Fund	**100**	**General Fund**
Org	**18020000**	**Local Administrative Adjudication**

Account	Description	Amount	Description	Budget
64100	Contractual Services			$ 27,600
		12,600	Hearing Officer	
		15,000	Mailing\Collection Services	
68001	Software Licenses/Maintenance			28,800
		28,800	DACRA Software Licensing Fee	
Total Local Administrative Adjudication				**$ 56,400**

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City of Wheaton
Motor Fuel Tax Fund
Calendar Year 2022 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Motor Fuel Tax Fund (MFT) accounts for expenditures related to the City's annual road rehabilitation and construction program except for specific road projects funded through General Obligation Bond issues and the Capital Projects Fund.

The primary funding source for road improvements is Motor Fuel Taxes (MFT). The City receives monthly MFT distributions from the State of Illinois on a per capita basis. Municipalities may only use this revenue for road maintenance and other improvements authorized by the State and Illinois Department of Transportation (IDOT). On July 1, 2019, the State increased the MFT rates from $0.19 per gallon to $0.38 per gallon for gasoline and $0.215 cents per gallon to $0.455 per gallon for diesel fuel. This was the first increase in the MFT rates since 1990. Future increases will occur on July 1 of each subsequent year by an amount equal to the percentage increase, if any, in the Consumer Price Index for All Urban Consumers for all items published by the United States Department of Labor for the 12 months ending in March of each year. On July 1, 2020, the motor fuel tax increased from $0.38 per gallon to $0.387 per gallon for gasoline and from $0.455 per gallon to $0.462 per gallon for diesel fuel. On July 1, 2021, the motor fuel tax again increased from $0.387 to $0.392 per gallon for gasoline and from $0.462 to $0.467 per gallon for diesel fuel. The City is projecting an additional $63,000 revenue increase in Motor Fuel Tax allotments for CY 2022.

During 2019, the State approved a $45 billion Rebuild Illinois capital plan providing funding for infrastructure improvements over the next six years. Beginning in 2020, the State is expected to disburse a total of $3.5 million to the City over the next three (3) years in six (6) disbursements. In CY 2020, the City received $1.2 million in funding and an additional $1.2 million in CY 2021. These funds are restricted to be used for only bondable capital improvements. In general, bondable capital improvement projects have a useful life greater than 13 years and are generally limited to new construction (i.e. road reconstruction, new construction of roads, bridges, bridge replacement and/or major bridge rehabilitation, and permanent ADA sidewalk/ramp improvements).

City streets are selected for road resurfacing or rehabilitation based on the Five-Year Road Improvement Program which is reviewed and modified as necessary on an annual basis.

EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Capital Outlays	$ 1,800,000	$ 3,808,576	$ 3,885,660	$ 3,188,990
Total Expenditures	**$ 1,800,000**	**$ 3,808,576**	**$ 3,885,660**	**$ 3,188,990**

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2022 GOALS

Complete all the scheduled road improvements the City has selected for the 2022 Annual Road Program.

2022 Annual Road Program	
Street Name	**Construction Limits**
Street Reconstruction	
Front Street	Wesley Street to Gary Avenue
Papworth Street	Thomas Street to Wheaton North High School
Reber Street	Willow Avenue to Illinois Street
PCC Pavement Resurfacing	
Pershing Avenue	President Street to Blanchard Street
Danada West Subdivision Rehabilitation/Resurfacing	
Danada Drive	Naperville Road to Brighton Drive
Danada Drive	Brighton Drive to Hampton Drive
Lucky Debonaire Court	Danada Drive to Cul-De-Sac
Triple Crown Court	Danada Drive to Cul-De-Sac
Helen Court	Danada Drive to Cul-De-Sac
Whirlaway Court	Danada Drive to Cul-De-Sac
Challenger Court	Brighton Drive to Cul-De-Sac
Quarterhouse Court	Brighton Drive to Cul-De-Sac
Hampton Drive	Chatham Court to Brighton Drive
Winners Cup Circle	Brighton Drive to Brighton Drive
Secretariat Court	Winners Cup Circle to Cul-De-Sac
Palamino Place	Winners Cup Circle to Cul-De-Sac
West Loop Road	Naperville Road to Route 56
Danada East Subdivision Rehabilitation/Resurfacing	
East Loop Road	Naperville Road to Route 56
Jahns Drive	East Loop Road to Hawkins Circle
Pinto Court	Hawkins Circle to Cul-De-Sac
Hawkins Circle	Blanchard Road to Blanchard Road
Sjogren Court	Hawkins Circle to Cul-De-Sac
Whitt Court	Hawkins Circle to Cul-De-Sac
Mustang Court	Hawkins Circle to Cul-De-Sac
Knapp Court	Hawkins Circle to Cul-De-Sac
Rose Court	Hawkins Circle to Cul-De-Sac
Stillwell Court	Hawkins Circle to Cul-De-Sac
Belter Drive	Hawkins Circle to Hawkins Circle
Schillerstrom Court	Belter Drive to Cul-De-Sac
Rehabilitation/Resurfacing	
Gamon Road	Park Avenue to Elm Street
Park Avenue	Naperville Road to Main Street
Fapp Circle	Roosevelt Road to County Farm Road
Front Street	Gary Avenue to West Street
Liberty Drive	Commerce Street to West Street

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City of Wheaton
Motor Fuel Tax Fund
Fund Summary
Calendar Year 2022 Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
Beginning Fund Balance	**$ 587,565**	**$ 1,036,669**	**$ 2,327,307**	**$ 2,327,307**	**$ 1,664,842**		
Revenues							
Intergovernmental	$ 1,735,235	$ 3,086,856	$ 3,245,974	$ 3,222,195	$ 3,309,470	$ 63,496	2.0%
Investment Income	13,869	3,782	10,000	1,000	1,000	(9,000)	-90.0%
Total Revenues	**$ 1,749,104**	**$ 3,090,638**	**$ 3,255,974**	**$ 3,223,195**	**$ 3,310,470**	**$ 54,496**	**1.7%**
Expenditures							
Capital Outlays	$ 1,300,000	$ 1,800,000	$ 3,808,576	$ 3,885,660	$ 3,188,990	$ (619,586)	-16.3%
Total Expenditures	**$ 1,300,000**	**$ 1,800,000**	**$ 3,808,576**	**$ 3,885,660**	**$ 3,188,990**	**$ (619,586)**	**-16.3%**
Revenues Over/ (Under) Expenditures	**$ 449,104**	**$ 1,290,638**	**$ (552,602)**	**$ (662,465)**	**$ 121,480**		
Ending Fund Balance	**$ 1,036,669**	**$ 2,327,307**	**$ 1,774,705**	**$ 1,664,842**	**$ 1,786,322**		

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City of Wheaton
Motor Fuel Tax Fund
Revenues
Calendar Year 2022 Budget

Fund 200 Motor Fuel Tax Fund
Org 20008500 Motor Fuel Tax Revenues

			2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
	40435	Motor Fuel Tax	$ 1,735,235	$ 1,924,882	$ 2,084,000	$ 2,060,221	$ 2,147,496	$ 63,496	3.0%
	40800	Grant Revenue	-	1,161,974	1,161,974	1,161,974	1,161,974	-	0.0%
		Total Intergovernmental	**$ 1,735,235**	**$ 3,086,856**	**$ 3,245,974**	**$ 3,222,195**	**$ 3,309,470**	**$ 63,496**	**2.0%**
	46000	Interest Income-Investments	13,869	3,782	10,000	1,000	1,000	(9,000)	-90.0%
		Total Investment Income	**13,869**	**3,782**	**10,000**	**1,000**	**1,000**	**(9,000)**	**-90.0%**
		Total Motor Fuel Tax Revenues	**$ 1,749,104**	**$ 3,090,638**	**$ 3,255,974**	**$ 3,223,195**	**$ 3,310,470**	**$ 54,496**	**1.7%**

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City of Wheaton
Motor Fuel Tax Fund
Expenditures
Calendar Year 2022 Budget

Fund 200 Motor Fuel Tax Fund
Org 20085010 Motor Fuel Tax Expenditures

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
64110	Engineering Services	$ -	$ -	$ 50,000	$ -	$ -	$ (50,000)	-100.0%
70200	Roadway Improvements	1,300,000	1,800,000	3,758,576	3,885,660	3,188,990	(569,586)	-15.2%
	Total Capital Outlays	**1,300,000**	**1,800,000**	**3,808,576**	**3,885,660**	**3,188,990**	**(619,586)**	**-16.3%**
	Total Motor Fuel Tax Expenditures	**$ 1,300,000**	**$ 1,800,000**	**$ 3,808,576**	**$ 3,885,660**	**$ 3,188,990**	**$ (619,586)**	**-16.3%**

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City of Wheaton
Motor Fuel Tax Fund
Expenditures
Calendar Year 2022 Budget

Fund 200 Motor Fuel Tax Fund
Org 20085010 Motor Fuel Tax Expenditures

Account	Description	Amount	Description	Budget
70200	Roadway Improvements			$ 3,188,990
		2,075,915	Road, Sewer & Water Rehabilitation Program-Roads	
		863,075	Street Reconstruction (Rebuild IL Grant - $863,075)	
		250,000	Concrete Street Panel Replacement	
Total Motor Fuel Tax Expenditures				**$ 3,188,990**

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City of Wheaton
Foreign Fire Insurance Tax Fund
Calendar Year 2022 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Foreign Fire Insurance Tax Fund was established to account for the revenue and expenditures associated with the Foreign Fire Insurance Tax Board. Illinois Compiled Statutes (ILCS) imposes a tax on the premiums of fire insurance policies written by insurance companies not incorporated within the State of Illinois. The tax is 2% on the gross receipts on the fire portion of the policy received by foreign fire insurance companies relative to fire insurance upon property within the City. The ILCS requires a board be elected from members of the Fire Department to receive and spend the money collected from the tax for the maintenance, use and benefit of the Fire Department. The Board consists of seven members who submit a budget to the City which is approved by the Mayor and City Council.

2021 GOALS

- Station 38 remodeling project planning and design was funded this year.
- Purchased new software for pre plans of buildings for better emergency response and planning.
- Replacement of rain gear for personnel.

2022 GOALS

- Fund the remodeling of Fire Station 38 Kitchen and dayroom.
- Fund planning and design for our next station remodel.
- To fund training and conferences for our members to attend.

EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Supplies & Materials	$ -	$ 500	$ 350	$ 500
Charges & Services	3,135	4,000	3,833	4,000
Capital Outlays	4,732	150,000	24,500	125,500
Total Expenditures	**$ 7,867**	**$ 154,500**	**$ 28,683**	**$ 130,000**

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City of Wheaton
Foreign Fire Insurance Tax Fund
Fund Summary
Calendar Year 2022 Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
Beginning Fund Balance	**$ 146,783**	**$ 181,147**	**$ 257,218**	**$ 257,218**	**$ 327,893**		
Revenues							
Taxes	$ 76,649	$ 83,885	$ 80,000	$ 99,350	$ 100,000	$ 20,000	25.0%
Investment Income	206	53	50	8	25	(25)	-50.0%
Total Revenues	**$ 76,855**	**$ 83,938**	**$ 80,050**	**$ 99,358**	**$ 100,025**	**$ 19,975**	**25.0%**
Expenditures							
Supplies & Materials	$ -	$ -	$ 500	$ 350	$ 500	$ -	0.0%
Charges & Services	9,512	3,135	4,000	3,833	4,000	-	0.0%
Total Operating	**9,512**	**3,135**	**4,500**	**4,183**	**4,500**	**-**	**0.0%**
Capital Outlays	**32,979**	**4,732**	**150,000**	**24,500**	**125,500**	**(24,500)**	**-16.3%**
Total Expenditures	**$ 42,491**	**$ 7,867**	**$ 154,500**	**$ 28,683**	**$ 130,000**	**$ (24,500)**	**-15.9%**
Revenues Over/ (Under) Expenditures	**$ 34,364**	**$ 76,071**	**$ (74,450)**	**$ 70,675**	**$ (29,975)**		
Ending Fund Balance	**$ 181,147**	**$ 257,218**	**$ 182,768**	**$ 327,893**	**$ 297,918**		

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City of Wheaton
Foreign Fire Insurance Tax Fund
Revenues
Calendar Year 2022 Budget

Fund 210 Foreign Fire Insurance Tax Fund
Org 21006500 Foreign Fire Insurance Tax Revenues

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
40460	Foreign Fire Insurance Tax	$ 76,649	$ 83,885	$ 80,000	$ 99,350	$ 100,000	$ 20,000	25.0%
	Total Taxes	**76,649**	**83,885**	**80,000**	**99,350**	**100,000**	**20,000**	**25.0%**
46000	Interest Income-Investments	206	53	50	8	25	(25)	-50.0%
	Total Investment Income	**206**	**53**	**50**	**8**	**25**	**(25)**	**-50.0%**
Total Foreign Fire Insurance Tax Fund Revenues		**$ 76,855**	**$ 83,938**	**$ 80,050**	**$ 99,358**	**$ 100,025**	**$ 19,975**	**25.0%**

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City of Wheaton
Foreign Fire Insurance Tax Fund
Expenditures
Calendar Year 2022 Budget

Fund 210 Foreign Fire Insurance Tax Fund
Org 21065010 Foreign Fire Insurance Tax

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
60700	Supplies and Materials	$ -	$ -	$ 500	$ 350	$ 500	$ -	0.0%
	Total Supplies & Materials	**-**	**-**	**500**	**350**	**500**	**-**	**0.0%**
63005	Training	8,922	3,135	3,500	3,480	3,500	-	0.0%
63015	Dues and Subscriptions	2	-	100	-	100	-	0.0%
69070	Fiduciary Insurance	588	-	400	353	400	-	0.0%
	Total Charges & Services	**9,512**	**3,135**	**4,000**	**3,833**	**4,000**	**-**	**0.0%**
70030	Operating Equipment	32,979	4,732	150,000	24,500	125,500	(24,500)	-16.3%
	Total Capital Outlays	**32,979**	**4,732**	**150,000**	**24,500**	**125,500**	**(24,500)**	**-16.3%**
Total Foreign Fire Insurance Tax		**$ 42,491**	**$ 7,867**	**$ 154,500**	**$ 28,683**	**$ 130,000**	**$ (24,500)**	**-15.9%**

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City of Wheaton
Foreign Fire Insurance Tax Fund
Expenditures
Calendar Year 2022 Budget

Fund 210 Foreign Fire Insurance Tax Fund
Org 21065010 Foreign Fire Insurance Tax

Account	Description	Amount	Description	Budget
60700	Supplies and Materials			$ 500
		500	Office Supplies	
63005	Training			3,500
63015	Dues and Subscriptions			100
69070	Fiduciary Insurance			400
70030	Operating Equipment			125,500
		12,500	Apparatus Equipment	
		100,000	Station Maintenance Equipment	
		13,000	Personal Protective Equipment	
Total Foreign Fire Insurance Tax				**$ 130,000**

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City of Wheaton
Federal Forfeiture Fund
Calendar Year 2022 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Federal Forfeiture Fund was established in accordance with United States Code to account for revenue and expenditures associated with funds received from the Department of Justice and the Department of the Treasury through the Federal Asset Forfeiture and Equitable Sharing Programs. Revenue from federal asset forfeiture is neither guaranteed nor consistent and is based on the Wheaton Police Department's contribution to a Federal investigation leading to the seizure and forfeiture of assets, vehicles, and proceeds of certain criminal offenses. Expenditures from this fund are restricted to specific permissible law enforcement uses and cannot be transferred to non-participating law enforcement agencies, expended for non-law enforcement purposes, or include specific expenditures by a local law, regulation, or policy. Additionally, this fund may not be used to supplant any budgetary line or include expenditures in anticipation of receiving forfeited funds. Funds already disbursed and received may be earmarked or included in a budget. The Chief of Police or designee authorizes all expenditures from this fund.

2021 GOALS

- Completed the 2020 annual Equitable Sharing Agreement and Certification (ESAC).

2022 GOALS

- Ensure all expenditures are permissible law enforcement uses of the Federal Forfeiture Funds.
- Complete the 2021 annual Equitable Sharing Agreement and Certification (ESAC).

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City of Wheaton
Federal Forfeiture Fund
Fund Summary
Calendar Year 2022 Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
Beginning Fund Balance	**$ -**		**$ 104,380**	**$ 104,380**	**$ 104,429**		
Revenues							
Fines and Forfeits	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Investment Income	-	4	500	49	60	(440)	-88.0%
Interfund Transfers	-	104,376	-	-	-	-	0.0%
Total Revenues	**$ -**	**$ 104,380**	**$ 500**	**$ 49**	**$ 60**	**$ (440)**	**-88.0%**
Expenditures							
Capital Outlays	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Total Capital Outlays	**-**	**-**	**-**	**-**	**-**	**-**	**0.0%**
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**
Revenues Over/ (Under) Expenditures	**$ -**	**$ 104,380**	**$ 500**	**$ 49**	**$ 60**		
Ending Fund Balance	**$ -**	**$ 104,380**	**$ 104,880**	**$ 104,429**	**$ 104,489**		

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City of Wheaton
Federal Forfeiture Fund
Revenues
Calendar Year 2022 Budget

Fund 231 Federal Forfeiture Fund

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
45600	Dept of Treasury Forfeiture Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
45610	Dept of Justice Forfeiture Revenue	-	-	-	-	-	-	0.0%
	Total Fines and Forfeits	**-**		**-**	**-**	**-**	**-**	**0.0%**
46000	Interest Income - Dept of Treasury	-	4	450	4	10	(440)	-97.8%
46000	Interest Income - Dept of Justice	-	-	50	45	50	-	0.0%
	Total Investment Income	**-**	**4**	**500**	**49**	**60**	**(440)**	**-88.0%**
87100	Operating Transfer In - General Fund	-	104,376	-	-	-	-	0.0%
	Total Interfund Transfers	**-**	**104,376**	**-**	**-**	**-**	**-**	**0.0%**
	Total Federal Forfeiture Fund Revenues	**$ -**	**$ 104,380**	**$ 500**	**$ 49**	**$ 60**	**$ (440)**	**-88.0%**

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City of Wheaton
State Forfeiture Fund
Calendar Year 2022 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The State Forfeiture Fund was established in accordance with the Illinois Compiled Statutes (ILCS) to account for revenue and expenditures associated with funds received from the Illinois State Police from seizures, asset forfeitures, and certain fines, in relationship to Illinois statutes including 720 ILCS 5/Article 36. Seizure and Forfeiture of Vessels, Vehicles, and Aircraft, 725 ILCS 150/ The Drug Asset Forfeiture Procedure Act, 720 ILCS 5/Article 29B. Money Laundering, and other Illinois statutes which have similar civil seizure and forfeiture provisions.

Revenue from Illinois State asset forfeiture is neither guaranteed nor consistent and is based on the Wheaton Police Department's contribution to investigations which lead to civil seizure and forfeiture of assets, vehicles, and proceeds associated with certain criminal offenses. Expenditures from this fund are restricted to specific, permissible law enforcement uses and cannot be expended for non-law enforcement purposes. Funds already disbursed and received may be earmarked or included in a budget. The Chief of Police or designee authorizes all expenditures from these funds.

Article 36 revenues shall be used, at the discretion of the agency, for the enforcement of criminal laws; or for public education in the community or schools in the prevention or detection of the abuse of drugs or alcohol; or for security cameras used for the prevention or detection of violence.

Drug Asset revenues shall be used for the enforcement of laws governing cannabis and controlled substances; for public education in the community or schools in the prevention or detection of the abuse of drugs or alcohol; or for security cameras used for the prevention or detection of violence

Money Laundering revenues distributed to the agency or agencies shall be used for the enforcement of laws.

2021 GOALS

- Completed the 2020 Illinois Seizure and Awarded Assets Annual Report

2022 GOALS

- Ensure all expenditures are permissible law enforcement uses of the State Forfeiture Funds
- Complete the 2021 Illinois Seizure and Awarded Assets Annual Report

EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Supplies & Materials	$ 306	$ -	$ 1,356	$ -
Charges & Services	740	-	1,500	1,000
Capital Outlays	-	102,000	-	40,000
Total Expenditures	**$ 1,046**	**$ 102,000**	**$ 2,856**	**$ 41,000**

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City of Wheaton
State Forfeiture Fund
Fund Summary
Calendar Year 2022 Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
Beginning Fund Balance	**$ -**	**$ -**	**$ 189,497**	**$ 189,497**	**$ 204,941**		
Revenues							
Fines and Forfeits	$ -	$ 5,128	$ -	$ 16,800	$ -	$ -	0.0%
Investment Income	-	-	800	-	-	(800)	-100.0%
Miscellaneous	-	165	-	1,500	1,000	1,000	100.0%
Interfund Transfers	-	185,250	-	-	-	-	0.0%
Total Revenues	**$ -**	**$ 190,543**	**$ 800**	**$ 18,300**	**$ 1,000**	**$ 200**	**25.0%**
Expenditures							
Supplies & Materials	$ -	$ 306	$ -	$ 1,356	$ -	$ -	0.0%
Charges & Services	-	740	-	1,500	1,000	1,000	100.0%
Total Operating	**-**	**1,046**	**-**	**2,856**	**1,000**	**1,000**	**100.0%**
Capital Outlays	$ -	$ -	$ 102,000	$ -	$ 40,000	$ (62,000)	-60.8%
Total Capital Outlays	**-**	**-**	**102,000**	**-**	**40,000**	**(62,000)**	**-60.8%**
Total Expenditures	**$ -**	**$ 1,046**	**$ 102,000**	**$ 2,856**	**$ 41,000**	**$ (61,000)**	**-59.8%**
Revenues Over/ (Under) Expenditures	**$ -**	**$ 189,497**	**$ (101,200)**	**$ 15,444**	**$ (40,000)**		
Ending Fund Balance	**$ -**	**$ 189,497**	**$ 88,297**	**$ 204,941**	**$ 164,941**		

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City of Wheaton
State Forfeiture Fund
Revenues
Calendar Year 2022 Budget

Fund 232 State Forfeiture Fund

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
45650	State Drug Forfeiture Revenue	$ -	$ 4,203	$ -	$ 8,200	$ -	$ -	0.0%
45660	State Money Laundering Revenue	-	-	-	3,400	-	-	0.0%
45670	State Article 36 Seizure Revenue	-	925	-	5,200	-	-	0.0%
	Total Fines and Forfeits	**-**	**5,128**	**-**	**16,800**	**-**	**-**	**0.0%**
46000	Interest Income - State Drug	-	-	400	-	-	(400)	-100.0%
46000	Interest Income - Money Laundering	-	-	100	-	-	(100)	-100.0%
46000	Interest Income - Article 36	-	-	300	-	-	(300)	-100.0%
	Total Investment Income	**-**	**-**	**800**	**-**	**-**	**(800)**	**-100.0%**
47000	Miscellaneous Revenue - Article 36	-	165	-	1,500	1,000	1,000	100.0%
	Total Miscellaneous Revenue	**-**	**165**	**-**	**1,500**	**1,000**	**1,000**	**100.0%**
87100	Operating Transfer In - General Fund	-	185,250	-	-	-	-	0.0%
	Total Interfund Transfers	**-**	**185,250**	**-**	**-**	**-**	**-**	**0.0%**
Total State Forfeiture Fund Revenues		**$ -**	**$ 190,543**	**$ 800**	**$ 18,300**	**$ 1,000**	**$ 200**	**25.0%**

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City of Wheaton
State Forfeiture Fund
Expenditure Summary
Calendar Year 2022 Budget

The following is a combined summary of the State Forfeiture Organizations:
State Drug Forfeiture, State Money Laundering and Article 36

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
60700	Supplies and Materials	$ -	$ 306	$ -	$ 1,356	$ -	$ -	0.0%
	Total Supplies & Materials	**-**	**306**	**-**	**1,356**	**-**	**-**	**0.0%**
63005	Training	-	-	-	-	-	-	0.0%
63015	Dues and Subscriptions	-	-	-	-	-	-	0.0%
64100	Contractual Services	-	740	-	1,500	1,000	1,000	100.0%
	Total Charges & Services	**-**	**740**	**-**	**1,500**	**1,000**	**1,000**	**100.0%**
70030	Operating Equipment	-	-	102,000	-	40,000	(62,000)	-60.8%
	Total Capital Outlays	**-**	**-**	**102,000**	**-**	**40,000**	**(62,000)**	**-60.8%**
	Total State Forfeiture Fund Expenditur	**$ -**	**$ 1,046**	**$ 102,000**	**$ 2,856**	**$ 41,000**	**$ (61,000)**	**-59.8%**

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City of Wheaton
State Forfeiture Fund
Drug Forfeiture Expenditures
Calendar Year 2022 Budget

Fund 232 State Forfeiture Fund
Org 23260010 State Drug Forfeiture

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
70030	Operating Equipment	$ -	$ -	$ 89,000	$ -	$ -	$ (89,000)	-100.0%
	Total Capital Outlays	**-**	**-**	**89,000**	**-**	**-**	**(89,000)**	**-100.0%**
Total State Drug Forfeiture		**$ -**	**$ -**	**$ 89,000**	**$ -**	**$ -**	**$ (89,000)**	**-100.0%**

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City of Wheaton
State Forfeiture Fund
Article 36 Expenditures
Calendar Year 2022 Budget

Fund 232 State Forfeiture Fund
Org 23280010 State Article 36

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
60700	Supplies and Materials	$ -	$ 306	$ -	$ 1,356	$ -	$ -	0.0%
	Total Supplies & Materials	**-**	**306**	**-**	**1,356**	**-**	**-**	**0.0%**
64100	Contractual Services		740	-	1,500	1,000	1,000	100.0%
	Total Charges & Services	**-**	**740**	**-**	**1,500**	**1,000**	**1,000**	**100.0%**
70030	Operating Equipment	-	-	13,000	-	40,000	27,000	207.7%
	Total Capital Outlays	**-**	**-**	**13,000**	**-**	**40,000**	**27,000**	**207.7%**
Total State Article 36		**$ -**	**$ 1,046**	**$ 13,000**	**$ 2,856**	**$ 41,000**	**$ 28,000**	**215.4%**

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City of Wheaton
State Forfeiture Fund
Article 36 Expenditures
Calendar Year 2022 Budget

Fund 232 State Forfeiture Fund
Org 23280010 State Article 36

Account	Description	Amount	Description	Budget
64100	Contractual Services			1,000
		1,000	Towing Charges	
70030	Operating Equipment			$ 40,000
		40,000	Equipment	
Total State Article 36				**$ 41,000**

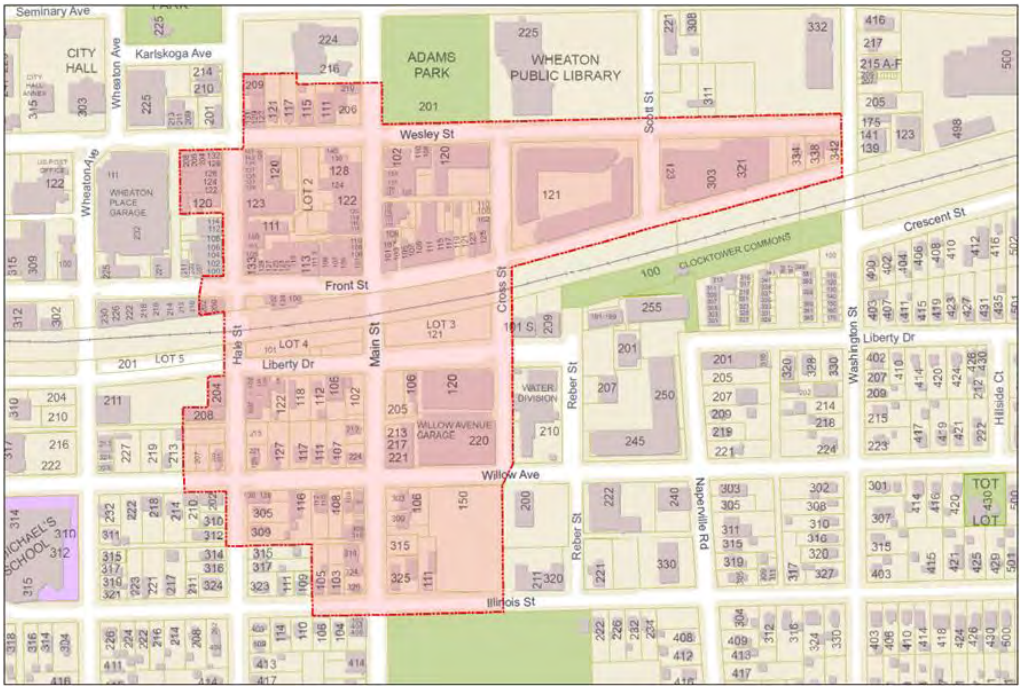
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City of Wheaton
TIF District Two Main Street Redevelopment Fund
Calendar Year 2022 Budget

GENERAL DESCRIPTION

The City of Wheaton established Tax Increment Financing (TIF) District Two on December 6, 1999. TIF District Two is one of three contiguous tax increment financing (TIF) districts created by the City. This Fund was established to revitalize the Main Street Corridor into a vibrant mixed-use center which contributes to the health and vitality of the Wheaton Central Business Area. TIF District Two expires on December 31, 2022.

TIF District Two Main Street Redevelopment Map



TIF DISTRICT TWO MAIN STREET REDEVELOPMENT FUND ACTIVITY

Notable improvements completed since the establishment of TIF District Two include the construction of a large class A mixed use building, expansion of a furniture retailer, building of a public parking deck and construction of Wheaton 121 (a 306-unit luxury residential apartment development). The City also acquired five separate parcels of property. These properties reside within a three-block area selected as a development site within TIF District Two. Many businesses have taken advantage of the ongoing Rehabilitation/Grant programs which provide financial assistance for various improvements to buildings within the Downtown Redevelopment project area.

In FY 2007/08, the City issued General Obligation Bond Series 2007 in the amount of $5,900,000 to construct a 400-space public parking deck at Willow Avenue and Cross Street within TIF District Two. Payments for the G.O. Bond Series 2007 principal and interest were paid in the Parking Fund with transfers from TIF District Two. The debt was retired on December 1, 2017.

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Downtown Strategic and Streetscape Plan. The Downtown Strategic and Streetscape Plan created a redevelopment framework that would make the City a destination for tourists and a more attractive place to live and locate a business. The Downtown Streetscape Project was a $35.3 million multi-year (2017-2021) infrastructure project that brought updates and improvements to underground utilities, roadways, lighting, and signage while creating wider, more pedestrian-friendly sidewalks throughout downtown Wheaton. The project was substantially completed in 2021 and for the 2022 Budget, a total of $0.6 million is budgeted to complete the project, $0.4 million in the TIF #2 Fund, $0.2 million in the 2018 G.O. Bond Fund, $13,770 in the Sanitary Sewer Fund, and $10,050 in the Water Fund.

2022 BUDGET SUMMARY

The 2022 budget includes the following items:

- $429,725 for the Downtown Streetscape Project.
- $150,000 for Security Cameras – Martin Plaza and Lots.
- $1.6 million in interfund transfers, including $0.6 million transfer to the TIF #3 Fund to partially reimburse the 2021 loan, $0.7 million to the Water Fund and $0.3 million to the Sanitary Sewer Fund to reimburse utility work performed within the TIF #2 district.

EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Charges & Services	$ 152,419	$ 206,000	$ 169,030	$ 186,000
Capital Outlays	6,070,752	7,445,200	6,622,000	579,725
Interfund Transfers	-	-	-	1,564,878
Total Expenditures	**$ 6,223,171**	**$ 7,651,200**	**$ 6,791,030**	**$ 2,330,603**

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City of Wheaton
TIF District Two Main St Redevelopment Fund
Fund Summary
Calendar Year 2022 Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
Beginning Fund Balance	**$ 6,207,669**	**$ 3,984,864**	**$ 916,120**	**$ 916,120**	**$ 136,648**		
Revenues							
Taxes	$ 3,017,451	$ 3,134,874	$ 3,162,400	$ 3,166,558	$ 3,194,000	$ 31,600	1.0%
Investment Income	210,501	19,553	5,000	5,000	500	(4,500)	-90.0%
Miscellaneous	1,301,531	-	-	-	-	-	0.0%
Interfund Transfers	-	-	3,600,000	2,840,000	-	(3,600,000)	-100.0%
Total Revenues	**$ 4,529,483**	**$ 3,154,427**	**$ 6,767,400**	**$ 6,011,558**	**$ 3,194,500**	**$ (3,572,900)**	**-52.8%**
Expenditures							
Charges & Services	$ 164,347	$ 152,419	$ 206,000	$ 169,030	$ 186,000	$ (20,000)	-9.7%
Total Operating	**164,347**	**152,419**	**206,000**	**169,030**	**186,000**	**(20,000)**	**-9.7%**
Capital Outlays	6,587,941	6,070,752	7,445,200	6,622,000	579,725	(6,865,475)	-92.2%
Interfund Transfers-Other	-	-	-	-	1,564,878	1,564,878	100.0%
Total Capital	**6,587,941**	**6,070,752**	**7,445,200**	**6,622,000**	**2,144,603**	**(5,300,597)**	**-71.2%**
Total Expenditures	**$ 6,752,288**	**$ 6,223,171**	**$ 7,651,200**	**$ 6,791,030**	**$ 2,330,603**	**$ (5,320,597)**	**-69.5%**
Revenues Over/ (Under) Expenditures	**$ (2,222,805)**	**$ (3,068,744)**	**$ (883,800)**	**$ (779,472)**	**$ 863,897**		
Ending Fund Balance	**$ 3,984,864**	**$ 916,120**	**$ 32,320**	**$ 136,648**	**$ 1,000,545**		

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City of Wheaton
TIF District Two Main St Redevelopment Fund
Revenues
Calendar Year 2022 Budget

Fund 272 TIF District Two Fund
Org 27204000 TIF District Two Main St Redev Revenues

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
40302	Property Tax - TIF 2	$ 3,017,451	$ 3,134,874	$ 3,162,400	$ 3,166,558	$ 3,194,000	$ 31,600	1.0%
	Total Taxes	**3,017,451**	**3,134,874**	**3,162,400**	**3,166,558**	**3,194,000**	**31,600**	**1.0%**
46000	Interest Income-Investments	210,501	19,553	5,000	5,000	500	(4,500)	-90.0%
	Total Investment Income	**210,501**	**19,553**	**5,000**	**5,000**	**500**	**(4,500)**	**-90.0%**
47000	Miscellaneous Revenues	1,301,531	-	-	-	-	-	0.0%
	Total Miscellaneous	**1,301,531**	**-**	**-**	**-**	**-**	**-**	**0.0%**
87273	Operating Trans In-TIF 3 Fund	-	-	3,600,000	2,840,000	-	(3,600,000)	-100.0%
	Total Interfund Transfers	**-**	**-**	**3,600,000**	**2,840,000**	**-**	**(3,600,000)**	**-100.0%**
Total TIF Dist Two Main St Redev Revenues		**$ 4,529,483**	**$ 3,154,427**	**$ 6,767,400**	**$ 6,011,558**	**$ 3,194,500**	**$ (3,572,900)**	**-52.8%**

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City of Wheaton
TIF District Two Main St Redevelopment Fund
Expenditures
Calendar Year 2022 Budget

Fund 272 TIF District Two Fund
Org 27240010 TIF District Two Main St Redev Expenditures

			2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
	64100	Contractual Services	$ 122,057	$ 109,573	$ 116,000	$ 119,030	$ 116,000	$ -	0.0%
	64106	Legal Services	14,185	8,099	30,000	10,000	10,000	(20,000)	-66.7%
	69500	Redevelopment Programs	28,105	34,747	60,000	40,000	60,000	-	0.0%
		Total Charges & Services	**164,347**	**152,419**	**206,000**	**169,030**	**186,000**	**(20,000)**	**-9.7%**
	64110	Engineering Services	506,178	944,800	289,700	372,000	70,850	(218,850)	-75.5%
	70950	Capital Improvements-Other	6,081,763	5,125,952	7,155,500	6,250,000	508,875	(6,646,625)	-92.9%
		Total Capital Outlays	**6,587,941**	**6,070,752**	**7,445,200**	**6,622,000**	**579,725**	**(6,865,475)**	**-92.2%**
	97273	Operating Trans Out-TIF #3 Fund	-	-	-	-	550,000	550,000	100.0%
	97500	Operating Trans Out-Water Fund	-	-	-	-	738,149	738,149	100.0%
	97510	Operating Trans Out-Sanitary Fund	-	-	-	-	276,729	276,729	100.0%
		Total Interfund Transfers	**-**	**-**	**-**	**-**	**1,564,878**	**1,564,878**	**100.0%**
Total TIF District Two Main St Redev Exp			**$ 6,752,288**	**$ 6,223,171**	**$ 7,651,200**	**$ 6,791,030**	**$ 2,330,603**	**$ (5,320,597)**	**-69.5%**

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City of Wheaton
TIF District Two Main St Redevelopment Fund
Expenditures
Calendar Year 2022 Budget

Fund 272 TIF District Two Fund
Org 27240010 TIF District Two Main St Redev Expenditures

Account	Description	Amount	Description	Budget
64100	Contractual Services			$ 116,000
		116,000	Downtown Wheaton Association Agreement (SSA #8 property tax increment)	
64106	Legal Services			10,000
		10,000	Legal Services	
69500	Redevelopment Programs			60,000
		60,000	Downtown Property Improvement Programs	
64110	Engineering Services			70,850
		70,850	Downtown Strategic and Streetscape Plan	
70950	Capital Improvements-Other			508,875
		358,875	Downtown Strategic and Streetscape Plan	
		150,000	Security Cameras - Martin Plaza and Lots	
97273	Operating Trans Out-TIF #3 Fund			550,000
		550,000	Reimburse TIF #3 Loan	
97500	Operating Trans Out-Water Fund			738,149
		738,149	Utility Work Reimbursement	
97510	Operating Trans Out-Sanitary Sewer Fund			276,729
		276,729	Utility Work Reimbursement	
Total TIF District Two Main St Redevelopment Expenses				**$ 2,330,603**

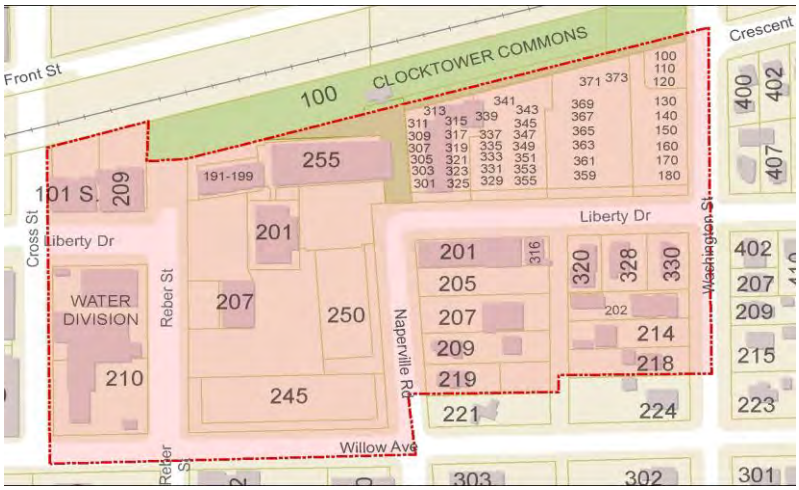
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City of Wheaton
TIF District Three Courthouse Redevelopment Fund
Calendar Year 2022 Budget

GENERAL DESCRIPTION

Tax Increment Financing District Three Courthouse Redevelopment Fund is the last of three contiguous tax increment financing (TIF) districts created by the City of Wheaton. TIF District Three was established on March 17, 2005. This Fund was instituted to redevelop the former DuPage County Courthouse and campus of National Louis University into a residential and office development. TIF District Three expires on December 31, 2028.

TIF District Three Courthouse Redevelopment Map



TIF DISTRICT THREE COURTHOUSE REDEVELOPMENT FUND

The Courthouse Redevelopment project provided a European-style residential development consisting of one condominium building, multiple Georgetown-style homes, and luxury rental apartments. These structures were built in conformance with the Amended Planned Unit Development, which integrated two historic building that were located on the campus. The new structures were constructed to a scale that is compatible and respectful of these existing structures. The historic exterior of the DuPage County Courthouse Building was restored, and the interior adapted to accommodate 6 condominium units. The former States Attorneys Building was renovated as a clubhouse for the development and houses two condominium office suites. The existing Jail/Annex Office Building east of the Old DuPage County Building was demolished and the east Façade of the courthouse building uncovered and restored. The project provided an alternative use of the former institutional property.

In 2005, the City issued $8,350,000 of General Obligation (G.O.) Bonds to reimburse the developer for certain costs associated with the project. During FY 2015/16, the City issued Taxable General Obligation Refunding Bond Series 2015 to refund the 2005B General Obligation Bond Issue. The debt was retired on December 1, 2020.

2022 BUDGET SUMMARY

The 2022 budget includes the following items:

- $100,000 for architectural services for the Water Building Interior/Exterior Renovation.
- $120,000 for Alley Reconstruction.

EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Charges & Services	$ 13,615	$ 2,000	$ 1,000	$ 26,000
Capital Outlays	-	-	6,500	220,000
Interfund Transfers	645,750	3,600,000	2,840,000	-
Total Expenditures	**$ 659,365**	**$ 3,602,000**	**$ 2,847,500**	**$ 246,000**

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City of Wheaton
TIF District Three Courthouse Redevelopment Fund
Fund Summary
Calendar Year 2022 Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
Beginning Fund Balance	**$ 1,389,796**	**$ 1,436,416**	**$ 3,091,036**	**$ 3,091,036**	**$ 2,615,336**		
Revenues							
Taxes	$ 2,232,615	$ 2,299,095	$ 2,311,800	$ 2,361,800	$ 2,385,400	$ 73,600	3.2%
Investment Income	39,186	14,890	30,000	10,000	10,000	(20,000)	-66.7%
Interfund Transfers	-	-	-	-	550,000	550,000	100.0%
Total Revenues	**$ 2,271,801**	**$ 2,313,985**	**$ 2,341,800**	**$ 2,371,800**	**$ 2,945,400**	**$ 603,600**	**25.8%**
Expenditures							
Charges & Services	$ 1,274,666	$ 13,615	$ 2,000	$ 1,000	$ 26,000	$ 24,000	1200.0%
Total Operating	**1,274,666**	**13,615**	**2,000**	**1,000**	**26,000**	**24,000**	**1200.0%**
Capital Outlays	-	-	-	6,500	220,000	220,000	100.0%
Interfund Transfers-Debt Service	950,515	645,750	-	-	-	-	0.0%
Interfund Transfers-TIF #2 Fund	-	-	3,600,000	2,840,000	-	(3,600,000)	-100.0%
Total Interfund Transfers	**950,515**	**645,750**	**3,600,000**	**2,846,500**	**220,000**	**(3,380,000)**	**-93.9%**
Total Expenditures	**$ 2,225,181**	**$ 659,365**	**$ 3,602,000**	**$ 2,847,500**	**$ 246,000**	**$ (3,356,000)**	**-93.2%**
Revenues Over/ (Under) Expenditures	**$ 46,620**	**$ 1,654,620**	**$ (1,260,200)**	**$ (475,700)**	**$ 2,699,400**		
Ending Fund Balance	**$ 1,436,416**	**$ 3,091,036**	**$ 1,830,836**	**$ 2,615,336**	**$ 5,314,736**		

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City of Wheaton
TIF District Three Courthouse Redevelopment Fund
Revenues
Calendar Year 2022 Budget

Fund 273 TIF District Three Fund
Org 27304000 TIF District Three Courthouse Redev Revenues

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
40303	Property Tax - TIF 3	$ 2,232,615	$ 2,299,095	$ 2,311,800	$ 2,361,800	$ 2,385,400	$ 73,600	3.2%
	Total Taxes	**2,232,615**	**2,299,095**	**2,311,800**	**2,361,800**	**2,385,400**	**73,600**	**3.2%**
46000	Interest Income-Investments	39,186	14,890	30,000	10,000	10,000	(20,000)	-66.7%
	Total Investment Income	**39,186**	**14,890**	**30,000**	**10,000**	**10,000**	**(20,000)**	**-66.7%**
87272	Operating Trans In-TIF 2 Fund	-	-	-	-	550,000	550,000	100.0%
	Total Interfund Transfers	**-**	**-**	**-**	**-**	**550,000**	**550,000**	**100.0%**
Total TIF Dist Three Courthouse Redev Revenues		**$ 2,271,801**	**$ 2,313,985**	**$ 2,341,800**	**$ 2,371,800**	**$ 2,945,400**	**$ 603,600**	**25.8%**

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City of Wheaton
TIF District Three Courthouse Redevelopment Fund
Expenditures
Calendar Year 2022 Budget

Fund 273 TIF District Three Fund
Org 27340010 TIF District Three Courthouse Redev Expenditures

			2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
	64100	Contractual Services	$ 1,274,393	$ 12,641	$ -	$ -	$ 25,000	$ 25,000	100.0%
	64106	Legal Services	273	974	2,000	1,000	1,000	(1,000)	-50.0%
		Total Charges & Services	**1,274,666**	**13,615**	**2,000**	**1,000**	**26,000**	**24,000**	**1200.0%**
	64110	Engineering Services	-	-	-	6,500	125,000	125,000	100.0%
	70950	Capital Improvements-Other	-	-	-	-	95,000	95,000	100.0%
		Total Capital Outlays	**-**	**-**	**-**	**6,500**	**220,000**	**220,000**	**100.0%**
	97300	Operating Trans Out-Debt Fund	950,515	645,750	-	-	-	-	0.0%
	97272	Operating Trans Out-TIF #2 Fund	-	-	3,600,000	2,840,000	-	(3,600,000)	-100.0%
		Total Interfund Transfers	**950,515**	**645,750**	**3,600,000**	**2,840,000**	**-**	**(3,600,000)**	**-100.0%**
Total TIF District Three Courthouse Redev Exp			**$ 2,225,181**	**$ 659,365**	**$ 3,602,000**	**$ 2,847,500**	**$ 246,000**	**$ (3,356,000)**	**-93.2%**

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City of Wheaton
TIF District Three Courthouse Redevelopment Fund
Expenditures
Calendar Year 2022 Budget

Fund 273 TIF District Three Fund
Org 27340010 TIF District Three Courthouse Redev Expenditures

Account	Description	Amount	Description	Budget
64100	Contractual Services			$ 25,000
		25,000	TIF School District Reimbursement	
64106	Legal Services			1,000
		1,000	Legal Services	
64110	Engineering Services			125,000
		100,000	Water Building Interior/Exterior Renovation	
		25,000	Alley Reconstruction	
70950	Capital Improvements-Other			95,000
		95,000	Alley Reconstruction	
Total TIF District Three Courthouse Redev Exp				**$ 246,000**

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City of Wheaton
Special Service Area #8 Fund
Calendar Year 2022 Budget

GENERAL DESCRIPTION

The City of Wheaton established Special Service Area (SSA) #8 in 2018 for a maximum of seven (7) levy years, beginning with the 2018 Tax Levy. SSA #8 was established to provide enhanced marketing and education promoting benefits and activities in the area; managing special community events and activities including set up and tear down for those events; parking operations and maintenance; maintenance of streetscapes; holiday and event decorations; together with aesthetic enhancements including landscape and signage/banners.

2022 BUDGET

- For the 2022 Budget, a total of $275,000 is budgeted for marketing and education promoting benefits and activities in the area through the Downtown Wheaton Association, $159,000 in the SSA #8 Fund and $116,000 in the TIF #2 Fund.

EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Charges & Services	$ 140,427	$ 159,000	$ 159,105	$ 159,000
Total Expenditures	**$ 140,427**	**$ 159,000**	**$ 159,105**	**$ 159,000**

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City of Wheaton
Special Service Area #8 Fund
Fund Summary
Calendar Year 2022 Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
Beginning Fund Balance	$ -	$ -	$ -	$ -	$ -		
Revenues							
Taxes	$ 127,893	$ 140,427	$ 159,000	$ 159,105	$ 159,000	$ -	0.0%
Investment Income	50	-	-	-	-	-	0.0%
Total Revenues	**$ 127,943**	**$ 140,427**	**$ 159,000**	**$ 159,105**	**$ 159,000**	**$ -**	**0.0%**
Expenditures							
Charges & Services	$ 127,943	$ 140,427	$ 159,000	$ 159,105	$ 159,000	$ -	0.0%
Total Operating	**127,943**	**140,427**	**159,000**	**159,105**	**159,000**	**-**	**0.0%**
Total Expenditures	**$ 127,943**	**$ 140,427**	**$ 159,000**	**$ 159,105**	**$ 159,000**	**$ -**	**0.0%**
Revenues Over/ (Under) Expenses	$ -	$ -	$ -	$ -	$ -		
Ending Fund Balance	$ -	$ -	$ -	$ -	$ -		

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City of Wheaton
Special Service Area #8 Fund
Revenues
Calendar Year 2022 Budget

Fund 257 Special Service Area #8 Fund
Org 25704000 Special Service Area #8 Fund Revenues

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
40108	Property Tax-SSA #8	$ 127,893	$ 140,427	$ 159,000	$ 159,105	$ 159,000	$ -	0.0%
	Total Taxes	**127,893**	**140,427**	**159,000**	**159,105**	**159,000**	**-**	**0.0%**
46000	Interest Income-Investments	50	-	-	-	-	-	0.0%
	Total Investment Income	**50**	**-**	**-**	**-**	**-**	**-**	**0.0%**
Total Special Service Area #8 Revenues		**$ 127,943**	**$ 140,427**	**$ 159,000**	**$ 159,105**	**$ 159,000**	**$ -**	**0.0%**

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City of Wheaton
Special Service Area #8 Fund
Expenses
Calendar Year 2022 Budget

Fund 257 Special Service Area #8 Fund
Org 25740010 Special Service Area #8 Expenditures

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
64100	Contractual Services	$ 127,943	$ 140,427	$ 159,000	$ 159,105	$ 159,000	$ -	0.0%
	Total Charges & Services	**127,943**	**140,427**	**159,000**	**159,105**	**159,000**	**-**	**0.0%**
Total Special Service Area #8 Expenditures		**$ 127,943**	**$ 140,427**	**$ 159,000**	**$ 159,105**	**$ 159,000**	**$ -**	**0.0%**

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City of Wheaton
Special Service Area #8 Fund
Expenses
Calendar Year 2022 Budget

Fund 257 Special Service Area #8 Fund
Org 25740010 Special Service Area #8 Expenditures

Account	Description	Amount	Description	Budget
64100	Contractual Services			$ 159,000
		159,000	Downtown Wheaton Association Agreement	
Total Special Service Area #8 Expenditures				**$ 159,000**

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City of Wheaton
Debt Service Fund
Calendar Year 2022 Budget

GENERAL DESCRIPTION

The Debt Service Fund is used to account for the principal, interest payments and paying agent fees for general obligation debt issued by the City. Revenues from property tax levies, transfers from other funds, or other revenue sources are used to finance the annual payment requirements. Principal payments are on December 1 for each issue and interest payments are made twice a year on June 1 and December 1.

Debt Service Schedule
2022 Budget

Debt Issuance	Principal Outstanding 01/01/2022	Principal	Interest	Total Principal and Interest	Principal Outstanding 12/31/2022
2012A G.O. Bonds	**$ 3,635,000**	$ 2,025,000	$ 88,344	**$ 2,113,344**	**$ 1,610,000**
2018A G.O. Bonds	**10,000,000**	-	313,800	**313,800**	**10,000,000**
2021 G.O. Bonds	**45,740,000**	915,000	1,043,929	**1,958,929**	**44,825,000**
Total	**$ 59,375,000**	**$ 2,940,000**	**$1,446,073**	**$ 4,386,073**	**$ 56,435,000**

2022 BUDGET SUMMARY

2022 total expenditures increase from $3.5 million to $4.4 million, an increase of $0.9 million (or 24.7%) compared to the prior year, mainly due to the 2021 G.O. Bond Issue.

EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Debt Service	$ 4,160,094	$ 3,517,294	$ 6,489,050	$ 4,387,023
Total Expenditures	**$ 4,160,094**	**$ 3,517,294**	**$ 6,489,050**	**$ 4,387,023**

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City of Wheaton
Debt Service Fund
Fund Summary
Calendar Year 2022 Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
Beginning Fund Balance	**$ 1,481,787**	**$ 1,401,612**	**$ 1,281,328**	**$ 1,281,328**	**$ 1,134,801**		
Revenues							
Taxes	$ 3,030,046	$ 3,031,073	$ 3,002,359	$ 3,002,650	$ 2,132,886	$ (869,473)	-29.0%
Investment Income	89,423	49,187	45,000	10,000	10,000	(35,000)	-77.8%
Other Financing Sources	-	-	-	516,073	-	-	0.0%
Interfund Transfers	1,368,915	959,550	313,800	2,813,800	2,093,893	1,780,093	567.3%
Total Revenues	**$ 4,488,384**	**$ 4,039,810**	**$ 3,361,159**	**$ 6,342,523**	**$ 4,236,779**	**$ 875,620**	**26.1%**
Expenditures							
Debt Service	$ 4,568,559	$ 4,160,094	$ 3,517,294	$ 6,489,050	$ 4,387,023	$ 869,729	24.7%
Total Expenditures	**$ 4,568,559**	**$ 4,160,094**	**$ 3,517,294**	**$ 6,489,050**	**$ 4,387,023**	**$ 869,729**	**24.7%**
Revenues Over/ (Under) Expenditures	**$ (80,175)**	**$ (120,284)**	**$ (156,135)**	**$ (146,527)**	**$ (150,244)**		
Ending Fund Balance	**$ 1,401,612**	**$ 1,281,328**	**$ 1,125,193**	**$ 1,134,801**	**$ 984,557**		

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City of Wheaton
Debt Service Fund
Revenues
Calendar Year 2022 Budget

Fund 300 Debt Service Fund
Org 30000000 Debt Service Revenues

			2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
	40210	Property Tax-2010 G.O. Bonds	$ 699,412	$ 697,736	$ 666,417	$ 665,452	$ -	(666,417)	-100.0%
	40212	Property Tax-2012A G.O. Bonds	2,330,634	2,333,337	2,335,942	2,337,198	1,932,477	(403,465)	-17.3%
	40215	Property Tax-2018A G.O. Bonds	-	-	-	-	200,409	200,409	100.0%
		Total Taxes	**3,030,046**	**3,031,073**	**3,002,359**	**3,002,650**	**2,132,886**	**(869,473)**	**-29.0%**
	46000	Interest Income-Investments	89,423	49,187	45,000	10,000	10,000	(35,000)	-77.8%
		Total Investment Income	**89,423**	**49,187**	**45,000**	**10,000**	**10,000**	**(35,000)**	**-77.8%**
	48000	Bond Proceeds-2021 G.O. Bonds	-	-	-	516,073	-	-	0.0%
		Total Other Financing Sources			**-**	**516,073**	**-**	**-**	**0.0%**
	87270	Operating Transfer In-TIF Funds			-	-	-	-	0.0%
	87271	Operating Trans In-TIF 1 Fund			-	-	-	-	0.0%
	87100	Operating Trans In-General Fund	-	-	-	2,500,000	1,978,518	1,978,518	100.0%
	87273	Operating Trans In-TIF 3 Fund	950,515	645,750	-	-	-	-	0.0%
	87410	Operating Trans In-2018 Bond Fund	418,400	313,800	313,800	313,800	115,375	(198,425)	-63.2%
		Total Interfund Transfers	**1,368,915**	**959,550**	**313,800**	**2,813,800**	**2,093,893**	**1,780,093**	**567.3%**
		Total Debt Service Revenues	**$ 4,488,384**	**$ 4,039,810**	**$ 3,361,159**	**$ 6,342,523**	**$ 4,236,779**	**$ 875,620**	**26.1%**

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City of Wheaton
Debt Service Fund
Expenditures
Calendar Year 2022 Budget

Fund 300 Debt Service Fund
Org 30000010 Debt Service Expenditures

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
75000	Principal	$ 3,650,000	$ 3,455,000	$ 2,920,000	$ 5,385,000	$ 2,940,000	$ 20,000	0.7%
75001	Interest	916,659	703,744	595,944	586,627	1,446,073	850,129	142.7%
75002	Paying Agent Fees	1,900	1,350	1,350	1,350	950	(400)	-29.6%
75040	Bond Issuance Costs	-	-	-	516,073	-	-	0.0%
	Total Debt Service	**4,568,559**	**4,160,094**	**3,517,294**	**6,489,050**	**4,387,023**	**869,729**	**24.7%**
	Total Debt Service Expenditures	**$ 4,568,559**	**$ 4,160,094**	**$ 3,517,294**	**$ 6,489,050**	**$ 4,387,023**	**$ 869,729**	**24.7%**

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City of Wheaton
Debt Service Fund
Expenditures
Calendar Year 2022 Budget

Fund	**300**	**Debt Service Fund**				
Org	**30000010**	**Debt Service Expenditures**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	75000	Principal			$	2,940,000
			2,025,000	2012A G.O. Bonds		
			915,000	2021 G.O. Bonds		
	75001	Interest				1,446,073
			88,344	2012A G.O. Bonds		
			313,800	2018A G.O. Bonds		
			1,043,929	2021 G.O. Bonds		
	75002	Paying Agent Fees				950
			400	2012A G.O. Bonds		
			550	2018A G.O. Bonds		
	Total Debt Service Expenditures				**$**	**4,387,023**

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City of Wheaton
Capital Projects Fund
Calendar Year 2022 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

This fund accounts for projects related to roadway improvements, sidewalk improvements, and other capital improvements. The General Fund has annually transferred funds to the Capital Projects Fund since FY 2016/17. However, the gap between General Fund operating revenues and operating expenses had narrowed over the years from $3.1 million in FY 2017/18 to $1.4 million in 2019. The 2020 budget and 2021 budget eliminated the transfer due to the projected impact of the COVID-19 pandemic on the General Fund finances. However, the General Fund is projecting a surplus in 2021 and will be transferring $2.9 million in 2021. For the 2022 budget, the General Fund is budgeted to transfer $2.1 million to the Capital Projects Fund and $2.5 million in American Rescue Plan Act (ARPA) is budgeted to be received.

2022 BUDGET SUMMARY

The 2022 budget includes $3.6 million in capital improvements:

- $1.9 million in Sidewalk Improvements.
- $0.5 million in Roadway Improvements.
- $0.4 million in Storm Sewer Improvements.
- $0.6 million in Other Capital Improvements.

EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Capital Outlays	$ 3,638,525	$ 2,057,500	$ 1,157,675	$ 3,625,620
Total Expenditures	**$ 3,638,525**	**$ 2,057,500**	**$ 1,157,675**	**$ 3,625,620**

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City of Wheaton
Capital Projects Fund
Fund Summary
Calendar Year 2022 Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
Beginning Fund Balance	**$ 11,619,566**	**$ 10,160,617**	**$ 7,079,285**	**$ 7,079,285**	**$ 11,691,280**		
Revenues							
Intergovernmental	$ 204,180	$ 285,820	$ 370,000	$ 2,774,908	$ 2,954,908	$ 2,584,908	698.6%
Investment Income	296,657	246,552	145,000	120,000	140,000	(5,000)	-3.4%
Miscellaneous	59,423	24,821	35,000	20,254	25,000	(10,000)	-28.6%
Interfund Transfers	1,395,443	-	-	2,854,508	2,122,358	2,122,358	100.0%
Total Revenues	**$ 1,955,703**	**$ 557,193**	**$ 550,000**	**$ 5,769,670**	**$ 5,242,266**	**$ 4,692,266**	**853.1%**
Expenditures							
Capital Outlays	$ 3,414,652	$ 3,638,525	$ 2,057,500	$ 1,157,675	$ 3,625,620	$ 1,568,120	76.2%
Total Capital Outlays	**3,414,652**	**3,638,525**	**2,057,500**	**1,157,675**	**3,625,620**	**1,568,120**	**76.2%**
Total Expenditures	**$ 3,414,652**	**$ 3,638,525**	**$ 2,057,500**	**$ 1,157,675**	**$ 3,625,620**	**$ 1,568,120**	**76.2%**
Revenues Over/ (Under) Expenditures	**(1,458,949)**	**(3,081,332)**	**(1,507,500)**	**4,611,995**	**1,616,646**		
Ending Fund Balance	**$ 10,160,617**	**$ 7,079,285**	**$ 5,571,785**	**$ 11,691,280**	**$ 13,307,926**		

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City of Wheaton
Capital Project Fund
Revenues
Calendar Year 2022 Budget

Fund 400 Capital Projects Fund
Org 40008500 Capital Project Fund Revenues

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
40800	Grant Revenue	$ 204,180	$ 285,820	$ 370,000	$ 320,000	$ 500,000	$ 130,000	35.1%
40855	American Rescue Plan Act	-	-	-	2,454,908	2,454,908	$ 2,454,908	100.0%
	Total Intergovernmental	**204,180**	**285,820**	**370,000**	**2,774,908**	**2,954,908**	**2,584,908**	**698.6%**
46000	Interest Income-Investments	296,657	246,552	145,000	120,000	140,000	(5,000)	-3.4%
	Total Investment Income	**296,657**	**246,552**	**145,000**	**120,000**	**140,000**	**(5,000)**	**-3.4%**
47000	Miscellaneous Revenues	59,423	24,821	35,000	20,254	25,000	(10,000)	-28.6%
	Total Miscellaneous	**59,423**	**24,821**	**35,000**	**20,254**	**25,000**	**(10,000)**	**-28.6%**
87100	Operating Trans In-General Fund	1,395,443	-	-	2,854,508	2,122,358	2,122,358	100.0%
	Total Interfund Transfers	**1,395,443**	**-**	**-**	**2,854,508**	**2,122,358**	**2,122,358**	**100.0%**
	Total Capital Project Fund Revenues	**$ 1,955,703**	**$ 557,193**	**$ 550,000**	**$ 5,769,670**	**$ 5,242,266**	**$ 4,692,266**	**853.1%**

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City of Wheaton
Capital Project Fund
Expenditures
Calendar Year 2022 Budget

Fund 400 Capital Projects Fund
Org 40085010 Capital Projects Expenditures

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
64110	Engineering Services	$ 369,301	$ 422,254	$ 162,500	$ 213,420	$ 236,620	$ 74,120	45.6%
70200	Roadway Improvements	1,684,652	2,581,320	400,000	360,115	460,000	60,000	15.0%
70300	Sidewalk Improvements	532,240	428,080	470,000	163,730	1,920,000	1,450,000	308.5%
70600	Storm Sewer Improvements	(1,974)	-	115,000	115,000	375,000	260,000	226.1%
70950	Capital Improvements-Other	830,433	206,871	910,000	305,410	634,000	(276,000)	-30.3%
	Total Capital Outlays	**3,414,652**	**3,638,525**	**2,057,500**	**1,157,675**	**3,625,620**	**1,568,120**	**76.2%**
	Total Capital Projects Expenditures	**$ 3,414,652**	**$ 3,638,525**	**$ 2,057,500**	**$ 1,157,675**	**$ 3,625,620**	**$ 1,568,120**	**76.2%**

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City of Wheaton
Capital Projects Fund
Expenditures
Calendar Year 2022 Budget

Fund	**400**	**Capital Projects Fund**			
Org	**40085010**	**Capital Projects Expenditures**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	64110	Engineering Services			$ 236,620
			12,500	Bridge Inspection Services	
			29,120	Flood Prone Project-Dorset	
			25,000	Creekside Dr. and Stonebridge Trail Bridge Repairs	
			10,000	Fire St 38 - Concrete Aprons Replacement	
			60,000	Roosevelt Rd. - Sidewalks & Pedestrian Bridge	
			100,000	New Sidewalk Program	
	70200	Roadway Improvements			460,000
			40,000	Collector Street Resurfacing Project (LAFO/FAUS)	
			100,000	Road Maintenance-Public Works	
			40,000	Road, Sewer & Water Rehabilitation Program-Roads	
			80,000	Street Reconstruction	
			200,000	Surface Treatment Program	
	70300	Sidewalk Improvements			1,920,000
			1,170,000	New Sidewalk Program (ARPA - $820,000)	
			250,000	Sidewalk Replacement Program	
			500,000	Roosevelt Rd. - Sidewalks (State Grant - $500,000)	
	70600	Storm Sewer Improvements			375,000
			375,000	Flood Prone Project-Dorset (ARPA - $375,000)	
	70950	Capital Improvements-Other			634,000
			225,000	Manchester Rd./Wesley St. Bridge Painting	
			200,000	Roosevelt Rd. - Pedestrian Bridge	
			122,000	Fire St 38 - Concrete Aprons Replacement	
			75,000	LED Street Light Replacements	
			12,000	Replacement of Pedestrian Pushbuttons	
	Total Capital Projects Expenditures				**$ 3,625,620**

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City of Wheaton
2018 G.O. Bond Fund
Calendar Year 2022 Budget

GENERAL DESCRIPTION

The City's 2018 G.O. Bond Fund was established in SY 2018 and accounts for expenditures related to the Downtown Strategic and Streetscape Plan and other capital improvements, which are financed with the 2018A General Obligation Bond proceeds.

DOWNTOWN STRATEGIC AND STREETSCAPE PLAN

The Downtown Strategic and Streetscape Plan created a redevelopment framework that would make the City a destination for tourists and a more attractive place to live and locate a business. The Downtown Streetscape Project was a $35.3 million multi-year (2017-2021) infrastructure project that brought updates and improvements to underground utilities, roadways, lighting, and signage while creating wider, more pedestrian-friendly sidewalks throughout downtown Wheaton. The project was substantially completed in 2021 and for the 2022 Budget, a total of $0.6 million is budgeted to complete the project, $0.4 million in the TIF #2 Fund, $0.2 million in the 2018 G.O. Bond Fund, $13,770 in the Sanitary Sewer Fund, and $10,050 in the Water Fund.





2022 BUDGET SUMMARY

The 2022 budget includes the following items:

- $208,550 for the Downtown Streetscape Project.
- $115,375 for a transfer to the Debt Service Fund to abate the 2021 property tax service levy for the 2018A G.O. Bonds.

EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Capital Outlays	$ 1,279,309	$ 3,832,750	$ 3,599,615	$ 208,550
Interfund Transfers	313,800	313,800	313,800	115,375
Total Expenditures	**$ 1,593,109**	**$ 4,146,550**	**$ 3,913,415**	**$ 323,925**

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City of Wheaton
2018 G.O. Bond Fund
Fund Summary
Calendar Year 2022 Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
Beginning Fund Balance	**$ 7,804,192**	**$ 5,949,238**	**$ 4,396,497**	**$ 4,396,497**	**$ 488,082**		
Revenues							
Investment Income	$ 152,617	$ 21,868	$ 25,000	$ 5,000	$ 500	$ (24,500)	-98.0%
Miscellaneous	4,088	18,500	-	-	-	-	0.0%
Total Revenues	**$ 156,705**	**$ 40,368**	**$ 25,000**	**$ 5,000**	**$ 500**	**$ (24,500)**	**-98.0%**
Expenditures							
Capital Outlays	1,593,259	1,279,309	3,832,750	3,599,615	208,550	$ (3,624,200)	-94.6%
Interfund Transfers-Debt Service	418,400	313,800	313,800	313,800	115,375	(198,425)	-63.2%
Total Capital & Interfund Transfers	**2,011,659**	**1,593,109**	**4,146,550**	**3,913,415**	**323,925**	**(3,822,625)**	**-92.2%**
Total Expenditures	**$ 2,011,659**	**$ 1,593,109**	**$ 4,146,550**	**$ 3,913,415**	**$ 323,925**	**$ (3,822,625)**	**-92.2%**
Revenues Over/ (Under) Expenditures	**$ (1,854,954)**	**$ (1,552,741)**	**$ (4,121,550)**	**$ (3,908,415)**	**$ (323,425)**		
Ending Fund Balance	**$ 5,949,238**	**$ 4,396,497**	**$ 274,947**	**$ 488,082**	**$ 164,657**		

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City of Wheaton
2018 G.O. Bond Fund
Revenues
Calendar Year 2022 Budget

Fund 410 2018 G.O. Bond Fund
Org 41008500 2018 G.O. Bond Fund Revenues

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
46000	Interest Income-Investments	$ 152,617	$ 21,868	$ 25,000	$ 5,000	$ 500	$ (24,500)	-98.0%
	Total Investment Income	**152,617**	**21,868**	**25,000**	**5,000**	**500**	**(24,500)**	**-98.0%**
47000	Miscellaneous Revenues	4,088	18,500	-	-	-	-	0.0%
	Total Miscellaneous	**4,088**	**18,500**	**-**	**-**	**-**	**-**	**0.0%**
Total 2018 G.O. Bond Fund Revenues		**$ 156,705**	**$ 40,368**	**$ 25,000**	**$ 5,000**	**$ 500**	**$ (24,500)**	**-98.0%**

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City of Wheaton
2018 G.O. Bond Fund
Expenditures
Calendar Year 2022 Budget

Fund 410 2018 G.O. Bond Fund
Org 41085010 2018 G.O. Bond Fund Expenditures

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
64110	Engineering Services	$ 408,663	$ 308,872	$ 73,250	$ 78,700	$ 27,400	(45,850)	-62.6%
70950	Capital Improvements-Other	1,184,596	970,437	3,759,500	3,520,915	181,150	(3,578,350)	-95.2%
	Total Capital Outlays	**1,593,259**	**1,279,309**	**3,832,750**	**3,599,615**	**208,550**	**(3,624,200)**	**-94.6%**
97300	Operating Transfer Out-Debt Fund	418,400	313,800	313,800	313,800	115,375	(198,425)	-63.2%
	Total Interfund Transfers	**418,400**	**313,800**	**313,800**	**313,800**	**115,375**	**(198,425)**	**-63.2%**
Total 2018 G.O. Bond Expenditures		**$ 2,011,659**	**$ 1,593,109**	**$ 4,146,550**	**$ 3,913,415**	**$ 323,925**	**$ (3,822,625)**	**-92.2%**

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City of Wheaton
2018 G.O. Bond Fund
Expenditures
Calendar Year 2022 Budget

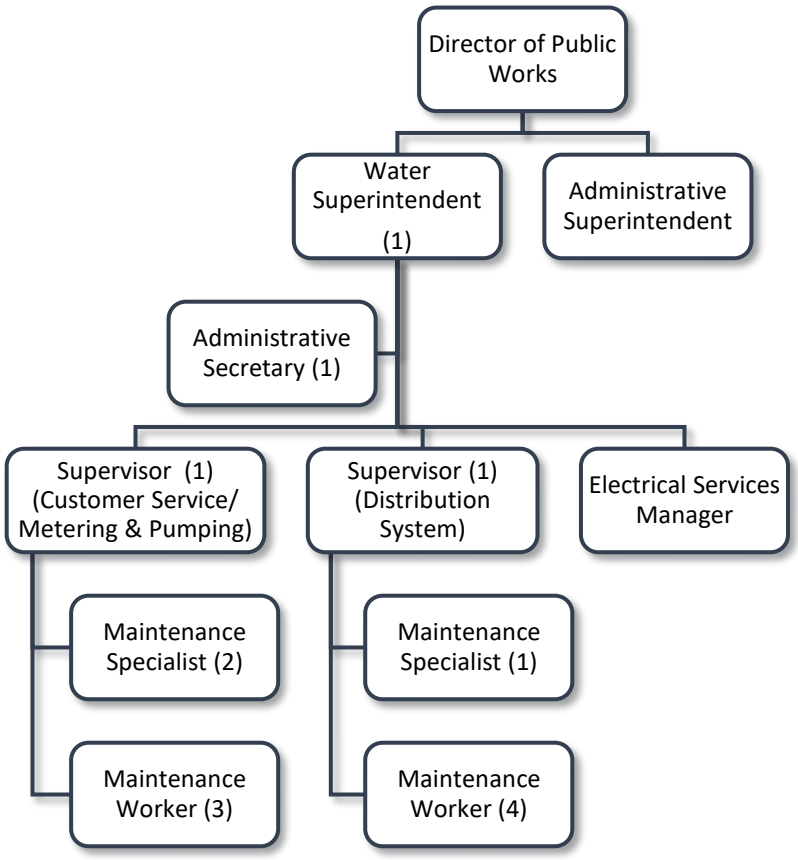
Fund 410 2018 G.O. Bond Fund
Org 41085010 2018 G.O. Bond Fund Expenditures

Account	Description	Amount	Description	Budget
64110	Engineering Services			$ 27,400
		27,400	Downtown Strategic and Streetscape Plan	
70950	Capital Improvements-Other			181,150
		181,150	Downtown Strategic and Streetscape Plan	
97300	Operating Transfer Out-Debt Fund			115,375
		115,375	2018A G.O. Bonds	
Total 2018 G.O. Bond Expenditures				**$ 323,925**

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City of Wheaton
Public Works - Water Division
Calendar Year 2022 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-Time Employees	14.65	14.65	14.65	14.65	14.65
Total FTEs	**14.65**	**14.65**	**14.65**	**14.65**	**14.65**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Water Division is responsible for providing a reliable supply of high-quality drinking water, at sufficient pressures, and affordable prices by balancing cost-effective services with sound environmental responsibility. The division is responsible for managing the City's water metering and backflow prevention programs. The Water Division samples for all material required by the Safe Drinking Water Act. The division maintains six wells and three generators as an emergency back-up supply. The infrastructure consists of two elevated tanks totaling 3 million gallons, 5 ground storage reservoirs totaling 4.27 million gallons, 233 miles of water mains, over 16,000 service taps, 2,500 fire hydrants, 3,000 valves and 16,000 water meters. The Water Division utilizes the following organizations to account for the expenses incurred in achieving the department's goals and objectives: Water Administration, New Services, Meter Service, Building and Grounds, Supply and Pumping, Distribution and Services, Valves, Hydrants, Storage, and Capital Projects.

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2021 GOALS

The Water Division is responsible for supplying safe and reliable drinking water throughout the City. COVID-19 continued to cause some changes to the division's operations. Most of the division's goals for 2021 were attained.

Maintain water quality and comply with regulatory agency requirements.

- **Goal:** Continue to improve upon leak detection programs to comply with the Illinois Department of Natural Resources' Lake Michigan water allocation requirement of maintaining non-revenue water below 10%.
  Status: Through in-house leak detection survey of 2,570 fire hydrants, 16 leaks were found and repaired. Non-revenue water loss for 2020 was 11.0%.
- **Goal:** To protect water consumers through the Cross-Connection Control Program, check for cross-connections in an effective manner.
  Status: Maintained records for over 1,200 backflow prevention device tests completed in 2021

Ensure fairness, accuracy, and consistency of billing for water use.

- **Goal:** Field test and calibrate 100% of 2-inch and larger non-disc meters according to an annual schedule. Field test and calibrate 50% of 2-inch and larger non-disc meters according to a 2-year schedule.
  Status: Field testing was completed on 36 large meters. 97% of meters on an annual schedule were tested. 52% of meters on a 2-year schedule were tested. Meters that did not meet standards were repaired or replaced.
- **Goal:** Replace 2,000 water meters as part of a multi-year program.
  Status: Replaced 1,850 water meters, substantially completing the Meter Replacement Program.

Enhanced Infrastructure.

- **Goal:** Replace water mains in accordance with the recommended replacement schedule of the 2013 Water Distribution System Hydraulic Analysis.
  Status: Replaced 4,200 feet of deteriorating water main with ductile iron pipe and replaced 20 utility-side lead service lines.
- **Goal:** Inspect and repair Well #3 to maintain emergency water supply capabilities.
  Status: This inspection and repair will be completed in 2021.
- **Goal:** Continue on-going program of fire hydrant inspection, pressure-testing, and replacement to ensure adequate availability of water for firefighting purposes.
  Status: Inspected and pressure-tested over 1,200 fire hydrants, repaired 70 hydrants, and replaced 5 hydrants.

Responsive and Efficient Services.

- **Goal:** Continue to collect GPS information and develop GIS maps to improve efficiency of water distribution system maintenance activities.
  Status: Collected 225 GPS points on existing B-boxes and new water main, valves, fire hydrants and services.
- **Goal:** Continue staff education at training courses, conferences, and seminars.
  Status: Conferences and seminars continue to be cancelled or rescheduled due to COVID-19, but some staff education has been completed using webinars and online training.

2022 GOALS

Maintain water quality and comply with regulatory agency requirements.

- Continue leak detection programs to comply with the Illinois Department of Natural Resources' Lake Michigan water allocation requirement of maintaining non-revenue water below 10%.
- Compile information and publish Water Quality Report by July 1st, in accordance with Illinois Environmental Protection Agency requirements.
- Perform annual flushing on all fire hydrants to maintain water quality and disinfection effectiveness.
- To protect water consumers through the Cross-Connection Control Program, check for cross-connections in an effective manner.

- Maintain 100% of distribution water samples reported bacteriologically safe to comply with Illinois Environmental Protection Agency Coliform Rule requirements.

Ensure fairness, accuracy, and consistency of billing for water use.

- Field test and calibrate 100% of 2-inch and larger non-disc meters according to an annual schedule. Field test and calibrate 50% of 2-inch and larger non-disc meters according to a 2-year schedule.
- Read customers' water meters on a consistent monthly cycle.

Enhanced Infrastructure.

- Replace water mains in accordance with the recommended replacement schedule of the 2013 Water Distribution System Hydraulic Analysis.
- Replace 40 customer-side lead service lines.
- Inspect and repair Well #9 to maintain emergency water supply capabilities.
- Improve safety and treatment efficiency by rebuilding check valves on all chlorination equipment annually.
- Continue on-going program of fire hydrant inspection, pressure-testing, and replacement to ensure adequate availability of water for firefighting purposes.

Responsive and Efficient Services.

- Continue to collect GPS information and develop GIS maps to improve efficiency of water distribution system maintenance activities.
- Continue staff education at training courses, conferences, and seminars.

Environmental Sustainability.

- Investigate green initiatives/alternatives and implement if feasible.
- Continue recycling of used cast iron, steel, and brass materials.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2019 Actual	2020 Actual	2021 Target	2021 Projected	2022 Target
Enhanced Infrastructure	Main breaks per 100 miles of water main	24	23	30	26	30
Financial Stability	Maintain IDNR standard for Non-Revenue Water Loss of 10% or less	10%	11%	10%	11%	10%
Community Safety	Percent of distribution water samples in compliance with EPA requirements	100%	100%	100%	100%	100%
Responsive and Efficient Services	Water quality complaints per 1,000 accounts	0.1%	0.1%	1.0%	0.1%	0%

Workload Measures

Strategic Goal	Measures	2019 Actual	2020 Actual	2021 Target	2021 Projected	2022 Target
Enhanced Infrastructure	No. of water main breaks repaired	56	54	-	60	-
Enhanced Infrastructure	Linear feet of water main replaced	5,500	3,500	4,200	4,200	4,200
	No. of Public Lead Service Lines replaced	35	48	25	25	50
Financial Stability	No. of water meters replaced	2,653	813	2,000	1,850	N/A
	No. of large water meters field tested	38	37	37	37	52
Enhanced Infrastructure	**Fire Hydrant Maintenance:**					
	* No. of fire hydrants inspected	888	1,597	2,410	1,300	2,410
	* No. of fire hydrants repaired	34	101	-	85	-
	* No. of fire hydrants flushed	2,617	2,687	2,581	2,587	2,580

N/A = Not Available

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EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personal Services	$ 1,136,918	$ 1,227,129	$ 1,198,494	$ 1,249,932
Employee Benefits	49,306	235,671	231,184	212,034
Supplies & Materials	271,813	310,019	287,498	323,159
Charges & Services	8,453,299	7,839,290	8,285,445	8,292,381
Capital Outlays	1,329,577	2,100,340	1,621,580	2,990,390
Interfund Transfers	1,076,743	1,155,680	1,155,680	1,173,314
Total Expenditures	**$ 12,317,656**	**$ 12,868,129**	**$ 12,779,881**	**$ 14,241,210**

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City of Wheaton
Water Fund
Fund Summary
Calendar Year 2022 Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
Beginning Fund Balance	**$ 2,205,759**	**$ 2,729,197**	**$ 3,940,738**	**$ 3,940,738**	**$ 4,829,309**		
Revenues							
Charges for Services	$ 12,814,087	$ 13,355,957	$ 13,167,372	$ 13,369,024	$ 13,258,220	$ 90,848	0.7%
Investment Income	120,986	104,978	85,000	60,000	60,000	(25,000)	-29.4%
Miscellaneous	109,930	68,262	115,000	150,000	115,000	-	0.0%
Interfund Transfers	-	-	89,428	89,428	738,149	648,721	725.4%
Total Revenues	**$ 13,045,003**	**$ 13,529,197**	**$ 13,456,800**	**$ 13,668,452**	**$ 14,171,369**	**$ 714,569**	**5.3%**
Expenses							
Personal Services	$ 1,093,732	$ 1,136,918	$ 1,227,129	$ 1,198,494	$ 1,249,932	$ 22,803	1.9%
Employee Benefits	157,888	49,306	235,671	231,184	212,034	(23,637)	-10.0%
Supplies & Materials	281,927	271,813	310,019	287,498	323,159	13,140	4.2%
Charges & Services	7,868,091	8,453,299	7,839,290	8,285,445	8,292,381	453,091	5.8%
Interfund Transfers	1,072,354	1,076,743	1,155,680	1,155,680	1,173,314	17,634	1.5%
Total Operating	**10,473,992**	**10,988,079**	**10,767,789**	**11,158,301**	**11,250,820**	**483,031**	**4.5%**
Capital Outlays	**2,047,573**	**1,329,577**	**2,100,340**	**1,621,580**	**2,990,390**	**890,050**	**42.4%**
Total Expenses	**$ 12,521,565**	**$ 12,317,656**	**$ 12,868,129**	**$ 12,779,881**	**$ 14,241,210**	**$ 1,373,081**	**10.7%**
Revenues Over/ (Under) Expenses	**$ 523,438**	**$ 1,211,541**	**$ 588,671**	**$ 888,571**	**$ (69,841)**		
Ending Fund Balance	**$ 2,729,197**	**$ 3,940,738**	**$ 4,529,409**	**$ 4,829,309**	**$ 4,759,468**		

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City of Wheaton
Water Fund
Revenues
Calendar Year 2022 Budget

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
Charges for Services								
43600	Water Service-Usage Charges	$ 9,291,545	$ 9,875,342	$ 9,638,897	$ 9,866,547	$ 9,717,008	$ 78,111	0.8%
43620	Water Service-Fixed Charges	3,388,749	3,394,541	3,391,175	3,406,027	3,413,212	22,037	0.6%
43630	Water Service-Construction Use	1,620	3,060	2,300	1,800	2,000	(300)	-13.0%
43631	Water Service-Hydrant Meter	9,185	11,825	8,000	8,000	8,000	-	0.0%
43650	Water-Connection Fees	11,590	11,480	10,000	8,450	10,000	-	0.0%
43651	Water-Tap Connection Fees	63,975	32,175	70,000	50,000	60,000	(10,000)	-14.3%
43652	Water-Inspection Fees	5,100	4,725	5,000	5,000	5,000	-	0.0%
43660	Water-New Meter Fees	19,309	16,799	19,000	17,000	19,000	-	0.0%
43670	Water-Reinstatement Fees	23,014	6,010	23,000	6,200	24,000	1,000	4.3%
	Total Charges for Services	**12,814,087**	**13,355,957**	**13,167,372**	**13,369,024**	**13,258,220**	**90,848**	**0.7%**
Investment Income								
46000	Interest Income-Investments	120,986	104,978	85,000	60,000	60,000	(25,000)	-29.4%
	Total Investment Income	**120,986**	**104,978**	**85,000**	**60,000**	**60,000**	**(25,000)**	**-29.4%**
Miscellaneous								
47000	Miscellaneous Revenues	109,930	68,262	115,000	150,000	115,000	-	0.0%
	Total Miscellaneous	**109,930**	**68,262**	**115,000**	**150,000**	**115,000**	**-**	**0.0%**
Interfund Transfers								
87600	Operating Trans In-Fleet Srvc Fund	-	-	89,428	89,428	-	(89,428)	-100.0%
87272	Operating Trans In-TIF #2 Fund	-	-	-	-	738,149	738,149	100.0%
	Total Interfund Transfers	**-**	**-**	**89,428**	**89,428**	**738,149**	**648,721**	**725.4%**
Total Revenues		**$ 13,045,003**	**$ 13,529,197**	**$ 13,456,800**	**$ 13,668,452**	**$ 14,171,369**	**$ 714,569**	**5.3%**

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City of Wheaton
Water Fund
Water Fund Organization Summary
Calendar Year 2022 Budget

The following is a combined summary of the Water Divisions: Administrative, New Services, Meter Service, Building Maintenance, Supply and Pumping, Distribution and Services, Valves, Hydrants, Storage and Capital Projects.

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	%
50010	Wages-Full Time	$ 258,361	$ 266,508	$ 280,527	$ 261,184	$ 273,954	$ (6,573)	-2.3%
50029	Wages-Full Time (Regular)	740,861	789,783	862,379	838,351	891,659	29,280	3.4%
50031	Wages-Seasonal	14,941	-	16,500	8,674	12,960	(3,540)	-21.5%
50100	Overtime	76,336	78,152	64,190	86,752	68,783	4,593	7.2%
51060	Sick Leave Buy-Back	3,233	2,475	3,533	3,533	2,576	(957)	-27.1%
	Total Personal Services	**1,093,732**	**1,136,918**	**1,227,129**	**1,198,494**	**1,249,932**	**22,803**	**1.9%**
51020	Uniform Allowance	7,630	8,162	8,800	8,500	8,950	150	1.7%
51100	Employer-FICA	82,253	85,384	93,581	91,685	95,345	1,764	1.9%
51105	Employer-IMRF Pension	92,345	125,534	133,290	130,999	107,739	(25,551)	-19.2%
75092	IMRF Pension - GASB 68	(52,940)	(199,380)	-	-	-	-	0.0%
75102	Compensated Absences	6,429	22,726	-	-	-	-	0.0%
75112	Employer-Other Post Emp Benefits	22,171	6,880	-	-	-	-	0.0%
	Total Employee Benefits	**157,888**	**49,306**	**235,671**	**231,184**	**212,034**	**(23,637)**	**-10.0%**
60025	Postage	37,290	38,071	38,969	38,686	39,761	792	2.0%
60030	Printing	22,523	20,930	23,457	22,808	22,945	(512)	-2.2%
60100	Tools	5,249	5,327	6,000	6,000	14,300	8,300	138.3%
60400	Repairs	22,488	39,363	30,300	31,545	31,000	700	2.3%
60500	Road Materials	61,762	45,610	46,738	47,009	47,738	1,000	2.1%
60700	Supplies and Materials	128,146	120,109	158,210	135,350	161,040	2,830	1.8%
60805	Chemicals	1,571	990	1,170	1,100	1,200	30	2.6%
61000	Fuel, Lubricants, Antifreeze	2,898	1,413	5,175	5,000	5,175	-	0.0%
	Total Supplies & Materials	**281,927**	**271,813**	**310,019**	**287,498**	**323,159**	**13,140**	**4.2%**
63005	Training	6,834	3,439	5,000	2,500	5,000	-	0.0%
63010	Meetings and Conferences	4,502	-	7,000	500	7,000	-	0.0%
63015	Dues and Subscriptions	760	779	960	850	1,045	85	8.9%
64100	Contractual Services	63,944	52,768	84,507	89,551	102,400	17,893	21.2%
64500	Water Purchases-DWC	7,581,641	8,179,800	7,535,142	7,987,544	7,960,032	424,890	5.6%
65400	Dump Fees	11,548	8,490	9,500	8,500	9,500	-	0.0%
66600	Maintenance-Equipment	29,186	36,587	29,400	27,000	29,900	500	1.7%
67700	Communications	12,662	12,802	13,716	13,000	13,959	243	1.8%
67705	Utilities-Gas	8,921	8,214	8,000	9,500	11,500	3,500	43.8%
67706	Utilities-Electric	131,144	133,257	125,000	120,000	130,000	5,000	4.0%
68001	Software Licenses\Maintenance	16,949	17,163	21,065	26,500	22,045	980	4.7%
	Total Charges & Services	**7,868,091**	**8,453,299**	**7,839,290**	**8,285,445**	**8,292,381**	**453,091**	**5.8%**
60200	Water Meters	650,434	36,681	56,340	40,000	56,340	-	0.0%
64110	Engineering Services	33,226	40,191	61,500	28,180	216,300	154,800	251.7%
70001	Building Improvements	41,434	157,479	205,500	159,015	31,000	(174,500)	-84.9%
70030	Operating Equipment	35,141	52,625	-	11,080	53,000	53,000	100.0%
70500	Water Improvements	1,287,338	1,042,601	1,777,000	1,383,305	2,633,750	856,750	48.2%
	Total Capital Outlays	**2,047,573**	**1,329,577**	**2,100,340**	**1,621,580**	**2,990,390**	**890,050**	**42.4%**
90630	Health Insurance	307,186	293,829	311,399	311,399	313,747	2,348	0.8%
91620	Liability Insurance	55,188	47,042	61,471	61,471	69,377	7,906	12.9%
92100	Administrative Services	545,010	561,971	589,814	589,814	587,031	(2,783)	-0.5%
93641	Technology Replacement	5,386	5,616	4,845	4,845	5,837	992	20.5%
96600	Fleet Services	159,584	168,285	188,151	188,151	197,322	9,171	4.9%
	Total Interfund Transfers	**1,072,354**	**1,076,743**	**1,155,680**	**1,155,680**	**1,173,314**	**17,634**	**1.5%**
	Total Water Fund	**$ 12,521,565**	**$ 12,317,656**	**$ 12,868,129**	**$ 12,779,881**	**$ 14,241,210**	**$ 1,373,081**	**10.7%**

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City of Wheaton
Water Fund - Administrative
Expenses
Calendar Year 2022 Budget

Fund 500 Water Fund
Org 50070010 Water Administrative

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	%
50010	Wages-Full Time	$ 258,361	$ 266,508	$ 280,527	$ 261,184	$ 273,954	$ (6,573)	-2.3%
50029	Wages-Full Time (Regular)	28,297	22,971	29,280	18,332	30,220	940	3.2%
50031	Wages-Seasonal	93	-	550	230	360	(190)	-34.5%
50100	Overtime	5,285	6,408	5,534	5,534	5,696	162	2.9%
51060	Sick Leave Buy-Back	3,233	2,475	3,533	3,533	2,576	(957)	-27.1%
	Total Personal Services	**295,269**	**298,362**	**319,424**	**288,813**	**312,806**	**(6,618)**	**-2.1%**
51020	Uniform Allowance	7,630	8,162	8,800	8,500	8,950	150	1.7%
51100	Employer-FICA	21,609	21,793	24,142	22,094	23,655	(487)	-2.0%
51105	Employer-IMRF Pension	24,742	32,197	35,108	31,773	27,214	(7,894)	-22.5%
75092	IMRF Pension - GASB 68	(52,940)	(199,380)	-	-	-	-	0.0%
75102	Compensated Absences	6,429	22,726	-	-	-	-	0.0%
75112	Employer-Other Post Emp Benefits	22,171	6,880	-	-	-	-	0.0%
	Total Employee Benefits	**29,641**	**(107,622)**	**68,050**	**62,367**	**59,819**	**(8,231)**	**-12.1%**
60025	Postage	36,700	37,273	37,919	37,946	38,711	792	2.1%
60030	Printing	20,669	20,336	20,957	20,308	20,945	(12)	-0.1%
60700	Supplies and Materials	4,772	4,890	4,900	4,800	5,000	100	2.0%
	Total Supplies & Materials	**62,141**	**62,499**	**63,776**	**63,054**	**64,656**	**880**	**1.4%**
63005	Training	6,834	3,439	5,000	2,500	5,000	-	0.0%
63010	Meetings and Conferences	4,502	-	7,000	500	7,000	-	0.0%
63015	Dues and Subscriptions	760	779	960	850	1,045	85	8.9%
64100	Contractual Services	5,998	5,675	6,837	6,000	6,530	(307)	-4.5%
67700	Communications	12,662	12,802	13,716	13,000	13,959	243	1.8%
68001	Software Licenses\Maintenance	7,533	7,709	8,065	8,000	8,245	180	2.2%
	Total Charges & Services	**38,289**	**30,404**	**41,578**	**30,850**	**41,779**	**201**	**0.5%**
90630	Health Insurance	52,076	48,712	48,403	48,403	48,926	523	1.1%
91620	Liability Insurance	10,101	9,183	11,681	11,681	13,322	1,641	14.0%
92100	Administrative Services	545,010	561,971	589,814	589,814	587,031	(2,783)	-0.5%
93641	Technology Replacement	5,386	5,616	4,845	4,845	5,837	992	20.5%
96600	Fleet Services	4,788	5,048	5,644	5,644	5,919	275	4.9%
	Total Interfund Transfers	**617,361**	**630,530**	**660,387**	**660,387**	**661,035**	**648**	**0.1%**
	Total Water Administrative	**$ 1,042,701**	**$ 914,173**	**$ 1,153,215**	**$ 1,105,471**	**$ 1,140,095**	**$ (13,120)**	**-1.1%**

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City of Wheaton
Water Fund - Administrative
Expenses
Calendar Year 2022 Budget

Fund	**500**	**Water Fund**			
Org	**50070010**	**Water Administrative**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50010	Wages-Full Time			$ 273,954
				Director of Public Works (25%)	
				Water Superintendent	
				Superintendent of Administration (25%)	
				Electrical Services Manager (15%)	
				Administrative Secretary	
	50029	Wages-Full Time (Regular)		Public Works Labor	30,220
	50031	Wages Seasonal		Seasonal Labor	360
	50100	Overtime			5,696
	51060	Sick Leave Buy-Back			2,576
	51020	Uniform Allowance			8,950
			3,900	Uniforms	
			5,050	Safety Items and Rain Gear	
	51100	Employer-FICA			23,655
	51105	Employer-IMRF Pension			27,214
	60025	Postage			38,711
			38,611	Water Bill Postage	
			100	Miscellaneous Shipping	
	60030	Printing			20,945
			20,645	Water Bill Printing	
			300	Miscellaneous	
	60700	Supplies and Materials			5,000
			4,100	Office Supplies	
			550	Break room Supplies	
			350	Water Atlas Reprints	
	63005	Training			5,000
			4,000	Seminars/Training Material	
			1,000	Education Reimbursement	
	63010	Meetings and Conferences			7,000
			2,500	National Conference	
			2,000	State Conferences	
			500	Meetings	
			2,000	Public Service Institue	

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City of Wheaton
Water Fund - Administrative
Expenses
Calendar Year 2022 Budget

Fund	**500**	**Water Fund**
Org	**50070010**	**Water Administrative**

Account	Description	Amount	Description	Budget
63015	Dues and Subscriptions			1,045
		725	AWWA Annual Membership	
		110	MCWWA Annual Membership	
		100	Subscriptions	
		110	APWA Annual Membership	
64100	Contractual Services			6,530
		1,530	Copier & Printer Lease	
		4,000	J.U.L.I.E. Participation	
		1,000	Radio/Equipment Maintenance	
67700	Communications			13,959
		1,840	Landline Phones	
		6,120	Verizon Mobile	
		3,858	ATT Mobile	
		2,141	Internet-WAN	
68001	Software Licenses\Maintenance			8,245
		850	SCADA Software Maintenance	
		7,395	Lucity Software Maintenance	
90630	Health Insurance			48,926
91620	Liability Insurance			13,322
92100	Administrative Services			587,031
93641	Technology Replacement			5,837
96600	Fleet Services			5,919
		2,530	Capital Charge	
		3,389	Operating Charge	
Total Water Administrative				**$ 1,140,095**

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City of Wheaton
Water Fund - New Services
Expenses
Calendar Year 2022 Budget

Fund 500 Water Fund
Org 50070320 Water New Services

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50029	Wages-Full Time (Regular)	$ 46,101	$ 30,502	$ 47,968	$ 39,639	$ 49,591	$ 1,623	3.4%
50031	Wages-Seasonal	1,115	-	99	253	600	501	506.1%
	Total Personal Services	**47,216**	**30,502**	**48,067**	**39,892**	**50,191**	**2,124**	**4.4%**
51100	Employer-FICA	3,577	2,327	3,677	3,052	3,840	163	4.4%
51105	Employer-IMRF Pension	3,967	3,398	5,281	4,364	4,319	(962)	-18.2%
	Total Employee Benefits	**7,544**	**5,725**	**8,958**	**7,416**	**8,159**	**(799)**	**-8.9%**
60500	Road Materials	13,047	6,177	10,000	10,800	10,000	-	0.0%
60700	Supplies and Materials	21,632	21,680	25,680	20,000	25,680	-	0.0%
	Total Supplies & Materials	**34,679**	**27,857**	**35,680**	**30,800**	**35,680**	**-**	**0.0%**
60200	Water Meters	15,972	10,702	18,020	15,000	18,020	-	0.0%
	Total Capital Outlays	**15,972**	**10,702**	**18,020**	**15,000**	**18,020**	**-**	**0.0%**
90630	Health Insurance	15,195	20,865	15,370	15,370	15,477	107	0.7%
91620	Liability Insurance	2,559	3,052	2,757	2,757	3,233	476	17.3%
96600	Fleet Services	13,564	14,304	15,993	15,993	16,772	779	4.9%
	Total Interfund Transfers	**31,318**	**38,221**	**34,120**	**34,120**	**35,482**	**1,362**	**4.0%**
	Total Water New Services	**$ 136,729**	**$ 113,007**	**$ 144,845**	**$ 127,228**	**$ 147,532**	**$ 2,687**	**1.9%**

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City of Wheaton
Water Fund - New Services
Expenses
Calendar Year 2022 Budget

Fund 500 Water Fund
Org 50070320 Water New Services

Account	Description	Amount	Description	Budget
50029	Wages-Full Time (Regular)		Public Works Labor	$ 49,591
50031	Wages-Seasonal		Seasonal Labor	600
51100	Employer-FICA			3,840
51105	Employer-IMRF Pension			4,319
60500	Road Materials			10,000
		4,400	Bituminous Hot Mix	
		2,700	CA-6 Aggregate	
		1,380	Redi-mix Concrete	
		520	CA-7 Aggregate	
		1,000	Cold Mix	
60700	Supplies and Materials			25,680
		7,800	Copper Tubing Type "K"	
		9,900	Curb Stops, Corps, Bends	
		1,480	Curb Boxes	
		1,000	Landscape Material	
		2,000	Miscellaneous Material	
		3,500	Tap Supplies	
60200	Water Meters			18,020
		4,000	Miscellaneous Size and Type Meters	
		3,150	3/4" Meters with connections	
		6,750	1" Meters with connections	
		1,120	1 1/2" Meters with Flanges	
		3,000	2" Meters with Flanges	
90630	Health Insurance			15,477
91620	Liability Insurance			3,233
96600	Fleet Services			16,772
		7,169	Capital Charge	
		9,603	Operating Charge	
Total Water New Services				**$ 147,532**

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City of Wheaton
Water Fund - Meter Services
Expenses
Calendar Year 2022 Budget

Fund 500 Water Fund
Org 50070330 Water Meter Service

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	%
50029	Wages-Full Time (Regular)	$ 184,482	$ 121,741	$ 155,789	$ 150,033	$ 149,986	$ (5,803)	-3.7%
50031	Wages-Seasonal	4,498	-	4,675	1,277	1,800	(2,875)	-61.5%
50100	Overtime	2,835	1,787	2,320	2,320	1,737	(583)	-25.1%
	Total Personal Services	**191,815**	**123,528**	**162,784**	**153,630**	**153,523**	**(9,261)**	**-5.7%**
51100	Employer-FICA	14,504	9,408	12,453	11,753	11,744	(709)	-5.7%
51105	Employer-IMRF Pension	16,049	13,746	17,408	16,774	13,215	(4,193)	-24.1%
	Total Employee Benefits	**30,553**	**23,154**	**29,861**	**28,527**	**24,959**	**(4,902)**	**-16.4%**
60025	Postage	51	237	450	200	450	-	0.0%
60030	Printing	1,854	594	2,500	2,500	2,000	(500)	-20.0%
60400	Repairs	5,093	5,420	5,400	4,500	5,400	-	0.0%
60700	Supplies and Materials	5,308	3,642	5,550	5,000	5,550	-	0.0%
	Total Supplies & Materials	**12,306**	**9,893**	**13,900**	**12,200**	**13,400**	**(500)**	**-3.6%**
64100	Contractual Services	7,899	7,807	8,200	13,491	8,900	700	8.5%
68001	Software Licenses\Maintenance	9,416	9,454	11,200	17,000	12,000	800	7.1%
	Total Charges & Services	**17,315**	**17,261**	**19,400**	**30,491**	**20,900**	**1,500**	**7.7%**
60200	Water Meters	17,210	25,979	38,320	25,000	38,320	-	0.0%
	Total Capital Outlays	**17,210**	**25,979**	**38,320**	**25,000**	**38,320**	**-**	**0.0%**
90630	Health Insurance	71,774	64,014	51,233	51,233	51,588	355	0.7%
91620	Liability Insurance	12,694	9,954	9,958	9,958	10,050	92	0.9%
96600	Fleet Services	29,523	31,133	34,808	34,808	36,505	1,697	4.9%
	Total Interfund Transfers	**113,991**	**105,101**	**95,999**	**95,999**	**98,143**	**2,144**	**2.2%**
Total Water Meter Service		**$ 383,190**	**$ 304,916**	**$ 360,264**	**$ 345,847**	**$ 349,245**	**$ (11,019)**	**-3.1%**

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City of Wheaton
Water Fund - Meter Service
Expenses
Calendar Year 2022 Budget

Fund	**500**	**Water Fund**
Org	**50070330**	**Water Meter Service**

Account	Description	Amount	Description	Budget
50029	Wages-Full Time (Regular)		Public Works Labor	$ 149,986
50031	Wages-Seasonal		Seasonal Labor	1,800
50100	Overtime			1,737
51100	Employer-FICA			11,744
51105	Employer-IMRF Pension			13,215
60025	Postage			450
60030	Printing			2,000
60400	Repairs			5,400
		400	Meter Chambers	
		1,000	Meter Parts	
		4,000	Registers and ERT Modules	
60700	Supplies and Materials			5,550
		900	Meter Materials	
		850	Meter Couplings/Flanges	
		1,250	Miscellaneous Supplies	
		350	Nuts, Bolts, Screws	
		350	Curb Box/Stop Keys	
		500	Plumbing Supplies	
		350	Miscellaneous Valves	
		1,000	Magnetic Locator	
64100	Contractual Services			8,900
		8,000	Test and Repair Meters	
		400	Miscellaneous Plumbing/Meter Monitoring	
		500	Cross Connection Surveying/Testing	
68001	Software Licenses\Maintenance			12,000
		12,000	Itron Hardware/Software Maintenance	
60200	Water Meters			38,320
		6,240	5/8" x 3/4" Meters	
		7,840	3/4" Meters	
		7,410	1" Meters	
		4,830	1 1/2" Meters	
		7,000	2" Meters	
		5,000	Miscellaneous Size Turbine Meters	
90630	Health Insurance			51,588
91620	Liability Insurance			10,050
96600	Fleet Services			36,505
		15,604	Capital Charge	
		20,901	Operating Charge	
Total Water Meter Service				**$ 349,245**

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City of Wheaton
Water Fund - Building Maintenance
Expenses
Calendar Year 2022 Budget

Fund 500 Water Fund
Org 50055045 Water Building Maintenance

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50029	Wages-Full Time (Regular)	$ 12,530	$ 23,322	$ 18,348	$ 22,568	$ 20,054	$ 1,706	9.3%
50031	Wages-Seasonal	1,700	-	2,585	1,627	2,040	(545)	-21.1%
50100	Overtime	516	382	648	648	453	(195)	-30.1%
	Total Personal Services	**14,746**	**23,704**	**21,581**	**24,843**	**22,547**	**966**	**4.5%**
51100	Employer-FICA	1,121	1,806	1,651	1,900	1,725	74	4.5%
51105	Employer-IMRF Pension	1,121	2,639	2,092	2,556	1,786	(306)	-14.6%
	Total Employee Benefits	**2,242**	**4,445**	**3,743**	**4,456**	**3,511**	**(232)**	**-6.2%**
60400	Repairs	398	14,205	4,250	5,995	4,250	-	0.0%
60700	Supplies and Materials	4,553	3,637	5,550	5,550	5,550	-	0.0%
	Total Supplies & Materials	**4,951**	**17,842**	**9,800**	**11,545**	**9,800**	**-**	**0.0%**
64100	Contractual Services	25,830	35,324	36,260	36,260	36,260	-	0.0%
67705	Utilities-Gas	8,921	8,214	8,000	9,500	11,500	3,500	43.8%
	Total Charges & Services	**34,751**	**43,538**	**44,260**	**45,760**	**47,760**	**3,500**	**7.9%**
90630	Health Insurance	1,000	2,228	6,191	6,191	6,234	43	0.7%
91620	Liability Insurance	539	652	1,532	1,532	1,669	137	8.9%
96600	Fleet Services	8,777	9,256	10,349	10,349	10,853	504	4.9%
	Total Interfund Transfers	**10,316**	**12,136**	**18,072**	**18,072**	**18,756**	**684**	**3.8%**
	Total Water Building Maintenance	**$ 67,006**	**$ 101,665**	**$ 97,456**	**$ 104,676**	**$ 102,374**	**$ 4,918**	**5.0%**

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City of Wheaton
Water Fund - Building Maintenance
Expenses
Calendar Year 2022 Budget

Fund	**500**	**Water Fund**			
Org	**50055045**	**Water Building Maintenance**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50029	Wages-Full Time (Regular)		Public Works Labor	$ 20,054
	50031	Wages-Seasonal		Seasonal Labor	2,040
	50100	Overtime			453
	51100	Employer-FICA			1,725
	51105	Employer-IMRF Pension			1,786
	60400	Repairs			4,250
			2,500	HVAC Repairs	
			1,000	Fire Extinguisher Repair/Replacement	
			750	Electrical and Plumbing	
	60700	Supplies and Materials			5,550
			250	Ice Melt	
			1,000	Miscellaneous Supplies	
			2,200	Janitorial Supplies	
			400	Filters-HVAC	
			400	First Aid Supplies	
			500	Building Supplies	
			400	Paint/Paint Supplies	
			400	Landscape Supplies	
	64100	Contractual Services			36,260
			5,500	Security Alarm Maintenance & Monitoring	
			3,500	Fire Alarm	
			4,500	HVAC Maintenance	
			160	Towel and Mat Service	
			1,600	Sanitary Sewer Bills	
			500	Backflow Preventer Testing	
			3,000	Overhead Door Maintenance	
			150	AED Maintenance	
			12,850	Cleaning Service	
			4,500	Landscape Maintenance	
	67705	Utilities-Gas			11,500
	90630	Health Insurance			6,234
	91620	Liability Insurance			1,669
	96600	Fleet Services			10,853
			4,639	Capital Charge	
			6,214	Operating Charge	
	Total Water Building Maintenance				**$ 102,374**

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City of Wheaton
Water Fund - Supply and Pumping
Expenses
Calendar Year 2022 Budget

Fund 500 Water Fund
Org 50070350 Water Supply and Pumping

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50029	Wages-Full Time (Regular)	$ 94,886	$ 103,831	$ 103,307	$ 123,243	$ 105,684	$ 2,377	2.3%
50031	Wages-Seasonal	60	-	55	143	240	185	336.4%
50100	Overtime	14,685	14,416	11,555	18,000	12,808	1,253	10.8%
	Total Personal Services	**109,631**	**118,247**	**114,917**	**141,386**	**118,732**	**3,815**	**3.3%**
51100	Employer-FICA	8,350	9,014	8,791	10,816	9,083	292	3.3%
51105	Employer-IMRF Pension	9,442	13,170	12,646	15,551	10,321	(2,325)	-18.4%
	Total Employee Benefits	**17,792**	**22,184**	**21,437**	**26,367**	**19,404**	**(2,033)**	**-9.5%**
60025	Postage	539	561	600	540	600	-	0.0%
60400	Repairs	9,787	9,649	11,000	10,000	11,000	-	0.0%
60700	Supplies and Materials	10,195	10,161	10,650	10,000	10,950	300	2.8%
60805	Chemicals	1,571	990	1,170	1,100	1,200	30	2.6%
61000	Fuel, Lubricants, Antifreeze	2,898	1,413	5,175	5,000	5,175	-	0.0%
	Total Supplies & Materials	**24,990**	**22,774**	**28,595**	**26,640**	**28,925**	**330**	**1.2%**
64500	Water Purchases-DWC	7,581,641	8,179,800	7,535,142	7,987,544	7,960,032	424,890	5.6%
66600	Maintenance-Equipment	29,186	36,587	29,400	27,000	29,900	500	1.7%
67706	Utilities-Electric	131,144	133,257	125,000	120,000	130,000	5,000	4.0%
	Total Charges & Services	**7,741,971**	**8,349,644**	**7,689,542**	**8,134,544**	**8,119,932**	**430,390**	**5.6%**
90630	Health Insurance	26,391	26,538	29,672	29,672	29,878	206	0.7%
91620	Liability Insurance	4,445	3,880	5,324	5,324	6,135	811	15.2%
96600	Fleet Services	16,756	17,670	19,756	19,756	20,719	963	4.9%
	Total Interfund Transfers	**47,592**	**48,088**	**54,752**	**54,752**	**56,732**	**1,980**	**3.6%**
	Total Water Supply and Pumping	**$ 7,941,976**	**$ 8,560,937**	**$ 7,909,243**	**$ 8,383,689**	**$ 8,343,725**	**$ 434,482**	**5.5%**

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City of Wheaton
Water Fund - Supply and Pumping
Expenses
Calendar Year 2022 Budget

Fund	500	Water Fund				
Org	50070350	Water Supply and Pumping				
	Account	Description	Amount	Description		Budget
	50029	Wages-Full Time (Regular)		Public Works Labor	$	105,684
	50031	Wages-Seasonal		Seasonal Labor		240
	50100	Overtime				12,808
	51100	Employer-FICA				9,083
	51105	Employer-IMRF Pension				10,321
	60025	Postage				600
			600	CCR Printing/Mailing		
	60400	Repairs				11,000
			500	Repair Parts/Instrumentation		
			2,500	Repair Parts/Chlorinators		
			2,500	Miscellaneous Repair Parts		
			1,650	Chlorine Check Valve Kits		
			3,600	Chlorine Feed Equipment		
			250	Emergency Kit Gaskets		
	60700	Supplies and Materials				10,950
			4,700	Lab/Reagent Materials		
			700	Plumbing Supplies		
			2,000	Miscellaneous Materials		
			700	Electrical Materials		
			750	Sump Pump		
			2,100	Sampling Stations		
	60805	Chemicals				1,200
			1,200	Chlorine		
	61000	Fuel, Lubricants, Antifreeze				5,175
			4,675	Fuel Oil/Standby Generator		
			500	Miscellaneous Lube/Batteries		
	64500	Water Purchases-DWC				7,960,032
			7,960,032	Operations & Maintenance Cost-Water Purchased		
	66600	Maintenance-Equipment				29,900
			2,200	Motor/Electrical Maintenance		
			1,400	Pump Maintenance		
			1,500	Fuel Tank Testing		
			400	Chlorination Equipment		
			800	Labor Specialty Valves		
			1,000	Miscellaneous Equipment Maintenance		
			8,000	Labor - Instrumentation		
			600	Stand by Generator Repairs		
			14,000	Water Samples Testing		
	67706	Utilities-Electric				130,000
	90630	Health Insurance				29,878
	91620	Liability Insurance				6,135
	96600	Fleet Services				20,719
			8,856	Capital Charge		
			11,863	Operating Charge		
	Total Water Supply and Pumping					**$ 8,343,725**

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City of Wheaton
Water Fund - Distribution and Services
Expenses
Calendar Year 2022 Budget

Fund 500 Water Fund
Org 50070360 Water Distribution and Services

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50029	Wages-Full Time (Regular)	$ 250,142	$ 252,133	$ 306,857	$ 208,427	$ 316,714	$ 9,857	3.2%
50031	Wages-Seasonal	6,355	-	5,214	946	3,000	(2,214)	-42.5%
50100	Overtime	53,015	54,835	44,133	60,000	48,089	3,956	9.0%
	Total Personal Services	**309,512**	**306,968**	**356,204**	**269,373**	**367,803**	**11,599**	**3.3%**
51100	Employer-FICA	23,544	23,388	27,250	20,607	28,137	887	3.3%
51105	Employer-IMRF Pension	26,108	34,180	38,644	29,554	31,774	(6,870)	-17.8%
	Total Employee Benefits	**49,652**	**57,568**	**65,894**	**50,161**	**59,911**	**(5,983)**	**-9.1%**
60100	Tools	5,249	5,327	6,000	6,000	14,300	8,300	138.3%
60400	Repairs	805	448	750	750	850	100	13.3%
60500	Road Materials	42,450	34,316	30,928	27,856	31,928	1,000	3.2%
60700	Supplies and Materials	32,709	28,352	34,770	34,000	35,900	1,130	3.2%
	Total Supplies & Materials	**81,213**	**68,443**	**72,448**	**68,606**	**82,978**	**10,530**	**14.5%**
64100	Contractual Services	2,907	1,387	9,100	11,000	14,100	5,000	54.9%
65400	Dump Fees	11,548	8,490	9,500	8,500	9,500	-	0.0%
68001	Software Licenses\Maintenance	-	-	1,800	1,500	1,800	-	0.0%
	Total Charges & Services	**14,455**	**9,877**	**20,400**	**21,000**	**25,400**	**5,000**	**24.5%**
90630	Health Insurance	86,769	90,349	96,915	96,915	97,588	673	0.7%
91620	Liability Insurance	15,287	13,893	18,269	18,269	20,365	2,096	11.5%
96600	Fleet Services	55,056	58,058	64,912	64,912	68,076	3,164	4.9%
	Total Interfund Transfers	**157,112**	**162,300**	**180,096**	**180,096**	**186,029**	**5,933**	**3.3%**
	Total Water Distribution and Services	**$ 611,944**	**$ 605,156**	**$ 695,042**	**$ 589,236**	**$ 722,121**	**$ 27,079**	**3.9%**

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City of Wheaton
Water Fund - Distribution and Services
Expenses
Calendar Year 2022 Budget

Fund	**500**	**Water Fund**
Org	**50070360**	**Water Distribution and Services**

Account	Description	Amount	Description	Budget
50029	Wages-Full Time (Regular)		Public Works Labor	$ 316,714
50031	Wages-Seasonal		Seasonal Labor	3,000
50100	Overtime			48,089
51100	Employer-FICA			28,137
51105	Employer-IMRF Pension			31,774
60100	Tools			14,300
		1,100	Shovels, Spades, Sledges	
		2,600	Miscellaneous Hand Tools	
		2,600	Power Tools	
		8,000	Construction Tools	
60400	Repairs			850
60500	Road Materials			31,928
		12,000	Bituminous Hot Mix	
		7,425	CA-6 Aggregate	
		3,000	Cold Mix/Seal Coat	
		6,900	Redi-Mix Concrete	
		2,603	CA-7 Aggregate	
60700	Supplies and Materials			35,900
		900	Concrete/Metal Blades	
		2,000	Signs/Barricades/Cones	
		3,250	Pipe/Fittings	
		3,000	Curb Stops (All Sizes)	
		2,250	Curb Boxes	
		2,100	Curb Box Supplies	
		4,150	Copper Tubing	
		2,750	Landscape Supplies	
		3,000	Brass Couplings	
		6,000	Stainless Steel Sleeves	
		3,500	Miscellaneous Materials	
		3,000	Cathodic Protection Anodes	
64100	Contractual Services			14,100
		5,000	Hauling Services	
		4,200	Repair Miscellaneous Equipment	
		4,500	Contractor Equipment Rental	
		400	Calibrate Gas Detectors	

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City of Wheaton
Water Fund - Distribution and Services
Expenses
Calendar Year 2022 Budget

Fund	**500**	**Water Fund**
Org	**50070360**	**Water Distribution and Services**

Account	Description	Amount	Description	Budget
65400	Dump Fees			9,500
68001	Software Licenses\Maintenance		Hydraulic Model Software	1,800
90630	Health Insurance			97,588
91620	Liability Insurance			20,365
96600	Fleet Services			68,076
		29,099	Capital Charge	
		38,977	Operating Charge	
Total Water Distribution and Services				**$ 722,121**

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City of Wheaton
Water Fund - Valves
Expenses
Calendar Year 2022 Budget

Fund 500 Water Fund
Org 50070370 Water Valves

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50029	Wages-Full Time (Regular)	$ 54,552	$ 113,632	$ 96,537	$ 142,344	$ 107,326	$ 10,789	11.2%
50031	Wages-Seasonal	202	-	1,474	1,232	1,560	86	5.8%
50100	Overtime	-	324	-	250	-	-	0.0%
	Total Personal Services	**54,754**	**113,956**	**98,011**	**143,826**	**108,886**	**10,875**	**11.1%**
51100	Employer-FICA	4,166	8,523	7,498	11,003	8,330	832	11.1%
51105	Employer-IMRF Pension	4,812	12,672	10,629	15,700	9,348	(1,281)	-12.1%
	Total Employee Benefits	**8,978**	**21,195**	**18,127**	**26,703**	**17,678**	**(449)**	**-2.5%**
60500	Road Materials	5,626	3,765	4,660	5,439	4,660	-	0.0%
60700	Supplies and Materials	17,148	24,164	25,300	24,000	26,600	1,300	5.1%
	Total Supplies & Materials	**22,774**	**27,929**	**29,960**	**29,439**	**31,260**	**1,300**	**4.3%**
90630	Health Insurance	24,791	18,029	30,740	30,740	30,953	213	0.7%
91620	Liability Insurance	4,378	2,814	5,745	5,745	6,996	1,251	21.8%
96600	Fleet Services	15,958	16,829	18,815	18,815	19,732	917	4.9%
	Total Interfund Transfers	**45,127**	**37,672**	**55,300**	**55,300**	**57,681**	**2,381**	**4.3%**
Total Water Valves		**$ 131,633**	**$ 200,752**	**$ 201,398**	**$ 255,268**	**$ 215,505**	**$ 14,107**	**7.0%**

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City of Wheaton
Water Fund - Valves
Expenses
Calendar Year 2022 Budget

Fund	**500**	**Water Fund**
Org	**50070370**	**Water Valves**

Account	Description	Amount	Description	Budget
50029	Wages-Full Time (Regular)		Public Works Labor	$ 107,326
50031	Wages-Seasonal		Seasonal Labor	1,560
51100	Employer-FICA			8,330
51105	Employer-IMRF Pension			9,348
60500	Road Materials			4,660
		1,100	Bituminous Hot Mix	
		1,350	CA-6 Aggregate	
		690	Redi-Mix Concrete	
		520	CA-7 Aggregate	
		1,000	Cold Mix	
60700	Supplies and Materials			26,600
		11,000	6" Cut-In Valve/Sleeve	
		3,300	8" Cut-In Valve/Sleeve	
		2,200	10" Cut-In Valve/Sleeve	
		3,000	12" Cut-In Valve/Sleeve	
		1,000	Miscellaneous Materials	
		1,000	Landscape Supplies	
		3,300	Valve Box and Cover	
		1,300	Valve Box Extensions	
		500	Miscellaneous Repair Parts	
90630	Health Insurance			30,953
91620	Liability Insurance			6,996
96600	Fleet Services			19,732
		8,434	Capital Charge	
		11,298	Operating Charge	
Total Water Valves				**$ 215,505**

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City of Wheaton
Water Fund - Hydrants
Expenditures
Calendar Year 2022 Budget

Fund 500 Water Fund
Org 50070380 Water Hydrants

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50029	Wages-Full Time (Regular)	$ 62,418	$ 117,455	$ 95,790	$ 127,552	$ 104,365	$ 8,575	9.0%
50031	Wages-Seasonal	898	-	1,848	2,482	2,760	912	49.4%
	Total Personal Services	**63,316**	**117,455**	**97,638**	**130,034**	**107,125**	**9,487**	**9.7%**
51100	Employer-FICA	4,810	8,804	7,469	9,948	8,195	726	9.7%
51105	Employer-IMRF Pension	5,459	13,063	10,546	14,043	9,090	(1,456)	-13.8%
	Total Employee Benefits	**10,269**	**21,867**	**18,015**	**23,991**	**17,285**	**(730)**	**-4.1%**
60400	Repairs	6,405	9,641	8,900	10,300	9,500	600	6.7%
60500	Road Materials	639	1,352	1,150	2,914	1,150	-	0.0%
60700	Supplies and Materials	29,951	21,884	43,160	30,000	43,160	-	0.0%
	Total Supplies & Materials	**36,995**	**32,877**	**53,210**	**43,214**	**53,810**	**600**	**1.1%**
64100	Contractual Services	18,750	-	19,500	19,500	22,000	2,500	12.8%
	Total Charges & Services	**18,750**	**-**	**19,500**	**19,500**	**22,000**	**2,500**	**12.8%**
90630	Health Insurance	28,190	20,663	30,740	30,740	30,953	213	0.7%
91620	Liability Insurance	5,017	3,259	5,822	5,822	7,083	1,261	21.7%
96600	Fleet Services	11,969	12,621	14,111	14,111	14,799	688	4.9%
	Total Interfund Transfers	**45,176**	**36,543**	**50,673**	**50,673**	**52,835**	**2,162**	**4.3%**
Total Water Hydrants		**$ 174,506**	**$ 208,742**	**$ 239,036**	**$ 267,412**	**$ 253,055**	**$ 14,019**	**5.9%**

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City of Wheaton
Water Fund - Hydrants
Expenses
Calendar Year 2022 Budget

Fund	**500**	**Water Fund**			
Org	**50070380**	**Water Hydrants**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50029	Wages-Full Time (Regular)		Public Works Labor	$ 104,365
	50031	Wages-Seasonal		Seasonal Labor	2,760
	51100	Employer-FICA			8,195
	51105	Employer-IMRF Pension			9,090
	60400	Repairs			9,500
			1,500	Molded Rubber Valve	
			700	Cap Gaskets and Nozzles	
			2,700	Steel Stems	
			4,600	Miscellaneous Repair Parts	
	60500	Road Materials			1,150
			475	CA-5 SA Stone and Gravel	
			675	CA-6 Aggregate	
	60700	Supplies and Materials			43,160
			2,950	Flange X M.J. Valves	
			1,000	Landscape Supplies	
			1,000	Cement Blocks and Bricks	
			1,650	Valve Box and Cover	
			600	Hydrant Extensions	
			800	Miscellaneous Cast Iron Material	
			2,000	Miscellaneous Hydrant Material	
			1,500	Pipe Couplings	
			6,100	5' Hydrant/Valve	
			6,200	5' 6" Hydrant/Valve	
			12,600	6' Hydrant/Valve	
			6,400	6' 6" Hydrant/Valve	
			360	Valve Box Adaptors	
	64100	Contractual Services			22,000
			22,000	Sandblasting Hydrants	
	90630	Health Insurance			30,953
	91620	Liability Insurance			7,083
	96600	Fleet Services			14,799
			6,326	Capital Charge	
			8,473	Operating Charge	
Total Water Hydrants					**$ 253,055**

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City of Wheaton
Water Fund - Storage
Expenses
Calendar Year 2022 Budget

Fund 500 Water Fund
Org 50070390 Water Storage

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50029	Wages-Full Time (Regular)	$ 7,453	$ 4,196	$ 8,503	$ 6,213	$ 7,719	$ (784)	-9.2%
50031	Wages-Seasonal	20	-	-	484	600	600	100.0%
	Total Personal Services	**7,473**	**4,196**	**8,503**	**6,697**	**8,319**	**(184)**	**-2.2%**
51100	Employer-FICA	572	321	650	512	636	(14)	-2.2%
51105	Employer-IMRF Pension	645	469	936	684	672	(264)	-28.2%
	Total Employee Benefits	**1,217**	**790**	**1,586**	**1,196**	**1,308**	**(278)**	**-17.5%**
60700	Supplies and Materials	1,878	1,699	2,650	2,000	2,650	-	0.0%
	Total Supplies & Materials	**1,878**	**1,699**	**2,650**	**2,000**	**2,650**	**-**	**0.0%**
64100	Contractual Services	2,560	2,575	4,610	3,300	14,610	10,000	216.9%
	Total Charges & Services	**2,560**	**2,575**	**4,610**	**3,300**	**14,610**	**10,000**	**216.9%**
90630	Health Insurance	1,000	2,431	2,135	2,135	2,150	15	0.7%
91620	Liability Insurance	168	355	383	383	524	141	36.8%
96600	Fleet Services	3,193	3,366	3,763	3,763	3,947	184	4.9%
	Total Interfund Transfers	**4,361**	**6,152**	**6,281**	**6,281**	**6,621**	**340**	**5.4%**
Total Water Storage		**$ 17,489**	**$ 15,412**	**$ 23,630**	**$ 19,474**	**$ 33,508**	**$ 9,878**	**41.8%**

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City of Wheaton
Water Fund - Storage
Expenses
Calendar Year 2022 Budget

Fund	**500**	**Water Fund**				
Org	**50070390**	**Water Storage**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	50029	Wages-Full Time (Regular)		Public Works Labor	$	7,719
	50031	Wages-Seasonal		Seasonal Labor		600
	51100	Employer-FICA				636
	51105	Employer-IMRF Pension				672
	60700	Supplies and Materials				2,650
			850	Landscape Supplies		
			1,800	Miscellaneous Supplies		
	64100	Contractual Services				14,610
			2,410	Maintenance Cathodic Protection		
			2,200	Miscellaneous Repairs		
			10,000	Storage Tank Inspection		
	90630	Health Insurance				2,150
	91620	Liability Insurance				524
	96600	Fleet Services				3,947
			1,687	Capital Charge		
			2,260	Operating Charge		
	Total Water Storage				**$**	**33,508**

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City of Wheaton
Water Fund - Capital Projects
Expenses
Calendar Year 2022 Budget

Fund 500 Water Fund
Org 50085000 Water Capital Projects

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
60200	Water Meters	$ 617,252	$ -	$ -	$ -	$ -	$ -	0.0%
64110	Engineering Services	33,226	40,191	61,500	28,180	216,300	154,800	251.7%
70001	Building Improvements	41,434	157,479	205,500	159,015	31,000	(174,500)	-84.9%
70030	Operating Equipment	35,141	52,625	-	11,080	53,000	53,000	100.0%
70500	Water Improvements	1,287,338	1,042,601	1,777,000	1,383,305	2,633,750	856,750	48.2%
	Total Capital Outlays	**2,014,391**	**1,292,896**	**2,044,000**	**1,581,580**	**2,934,050**	**890,050**	**43.5%**
Total Water Capital Projects		**$ 2,014,391**	**$ 1,292,896**	**$ 2,044,000**	**$ 1,581,580**	**$ 2,934,050**	**$ 890,050**	**43.5%**

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City of Wheaton
Water Fund - Capital Projects
Expenses
Calendar Year 2022 Budget

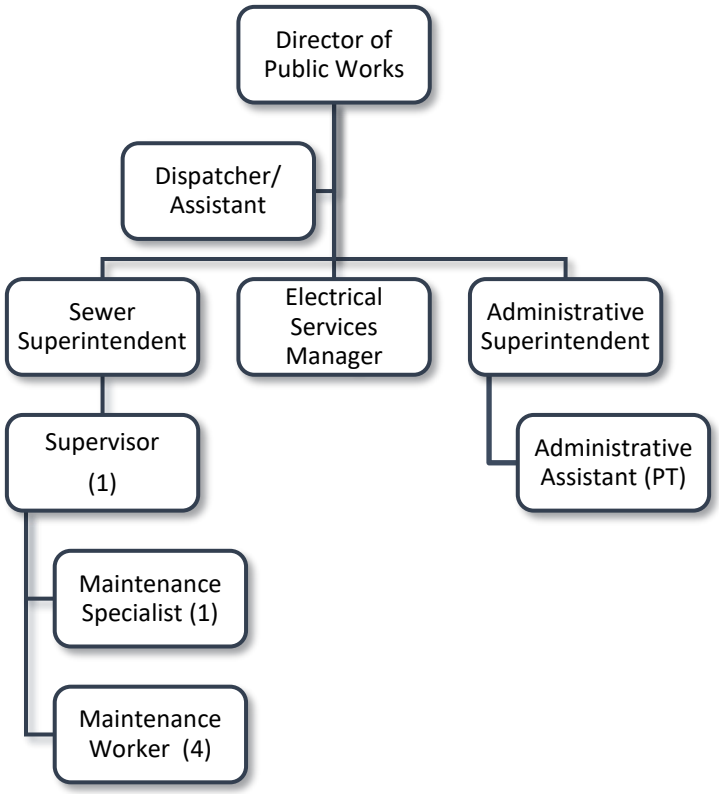
Fund 500 Water Fund
Org 50085000 Water Capital Projects

Account	Description	Amount	Description	Budget
64110	Engineering Services			$ 216,300
		25,000	Flow Control Valves	
		90,000	Roosevelt Water Main (President to Blanchard)	
		20,000	Standby Generator Replacement Reber Pump Station	
		80,000	Water Main Replacement Program	
		1,300	Downtown Strategic and Streetscape Plan-Water Main	
70001	Building Improvements			31,000
		15,000	Door Replacement-Water Division Building	
		16,000	Pump Room Dehumidifiers	
70030	Operating Equipment			53,000
		13,000	Hydraulic Pavement Breaker	
		20,000	Hydraulic Pipe Boring Machine	
		20,000	Vacuum Excavator	
70500	Water Improvements			2,633,750
		75,000	Flow Control Valves	
		50,000	Inspection-Well # 9	
		600,000	Road, Sewer & Water Rehab Program-Water Mains	
		600,000	Standby Generator Replacement Reber Pump Station	
		100,000	Variable Frequency Drives - Reber Pump Station	
		400,000	Lead Service Line Replacement	
		800,000	Water Main Replacement Program	
		8,750	Downtown Strategic & Streetscape Plan-Water Main	
Total Water Capital Projects				**$ 2,934,050**

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City of Wheaton
Public Works - Sanitary Sewer Fund
Calendar Year 2022 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

- In 2021, total FTE increased to 6.10 due to the addition of wage allocation of a part-time Administrative Assistant position (0.06 FTE).
- For 2022, total FTE decreased to 5.74 the result of an addition of wage allocation for a Supervisor position and the decrease of one Maintenance Specialist position.

	Full Time Equivalent				
	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-Time Employees	6.04	6.04	6.04	6.04	5.68
Part-Time Employees	0.00	0.00	0.06	0.06	0.06
Total FTEs	**6.04**	**6.04**	**6.10**	**6.10**	**5.74**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Sewer Division as part of the Public Works Department is responsible for the maintenance of the City sanitary sewer system and providing uninterrupted service to all residents served by the sanitary sewer system through pro-active maintenance and repair programs. These services are accomplished thorough investigation, inspection, evaluation, and analysis of the systems' long and short-term needs. The Sanitary Sewer Division maintains 168 miles of sanitary sewer and 6 sanitary lift stations. The Sanitary Sewer Division also assists the Street Division in snow removal operations. The expenses incurred in achieving the department goals and objectives are accounted for in the following organizations:

- Sanitary Sewer Administrative
- Sanitary Sewer Maintenance
- Sanitary Sewer Capital Projects

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2021 GOALS

- **Goal:** Reduce basement backups and Sanitary Sewer Overflows.
  Status: Approved payouts for 3 residents to participate in the overhead sewer program and 1 resident for the lateral replacement program. The City of Wheaton was able to reimburse residents approximately $15,000. The Sewer Division responded to over 60 calls for service by residents regarding basement backups.
- **Goal:** Enhanced Infrastructure.
  Status: The Sewer Division was able to clean over 240,000 feet of sanitary sewer. Along with regular cleaning, the Sewer Division conducted root cutting, grease cleaning, and lift station maintenance. The lift stations are checked daily and are serviced for grease and check valve cleaning. The Sewer Division also visually inspected over 60,000 feet of sanitary sewer using closed circuit televising (CCTV).

Other Accomplishments:

- Repaired 42 sanitary structures.
- Replaced 1 sanitary structure.
- Conducted over 375 sanitary structure inspections.
- Replaced the entire sanitary lateral at the Wheaton Library.
- Replaced over 20' of sanitary sewer pipe.
- Responded to over 400 calls for service by Wheaton residents.

2022 GOALS

Maintain sanitary sewer infrastructure to meet expected and appropriate level of service and comply with State and Federal EPA regulations.

- Continue to track participation in both the Overhead Sewer Private Property Protection Program and Sanitary Sewer Service Line Reimbursement Program to acquire data to understand the magnitude and locations of residential sewer backups in order to assess program effectiveness and provide supporting data for potential capital improvement projects. Maintain sanitary sewer system capacity, reduce infiltration and inflow.
- Partner with the Communications Department in order to inform residents about the shared cost programs in an effort to increase participation in the program and reduce basement backups.
- Continue to identify and quantify infiltration and inflow sources using structure inspection, dyed water flooding, lateral TV inspection with dye flooding, and flow monitoring to identify and develop strategies to remediate the private sector extraneous flows caused by illegal connections and their associated sewer back-up problems within the City and their associated costs and liabilities. Continue on-going inspections, evaluation, and repair of the public sector, City-owned sanitary sewers.
- Continue efforts to comply with Federal EPA regulations regarding sanitary sewer overflows and NPDES Phase II Storm water requirements.

Enhanced Infrastructure.

- Maintain public infrastructure including ongoing cleaning, repairing, and inspecting sanitary sewers.
- Televise 60,000 feet of sanitary sewer.
- Clean 240,000 feet of sanitary sewers system annually.
- Continue to maintain and make structural improvements to sanitary sewer system, repair and replace manholes, laterals, and sewers where appropriate and necessary.
- Operate at peak efficiency employing state-of-the-art energy efficient technology, and sound mechanical practices to provide uninterrupted service.
- Continue to contract rehabilitate deep manholes with epoxy lining to restore structural and watertight integrity.
- Purchase new equipment and tools to increase our work quality and limit maintenance in future years.
- Conduct large diameter sanitary line inspections covering 2.5% (20,000 linear feet) of the 25% large diameter pipe within the sanitary system.

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Responsive and Efficient Services.

- Conduct employee training in areas such as trench safety, IDOT Flagger Training, and other industry specific topics that provide needed skills for safe effective operations. Attend locally sponsored workshops and seminars.

Environmental Sustainability.

- Investigate environmentally neutral technologies for sewer system maintenance "Good Practices", and Best Management Practices.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2019 Actual	2020 Actual	2021 Target	2021 Projected	2022 Target
Enhanced Infrastructure	**Comply with IEPA recommended cleaning & inspecting standards:**					
	* Sanitary Sewer Cleaning *(Standard: clean 25% of the sanitary system)*	31%	34%	25%	28%	25%
	* Large Diameter Inspections *(Standard: 5% of the 25% of lg diameter sanitary lines)*	1%	0%	1%	0%	2%
	* Sanitary Sewer CCTV Inspections *(Standard: inspect 5% of the sanitary system)*	8%	8%	5%	7%	5%
Enhanced Infrastructure	**Structure Inspections:**					
	* Sanitary Structures Inspected *(Goal: 10% of Sanitary Structures)*	5%	26%	10%	20%	10%
Enhanced Infrastructure	**Structure Repair / Replacement:**					
	* Sanitary Sewer Structure Repairs	8%	17%	25%	25%	25%
	* Sanitary Sewer Structure Replacement	0%	80%	100%	30%	100%

Workload Measures

Strategic Goal	Measures	2019 Actual	2020 Actual	2021 Target	2021 Projected	2022 Target
Enhanced Infrastructure	**Complete IEPA recommended cleaning & inspecting standards:**					
	* Sanitary Sewer Cleaning *(linear feet)*	277,866'	305,866'	236,503'	250,000'	236,503'
	* Large Diameter Sanitary Inspections *(linear feet)*	1,100'	0	1,100'	0	20,000'
	* Sanitary Sewer CCTV Inspections *(linear feet)*	70,736'	70,486'	59,563'	65,000'	59,563'
	* Shared Cost Program Approvals	37	54	25	20	65
Enhanced Infrastructure	**Structures Inspected:**					
	* Completed Inspections	191	1,072	848	848	848
Enhanced Infrastructure	**Structure Repair / Replacement:**					
	* Sanitary Sewer Structure Repairs	8	17	10	43	10
	* Sanitary Sewer Structure Replacement	0	8	10	3	10

EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personal Services	$ 405,790	$ 428,277	$ 366,455	$ 442,173
Employee Benefits	(9,946)	83,659	71,885	75,574
Supplies & Materials	107,039	113,544	102,835	115,834
Charges & Services	73,070	106,060	62,038	445,081
Capital Outlays	186,557	910,000	724,183	1,348,770
Interfund Transfers	631,425	648,056	648,056	654,888
Total Expenditures	**$ 1,393,935**	**$ 2,289,596**	**$ 1,975,452**	**$ 3,082,320**

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City of Wheaton
Sanitary Sewer Fund
Fund Summary
Calendar Year 2022 Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
Beginning Fund Balance	**$ 3,423,408**	**$ 3,639,579**	**$ 4,908,249**	**$ 4,908,249**	**$ 5,615,510**		
Revenues							
Charges for Services	$ 2,306,885	$ 2,489,962	$ 2,430,964	$ 2,509,536	$ 2,457,133	$ 26,169	1.1%
Investment Income	193,926	172,643	91,000	80,000	80,000	(11,000)	-12.1%
Miscellaneous	3,628	-	-	-	-	-	0.0%
Interfund Transfers	-	-	93,177	93,177	276,729	183,552	197.0%
Total Revenues	**$ 2,504,439**	**$ 2,662,605**	**$ 2,615,141**	**$ 2,682,713**	**$ 2,813,862**	**$ 198,721**	**7.6%**
Expenses							
Personal Services	$ 397,567	$ 405,790	$ 428,277	$ 366,455	$ 442,173	$ 13,896	3.2%
Employee Benefits	61,182	(9,946)	83,659	71,885	75,574	(8,085)	-9.7%
Supplies & Materials	113,896	107,039	113,544	102,835	115,834	2,290	2.0%
Charges & Services	82,538	73,070	106,060	62,038	445,081	339,021	319.7%
Interfund Transfers	579,491	631,425	648,056	648,056	654,888	6,832	1.1%
Total Operating	**1,234,674**	**1,207,378**	**1,379,596**	**1,251,269**	**1,733,550**	**353,954**	**25.7%**
Capital Outlays	**1,053,594**	**186,557**	**910,000**	**724,183**	**1,348,770**	**438,770**	**48.2%**
Total Expenses	**$ 2,288,268**	**$ 1,393,935**	**$ 2,289,596**	**$ 1,975,452**	**$ 3,082,320**	**$ 792,724**	**34.6%**
Revenues Over/ (Under) Expenses	**$ 216,171**	**$ 1,268,670**	**$ 325,545**	**$ 707,261**	**$ (268,458)**		
Ending Fund Balance	**$ 3,639,579**	**$ 4,908,249**	**$ 5,233,794**	**$ 5,615,510**	**$ 5,347,052**		

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City of Wheaton
Sanitary Sewer Fund
Revenues
Calendar Year 2022 Budget

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
Charges for Services								
43701	Sanitary Sewer Service-Usage	$ 2,306,885	$ 2,489,962	$ 2,430,964	$ 2,509,536	$ 2,457,133	$ 26,169	1.1%
	Total Charges for Services	**2,306,885**	**2,489,962**	**2,430,964**	**2,509,536**	**2,457,133**	**26,169**	**1.1%**
Investment Income								
46000	Interest Income-Investments	193,926	172,643	91,000	80,000	80,000	(11,000)	-12.1%
	Total Investment Income	**193,926**	**172,643**	**91,000**	**80,000**	**80,000**	**(11,000)**	**-12.1%**
Miscellaneous								
47000	Miscellaneous Revenues	3,628	-	-	-	-	-	0.0%
	Total Miscellaneous	**3,628**	**-**	**-**	**-**	**-**	**-**	**0.0%**
Interfund Transfers								
87600	Operating Trans In-Fleet Srvc Fund	-	-	93,177	93,177	-	(93,177)	-100.0%
87272	Operating Trans In-TIF #2 Fund	-	-	-	-	276,729	276,729	100.0%
	Total Interfund Transfers	**-**	**-**	**93,177**	**93,177**	**276,729**	**183,552**	**197.0%**
Total Revenues		**$ 2,504,439**	**$ 2,662,605**	**$ 2,615,141**	**$ 2,682,713**	**$ 2,813,862**	**$ 198,721**	**7.6%**

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City of Wheaton
Sanitary Sewer Fund Organization Summary
Annual Operating Budget
Calendar Year 2022 Budget

The following is a combined summary of the Sanitary Sewer Divisions: Sanitary Sewer Administrative, Sanitary Sewer Maintenance, and Sanitary Sewer Capital Projects.

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	%
50010	Wages-Full Time	$ 97,374	$ 99,990	$ 101,749	$ 92,418	$ 103,162	$ 1,413	1.4%
50029	Wages-Full Time (Regular)	277,680	291,245	296,703	251,179	310,882	14,179	4.8%
50030	Wages-Part Time	-	-	2,398	2,281	2,582	184	7.7%
50031	Wages-Seasonal	4,859	90	5,060	2,226	4,800	(260)	-5.1%
50100	Overtime	14,737	12,943	19,116	15,100	19,099	(17)	-0.1%
51060	Sick Leave Buy-Back	2,917	1,522	3,251	3,251	1,648	(1,603)	-49.3%
	Total Personal Services	**397,567**	**405,790**	**428,277**	**366,455**	**442,173**	**13,896**	**3.2%**
51020	Uniform Allowance	3,185	3,097	4,275	4,000	4,275	-	0.0%
51100	Employer-FICA	29,962	30,368	32,716	28,034	33,429	713	2.2%
51105	Employer-IMRF Pension	38,589	44,876	46,668	39,851	37,870	(8,798)	-18.9%
75092	IMRF Pension - GASB 68	6,537	(97,034)	-	-	-	-	0.0%
75102	Compensated Absences	(7,730)	(2,348)	-	-	-	-	0.0%
75112	Employer-Other Post Emp Benefits	(9,361)	11,095	-	-	-	-	0.0%
	Total Employee Benefits	**61,182**	**(9,946)**	**83,659**	**71,885**	**75,574**	**(8,085)**	**-9.7%**
60025	Postage	18,350	18,582	18,955	18,973	19,405	450	2.4%
60030	Printing	10,335	10,167	10,329	10,154	10,329	-	0.0%
60100	Tools	2,955	13,202	13,100	13,100	13,100	-	0.0%
60400	Repairs	23,141	24,866	20,000	13,853	20,000	-	0.0%
60500	Road Materials	12,034	6,621	15,310	15,310	15,950	640	4.2%
60700	Supplies and Materials	47,081	33,601	35,850	31,445	37,050	1,200	3.3%
	Total Supplies & Materials	**113,896**	**107,039**	**113,544**	**102,835**	**115,834**	**2,290**	**2.0%**
63005	Training	5,025	2,891	4,750	4,500	5,000	250	5.3%
63015	Dues and Subscriptions	170	185	250	230	250	-	0.0%
64100	Contractual Services	4,063	4,184	4,000	3,826	9,300	5,300	132.5%
65400	Dump Fees	-	-	5,500	5,500	6,500	1,000	18.2%
66600	Maintenance-Equipment	5,202	1,933	10,000	5,634	10,000	-	0.0%
67700	Communications	2,714	2,150	2,458	2,148	2,629	171	7.0%
67705	Utilities-Gas	3,154	3,521	2,400	4,500	5,000	2,600	108.3%
67706	Utilities-Electric	26,255	17,480	19,000	17,000	19,000	-	0.0%
68001	Software Licenses\Maintenance	3,468	5,991	3,702	3,700	12,402	8,700	235.0%
69510	Sewer Improvements Programs	32,487	34,735	54,000	15,000	375,000	321,000	594.4%
	Total Charges & Services	**82,538**	**73,070**	**106,060**	**62,038**	**445,081**	**339,021**	**319.7%**
64110	Engineering Services	83,015	31,227	57,000	70,200	51,370	(5,630)	-9.9%
70030	Operating Equipment	-	-	-	-	325,000	325,000	100.0%
70700	Sanitary Sewer Improvements	970,579	155,330	853,000	653,983	972,400	119,400	14.0%
	Total Capital Outlays	**1,053,594**	**186,557**	**910,000**	**724,183**	**1,348,770**	**438,770**	**48.2%**
90630	Health Insurance	104,900	108,971	114,181	114,181	115,039	858	0.8%
91620	Liability Insurance	19,159	17,596	23,248	23,248	25,651	2,403	10.3%
92100	Administrative Services	287,357	305,308	311,751	311,751	316,955	5,204	1.7%
93641	Technology Replacement	2,269	3,093	2,846	2,846	2,413	(433)	-15.2%
96600	Fleet Services	165,806	196,457	196,030	196,030	194,830	(1,200)	-0.6%
	Total Interfund Transfers	**579,491**	**631,425**	**648,056**	**648,056**	**654,888**	**6,832**	**1.1%**
	Total Sanitary Sewer Fund	**$ 2,288,268**	**$ 1,393,935**	**$ 2,289,596**	**$ 1,975,452**	**$ 3,082,320**	**$ 792,724**	**34.6%**

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City of Wheaton
Sanitary Sewer Fund - Administrative
Expenses
Calendar Year 2022 Budget

Fund 510 Sanitary Sewer Fund
Org 51070010 Sanitary Sewer Administrative

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50010	Wages-Full Time	$ 97,374	$ 99,990	$ 101,749	$ 92,418	$ 103,162	$ 1,413	1.4%
50029	Wages-Full Time (Regular)	33,571	13,544	-	5,718	-	-	0.0%
50030	Wages-Part Time	-	-	2,398	2,281	2,582	184	7.7%
50100	Overtime	-	-	-	100	-	-	0.0%
51060	Sick Leave Buy-Back	2,917	1,522	3,251	3,251	1,648	(1,603)	-49.3%
	Total Personal Services	**133,862**	**115,056**	**107,398**	**103,768**	**107,392**	**(6)**	**0.0%**
51020	Uniform Allowance	3,185	3,097	4,275	4,000	4,275	-	0.0%
51100	Employer-FICA	9,823	8,184	7,939	7,938	7,818	(121)	-1.5%
51105	Employer-IMRF Pension	16,033	12,471	11,565	11,174	9,129	(2,436)	-21.1%
75092	IMRF Pension - GASB 68	6,537	(97,034)	-	-	-	-	0.0%
75102	Compensated Absences	(7,730)	(2,348)	-	-	-	-	0.0%
75112	Employer-Other Post Emp Benefits	(9,361)	11,095	-	-	-	-	0.0%
	Total Employee Benefits	**18,487**	**(64,535)**	**23,779**	**23,112**	**21,222**	**(2,557)**	**-10.8%**
60025	Postage	18,350	18,582	18,955	18,973	19,405	450	2.4%
60030	Printing	10,335	10,167	10,329	10,154	10,329	-	0.0%
60700	Supplies and Materials	3,481	1,357	1,150	1,445	1,150	-	0.0%
	Total Supplies & Materials	**32,166**	**30,106**	**30,434**	**30,572**	**30,884**	**450**	**1.5%**
63005	Training	5,025	2,891	4,750	4,500	5,000	250	5.3%
63015	Dues and Subscriptions	170	185	250	230	250	-	0.0%
64100	Contractual Services	4,063	4,184	4,000	3,826	4,300	300	7.5%
67700	Communications	2,714	2,150	2,458	2,148	2,629	171	7.0%
	Total Charges & Services	**11,972**	**9,410**	**11,458**	**10,704**	**12,179**	**721**	**6.3%**
90630	Health Insurance	16,132	13,963	14,064	14,064	14,227	163	1.2%
91620	Liability Insurance	3,165	2,784	4,098	4,098	4,316	218	5.3%
92100	Administrative Services	287,357	305,308	311,751	311,751	316,955	5,204	1.7%
93641	Technology Replacement	2,269	3,093	2,846	2,846	2,413	(433)	-15.2%
96600	Fleet Services	18,743	22,208	22,161	22,161	22,720	559	2.5%
	Total Interfund Transfers	**327,666**	**347,356**	**354,920**	**354,920**	**360,631**	**5,711**	**1.6%**
	Total Sanitary Sewer Administrative	**$ 524,153**	**$ 437,393**	**$ 527,989**	**$ 523,076**	**$ 532,308**	**$ 4,319**	**0.8%**

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City of Wheaton
Sanitary Sewer Fund - Administrative
Expenses
Calendar Year 2022 Budget

Fund	510	Sanitary Sewer Fund				
Org	51070010	Sanitary Sewer Administrative				
	Account	Description	Amount	Description		Budget
	50010	Wages-Full Time			$	103,162
				Director of Public Works (12.5%)		
				Sewers Superintendent (50%)		
				Administrative Superintendent (12.5%)		
				Electrical Services Manager (5%)		
				Dispatcher/Assistant (12.5%)		
	50030	Wages-Part Time		PT Administrative Assistant (12.5%)		2,582
	51060	Sick Leave Buy-Back				1,648
	51020	Uniform Allowance				4,275
			2,275	Uniform Purchase		
			2,000	Safety Items and Rain Gear		
	51100	Employer-FICA				7,818
	51105	Employer-IMRF Pension				9,129
	60025	Postage				19,405
			19,305	Sewer Bill Postage		
			100	Miscellaneous Shipping		
	60030	Printing				10,329
			10,329	Sewer Bill Printing		
	60700	Supplies and Materials				1,150
			400	First Aid Supplies		
			500	Miscellaneous Supplies		
			250	Office Supplies		
	63005	Training				5,000
			3,250	Miscellaneous Training		
			1,750	Lucity Training		
	63015	Dues and Subscriptions				250
	64100	Contractual Services				4,300
			3,500	J.U.L.I.E. Participation		
			800	Ticket Tracking Software		
	67700	Communications				2,629
			104	Landline Phone		
			1,512	Mobile Data		
			1,013	Mobile Phones		
	90630	Health Insurance				14,227
	91620	Liability Insurance				4,316
	92100	Administrative Services				316,955
	93641	Technology Replacement				2,413
	96600	Fleet Services				22,720
			13,290	Capital Charge		
			9,430	Operating Charge		
	Total Sanitary Sewer Administrative				**$**	**532,308**

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City of Wheaton
Sanitary Sewer Fund - Maintenance
Expenses
Calendar Year 2022 Budget

Fund 510 Sanitary Sewer Fund
Org 51070420 Sanitary Sewer Maintenance

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50029	Wages-Full Time (Regular)	$ 244,109	$ 277,701	$ 296,703	$ 245,461	$ 310,882	$ 14,179	4.8%
50031	Wages-Seasonal	4,859	90	5,060	2,226	4,800	(260)	-5.1%
50100	Overtime	14,737	12,943	19,116	15,000	19,099	(17)	-0.1%
	Total Personal Services	**263,705**	**290,734**	**320,879**	**262,687**	**334,781**	**13,902**	**4.3%**
51100	Employer-FICA	20,139	22,184	24,777	20,096	25,611	834	3.4%
51105	Employer-IMRF Pension	22,556	32,405	35,103	28,677	28,741	(6,362)	-18.1%
	Total Employee Benefits	**42,695**	**54,589**	**59,880**	**48,773**	**54,352**	**(5,528)**	**-9.2%**
60100	Tools	2,955	13,202	13,100	13,100	13,100	-	0.0%
60400	Repairs	23,141	24,866	20,000	13,853	20,000	-	0.0%
60500	Road Materials	12,034	6,621	15,310	15,310	15,950	640	4.2%
60700	Supplies and Materials	43,600	32,244	34,700	30,000	35,900	1,200	3.5%
	Total Supplies & Materials	**81,730**	**76,933**	**83,110**	**72,263**	**84,950**	**1,840**	**2.2%**
64100	Contractual Services	-	-	-	-	5,000	5,000	100.0%
65400	Dump Fees	-	-	5,500	5,500	6,500	1,000	18.2%
66600	Maintenance-Equipment	5,202	1,933	10,000	5,634	10,000	-	0.0%
67705	Utilities-Gas	3,154	3,521	2,400	4,500	5,000	2,600	108.3%
67706	Utilities-Electric	26,255	17,480	19,000	17,000	19,000	-	0.0%
68001	Software Licenses/Maint.	3,468	5,991	3,702	3,700	12,402	8,700	235.0%
69510	Sewer Improvements Programs	32,487	34,735	54,000	15,000	375,000	321,000	594.4%
	Total Charges & Services	**70,566**	**63,660**	**94,602**	**51,334**	**432,902**	**338,300**	**357.6%**
90630	Health Insurance	88,768	95,008	100,117	100,117	100,812	695	0.7%
91620	Liability Insurance	15,994	14,812	19,150	19,150	21,335	2,185	11.4%
96600	Fleet Services	147,063	174,249	173,869	173,869	172,110	(1,759)	-1.0%
	Total Interfund Transfers	**251,825**	**284,069**	**293,136**	**293,136**	**294,257**	**1,121**	**0.4%**
	Total Sanitary Sewer Maintenance	**$ 710,521**	**$ 769,985**	**$ 851,607**	**$ 728,193**	**$ 1,201,242**	**$ 349,635**	**41.1%**

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City of Wheaton
Sanitary Sewer Fund - Maintenance
Expenses
Calendar Year 2022 Budget

Fund	**510**	**Sanitary Sewer Fund**			
Org	**51070420**	**Sanitary Sewer Maintenance**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50029	Wages-Full Time (Regular)		Public Works Labor	$ 310,882
	50031	Wages-Seasonal		Seasonal Labor	4,800
	50100	Overtime			19,099
	51100	Employer-FICA			25,611
	51105	Employer-IMRF Pension			28,741
	60100	Tools			13,100
			6,600	Construction Tools	
			6,500	Hydraulic Hammer	
	60400	Repairs			20,000
			16,000	TV Parts & Repair Materials	
			500	Misc Parts/Repairs	
			2,000	Flusher Cleaner Hose & Parts	
			1,500	Van Nozzle & Hose	
	60500	Road Materials			15,950
			3,400	Bituminous Hot Mix	
			7,250	CA-6 Aggregate	
			3,000	CA-7 Aggregate	
			2,300	Ready Mixed Concrete	
	60700	Supplies and Materials			35,900
			17,500	Basins, Frames, Lids, Rings, etc	
			6,000	Pipe-Clay, PVC	
			5,000	Sealant/Chemicals/Degreaser	
			2,100	Landscape Restoration Materials	
			3,300	Miscellaneous Items	
			2,000	Gloves & Safety Equipment	
	64100	Contractual Services		Hauling Services	5,000
	65400	Dump Fees		Dump Fees	6,500
	66600	Maintenance-Equipment			10,000
			10,000	Lift Stations Maintenance	
	67705	Utilities-Gas			5,000
	67706	Utilities-Electric		Lift Stations	19,000
	68001	Software Licenses/Maint.			12,402
			3,702	Lucity Software Maintenance	
			2,000	Infrastructure Technology Software	
			3,500	Mission Communications	
			3,200	Large Diameter Inspections Software	
	69510	Sewer Improvements Programs			375,000
			5,000	Decorative Drive Reimbursements	
			120,000	Basement Backup Prevention Program	
			250,000	Lateral Replacement Program	
	90630	Health Insurance			100,812
	91620	Liability Insurance			21,335
	96600	Fleet Services			172,110
			100,673	Capital Charge	
			71,437	Operating Charge	
	Total Sanitary Sewer Maintenance				**$ 1,201,242**

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City of Wheaton
Sanitary Sewer Fund - Capital Projects
Expenses
Calendar Year 2022 Budget

Fund 510 Sanitary Sewer Fund
Org 51085000 Sanitary Sewer Capital Projects

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
64110	Engineering Services	$ 83,015	$ 31,227	$ 57,000	$ 70,200	$ 51,370	$ (5,630)	-9.9%
70700	Sanitary Sewer Improvements	970,579	155,330	853,000	653,983	972,400	119,400	14.0%
	Total Capital Outlays	**1,053,594**	**186,557**	**910,000**	**724,183**	**1,348,770**	**438,770**	**48.2%**
Total Sanitary Sewer Capital Projects		**$ 1,053,594**	**$ 186,557**	**$ 910,000**	**$ 724,183**	**$ 1,348,770**	**$ 438,770**	**48.2%**

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City of Wheaton
Sanitary Sewer Fund - Capital Projects
Expenses
Calendar Year 2022 Budget

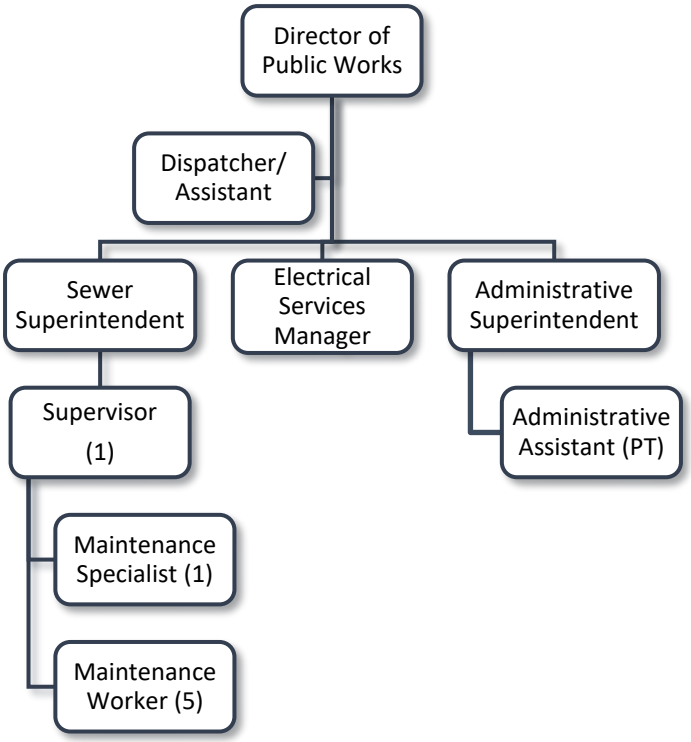
Fund 510 Sanitary Sewer Fund
Org 51085000 Sanitary Sewer Capital Projects

Account	Description	Amount	Description	Budget
64110	Engineering Services			$ 51,370
		50,000	Sanitary Sewer Capacity Assurance Plan-Flow Metering	
		1,370	Downtown Strategic and Streetscape Plan-Sanitary Sewers	
70030	Operating Equipment			325,000
		325,000	Large Diameter Inspections Equipment	
70700	Sanitary Sewer Improvements			972,400
		10,000	Road, Sewer & Water Rehab Program-Sanitary Sewers	
		12,400	Downtown Strategic & Streetscape Plan-Sanitary Sewers	
		75,000	Sanitary Manhole Rehabilitation	
		75,000	Sewer Main Cleaning - Lg Diameter	
		200,000	Sanitary Sewer Rehabilitation Program	
		200,000	Sanitary Sewer Replacement (HDPE)	
		400,000	Service Lateral Rehabilitation - Chemical Grouting	
Total Sanitary Sewer Capital Projects				**$ 1,348,770**

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City of Wheaton
Public Works - Storm Sewer Fund
Calendar Year 2022 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

- In 2021, total FTE increased to 7.88 due to the addition of wage allocation of a part-time Administrative Assistant position (0.06 FTE).
- For 2022, total FTE increased to 8.24 due to the addition of wage allocation for Storm Sewer Supervisor, the decrease of one Maintenance Specialist position and the increase of one Maintenance Worker.

Full Time Equivalent	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-Time Employees	7.82	7.82	7.82	7.82	8.18
Part-Time Employees	0.00	0.00	0.06	0.06	0.06
Total FTEs	**7.82**	**7.82**	**7.88**	**7.88**	**8.24**

GENERAL DESCRIPTION OF MAJOR AREAS OF RESPONSIBILITY

The Sewer Division of the Public Works Department is responsible for the maintenance of the City storm sewer systems and providing uninterrupted service to all residents served by the storm sewer systems through pro-active maintenance and repair programs. These services are accomplished by ongoing investigation, inspection, evaluation, and analysis of the storm sewer systems' long and short-term needs. The Sewer Division maintains 186 miles of storm sewer, over 150 retention ponds, two storm lift stations and approximately 5,300 catch basins. The Division also performs emergency maintenance of the creek channels within the City's right of way. The Sewer Division assists the Street Division in snow removal operations. The expenses incurred in achieving the department goals and objectives are accounted for in the following organizations:

- Storm Sewer Administrative
- Storm Sewer Maintenance
- Storm Sewer Capital Projects

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2021 GOALS

- **Goal:** Enhanced Infrastructure.
  Status: Replaced over 21 catch basins and repaired over 75. Completed 145,00 feet of storm sewer cleaning, 65,000 feet of storm sewer televised inspections and cleaned over 1,800 catch basins. Responded to over 400 residential calls for service by residents in 2021.
- **Goal:** Identify structural issues within the system and tag them for lining and other capital improvement projects.
  Status: In 2019-2020, the Sewer Division was able to identify nearly 1,500 feet of unserviceable storm sewer and tagged it for replacement. In 2021, the Sewer Division was able to successfully replace all 1,500 feet of storm sewer with SDR 26 PVC pipe as part of the 2021 CIP.

Other Accomplishments:

- Repaired 75 storm structures.
- Replaced 21 storm structures.
- Conducted over 347 storm structure inspections.
- Replaced over 1,200 feet of storm sewer pipe.
- Repaired over 70 feet of storm sewer pipe.

2022 GOALS

Maintain Storm Sewer infrastructure to meet expected and appropriate level of service.

- Continue to ensure compliance with Stormwater National Pollutant Discharge Elimination System (NPDES) | US EPA NPDES permit requirements and periodic IEPA inspections.
- Maintain public infrastructure including cleaning, repair, and inspection of storm sewers.
- Continue efforts to comply with Federal EPA regulations regarding NPDES Phase II Storm water requirements.
- Televise 64,712 feet of storm sewer annually. Also, televise 10,000 linear feet of large diameter pipe.
- Clean 10% of storm sewers system and catch basins on a 7-year cycle and 1,800 catch basins annually.
- Continue efforts to comply with Federal EPA regulations regarding MS4 Permit ad directed by the City's Storm Water Engineer.
- Identify structural issues within the system and tag them for lining and other capital improvement projects.
- Identify obstructions and pipe failures in order to reduce flooding.

Responsive and Efficient Services.

- Maintain and report storm cleaning quantities, debris removed, and system repairs, maintaining and updating the database and the GIS system atlases.
- Continue to update inventory records to accurately establish supply and material quantities.
- Follow the cleaning plan to eliminate cleaning redundancy.

Environmental Sustainability.

- Investigate environmentally neutral technologies for sewer system maintenance "Good Practices", and Best Management Practices.

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PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2019 Actual	2020 Actual	2021 Target	2021 Projected	2022 Target
Enhanced Infrastructure	**Comply with IEPA recommended cleaning & inspecting standards:**					
	* Storm Sewer Cleaning *(Standard: clean 15% of the storm sewer system)*	19%	21%	15%	17%	15%
	* Large Diameter Inspections *(Standard: 2.5% of the large diameter storm lines)*	0%	0%	0%	0%	2%
	* Storm Sewer CCTV Inspections *(Standard: inspect 5% of the storm sewer system)*	8%	8%	5%	7%	5%
	* Catch Basin Cleaning *(Standard: clean 25% of the catch basins annually)*	32%	39%	25%	31%	25%
Enhanced Infrastructure	**Structure Inspections:**					
	* Storm Structures Inspected *(Goal: 10% of Storm Structures)*	5%	14%	10%	10%	10%
Enhanced Infrastructure	**Structure Repair / Replacement:**					
	* Storm Sewer Structure Repairs	172%	125%	100%	100%	100%
	* Storm Sewer Structure Replacement	43%	70%	100%	45%	100%

Workload Measures

Strategic Goal	Measures	2019 Actual	2020 Actual	2021 Target	2021 Projected	2022 Target
Enhanced Infrastructure	**Complete IEPA recommended cleaning & inspecting standards:**					
	* Storm Sewer Cleaning *(linear feet)*	180,408'	195,505'	142,747'	156,523'	142,747'
	* Large Diameter Storm Inspections *(linear feet)*	0	0	0	0	10,000'
	* Storm Sewer CCTV Inspections *(linear feet)*	77,852'	73,495'	64,712'	65,716'	64,712'
	* Catch Basin Cleaning	1,870	2,290	1,785	1,800	1,785
Enhanced Infrastructure	**Structures Inspected:**					
	* Completed Inspections	536	1,384	782	800	782
Enhanced Infrastructure	**Structure Repair / Replacement:**					
	* Storm Sewer Structure Repairs	176	128	102	102	102
	* Storm Sewer Structure Replacement	22	36	51	25	51

EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personal Services	$ 539,985	$ 506,613	$ 554,097	$ 523,074
Employee Benefits	(37,868)	97,776	104,895	88,850
Supplies & Materials	110,367	99,894	103,685	115,144
Charges & Services	42,011	32,648	57,083	43,719
Capital Outlays	112,974	350,000	371,672	701,210
Interfund Transfers	633,520	651,730	651,730	663,756
Total Expenditures	**$ 1,400,989**	**$ 1,738,661**	**$ 1,843,162**	**$ 2,135,753**

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City of Wheaton
Storm Sewer Fund
Fund Summary
Calendar Year 2022 Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
Beginning Fund Balance	**$ 119,330**	**$ 72,935**	**$ 437,064**	**$ 437,064**	**$ 1,951,344**		
Revenues							
Charges for Services	$ 1,674,203	$ 1,762,738	$ 1,730,254	$ 1,788,272	$ 1,742,518	$ 12,264	0.7%
Investment Income	6,872	2,061	2,700	300	500	(2,200)	-81.5%
Miscellaneous	-	319	-	-	-	-	0.0%
Interfund Transfers	-	-	68,870	1,568,870	-	(68,870)	-100.0%
Total Revenues	**$ 1,681,075**	**$ 1,765,118**	**$ 1,801,824**	**$ 3,357,442**	**$ 1,743,018**	**$ (58,806)**	**-3.3%**
Expenses							
Personal Services	$ 579,040	$ 539,985	$ 506,613	$ 554,097	$ 523,074	$ 16,461	3.2%
Employee Benefits	110,095	(37,868)	97,776	104,895	88,850	(8,926)	-9.1%
Supplies & Materials	101,751	110,367	99,894	103,685	115,144	15,250	15.3%
Charges & Services	32,864	42,011	32,648	57,083	43,719	11,071	33.9%
Interfund Transfers	598,406	633,520	651,730	651,730	663,756	12,026	1.8%
Total Operating	**1,422,156**	**1,288,015**	**1,388,661**	**1,471,490**	**1,434,543**	**45,882**	**3.3%**
Capital Outlays	**305,314**	**112,974**	**350,000**	**371,672**	**701,210**	**351,210**	**100.3%**
Total Expenses	**$ 1,727,470**	**$ 1,400,989**	**$ 1,738,661**	**$ 1,843,162**	**$ 2,135,753**	**$ 397,092**	**22.8%**
Revenues Over/ (Under) Expenses	**$ (46,395)**	**$ 364,129**	**$ 63,163**	**$ 1,514,280**	**$ (392,735)**		
Ending Fund Balance	**$ 72,935**	**$ 437,064**	**$ 500,227**	**$ 1,951,344**	**$ 1,558,609**		

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City of Wheaton
Storm Sewer Fund
Revenues
Calendar Year 2022 Budget

Fund 515 Storm Sewer Fund
Org 51507000 Storm Sewer Fund Revenues

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
Charges for Services								
43750	Stormwater Mgmt Service-Usage	$ 1,374,863	$ 1,463,366	$ 1,430,662	$ 1,488,680	$ 1,442,584	$ 11,922	0.8%
43755	Stormwater Fixed Fee	299,340	299,372	299,592	299,592	299,934	342	0.1%
	Total Charges for Services	**1,674,203**	**1,762,738**	**1,730,254**	**1,788,272**	**1,742,518**	**12,264**	**0.7%**
Investment Income								
46000	Interest Income-Investments	6,872	2,061	2,700	300	500	(2,200)	-81.5%
	Total Investment Income	**6,872**	**2,061**	**2,700**	**300**	**500**	**(2,200)**	**-81.5%**
Miscellaneous								
47000	Miscellaneous Revenues	-	319	-		-	-	0.0%
	Total Miscellaneous	**-**	**319**	**-**	**-**	**-**	**-**	**0.0%**
Interfund Transfers								
87100	Operating Trans In-General Fund	-	-	-	1,500,000	-	-	0.0%
87600	Operating Trans In-Fleet Srvc Fund	-	-	68,870	68,870	-	(68,870)	-100.0%
	Total Interfund Transfers	**-**	**-**	**68,870**	**1,568,870**	**-**	**(68,870)**	**-100.0%**
	Total Revenues	**$ 1,681,075**	**$ 1,765,118**	**$ 1,801,824**	**$ 3,357,442**	**$ 1,743,018**	**$ (58,806)**	**-3.3%**

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City of Wheaton
Storm Sewer Fund Organization Summary
Annual Operating Budget
Calendar Year 2022 Budget

The following is a combined summary of the Storm Sewer Divisions: Storm Sewer Administrative, Storm Sewer Maintenance and Storm Sewer Capital Projects.

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50010	Wages-Full Time	$ 97,208	$ 99,990	$ 101,749	$ 92,418	$ 103,162	$ 1,413	1.4%
50029	Wages-Full Time (Regular)	458,895	425,933	379,452	440,517	392,852	13,400	3.5%
50030	Wages-Part Time	-	-	2,398	2,281	2,582	184	7.7%
50031	Wages-Seasonal	9,028	88	5,060	4,539	6,480	1,420	28.1%
50100	Overtime	13,675	13,736	17,712	14,100	17,775	63	0.4%
51060	Sick Leave Buy-Back	234	238	242	242	223	(19)	-7.9%
	Total Personal Services	**579,040**	**539,985**	**506,613**	**554,097**	**523,074**	**16,461**	**3.2%**
51020	Uniform Allowance	2,225	2,865	4,340	2,000	4,340	-	0.0%
51100	Employer-FICA	43,824	40,808	38,479	42,389	39,739	1,260	3.3%
51105	Employer-IMRF Pension	53,750	59,806	54,957	60,506	44,771	(10,186)	-18.5%
75092	IMRF Pension - GASB 68	23,535	(140,043)	-	-	-	-	0.0%
75102	Compensated Absences	(4,421)	(7,045)	-	-	-	-	0.0%
75112	Employer-Other Post Emp Benefits	(8,818)	5,741	-	-	-	-	0.0%
	Total Employee Benefits	**110,095**	**(37,868)**	**97,776**	**104,895**	**88,850**	**(8,926)**	**-9.1%**
60025	Postage	18,350	18,582	18,955	18,973	19,405	450	2.4%
60030	Printing	10,335	10,167	10,329	10,154	10,329	-	0.0%
60100	Tools	3,940	14,477	11,510	11,510	11,510	-	0.0%
60400	Repairs	5,176	4,184	2,750	1,500	2,750	-	0.0%
60500	Road Materials	23,135	28,294	18,400	24,098	20,000	1,600	8.7%
60700	Supplies and Materials	40,815	34,663	37,950	37,450	51,150	13,200	34.8%
	Total Supplies & Materials	**101,751**	**110,367**	**99,894**	**103,685**	**115,144**	**15,250**	**15.3%**
63005	Training	5,708	837	2,800	2,800	3,000	200	7.1%
63015	Dues and Subscriptions	5,513	5,658	6,150	5,818	6,150	-	0.0%
64100	Contractual Services	4,064	18,886	11,800	36,826	17,000	5,200	44.1%
65400	Dump Fees	11,895	8,490	5,500	5,500	6,500	1,000	18.2%
67700	Communications	2,216	2,149	2,458	2,148	2,629	171	7.0%
68001	Software Licenses\Maintenance	3,468	5,991	3,940	3,991	8,440	4,500	114.2%
	Total Charges & Services	**32,864**	**42,011**	**32,648**	**57,083**	**43,719**	**11,071**	**33.9%**
64110	Engineering Services	68,971	-	-	-	161,210	161,210	100.0%
70600	Storm Sewer Improvements	236,343	112,974	350,000	371,672	540,000	190,000	54.3%
	Total Capital Outlays	**305,314**	**112,974**	**350,000**	**371,672**	**701,210**	**351,210**	**100.3%**
90630	Health Insurance	135,489	132,268	140,224	140,224	141,264	1,040	0.7%
91620	Liability Insurance	25,220	21,801	28,955	28,955	31,287	2,332	8.1%
92100	Administrative Services	312,876	331,150	334,814	334,814	339,405	4,591	1.4%
93641	Technology Replacement	2,269	3,093	2,846	2,846	2,413	(433)	-15.2%
96600	Fleet Services	122,552	145,208	144,891	144,891	149,387	4,496	3.1%
	Total Interfund Transfers	**598,406**	**633,520**	**651,730**	**651,730**	**663,756**	**12,026**	**1.8%**
	Total Storm Sewer Fund	**$ 1,727,470**	**$ 1,400,989**	**$ 1,738,661**	**$ 1,843,162**	**$ 2,135,753**	**$ 397,092**	**22.8%**

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City of Wheaton
Storm Sewer Fund - Administrative
Expenses
Calendar Year 2022 Budget

Fund 515 Storm Sewer Fund
Org 51570010 Storm Sewer Administrative

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50010	Wages-Full Time	$ 97,208	$ 99,990	$ 101,749	$ 92,418	$ 103,162	$ 1,413	1.4%
50030	Wages-Part Time	-	-	2,398	2,281	2,582	184	7.7%
50100	Overtime	-	-	-	100	-	-	0.0%
51060	Sick Leave Buy-Back	234	238	242	242	223	(19)	-7.9%
	Total Personal Services	**97,442**	**100,228**	**104,389**	**95,041**	**105,967**	**1,578**	**1.5%**
51020	Uniform Allowance	2,225	2,865	4,340	2,000	4,340	-	0.0%
51100	Employer-FICA	7,038	7,265	7,709	7,271	7,830	121	1.6%
51105	Employer-IMRF Pension	12,895	10,804	11,229	10,464	9,005	(2,224)	-19.8%
75092	IMRF Pension - GASB 68	23,535	(140,043)	-	-	-	-	0.0%
75102	Compensated Absences	(4,421)	(7,045)	-	-	-	-	0.0%
75112	Employer-Other Post Emp Benefits	(8,818)	5,741	-	-	-	-	0.0%
	Total Employee Benefits	**32,454**	**(120,413)**	**23,278**	**19,735**	**21,175**	**(2,103)**	**-9.0%**
60025	Postage	18,350	18,582	18,955	18,973	19,405	450	2.4%
60030	Printing	10,335	10,167	10,329	10,154	10,329	-	0.0%
60700	Supplies and Materials	737	493	1,150	650	1,150	-	0.0%
	Total Supplies & Materials	**29,422**	**29,242**	**30,434**	**29,777**	**30,884**	**450**	**1.5%**
63005	Training	5,708	837	2,800	2,800	3,000	200	7.1%
63015	Dues and Subscriptions	170	-	400	150	400	-	0.0%
64100	Contractual Services	4,064	4,184	4,200	3,826	4,400	200	4.8%
67700	Communications	2,216	2,149	2,458	2,148	2,629	171	7.0%
	Total Charges & Services	**12,158**	**7,170**	**9,858**	**8,924**	**10,429**	**571**	**5.8%**
90630	Health Insurance	16,132	13,963	14,064	14,064	14,227	163	1.2%
91620	Liability Insurance	3,165	2,784	4,098	4,098	4,316	218	5.3%
92100	Administrative Services	312,876	331,150	334,814	334,814	339,405	4,591	1.4%
93641	Technology Replacement	2,269	3,093	2,846	2,846	2,413	(433)	-15.2%
96600	Fleet Services	18,743	22,208	22,160	22,160	22,720	560	2.5%
	Total Interfund Transfers	**353,185**	**373,198**	**377,982**	**377,982**	**383,081**	**5,099**	**1.3%**
	Total Storm Sewer Administrative	**$ 524,661**	**$ 389,425**	**$ 545,941**	**$ 531,459**	**$ 551,536**	**$ 5,595**	**1.0%**

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City of Wheaton
Storm Sewer Fund - Administrative
Expenses
Calendar Year 2022 Budget

Fund	**515**	**Storm Sewer Fund**
Org	**51570010**	**Storm Sewer Administrative**

Account	Description	Amount	Description	Budget
50010	Wages-Full Time			$ 103,162
			Director of Public Works (12.5%)	
			Sewers Superintendent (50%)	
			Administrative Superintendent (12.5%)	
			Electrical Services Manager (5%)	
			Dispatcher/Assistant (12.5%)	
50030	Wages-Part Time		PT Administrative Assistant (12.5%)	2,582
51060	Sick Leave Buy-Back			223
51020	Uniform Allowance			4,340
		1,950	Uniform Purchase	
		2,390	Safety Items and Rain Gear	
51100	Employer-FICA			7,830
51105	Employer-IMRF Pension			9,005
60025	Postage			19,405
		19,305	Sewer Bill Postage	
		100	Miscellaneous Shipping	
60030	Printing	10,329	Sewer Bill Printing	10,329
60700	Supplies and Materials			1,150
		500	First Aid Supplies	
		400	Miscellaneous Supplies	
		250	Office Supplies	
63005	Training			3,000
		3,000	Miscellaneous Training	
63015	Dues and Subscriptions			400
64100	Contractual Services			4,400
		3,600	J.U.L.I.E. Participation	
		800	Irth Solutions	
67700	Communications			2,629
		104	Landline Phone	
		1,512	Mobile Data	
		1,013	Mobile Phones	
90630	Health Insurance			14,227
91620	Liability Insurance			4,316
92100	Administrative Services			339,405
93641	Technology Replacement			2,413
96600	Fleet Services			22,720
		13,290	Capital Charge	
		9,430	Operating Charge	
Total Storm Sewer Administrative				**$ 551,536**

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City of Wheaton
Storm Sewer Fund - Maintenance
Expenses
Calendar Year 2022 Budget

Fund 515 Storm Sewer Fund
Org 51570440 Storm Sewer Maintenance

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50029	Wages-Full Time (Regular)	$ 458,895	$ 425,933	$ 379,452	$ 440,517	$ 392,852	$ 13,400	3.5%
50031	Wages-Seasonal	9,028	88	5,060	4,539	6,480	1,420	28.1%
50100	Overtime	13,675	13,736	17,712	14,000	17,775	63	0.4%
	Total Personal Services	**481,598**	**439,757**	**402,224**	**459,056**	**417,107**	**14,883**	**3.7%**
51100	Employer-FICA	36,786	33,543	30,770	35,118	31,909	1,139	3.7%
51105	Employer-IMRF Pension	40,855	49,002	43,728	50,042	35,766	(7,962)	-18.2%
	Total Employee Benefits	**77,641**	**82,545**	**74,498**	**85,160**	**67,675**	**(6,823)**	**-9.2%**
60100	Tools	3,940	14,477	11,510	11,510	11,510	-	0.0%
60400	Repairs	5,176	4,184	2,750	1,500	2,750	-	0.0%
60500	Road Materials	23,135	28,294	18,400	24,098	20,000	1,600	8.7%
60700	Supplies and Materials	40,078	34,170	36,800	36,800	50,000	13,200	35.9%
	Total Supplies & Materials	**72,329**	**81,125**	**69,460**	**73,908**	**84,260**	**14,800**	**21.3%**
63015	Dues and Subscriptions	5,343	5,658	5,750	5,668	5,750	-	0.0%
64100	Contractual Services	-	14,702	7,600	33,000	12,600	5,000	65.8%
65400	Dump Fees	11,895	8,490	5,500	5,500	6,500	1,000	18.2%
68001	Software Licenses/Maintenance	3,468	5,991	3,940	3,991	8,440	4,500	114.2%
	Total Charges & Services	**20,706**	**34,841**	**22,790**	**48,159**	**33,290**	**10,500**	**46.1%**
90630	Health Insurance	119,357	118,305	126,160	126,160	127,037	877	0.7%
91620	Liability Insurance	22,055	19,017	24,857	24,857	26,971	2,114	8.5%
96600	Fleet Services	103,809	123,000	122,731	122,731	126,667	3,936	3.2%
	Total Interfund Transfers	**245,221**	**260,322**	**273,748**	**273,748**	**280,675**	**6,927**	**2.5%**
	Total Storm Sewer Maintenance	**$ 897,495**	**$ 898,590**	**$ 842,720**	**$ 940,031**	**$ 883,007**	**$ 40,287**	**4.8%**

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City of Wheaton
Storm Sewer Fund - Maintenance
Expenses
Calendar Year 2022 Budget

Fund 515 Storm Sewer Fund
Org 51570440 Storm Sewer Maintenance

Account	Description	Amount	Description	Budget
50029	Wages-Full Time (Regular)		Public Works Labor	$ 392,852
50031	Wages-Seasonal		Seasonal Labor	6,480
50100	Overtime			17,775
51100	Employer-FICA			31,909
51105	Employer-IMRF Pension			35,766
60100	Tools			11,510
		2,000	Saw Blades & Core Bits	
		2,000	Construction Tools	
		1,000	Shovels, Picks, Sledges	
		510	Miscellaneous Tools	
		6,000	Hilti Core Machine/Bits	
60400	Repairs			2,750
60500	Road Materials			20,000
		5,000	Bituminous Hot Mix	
		4,000	Ready Mixed Concrete	
		4,000	CA-6 Aggregate	
		7,000	CA-7 Aggregate	
60700	Supplies and Materials			50,000
		25,500	Basins, Frames, Lids, Rings	
		15,400	Pipe-Clay, Concrete, PVC	
		4,500	Cement & Sealing Materials	
		3,500	Landscape/Restoration Materials	
		1,100	Miscellaneous Construction Items	
63015	Dues and Subscriptions	5,750	DuPage River Salt Creek Work Group	5,750
64100	Contractual Services			12,600
		2,100	Engineering Services	
		5,500	Alarm Dialer Maintenance	
		5,000	Spoil Hauling Services	
65400	Dump Fees			6,500
68001	Software License/Maintenance			8,440
		2,940	Lucity Software Maintenance	
		2,000	Infrastructure Technology Software Maint.	
		3,500	Mission Communications	
90630	Health Insurance			127,037
91620	Liability Insurance			26,971
96600	Fleet Services			126,667
		74,092	Capital Charge	
		52,575	Operating Charge	
Total Storm Sewer Maintenance				**$ 883,007**

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City of Wheaton
Storm Sewer Fund - Capital Projects
Expenses
Calendar Year 2022 Budget

Fund 515 Storm Sewer Fund
Org 51585000 Storm Sewer Capital Projects

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
64110	Engineering Services	$ 68,971	$ -	$ -	$ -	$ 161,210	$ 161,210	100.0%
70600	Storm Sewer Improvements	236,343	112,974	350,000	371,672	540,000	190,000	54.3%
	Total Capital Outlays	**305,314**	**112,974**	**350,000**	**371,672**	**701,210**	**351,210**	**100.3%**
Total Storm Sewer Capital Projects		**$ 305,314**	**$ 112,974**	**$ 350,000**	**$ 371,672**	**$ 701,210**	**$ 351,210**	**100.3%**

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City of Wheaton
Storm Sewer Fund - Capital Projects
Expenses
Calendar Year 2022 Budget

Fund	**515**	**Storm Sewer Fund**
Org	**51585000**	**Storm Sewer Capital Projects**

Account	Description	Amount	Description	Budget
64110	Engineering Services			$ 161,210
		111,210	Flood Prone Project-Wakeman & Cadillac	
		50,000	Stormwater Rate Analysis	
70600	Storm Sewer Improvements			$ 540,000
		140,000	Road, Sewer & Water Rehab Program-Storm Sewers	
		200,000	Storm Sewer Replacement Program	
		100,000	Storm Sewer Rehabilitation Lining Program	
		100,000	Storm Sewers Large Diameter Cleaning	
Total Storm Sewer Capital Projects				**$ 701,210**

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City of Wheaton
Parking Fund
Calendar Year 2022 Budget

GENERAL DESCRIPTION OF MAJOR AREAS OF RESPONSIBILITY

The Parking Fund accounts for the maintenance and enforcement of City-owned parking lots for commuters, shoppers, and employees.

The Police Department is responsible for the enforcement aspect within the Parking Fund in the following organizations:

- **Parking Support and Enforcement**. Responsible for enforcing time zones in shopping areas and customer only parking areas outside the Central Business District (CBD). Additionally, a Parking Enforcement Officer is assigned to check parking meters for expired time, monitor shopping area parking, check permits for leased space parking, and assist citizens with directions and information.
- **Parking CBD Enforcement.** Responsible for enforcing time zones in shopping areas and customer only parking areas of the CBD. Additionally, a Parking Enforcement Officer is assigned to check parking meters for expired time, check permits for leased space parking, monitor shopping area parking, and assist citizens with directions and information.

Maintenance and Capital Improvements are coordinated between Public Works, Facilities, and Engineering departments within the Parking Fund in the following organizations:

- **Parking Maintenance-Outside CBD and Parking Maintenance-CBD**. Responsible for providing maintenance and upkeep of all parking lots within the respective areas including maintenance, snow removal services, lighting, and patching.
- **Metra Train Stations**. Responsible for providing maintenance and upkeep of the College Avenue and Downtown Train stations including snow removal services and repairs.
- **Parking Garages**. Responsible for providing maintenance and upkeep of the Wheaton Place and Willow Avenue parking garages in the downtown including maintenance, repairs, snow removal services, lighting, and patching. The parking garages provide parking for shoppers, central business district employees, and residents of the downtown condominiums.
- **Capital Projects**. Accounts for capital improvement expenses, such as engineering, consulting and construction costs related to capital projects for the municipal parking lots and parking garages.

2021 GOALS

- **Goal**: Complete Phase 2 of the parking payment technology implementation. Perform review and analysis of Parking Fund operations to ensure operating revenues are sufficient to fund future operating and capital expenses.
  Status: Due to COVID-19, LPR data collection efforts did not provide adequate information for staff to recommend a course of action for Council consideration.

2022 GOALS

- Complete Phase 2 of the parking payment technology implementation. Perform review and analysis of Parking Fund operations to ensure operating revenues are sufficient to fund future operating and capital expenses.

PERFORMANCE AND WORKLOAD MEASURES

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Performance Measures

Strategic Goal	Measures	2019 Actual	2020 Actual	2021 Target	2021 Projected	2022 Target
Responsive & Efficient Services	**No. of daily parkers using Passport App:**					
	* College Ave Metra Lot 10	N/A	7,616	7,500	6,905	9,000
	* Downtown Wheaton Metra Lot 9	N/A	2,231	2,000	1,726	3,000
	No. of daily parkers using Kiosk for payment:					
	* College Ave Metra Lot 10 - credit card	N/A	104	500	227	500
	* Downtown Wheaton Metra Lot 9 - credit card	N/A	64	240	120	240
	* College Ave Metra Lot 10 - cash	N/A	3,160	3,500	2,750	4,000
	* Downtown Wheaton Metra Lot 9 - cash	N/A	434	450	200	500

N/A = Not Available

Workload Measures

Strategic Goal	Measures	2019 Actual	2020 Actual	2021 Target	2021 Projected	2022 Target
Responsive & Efficient Services	**Parking Citations:**					
	* No. of Citations issued	12,387	7,361	10,500	11,600	12,500
	* No. of Citations voided	1,283	1,034	1,000	1,150	1,000
	* No. of Citations paid	9,155	5,390	8,075	8,880	9,775
	* No. of Warnings issued	N/A	2,075	2,000	1,937	2,000
Responsive & Efficient Services	**No. of Leased Parking permits issued:**					
	* College Ave	368	350	368	245	330
	* LOT 1: Wheaton Place Garage	244	243	265	229	265
	* LOT 3: *North side of Liberty between Cross & Main*	102	100	108	93	108
	* LOT 4: *North side of Liberty between Main & Hale*	37	37	37	37	37
	* LOT 5: *North Side of Liberty between Hale & Wheaton*	35	22	43	16	43
	* LOT 9: *Carlton Ave & Liberty Dr. (West side)*	440	378	440	206	390
	* Willow Garage	391	391	391	391	391

N/A = Not Available

EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personal Services	$ 117,740	$ 119,603	$ 128,075	$ 121,039
Employee Benefits	11,203	22,861	24,744	20,350
Supplies & Materials	25,094	37,750	34,725	33,750
Charges & Services	143,370	279,794	229,495	261,570
Capital Outlays	46,657	363,000	128,915	633,000
Interfund Transfers	275,668	289,117	289,117	285,598
Total Expenditures	**$ 619,732**	**$ 1,112,125**	**$ 835,071**	**$ 1,355,307**

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City of Wheaton
Parking Fund
Fund Summary
Calendar Year 2022 Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
Beginning Fund Balance	**$ 2,191,873**	**$ 2,161,586**	**$ 2,154,472**	**$ 2,154,472**	**$ 1,825,228**		
Revenues							
Taxes	$ 39,740	$ 39,793	$ 39,798	$ 2	$ -	$ (39,798)	-100.0%
Charges for Services	607,361	427,285	562,900	405,600	487,180	(75,720)	-13.5%
Fines and Forfeits	101,127	55,963	90,000	75,000	90,000	-	0.0%
Investment Income	105,649	71,139	60,000	20,000	20,000	(40,000)	-66.7%
Miscellaneous	38,701	18,438	-	500	-	-	0.0%
Interfund Transfers	-	-	4,725	4,725	-	(4,725)	-100.0%
Total Revenues	**$ 892,578**	**$ 612,618**	**$ 757,423**	**$ 505,827**	**$ 597,180**	**$ (160,243)**	**-21.2%**
Expenses							
Personal Services	$ 117,596	$ 117,740	$ 119,603	$ 128,075	$ 121,039	$ 1,436	1.2%
Employee Benefits	43,632	11,203	22,861	24,744	20,350	(2,511)	-11.0%
Supplies & Materials	41,961	25,094	37,750	34,725	33,750	(4,000)	-10.6%
Charges & Services	236,468	143,370	279,794	229,495	261,570	(18,224)	-6.5%
Interfund Transfers	282,074	275,668	289,117	289,117	285,598	(3,519)	-1.2%
Total Operating	**721,731**	**573,075**	**749,125**	**706,156**	**722,307**	**(26,818)**	**-3.6%**
Capital Outlays	**201,134**	**46,657**	**363,000**	**128,915**	**633,000**	**270,000**	**74.4%**
Total Expenses	**$ 922,865**	**$ 619,732**	**$ 1,112,125**	**$ 835,071**	**$ 1,355,307**	**$ 243,182**	**21.9%**
Revenues Over/ (Under) Expenses	**$ (30,287)**	**$ (7,114)**	**$ (354,702)**	**$ (329,244)**	**$ (758,127)**		
Ending Fund Balance	**$ 2,161,586**	**$ 2,154,472**	**$ 1,799,770**	**$ 1,825,228**	**$ 1,067,101**		

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City of Wheaton
Parking Fund
Revenues
Calendar Year 2022 Budget

Fund 520 Parking Fund
Org 52000000 Parking Fund Revenues

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
40102	Property Tax-SSA #2	$ 39,740	$ 39,793	$ 39,798	$ 2	$ -	$ (39,798)	-100.0%
	Total Taxes	**39,740**	**39,793**	**39,798**	**2**	**-**	**(39,798)**	**-100.0%**
43131	Parking Permits-Wesley Garage	79,551	75,343	79,500	78,000	79,500	-	0.0%
43133	Parking Permits-Lot 3	23,607	22,124	23,500	22,600	18,480	(5,020)	-21.4%
43134	Parking Permits-Lot 4	6,576	6,674	6,700	6,750	6,700	-	0.0%
43135	Parking Permits-Lot 5	8,566	4,718	8,500	3,800	8,500	-	0.0%
43139	Parking Permits-Lot 9	105,470	77,510	105,000	60,000	90,000	(15,000)	-14.3%
43150	Parking Permits-Willow Garage	118,515	117,331	118,000	118,000	118,000	-	0.0%
43151	Parking Permits-College Ave	91,316	78,369	91,000	70,000	80,000	(11,000)	-12.1%
43160	Parking Daily Fees-Lot 9	11,088	5,097	8,200	4,250	6,500	(1,700)	-20.7%
43161	Parking Daily Fees-Lot 10	65,437	22,414	51,000	22,000	48,000	(3,000)	-5.9%
43162	Parking Daily Fees-Lot 1	7,047	5,159	6,500	5,200	6,500	-	0.0%
43180	Parking Meter Fees	90,188	12,546	65,000	15,000	25,000	(40,000)	-61.5%
	Total Charges for Services	**607,361**	**427,285**	**562,900**	**405,600**	**487,180**	**(75,720)**	**-13.5%**
45200	Parking Fines	101,127	55,963	90,000	75,000	90,000	-	0.0%
	Total Fines and Forfeits	**101,127**	**55,963**	**90,000**	**75,000**	**90,000**	**-**	**0.0%**
46000	Interest Income-Investments	105,649	71,139	60,000	20,000	20,000	(40,000)	-66.7%
	Total Investment Income	**105,649**	**71,139**	**60,000**	**20,000**	**20,000**	**(40,000)**	**-66.7%**
47000	Miscellaneous Revenues	38,701	18,438	-	500	-	-	0.0%
	Total Miscellaneous	**38,701**	**18,438**	**-**	**500**	**-**	**-**	**0.0%**
87600	Operating Trans In-Fleet Srvc Fund	-	-	4,725	4,725	-	(4,725)	-100.0%
	Total Interfund Transfers	**-**	**-**	**4,725**	**4,725**	**-**	**(4,725)**	**-100.0%**
Total Parking Fund Revenues		**$ 892,578**	**$ 612,618**	**$ 757,423**	**$ 505,827**	**$ 597,180**	**$ (160,243)**	**-21.2%**

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City of Wheaton
Parking Fund
Expenses
Calendar Year 2022 Budget

The following data is a combined summary of the Parking Fund Divisions: Support and Enforcement, CBD Enforcement, Maintenance-Outside CBD, Maintenance-CBD, Metra Train Stations, Parking Garages and Capital Projects.

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50028	Wages-Full Time (Support)	$ 108,209	$ 112,968	$ 114,347	$ 124,597	$ 115,632	$ 1,285	1.1%
50029	Wages-Full Time (Regular)	9,387	4,634	4,926	3,386	5,047	121	2.5%
50031	Wages-Seasonal	-	138	330	92	360	30	9.1%
	Total Personal Services	**117,596**	**117,740**	**119,603**	**128,075**	**121,039**	**1,436**	**1.2%**
51020	Uniform Allowance	2,401	468	580	855	580	-	0.0%
51100	Employer-FICA	8,496	8,372	9,149	9,798	9,258	109	1.2%
51105	Employer-IMRF Pension	9,645	12,385	13,132	14,091	10,512	(2,620)	-20.0%
75092	IMRF Pension - GASB 68	20,449	(22,140)	-	-	-	-	0.0%
75102	Compensated Absences	174	14,908	-	-	-	-	0.0%
75112	Employer-Other Post Emp Benefits	2,467	(2,790)	-	-	-	-	0.0%
	Total Employee Benefits	**43,632**	**11,203**	**22,861**	**24,744**	**20,350**	**(2,511)**	**-11.0%**
60030	Printing	4,898	4,882	6,250	4,925	6,250	-	0.0%
60400	Repairs	19,764	15,299	11,000	18,500	11,000	-	0.0%
60700	Supplies and Materials	17,299	4,913	20,500	11,300	16,500	(4,000)	-19.5%
	Total Supplies & Materials	**41,961**	**25,094**	**37,750**	**34,725**	**33,750**	**(4,000)**	**-10.6%**
64100	Contractual Services	49,227	62,331	76,182	80,885	88,403	12,221	16.0%
64125	Snow Removal Services	150,174	58,560	177,000	112,000	131,000	(46,000)	-26.0%
67700	Communications	2,062	3,341	4,412	3,450	6,092	1,680	38.1%
67705	Utilities-Gas	208	1,225	3,000	1,500	3,000	-	0.0%
67706	Utilities-Electric	32,407	17,913	15,000	14,000	15,000	-	0.0%
68001	Software Licenses\Maintenance	2,390	-	4,200	17,660	18,075	13,875	330.4%
	Total Charges & Services	**236,468**	**143,370**	**279,794**	**229,495**	**261,570**	**(18,224)**	**-6.5%**
70400	Parking Improvements	201,134	46,657	363,000	128,915	633,000	270,000	74.4%
	Total Capital Outlays	**201,134**	**46,657**	**363,000**	**128,915**	**633,000**	**270,000**	**74.4%**
90630	Health Insurance	36,124	31,001	31,688	31,688	32,050	362	1.1%
91620	Liability Insurance	7,104	6,104	7,965	7,965	9,075	1,110	13.9%
92100	Administrative Services	219,090	230,176	236,628	236,628	235,576	(1,052)	-0.4%
93641	Technology Replacement	1,711	1,715	892	892	500	(392)	-43.9%
94640	Capital Equipment Replacement	1,972	1,989	2,004	2,004	847	(1,157)	-57.7%
96600	Fleet Services	16,073	4,683	9,940	9,940	7,550	(2,390)	-24.0%
	Total Interfund Transfers	**282,074**	**275,668**	**289,117**	**289,117**	**285,598**	**(3,519)**	**-1.2%**
	Total Parking Fund	**$ 922,865**	**$ 619,732**	**$ 1,112,125**	**$ 835,071**	**$ 1,355,307**	**$ 243,182**	**21.9%**

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City of Wheaton
Parking Fund - Support and Enforcement
Expenses
Calendar Year 2022 Budget

Fund 520 Parking Fund
Org 52060210 Parking Support and Enforcement

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50028	Wages-Full Time (Support)	$ 56,158	$ 57,642	$ 58,193	$ 69,256	$ 59,467	$ 1,274	2.2%
	Total Personal Services	**56,158**	**57,642**	**58,193**	**69,256**	**59,467**	**1,274**	**2.2%**
51020	Uniform Allowance	1,104	228	230	230	230	-	0.0%
51100	Employer-FICA	4,236	4,358	4,452	5,298	4,549	97	2.2%
51105	Employer-IMRF Pension	4,812	6,358	6,407	7,625	5,180	(1,227)	-19.2%
75092	IMRF Pension - GASB 68	20,449	(22,140)	-	-	-	-	0.0%
75102	Compensated Absences	174	14,908	-	-	-	-	0.0%
75112	Employer-Other Post Emp Benefits	2,467	(2,790)	-	-	-	-	0.0%
	Total Employee Benefits	**33,242**	**922**	**11,089**	**13,153**	**9,959**	**(1,130)**	**-10.2%**
60030	Printing	4,898	4,882	6,250	4,925	6,250	-	0.0%
60700	Supplies and Materials	61	412	3,000	800	2,000	(1,000)	-33.3%
	Total Supplies & Materials	**4,959**	**5,294**	**9,250**	**5,725**	**8,250**	**(1,000)**	**-10.8%**
64100	Contractual Services	17,079	15,719	32,274	46,485	44,495	12,221	37.9%
67700	Communications	341	1,001	1,940	1,002	1,002	(938)	-48.4%
68001	Software Licenses\Maintenance	-	-	4,200	17,660	18,075	13,875	330.4%
	Total Charges & Services	**17,420**	**16,720**	**38,414**	**65,147**	**63,572**	**25,158**	**65.5%**
90630	Health Insurance	17,162	15,095	15,204	15,204	15,380	176	1.2%
91620	Liability Insurance	3,367	2,963	3,830	3,830	4,369	539	14.1%
92100	Administrative Services	109,545	115,088	118,314	118,314	117,788	(526)	-0.4%
94640	Capital Equipment Replacement	1,168	1,178	1,187	1,187	610	(577)	-48.6%
96600	Fleet Services	4,345	1,473	5,404	5,404	4,790	(614)	-11.4%
	Total Interfund Transfers	**135,587**	**135,797**	**143,939**	**143,939**	**142,937**	**(1,002)**	**-0.7%**
	Total Parking Support and Enforcement	**$ 247,366**	**$ 216,375**	**$ 260,885**	**$ 297,220**	**$ 284,185**	**$ 23,300**	**8.9%**

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City of Wheaton
Parking Fund - Support and Enforcement
Expenses
Calendar Year 2022 Budget

Fund	**520**	**Parking Fund**			
Org	**52060210**	**Parking Support and Enforcement**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50028	Wages-Full Time (Support)		Parking Enforcement Officer	$ 59,467
	51020	Uniform Allowance			230
	51100	Employer-FICA			4,549
	51105	Employer-IMRF Pension			5,180
	60030	Printing			6,250
			4,500	Parking Permits	
			1,750	Sign Printing	
	60700	Supplies and Materials			2,000
	64100	Contractual Services			44,495
			7,350	Union Pacific Railroad Agreement-Land Lease	
			2,145	Commonwealth Edison Lot 4 Land Lease	
			35,000	Passport Service Fees	
	67700	Communications		Mobile Phones	1,002
	68001	Software Licenses\Maintenance			18,075
			5,000	Passport License and Maintenance Fees	
			1,375	PlateScout Annual Software Licensing	
			6,900	Maintenance Contract for (5) Cale Terminals	
			4,800	WebOffice CMS Monitoring Fee (5) Terminals	
	90630	Health Insurance			15,380
	91620	Liability Insurance			4,369
	92100	Administrative Services			117,788
	94640	Capital Equipment Replacement			610
	96600	Fleet Services			4,790
			4,200	Capital Charge	
			590	Operating Charge	
	Total Parking Support and Enforcement				**$ 284,185**

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City of Wheaton
Parking Fund - CBD Enforcement
Expenses
Calendar Year 2022 Budget

Fund 520 Parking Fund
Org 52060220 Parking CBD Enforcement

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	%
50028	Wages-Full Time (Support)	$ 52,051	$ 55,326	$ 56,154	$ 55,341	$ 56,165	$ 11	0.0%
	Total Personal Services	**52,051**	**55,326**	**56,154**	**55,341**	**56,165**	**11**	**0.0%**
51020	Uniform Allowance	1,297	240	350	625	350	-	0.0%
51100	Employer-FICA	3,542	3,650	4,296	4,234	4,296	-	0.0%
51105	Employer-IMRF Pension	4,023	5,509	6,183	6,093	4,892	(1,291)	-20.9%
	Total Employee Benefits	**8,862**	**9,399**	**10,829**	**10,952**	**9,538**	**(1,291)**	**-11.9%**
64100	Contractual Services	167	10,599	400	400	400	-	0.0%
67700	Communications	166	505	505	507	506	1	0.2%
68001	Software Licenses\Maintenance	2,390	-	-	-	-	-	0.0%
	Total Charges & Services	**2,723**	**11,104**	**905**	**907**	**906**	**1**	**0.1%**
90630	Health Insurance	17,162	15,095	15,204	15,204	15,380	176	1.2%
91620	Liability Insurance	3,367	2,963	3,830	3,830	4,369	539	14.1%
92100	Administrative Services	109,545	115,088	118,314	118,314	117,788	(526)	-0.4%
93641	Technology Replacement	1,711	1,715	892	892	500	(392)	-43.9%
94640	Capital Equipment Replacement	804	811	817	817	237	(580)	-71.0%
	Total Interfund Transfers	**132,589**	**135,672**	**139,057**	**139,057**	**138,274**	**(783)**	**-0.6%**
	Total Parking CBD Enforcement	**$ 196,225**	**$ 211,501**	**$ 206,945**	**$ 206,257**	**$ 204,883**	**$ (2,062)**	**-1.0%**

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City of Wheaton
Parking Fund - CBD Enforcement
Expenses
Calendar Year 2022 Budget

Fund	**520**	**Parking Fund**
Org	**52060220**	**Parking CBD Enforcement**

Account	Description	Amount	Description	Budget
50028	Wages-Full Time (Support)		Parking Enforcement Officer	$ 56,165
51020	Uniform Allowance			350
51100	Employer-FICA			4,296
51105	Employer-IMRF Pension			4,892
64100	Contractual Services		Uniform Cleaning	400
67700	Communications		Mobile Phones	506
90630	Health Insurance			15,380
91620	Liability Insurance			4,369
92100	Administrative Services			117,788
93641	Technology Replacement			500
94640	Capital Equipment Replacement			237
Total Parking CBD Enforcement				**$ 204,883**

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City of Wheaton
Parking Fund - Maintenance-Out of CBD
Expenses
Calendar Year 2022 Budget

Fund 520 Parking Fund
Org 52070158 Parking Maintenance-Out of CBD

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50029	Wages-Full Time (Regular)	$ 5,736	$ 334	$ 1,281	$ 390	$ 1,318	$ 37	2.9%
50031	Wages-Seasonal	-	-	198	26	180	(18)	-9.1%
	Total Personal Services	**5,736**	**334**	**1,479**	**416**	**1,498**	**19**	**1.3%**
51100	Employer-FICA	439	25	113	32	115	2	1.8%
51105	Employer-IMRF Pension	494	37	141	43	115	(26)	-18.4%
	Total Employee Benefits	**933**	**62**	**254**	**75**	**230**	**(24)**	**-9.4%**
60700	Supplies and Materials	994	193	8,000	3,000	5,000	(3,000)	-37.5%
	Total Supplies & Materials	**994**	**193**	**8,000**	**3,000**	**5,000**	**(3,000)**	**-37.5%**
64100	Contractual Services	-	-	2,500	-	2,500	-	0.0%
64125	Snow Removal Services	19,536	10,950	35,000	24,000	30,000	(5,000)	-14.3%
	Total Charges & Services	**19,536**	**10,950**	**37,500**	**24,000**	**32,500**	**(5,000)**	**-13.3%**
90630	Health Insurance	800	203	427	427	430	3	0.7%
91620	Liability Insurance	168	59	115	115	114	(1)	-0.9%
96600	Fleet Services	1,117	158	310	310	152	(158)	-51.0%
	Total Interfund Transfers	**2,085**	**420**	**852**	**852**	**696**	**(156)**	**-18.3%**
	Total Parking Maintenance-Out of CBD	**$ 29,284**	**$ 11,959**	**$ 48,085**	**$ 28,343**	**$ 39,924**	**$ (8,161)**	**-17.0%**

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City of Wheaton
Parking Fund - Maintenance-Out of CBD
Expenses
Calendar Year 2022 Budget

Fund 520 Parking Fund
Org 52070158 Parking Maintenance-Out of CBD

Account	Description	Amount	Description	Budget
50029	Wages-Full Time (Regular)		Public Works Labor	$ 1,318
50031	Wages-Seasonal		Seasonal Labor	180
51100	Employer-FICA			115
51105	Employer-IMRF Pension			115
60700	Supplies and Materials			5,000
64100	Contractual Services			2,500
64125	Snow Removal Services			30,000
90630	Health Insurance			430
91620	Liability Insurance			114
96600	Fleet Services		Operating Charge	152
Total Parking Maintenance-Out of CBD				**$ 39,924**

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City of Wheaton
Parking Fund - Maintenance-CBD
Expenses
Calendar Year 2022 Budget

Fund 520 Parking Fund
Org 52070159 Parking Maintenance-CBD

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50029	Wages-Full Time (Regular)	$ 1,233	$ 2,286	$ 920	$ 930	$ 950	$ 30	3.3%
50031	Wages-Seasonal	-	138	132	66	180	48	36.4%
	Total Personal Services	**1,233**	**2,424**	**1,052**	**996**	**1,130**	**78**	**7.4%**
51100	Employer-FICA	94	185	80	76	86	6	7.5%
51105	Employer-IMRF Pension	106	256	101	102	83	(18)	-17.8%
	Total Employee Benefits	**200**	**441**	**181**	**178**	**169**	**(12)**	**-6.6%**
60700	Supplies and Materials	-	-	1,000	-	1,000	-	0.0%
	Total Supplies & Materials	**-**	**-**	**1,000**	**-**	**1,000**	**-**	**0.0%**
64100	Contractual Services	-	-	2,500	-	2,500	-	0.0%
64125	Snow Removal Services	13,275	6,700	16,000	15,000	16,000	-	0.0%
	Total Charges & Services	**13,275**	**6,700**	**18,500**	**15,000**	**18,500**	**-**	**0.0%**
90630	Health Insurance	600	-	213	213	215	2	0.9%
91620	Liability Insurance	134	30	76	76	79	3	3.9%
96600	Fleet Services	5,834	823	1,617	1,617	792	(825)	-51.0%
	Total Interfund Transfers	**6,568**	**853**	**1,906**	**1,906**	**1,086**	**(820)**	**-43.0%**
	Total Parking Maintenance-CBD	**$ 21,276**	**$ 10,418**	**$ 22,639**	**$ 18,080**	**$ 21,885**	**$ (754)**	**-3.3%**

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City of Wheaton
Parking Fund - Maintenance-CBD
Expenses
Calendar Year 2022 Budget

Fund 520 Parking Fund
Org 52070159 Parking Maintenance-CBD

Account	Description	Amount	Description	Budget
50029	Wages-Full Time (Regular)		Public Works Labor	$ 950
50031	Wages-Seasonal		Seasonal Labor	180
51100	Employer-FICA			86
51105	Employer-IMRF Pension			83
60700	Supplies and Materials			1,000
		500	Landscape Materials	
		500	Maintenance Materials	
64100	Contractual Services			2,500
		2,500	Repair Services	
64125	Snow Removal Services			16,000
90630	Health Insurance			215
91620	Liability Insurance			79
96600	Fleet Services		Operating Charge	792
Total Parking Maintenance-CBD				**$ 21,885**

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City of Wheaton
Parking Fund - Metra Train Stations
Expenditures
Calendar Year 2022 Budget

Fund 520 Parking Fund
Org 52055062 Metra Train Stations

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50029	Wages-Full Time (Regular)	$ 1,467	$ 943	$ 1,557	$ 1,043	$ 1,588	$ 31	2.0%
	Total Personal Services	**1,467**	**943**	**1,557**	**1,043**	**1,588**	**31**	**2.0%**
51100	Employer-FICA	112	72	119	80	121	2	1.7%
51105	Employer-IMRF Pension	127	105	171	115	138	(33)	-19.3%
	Total Employee Benefits	**239**	**177**	**290**	**195**	**259**	**(31)**	**-10.7%**
60400	Repairs	7,644	1,404	5,500	3,000	5,500	-	0.0%
60700	Supplies and Materials	6,340	1,346	4,500	3,500	4,500	-	0.0%
	Total Supplies & Materials	**13,984**	**2,750**	**10,000**	**6,500**	**10,000**	**-**	**0.0%**
64100	Contractual Services	19,394	18,134	16,808	13,000	16,808	-	0.0%
64125	Snow Removal Services	36,793	16,660	26,000	35,000	35,000	9,000	34.6%
67705	Utilities-Gas	208	1,225	3,000	1,500	3,000	-	0.0%
	Total Charges & Services	**56,395**	**36,019**	**45,808**	**49,500**	**54,808**	**9,000**	**19.6%**
70400	Parking Improvments	76,614	-	-	-	-	-	0.0%
	Total Capital Outlays	**76,614**	**-**	-	-	-	**-**	**0.0%**
90630	Health Insurance	200	405	427	427	430	3	0.7%
91620	Liability Insurance	34	59	76	76	83	7	9.2%
96600	Fleet Services	3,660	2,071	2,299	2,299	1,664	(635)	-27.6%
	Total Interfund Transfers	**3,894**	**2,535**	**2,802**	**2,802**	**2,177**	**(625)**	**-22.3%**
Total Metra Train Stations		**$ 152,593**	**$ 42,424**	**$ 60,457**	**$ 60,040**	**$ 68,832**	**$ 8,375**	**13.9%**

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City of Wheaton
Parking Fund - Metra Train Stations
Expenses
Calendar Year 2022 Budget

Fund	**520**	**Parking Fund**
Org	**52055062**	**Metra Train Stations**

Account	Description	Amount	Description	Budget
50029	Wages-Full Time (Regular)		Public Works Labor	$ 1,588
51100	Employer-FICA			121
51105	Employer-IMRF Pension			138
60400	Repairs			5,500
		600	Electrical	
		300	Fire Alarm	
		2,000	HVAC-Downtown	
		2,000	HVAC-College Ave	
		600	Plumbing	
60700	Supplies and Materials			4,500
		300	Electrical Parts/Supplies	
		200	Filters-Heating/Air	
		2,000	Janitorial Supplies-College Ave	
		2,000	Janitorial Supplies-Downtown	
64100	Contractual Services			16,808
		150	Backflow Preventor Test-College Ave	
		50	Backflow Preventor Test-Downtown	
		3,636	Cleaning Service-College Ave	
		7,272	Cleaning Service-Downtown	
		850	Fire Alarm Test-College Ave	
		650	Fire Alarm Test-Downtown	
		600	HVAC Maintenance	
		2,400	Landscape Maintenance-College Ave	
		1,200	Landscape Maintenance-Downtown	
64125	Snow Removal Services			35,000
		25,000	Snow Removal Service-College Ave	
		10,000	Snow Removal Service-Downtown	
67705	Utilities - Gas			3,000
90630	Health Insurance			430
91620	Liability Insurance			83
96600	Fleet Services		Operating Charge	1,664
Total Metra Train Stations				**$ 68,832**

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City of Wheaton
Parking Fund - Parking Garages
Expenses
Calendar Year 2022 Budget

Fund 520 Parking Fund
Org 52055064 Parking Garages

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50029	Wages-Full Time (Regular)	$ 951	$ 1,071	$ 1,168	$ 1,023	$ 1,191	$ 23	2.0%
	Total Personal Services	**951**	**1,071**	**1,168**	**1,023**	**1,191**	**23**	**2.0%**
51100	Employer-FICA	73	82	89	78	91	2	2.2%
51105	Employer-IMRF Pension	83	120	129	113	104	(25)	-19.4%
	Total Employee Benefits	**156**	**202**	**218**	**191**	**195**	**(23)**	**-10.6%**
60400	Repairs	12,120	13,895	5,500	15,500	5,500	-	0.0%
60700	Supplies and Materials	9,904	2,962	4,000	4,000	4,000	-	0.0%
	Total Supplies & Materials	**22,024**	**16,857**	**9,500**	**19,500**	**9,500**	**-**	**0.0%**
64100	Contractual Services	12,587	17,879	21,700	21,000	21,700	-	0.0%
64125	Snow Removal Services	80,570	24,250	100,000	38,000	50,000	(50,000)	-50.0%
67700	Communications	1,555	1,835	1,967	1,941	4,584	2,617	133.0%
67706	Utilities-Electric	32,407	17,913	15,000	14,000	15,000	-	0.0%
	Total Charges & Services	**127,119**	**61,877**	**138,667**	**74,941**	**91,284**	**(47,383)**	**-34.2%**
90630	Health Insurance	200	203	213	213	215	2	0.9%
91620	Liability Insurance	34	30	38	38	61	23	60.5%
96600	Fleet Services	1,117	158	310	310	152	(158)	-51.0%
	Total Interfund Transfers	**1,351**	**391**	**561**	**561**	**428**	**(133)**	**-23.7%**
Total Parking Garages		**$ 151,601**	**$ 80,398**	**$ 150,114**	**$ 96,216**	**$ 102,598**	**$ (47,516)**	**-31.7%**

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City of Wheaton
Parking Fund - Parking Garages
Expenses
Calendar Year 2022 Budget

Fund	**520**	**Parking Fund**
Org	**52055064**	**Parking Garages**

Account	Description	Amount	Description	Budget
50029	Wages-Full Time (Regular)		Public Works Labor	$ 1,191
51100	Employer-FICA			91
51105	Employer-IMRF Pension			104
60400	Repairs			5,500
		5,500	Garage Maintenance	
60700	Supplies and Materials			4,000
64100	Contractual Services			21,700
		2,600	Elevator Maintenance & Inspection-Wheaton Place	
		3,300	Elevator Maintenance & Inspection-Willow Av	
		700	Fire Protection/Maintenance-Willow Av	
		700	Fire Protection/Maintenance-Wheaton Place	
		200	Irrigation System Maintenance-Wheaton Place	
		6,500	Cleaning Service-Willow Av	
		7,700	Cleaning Service-Wheaton Place	
64125	Snow Removal Services			50,000
		25,000	Snow Removal Service-Willow Av	
		25,000	Snow Removal Service-Wheaton Place	
67700	Communications		Landline Phone	4,584
67706	Utilities-Electric			15,000
		7,500	Willow Av Parking Garage	
		7,500	Wheaton Place Parking Garage	
90630	Health Insurance			215
91620	Liability Insurance			61
96600	Fleet Services		Operating Charge	152
Total Parking Garages				**$ 102,598**

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City of Wheaton
Parking Fund - Capital Projects
Expenses
Calendar Year 2022 Budget

Fund 520 Parking Fund
Org 52085000 Capital Projects

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
70400	Parking Improvements	$ 124,520	$ 46,657	$ 363,000	$ 128,915	$ 633,000	$ 270,000	74.4%
	Total Capital Outlays	**124,520**	**46,657**	**363,000**	**128,915**	**633,000**	**270,000**	**74.4%**
Total Parking Capital Projects		**$ 124,520**	**$ 46,657**	**$ 363,000**	**$ 128,915**	**$ 633,000**	**$ 270,000**	**74.4%**

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City of Wheaton
Parking Fund - Capital Projects
Expenses
Calendar Year 2022 Budget

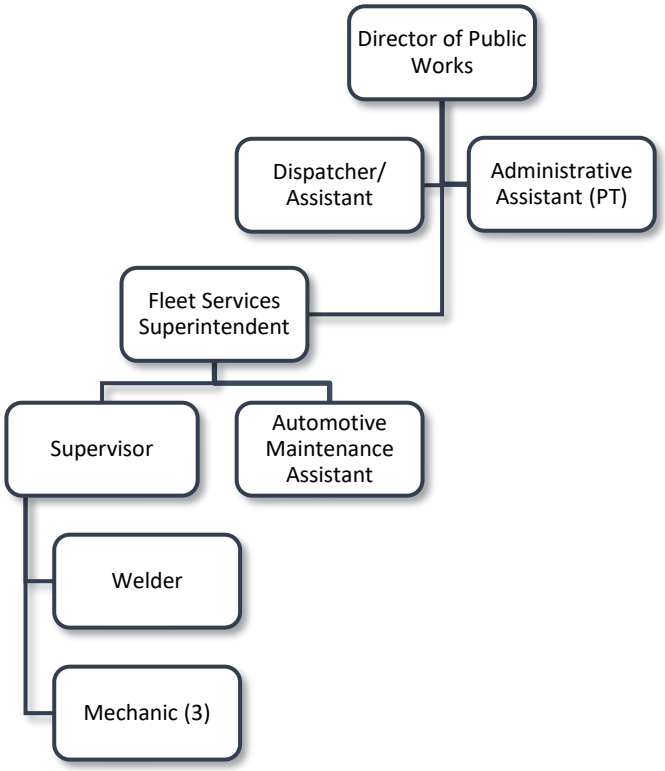
Fund 520 Parking Fund
Org 52085000 Capital Projects

Account	Description	Amount	Description	Budget
70400	Parking Improvements			$ 633,000
		150,000	Painting-Parking Garages	
		48,000	Parking Payment Technology	
		435,000	Structural Maintenance-Parking Garages	
Total Parking Capital Projects				**$ 633,000**

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City of Wheaton
Public Works – Fleet Services Fund
Calendar Year 2022 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-Time Employees	7.50	7.50	7.50	7.50	7.50
Part-Time Employees	0.00	0.00	0.13	0.13	0.13
Total FTEs	**7.50**	**7.50**	**7.63**	**7.63**	**7.63**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Fleet Services Division operates under the direction of the Director of Public Works and is charged with providing repair and maintenance functions for all City owned vehicles and pieces of equipment. The Fleet Division is also responsible for forecasting, acquiring, and replacing City vehicles and equipment on a basis that is beneficial to all City departments. A central parts and supplies inventory is maintained and managed by Fleet personnel which includes the City's fueling facility based at Public Works. The City's motor pool is administered by Fleet Services as well as the maintenance and repair of the City's standby generators. In 2020, the Fleet Division was assigned a greater role of responsibility in developing a facility standby generator replacement schedule, capital replacement project management of those assets, and overall responsibility for the ancillary generator equipment that had been shared by multiple City departments in the past.

2021 GOALS

- **Goal:** Provide a safe working environment for employees; reduce personal injury and vehicle accident incidents to zero.
  Status: Through training and awareness, provided a safe working environment for employees; maintained zero lost time personal injury and vehicle accident incidents.

- **Goal:** Provide safe, reliable, and efficient transportation and equipment for City personnel and operations.
  Status: Through thorough preventative maintenance procedures, safety inspections, and developing new vehicle specifications, provided safe, reliable, and efficient transportation and equipment for City personnel and operations.
- **Goal:** Purchase vehicles and equipment with increased emphasis on fuel savings and environmental impact.
  Status: Added six gasoline- electric hybrid squad vehicles to the fleet and reduced the size and weight of two replacement ambulances for fuel savings.
- **Goal:** Continue to develop the annual fully burdened hourly labor rate with the new chargeback calculation.
  Status: Calculate and apply the newly calculated labor rate and chargeback calculations to develop 2022 chargeback rates for fleet repairs and other services.
- **Goal:** Reduce costs where possible through extending the service life of vehicles and equipment.
  Status: All vehicles that were requested for replacement during 2021 had surpassed age and/or usage requirements.
- **Goal:** Establish and apply inventory benchmarks for commonly used stock items. Continue to evaluate and overhaul the parts room inventory, remove obsolete parts for disposal, analyze part usage and adjust stock levels accordingly. This will be year two of a three-year goal to overhaul the parts room inventory which will be incrementally attained by the end of 2022.
  Status: Continued to revamp the fleet parts inventory. Removed obsolete items and auctioned these items when practical.
- **Goal:** Utilize productivity rate benchmarks to attain standardization and greater efficiency of preventative maintenance labor operations.
  Status: Developed and applied productivity expectations based on previously established benchmarks.
- **Goal:** Manage compliance with NFPA 1911-1914 standards for Fire Pumpers. Comply with Illinois Department of Transportation safety inspection requirements, aerial equipment testing and certification, EPA emissions inspections and State Fire Marshal fuel dispensing and storage requirements and regulations for two locations. Properly dispose of shop waste.
  Status: Complied with all applicable regulations.
- **Goal:** Manage the completion of the construction phase of the City Hall standby generator replacement project.
  Status: The construction phase of the project is in progress but not completed due to a substantial change in the project scope.
- **Goal:** Prioritize and request future funding for the replacement of the facility generators evaluated in the generator assessment completed in 2020. Manage the development of engineering specifications for any facility generators identified as needing replacement in 2022.
  Status: Developed project descriptions and budget information for the Capital Improvement Program based on the assessment. Provided budget modifications for ancillary generator equipment in need of repair.

2022 GOALS

Safe and Efficient Operations

- Continue to provide a safe working environment for employees; maintain keeping personal injury and vehicle accident incidents to zero.
- Provide safe, reliable, and efficient transportation and equipment for City personnel and operations.
- Purchase vehicles and equipment with increased emphasis on fuel savings and environmental impact.
- Reduce costs where possible through extending the service life of vehicles and equipment.
- Establish and apply inventory benchmarks for commonly used stock items. Continue to evaluate and overhaul the parts room inventory, remove obsolete parts for disposal, analyze part usage and adjust stock levels accordingly. This will be the final year of a three-year goal to overhaul the parts room inventory which will be incrementally attained by the end of 2022.
- Complete State of Illinois provided staff training and perform Department of Transportation safety inspections in house to save staff time and reduce inspection costs.

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Compliance Management

- Manage compliance with NFPA 1911-1914 standards for Fire Pumpers. Comply with Illinois Department of Transportation safety inspection requirements, aerial equipment testing and certification, EPA emissions inspections and State Fire Marshal fuel dispensing and storage requirements and regulations for two locations. Properly dispose of shop waste.

Capital Projects

- Manage the completion of the construction phase of the City Hall standby generator replacement project.
- Manage the development of engineering specifications for the replacement of Generator 7 at Public Works.
- Manage electrical improvements to Fire Stations 37 and 38 for Generators 3 and 5.
- Manage the construction and installation of two heavy vehicle lifts in the Fleet facility.
- Manage the development of engineering specifications and manage construction of a new fueling facility at Public Works.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2019 Actual	2020 Actual	2021 Target	2021 Projected
Financial Stability and Environmental Sustainability	**Reduce Fuel Consumption:**				
	* Gallons of Gasoline Used	104,978	98,345	98,000	97,144
Responsive & Efficient Services	**Provide Safe and Reliable Vehicles and Equipment for City Operations:**				
	* Evaluate and Rank Repair Requests as Received	100%	100%	100%	100%
	* Replace Vehicles According to Replacement Schedule	100%	66%	100%	68%
Responsive & Efficient Services	**Provide Efficient Repair and Maintenance Operations:**				
	* No. of Repair Requests Completed within Two Days	44%	47%	54%	54%

Workload Measures

Strategic Goal	Measures	2019 Actual	2020 Actual	2021 Target	2021 Projected	2022 Target
Financial Stability and Environmental Sustainability	**Purchase Fuel Efficient Vehicles:**					
	* No. of Hybrid Vehicles Added to City Fleet Resulting in Fuel Cost Savings and Reduced Exhaust Emissions (Total No. of Hybrid Vehicles in Fleet)	0 (8)	4 (12)	6 (18)	6 (18)	4 (22)
	* No. of Vehicles Reduced in Size/ Weight Resulting in Fuel Cost Savings and Reduced Exhaust Emissions	0	0	4	4	2
Responsive & Efficient Services	**Repair, Maintain and Replace City Vehicles:**					
	* No. of Repair Requests Received	1,194	1,060	1,100	1,100	1,100
	* No. of Repair Orders Completed	1,881	1,759	1,500	1,590	1,500
	* No. of Preventative Maintenance Repair Orders Completed	554	570	500	510	500
	* No. of Vehicles Purchased	18	16	22	14	27
Responsive & Efficient Services	**Repair Operations Productivity Rate:**					
	* Maintain Equal or Better than 85% Industry Standard	86%	87%	85%	85%	85%

EXPENDITURES BY CATEGORY

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Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personal Services	$ 586,362	$ 612,419	$ 597,833	$ 619,522
Employee Benefits	(11,564)	117,507	115,060	104,904
Supplies & Materials	566,155	651,964	653,100	753,538
Charges & Services	138,028	122,003	150,003	121,869
Capital Outlays	991,447	1,638,390	668,240	3,865,580
Interfund Transfers	276,486	1,897,681	1,897,681	303,732
Total Expenditures	**$ 2,546,914**	**$ 5,039,964**	**$ 4,081,917**	**$ 5,769,145**

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City of Wheaton
Fleet Services Fund
Fund Summary
Calendar Year 2022 Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
Beginning Fund Balance	**$ 6,070,702**	**$ 7,001,721**	**$ 7,840,541**	**$ 7,840,541**	**$ 7,309,714**		
Revenues							
Fines and Forfeits	$ 13,574	$ 1,340	$ 1,000	$ 1,000	$ 1,000	$ -	0.0%
Investment Income	346,988	266,234	120,000	100,000	100,000	(20,000)	-16.7%
Miscellaneous	153,831	110,068	80,000	93,000	200,000	120,000	150.0%
Interfund Transfers	3,136,387	3,008,092	3,357,090	3,357,090	3,363,653	6,563	0.2%
Total Revenues	**$ 3,650,780**	**$ 3,385,734**	**$ 3,558,090**	**$ 3,551,090**	**$ 3,664,653**	**$ 106,563**	**3.0%**
Expenses							
Personal Services	$ 627,168	$ 586,362	$ 612,419	$ 597,833	$ 619,522	$ 7,103	1.2%
Employee Benefits	78,535	(11,564)	117,507	115,060	104,904	(12,603)	-10.7%
Supplies & Materials	671,093	566,155	651,964	653,100	753,538	101,574	15.6%
Charges & Services	119,302	138,028	122,003	150,003	121,869	(134)	-0.1%
Interfund Transfers	277,375	276,486	1,897,681	1,897,681	303,732	(1,593,949)	-84.0%
Total Operating	**1,773,473**	**1,555,467**	**3,401,574**	**3,413,677**	**1,903,565**	**(1,498,009)**	**-44.0%**
Capital Outlays	**946,288**	**991,447**	**1,638,390**	**668,240**	**3,865,580**	**2,227,190**	**135.9%**
Total Expenses	**$ 2,719,761**	**$ 2,546,914**	**$ 5,039,964**	**$ 4,081,917**	**$ 5,769,145**	**$ 729,181**	**14.5%**
Revenues Over/ (Under) Expenses	**$ 931,019**	**$ 838,820**	**$ (1,481,874)**	**$ (530,827)**	**$ (2,104,492)**		
Ending Fund Balance	**$ 7,001,721**	**$ 7,840,541**	**$ 6,358,667**	**$ 7,309,714**	**$ 5,205,222**		

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City of Wheaton
Fleet Services Fund
Revenues
Calendar Year 2022 Budget

Fund 600 Fleet Services Fund
Org 60007000 Fleet Services Revenues

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
45095	Police-Court Supervision Fines	$ 13,574	$ 1,340	$ 1,000	$ 1,000	$ 1,000	$ -	0.0%
	Total Fines and Forfeits	**13,574**	**1,340**	**1,000**	**1,000**	**1,000**	**-**	**0.0%**
46000	Interest Income-Investments	346,988	266,234	120,000	100,000	100,000	(20,000)	-16.7%
	Total Investment Income	**346,988**	**266,234**	**120,000**	**100,000**	**100,000**	**(20,000)**	**-16.7%**
47000	Miscellaneous Revenues	60,572	29,494	50,000	43,000	50,000	-	0.0%
47300	Sale of City Assets	93,259	80,574	30,000	50,000	150,000	120,000	400.0%
	Total Miscellaneous	**153,831**	**110,068**	**80,000**	**93,000**	**200,000**	**120,000**	**150.0%**
86000	Contributions from Other Funds	3,136,387	3,008,092	3,357,090	3,357,090	3,363,653	6,563	0.2%
	Total Interfund Transfers	**3,136,387**	**3,008,092**	**3,357,090**	**3,357,090**	**3,363,653**	**6,563**	**0.2%**
Total Fleet Services Revenues		**$ 3,650,780**	**$ 3,385,734**	**$ 3,558,090**	**$ 3,551,090**	**$ 3,664,653**	**$ 106,563**	**3.0%**

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City of Wheaton
Fleet Services Fund
Expenses
Calendar Year 2022 Budget

Fund 600 Fleet Services Fund
Org 60070647 Fleet Services Expenses

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	%
50010	Wages-Full Time	$ 144,052	$ 149,171	$ 152,297	$ 132,585	$ 153,095	$ 798	0.5%
50029	Wages-Full Time (Regular)	461,227	417,690	431,920	437,504	437,593	5,673	1.3%
50030	Wages-Part Time	-	-	4,797	4,504	5,163	366	7.6%
50031	Wages-Seasonal	190	-	165	-	-	(165)	-100.0%
50100	Overtime	19,005	17,324	21,020	21,020	21,446	426	2.0%
51060	Sick Leave Buy-Back	2,694	2,177	2,220	2,220	2,225	5	0.2%
	Total Personal Services	**627,168**	**586,362**	**612,419**	**597,833**	**619,522**	**7,103**	**1.2%**
51020	Uniform Allowance	3,931	5,011	4,000	4,000	4,000	-	0.0%
51100	Employer-FICA	47,298	44,414	46,626	45,734	47,393	767	1.6%
51105	Employer-IMRF Pension	53,629	64,839	66,881	65,326	53,511	(13,370)	-20.0%
75092	IMRF Pension - GASB 68	4,849	(130,377)	-	-	-	-	0.0%
75102	Compensated Absences	(31,172)	4,549	-	-	-	-	0.0%
	Total Employee Benefits	**78,535**	**(11,564)**	**117,507**	**115,060**	**104,904**	**(12,603)**	**-10.7%**
60025	Postage	329	190	300	300	300	-	0.0%
60100	Tools	3,814	3,715	4,800	4,800	4,800	-	0.0%
60700	Supplies and Materials	27,382	31,673	30,000	25,000	30,000	-	0.0%
61000	Fuel, Lubricants, Antifreeze	373,252	314,845	346,864	380,000	448,438	101,574	29.3%
61005	Tires-Repairs & Replacements	40,509	42,647	45,000	43,000	45,000	-	0.0%
61010	R&M Parts-Vehicles & Equipment	225,807	173,085	225,000	200,000	225,000	-	0.0%
	Total Supplies & Materials	**671,093**	**566,155**	**651,964**	**653,100**	**753,538**	**101,574**	**15.6%**
63005	Training	3,206	2,399	4,500	4,500	4,500	-	0.0%
64100	Contractual Services	20,369	14,809	20,350	20,350	20,350	-	0.0%
64150	Vehicle Repair & Maint Service	69,459	105,142	75,000	105,000	75,000	-	0.0%
66600	Maintenance-Equipment	7,788	3,468	6,100	4,100	6,100	-	0.0%
66601	Maintenance-Radio	1,467	13	250	250	250	-	0.0%
66605	Maintenance-Shop Equipment	3,120	1,087	1,000	1,000	1,000	-	0.0%
67700	Communications	1,587	1,345	1,303	1,303	1,169	(134)	-10.3%
68001	Software Licenses\Maintenance	12,306	9,765	13,500	13,500	13,500	-	0.0%
	Total Charges & Services	**119,302**	**138,028**	**122,003**	**150,003**	**121,869**	**(134)**	**-0.1%**
70030	Operating Equipment	3,928	194,078	-	-	855,000	855,000	100.0%
70050	Vehicles	942,360	797,369	1,638,390	668,240	3,010,580	1,372,190	83.8%
	Total Capital Outlays	**946,288**	**991,447**	**1,638,390**	**668,240**	**3,865,580**	**2,227,190**	**135.9%**
90630	Health Insurance	143,897	140,772	149,182	149,182	150,323	1,141	0.8%
91620	Liability Insurance	24,954	21,803	29,418	29,418	32,762	3,344	11.4%
92100	Administrative Services	105,618	111,362	117,969	117,969	115,803	(2,166)	-1.8%
93641	Technology Replacement	2,906	2,549	5,412	5,412	4,844	(568)	-10.5%
97100	Operating Trans Out-General Fund	-	-	1,337,511	1,337,511	-	(1,337,511)	-100.0%
97500	Operating Trans Out-Water Fund	-	-	89,428	89,428	-	(89,428)	-100.0%
97510	Operating Trans Out-Sanitary Sewer Fund	-	-	93,177	93,177	-	(93,177)	-100.0%
97515	Operating Trans Out-Storm Sewer Fund	-	-	68,870	68,870	-	(68,870)	-100.0%
97520	Operating Trans Out-Parking Fund	-	-	4,725	4,725	-	(4,725)	-100.0%
97900	Operating Trans Out-Library Fund	-	-	1,989	1,989	-	(1,989)	-100.0%
	Total Interfund Transfers	**277,375**	**276,486**	**1,897,681**	**1,897,681**	**303,732**	**(1,593,949)**	**-84.0%**
	Total Fleet Services Expenses	**$ 2,719,761**	**$ 2,546,914**	**$ 5,039,964**	**$ 4,081,917**	**$ 5,769,145**	**$ 729,181**	**14.5%**

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City of Wheaton
Fleet Services Fund
Expenses
Calendar Year 2022 Budget

Fund	**600**	**Fleet Services Fund**				
Org	**60070647**	**Fleet Services Expenses**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	50010	Wages-Full Time			$	153,095
				Fleet Maintenance Superintendent		
				Administrative Superintendent (25%)		
				Dispatcher/Assistant (25%)		
	50029	Wages-Full Time (Regular)		Public Works Labor		437,593
	50030	Wages-Part Time		PT Administrative Assistant (25%)		5,163
	50100	Overtime				21,446
	51060	Sick Leave Buy-Back				2,225
	51020	Uniform Allowance				4,000
			2,900	Uniform Rental		
			600	Safety Items and Rain Gear		
			500	Uniform Purchase		
	51100	Employer-FICA				47,393
	51105	Employer-IMRF Pension				53,511
	60025	Postage				300
	60100	Tools				4,800
	60700	Supplies and Materials				30,000
			1,500	Licenses, Titles, Registrations		
			1,200	First Aid & Safety Supplies		
			850	Paint and Body Work Materials		
			8,200	Hardware/Fittings/Chain		
			3,150	Expendables		
			1,500	Welding Supplies		
			4,000	Sheet Metal/Angle Iron		
			1,350	Electrical Supplies		
			6,750	Chemicals/Soap/Additives/Cond.		
			1,500	Miscellaneous Maintenance Supplies		
	61000	Fuel, Lubricants, Antifreeze				448,438
			255,000	Gasoline		
			167,000	Diesel		
			23,160	Oil, Grease, etc.		
			3,278	Antifreeze		
	61005	Tires-Repairs & Replacements				45,000
	61010	R&M Parts-Vehicles & Equipment				225,000
	63005	Training				4,500
			4,500	Seminars/Workshops/Schools		

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City of Wheaton
Fleet Services Fund
Expenses
Calendar Year 2022 Budget

Fund	600	Fleet Services Fund			
Org	60070647	Fleet Services Expenses			
	Account	Description	Amount	Description	Budget
	64100	Contractual Services			20,350
			3,000	Car Wash Contract	
			3,500	Aerial Lift Inspections	
			7,000	Vehicle DOT Inspections	
			4,500	Fuel Island Repairs / Inspections	
			1,300	Towel and Mat Service	
			1,050	Waste Oil Disposal	
	64150	Vehicle Repair & Maintenance Service			75,000
			20,000	Sublet Body Shop Repairs	
			55,000	Sublet Repair and Maintenance	
	66600	Maintenance-Equipment			6,100
			2,000	Vehicle Hoist Repair and Maintenance	
			3,100	PW Facility Pressure Washer Repair and Maint.	
			1,000	Paint Booth Repair and Maintenance	
	66601	Maintenance-Radio			250
	66605	Maintenance-Shop Equipment			1,000
	67700	Communications			1,169
			156	Landline Phones	
			1,013	ATT Mobile Phones	
	68001	Software Licenses\Maintenance			13,500
			13,500	CFA Software Maintenance	
	70030	Operating Equipment			855,000
			195,000	Fleet Vehicle Hoist Replacement	
			660,000	Fueling Facility Renovation	
	70050	Vehicles			1,670,201
		For Replacement in 2022		Unit #	
			63,224	8	Stake Body
			34,904	19	Pickup 4WD >8,600
			43,775	36	Pickup 4WD>8600
			43,497	58	Pickup 2WD >8,600
			20,462	68	Sports Utility -2WD
			6,365	102	Patching Trailor
			216,300	134	Loader
			64,247	147	Roller
			113,300	166	Tractor, Combination
			136,990	169	Tractor, Combination
			54,815	192	Sweeper, Small
			48,701	364	SUV
			50,817	365	SUV
			6,339	508	Plow 7.5 & 8' Pickup
			6,339	519	Plow 7.5 & 8' Pickup
			18,566	533	Plow 11' Loader
			6,339	536	Plow 7.5 & 8' Pickup
			22,765	708	Salt Spreader
			51,000	756	Tar Distributor
			661,456	923	Pumper

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City of Wheaton
Fleet Services Fund
Expenses
Calendar Year 2022 Budget

Fund	600	Fleet Services Fund				
Org	60070647	Fleet Services Expenses				
	Account	Description	Amount	Description		Budget
	70050	Vehicle Replacement				1,340,379
		Carryover from 2021		Unit #		
			65,070	7	Dump 1 1/2	
			31,518	11	Full Size Pickup 4WD	
			195,700	23	Aerial Truck - 3 Ton	
			31,518	39	Full Size Pickup 4WD	
			22,542	66	Compact SUV	
			21,419	70	Compact Pickup	
			22,542	74	Compact SUV	
			28,751	78	Van	
			48,225	93	Utility 1 Ton (2020)	
			48,225	95	Utility 1 Ton (2020)	
			29,099	333	Mid-Size SUV	
			47,817	348	Squad SUV	
			47,817	352	Squad SUV	
			47,817	353	Squad SUV	
			47,817	354	Squad SUV	
			6,154	539	Plow 8'	
			49,514	756	Asphalt Primer Distributor	
			47,817	900	Squad SUV	
			47,817	901	Squad SUV	
			226,600	942	Ambulance	
			226,600	943	Ambulance	
	90630	Health Insurance				150,323
	91620	Liability Insurance				32,762
	92100	Administrative Services				115,803
	93641	Technology Replacement				4,844
	Total Fleet Services Expenses					**$ 5,769,145**

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City of Wheaton
Vehicle and Equipment Replacement Schedule
Calendar Year 2022 Budget

Department	Vehicle/Equipment	Vehicle #	2022	2023	2024	2025	2026	5-Yr Total
City Managers Office	CAR MID SIZE	**50**				$ 20,463		**$ 20,463**
City Managers Office	CAR MID SIZE HYBRID	**100**				25,633		**$ 25,633**
Planning & Economic Develop	SPORTS UTIL-2WD	**68**	20,462					**$ 20,462**
Engineering	SPORTS UTIL-2WD	**71**					20,462	**$ 20,462**
Building and Code Enforcement	CAR MID SIZE	**65**					17,990	**$ 17,990**
Building and Code Enforcement	CAR MID SIZE HYBRID	**62**		30,745				**$ 30,745**
Building and Code Enforcement	CAR MID SIZE HYBRID	**56**		30,745				**$ 30,745**
Buildings & Grounds	PICKUP 2WD < 8,600	**110**				24,189		**$ 24,189**
Police Administrative	CAR MID SIZE	**341**		20,793				**$ 20,793**
Police Administrative	CAR MID SIZE	**334**				21,693		**$ 21,693**
Police Administrative	CAR MID SIZE HYBRID	**360**	-			28,048		**$ 28,048**
Police Investigative Services	SPORTS UTIL-4WD	**337**				31,797		**$ 31,797**
Police Investigative Services	SPORTS UTIL-2WD	**367**					32,030	**$ 32,030**
Traffic Patrol Services	SQUAD CAR MARKED	**353-2**				62,499		**$ 62,499**
Traffic Patrol Services	SQUAD CAR MARKED	**352-2**				57,195		**$ 57,195**
Traffic Patrol Services	SQUAD CAR MARKED	**354-2**				57,195		**$ 57,195**
Traffic Patrol Services	SQUAD CAR SUV HYBRID	**335**				53,912		**$ 53,912**
Traffic Patrol Services	SQUAD CAR SUV HYBRID	**350**				53,912		**$ 53,912**
Traffic Patrol Services	SQUAD CAR SUV HYBRID	**355**				53,912		**$ 53,912**
Traffic Patrol Services	SQUAD CAR SUV HYBRID	**356**				53,912		**$ 53,912**
Traffic Patrol Services	SQUAD CAR SUV HYBRID	**358**				53,912		**$ 53,912**
Traffic Patrol Services	SQUAD CAR SUV	**336**			50,817			**$ 50,817**
Traffic Patrol Services	SQUAD CAR SUV	**344**			50,817			**$ 50,817**
Traffic Patrol Services	SQUAD CAR SUV	**351**		50,817				**$ 50,817**
Traffic Patrol Services	SQUAD CAR SUV	**357**		50,817				**$ 50,817**
Traffic Patrol Services	SQUAD CAR SUV	**359**		50,817				**$ 50,817**
Traffic Patrol Services	SQUAD CAR SUV	**361**			52,251			**$ 52,251**
Traffic Patrol Services	SQUAD CAR SUV	**362**			53,912			**$ 53,912**
Traffic Patrol Services	SQUAD CAR SUV	**348-2**				57,195		**$ 57,195**
Traffic Patrol Services	SQUAD CAR SUV	**365-2**					58,911	**$ 58,911**
Traffic Patrol Services	SQUAD CAR SUV	**363**			53,912			**$ 53,912**
Traffic Patrol Services	SQUAD CAR SUV	**365**	50,817					**$ 50,817**
Traffic Patrol Services	COMMAND	**364**	48,701					**$ 48,701**
Police General Services	VAN MINI	**338**			31,876			**$ 31,876**
Police General Services	PICKUP 4WD < 8,600	**346**		36,740				**$ 36,740**
Police General Services	VAN MINI	**347**		28,422				**$ 28,422**
Fire Administrative	PICKUP 4WD >8600	**904**			34,904			**$ 34,904**
Fire Administrative	SQUAD SUV	**900-2**				57,195		**$ 57,195**
Fire Administrative	SQUAD SUV	**901-2**				57,195		**$ 57,195**
Firefighting/Investigation	COMMAND	**902**				51,666		**$ 51,666**
Firefighting/Investigation	FIRE- PUMPER	**923**	661,456					**$ 661,456**
Firefighting/Investigation	FIRE- PUMPER	**920**			775,885			**$ 775,885**
Medical/Rescue Services	FIRE- AMBUL	**944**			251,425			**$ 251,425**
Medical/Rescue Services	FIRE- AMBUL	**945**			251,425			**$ 251,425**
Traffic Signs and Lines	PICKUP 4WD >8600	**41**		34,904				**$ 34,904**
Traffic Signs and Lines	AERIAL TRUCK - 1 TON	**25**		91,670				**$ 91,670**
Traffic Signs and Lines	PICKUP 2WD> 8,600	**58**	43,497					**$ 43,497**
Street Lights & Traffic Signal	PICKUP 4WD >8600	**19**	34,904					**$ 34,904**
Street Lights & Traffic Signal	UTILITY TRUCK >1 TON	**33**					50,831	**$ 50,831**
Snow and Ice Control	PLOW 10' HD FRONT	**522**		22,860				**$ 22,860**
Snow and Ice Control	PLOW 10' HD FRONT	**524**		23,546				**$ 23,546**
Snow and Ice Control	PLOW 10' HD FRONT	**526**		23,546				**$ 23,546**
Snow and Ice Control	PLOW 10' HD FRONT	**532**		22,860				**$ 22,860**
Snow and Ice Control	PLOW 10' HD FRONT	**551**					23,546	**$ 23,546**
Snow and Ice Control	PLOW 10' HD FRONT	**552**					23,546	**$ 23,546**
Snow and Ice Control	PLOW 10' HD FRONT	**553**					23,546	**$ 23,546**
Snow and Ice Control	PLOW 7.5 & 8' PICKUP	**501**					6,927	**$ 6,927**
Snow and Ice Control	PLOW 7.5 & 8' PICKUP	**508**	6,339					**$ 6,339**
Snow and Ice Control	PLOW 7.5 & 8' PICKUP	**510**					6,927	**$ 6,927**
Snow and Ice Control	PLOW 7.5 & 8' PICKUP	**513**				6,725		**$ 6,725**
Snow and Ice Control	PLOW 7.5 & 8' PICKUP	**514**					6,927	**$ 6,927**
Snow and Ice Control	PLOW 7.5 & 8' PICKUP	**519**	6,339					**$ 6,339**
Snow and Ice Control	PLOW 7.5 & 8' PICKUP	**536**	6,339					**$ 6,339**
Snow and Ice Control	PLOW 7.5 & 8' PICKUP	**541**		6,339				**$ 6,339**

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City of Wheaton
Vehicle and Equipment Replacement Schedule
Calendar Year 2022 Budget

Department	Vehicle/Equipment	Vehicle #	2022	2023	2024	2025	2026	5-Yr Total
Snow and Ice Control	PLOW 7.5 & 8' PICKUP	**544**					6,927	$ **6,927**
Snow and Ice Control	PLOW 7.5 & 8' PICKUP	**545**					6,927	$ **6,927**
Snow and Ice Control	PLOW 7.5 & 8' PICKUP	**572**					6,927	$ **6,927**
Snow and Ice Control	PLOW 7.5 & 8' PICKUP	**573**					6,927	$ **6,927**
Snow and Ice Control	PLOW 7.5 & 8' PICKUP	**597**					6,927	$ **6,927**
Snow and Ice Control	PLOW 7.5 & 8' PICKUP	**537**				6,725		$ **6,725**
Snow and Ice Control	SALT SPREADER HOPPER	**708**	22,765					$ **22,765**
Snow and Ice Control	SALT SPREADER HOPPER	**722**		24,151				$ **24,151**
Snow and Ice Control	SALT SPREADER HOPPER	**724**		24,876				$ **24,876**
Snow and Ice Control	SALT SPREADER HOPPER	**726**		24,876				$ **24,876**
Snow and Ice Control	SALT SPREADER HOPPER	**732**		24,151				$ **24,151**
Snow and Ice Control	SALT SPREADER HOPPER	**751**					24,876	$ **24,876**
Snow and Ice Control	SALT SPREADER HOPPER	**753**					24,876	$ **24,876**
Snow and Ice Control	PLOW UNDERBODY	**622**		14,992				$ **14,992**
Snow and Ice Control	PLOW UNDERBODY	**624**		15,442				$ **15,442**
Snow and Ice Control	PLOW UNDERBODY	**626**		15,442				$ **15,442**
Snow and Ice Control	PLOW UNDERBODY	**632**		14,992				$ **14,992**
Snow and Ice Control	PLOW 11' LOADER	**533**	18,566					$ **18,566**
Streets	LOADER	**134**	216,300					$ **216,300**
Streets	LOADER	**135**				229,473		$ **229,473**
Streets	STAKE BODY	**8**	63,224					$ **63,224**
Streets	PICKUP 4WD >8600	**10**					38,140	$ **38,140**
Streets	PICKUP 4WD >8600	**14**					38,140	$ **38,140**
Streets	PICKUP 4WD >8600	**36**	43,775					$ **43,775**
Streets	PICKUP 4WD >8600	**45**					38,140	$ **38,140**
Streets	PICKUP 4WD >8600	**73**					38,140	$ **38,140**
Streets	DUMP 3 TON	**22**		172,565				$ **172,565**
Streets	DUMP 3 TON	**24**		177,742				$ **177,742**
Streets	DUMP 3 TON	**26**		177,742				$ **177,742**
Streets	DUMP 3 TON	**32**		162,659				$ **162,659**
Streets	DUMP TANDEM	**51**					196,230	$ **196,230**
Streets	DUMP TANDEM	**52**					196,230	$ **196,230**
Streets	DUMP TANDEM	**53**					196,230	$ **196,230**
Streets	SKID LOADER LARGE FR	**140**		54,902				$ **54,902**
Streets	TRAILER-LARGE	**814**		13,113				$ **13,113**
Streets	AIR COMPRESSOR	**143**		13,659				$ **13,659**
Streets	ROLLER	**147**	64,247					$ **64,247**
Streets	TAR DISTRIBUTOR	**756**	51,000					$ **51,000**
Streets	PATCHING TRAILER	**150**		30,141				$ **30,141**
Street Cleaning	SWEEPER - STREET	**15**			251,433			$ **251,433**
Forestry Operations	PICKUP 2WD >8600	**60**					24,189	$ **24,189**
Forestry Operations	DUMP 2 TON	**83**				83,415		$ **83,415**
Forestry Operations	DUMP 2 TON	**85**				83,415		$ **83,415**
Forestry Operations	AERIAL TRUCK - 3 TON	**82**					247,612	$ **247,612**
Forestry Operations	MOWER RIDING	**102**	6,365					$ **6,365**
Forestry Operations	WOOD CHIPPERS	**183**				74,171		$ **74,171**
Forestry Operations	TREE SPRAYER	**187**				11,617		$ **11,617**
Public Grounds	DUMP 1 1/2 TON	**46**		43,497				$ **43,497**
Public Grounds	PICKUP 4WD >8600	**13**				37,029		$ **37,029**
Public Grounds	PICKUP 4WD >8600	**44**					38,140	$ **38,140**
Public Grounds	DUMP 1 TON	**37**				47,034		$ **47,034**
Public Grounds	UTILITY VEHICLE	**101**			24,931			$ **24,931**
Public Grounds	UTILITY TRACTOR	**103**		60,481				$ **60,481**
Public Grounds	MOWER RIDING	**108**			7,734			$ **7,734**
Public Grounds	MOWER RIDING	**109**			9,962			$ **9,962**
Public Grounds	MOWER RIDING	**104**				7,734		$ **7,734**
Public Grounds	UTILITY VEHICLE-ELEC	**106**			10,163			$ **10,163**
Public Grounds	UTILITY VEHICLE-ELEC	**107**			10,163			$ **10,163**
Public Grounds	SKID LOADER SMALL FR	**117**			22,243			$ **22,243**
Public Grounds	SKID LOADER SMALL FR	**118**			22,243			$ **22,243**
Public Grounds	TRAILER-SMALL	**804**			12,731			$ **12,731**
Water Administrative	DUMP TANDEM	**96**					196,230	$ **196,230**
Water Administrative	PICKUP 2WD> 8,600	**86**			29,394			$ **29,394**
Water Administrative	PICKUP 2WD> 8,600	**88**					31,184	$ **31,184**

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City of Wheaton
Vehicle and Equipment Replacement Schedule
Calendar Year 2022 Budget

Department	Vehicle/Equipment	Vehicle #	2022	2023	2024	2025	2026	5-Yr Total
Water Administrative	PICKUP 2WD < 8,600	**98**		24,189				**$ 24,189**
Water Administrative	SPORTS UTIL - SWD	**89**			20,462			**$ 20,462**
Water Administrative	UTILITY TRK=1 TON	**92**			51,984			**$ 51,984**
Water Administrative	TRACTOR, COMBINATION	**166**	113,300					**$ 113,300**
Fleet Services	SWEEPER - SMALL	**192**	54,815					**$ 54,815**
Sewer Maintenance	VAN STANDARD	**47**					33,503	**$ 33,503**
Sewer Maintenance	VAN SEWER-TV	**2**					336,272	**$ 336,272**
Sewer Maintenance	SEWE JETTER COMBO	**4**				472,714		**$ 472,714**
Sewer Maintenance	STAKE BODY	**5**			68,959			**$ 68,959**
Sewer Maintenance	PICKUP 2WD <8600	**59**				33,619		**$ 33,619**
Sewer Maintenance	PICKUP 4WD <8600	**43**					38,140	**$ 38,140**
Sewer Maintenance	PLOW 7.5 & 8' PICKUP	**543**					6,927	**$ 6,927**
Sewer Maintenance	TRAILER TRAFFIC ADV	**839**			5,305			**$ 5,305**
Sewer Maintenance	TRAILER-LARGE	**807**		5,305				**$ 5,305**
Sewer Maintenance	AIR COMPRESSOR	**141**			13,261			**$ 13,261**
Sewer Maintenance	TRACTOR, COMBINATION	**169**	136,990					**$ 136,990**
Library	VAN MINI	**105**					25,320	**$ 25,320**
Totals			**$ 1,670,201**	**$ 1,620,538**	**$ 2,168,192**	**$ 1,915,194**	**$ 2,074,797**	**$ 9,448,922**

Vehicle Replacement Carryover from 2021	**$ 1,340,379**
Grand Total	**$ 3,010,580**

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City of Wheaton
Capital Equipment Replacement Fund
Calendar Year 2022 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The City has implemented a sustainable asset management program to ensure that adequate funds are available to replace capital assets as they reach the end of their useful lives. The Capital Equipment Replacement fund provides for the replacement of the City's major operating equipment with the exception of facility components (Building Renewal Fund), information technology assets (Technology Replacement Fund) and vehicles (Municipal Garage Fund). Examples of assets in the Capital Equipment Replacement Fund include police and fire safety equipment, communications equipment, and portable radios. Each asset's replacement cost and useful life is evaluated and contributions to this fund determined during the annual budget process.

2022 BUDGET SUMMARY

The 2022 budget includes the following items:

- $20,000 City Hall - Planning Session Space.
- $20,500 Water – Security System Reber & President.
- $38,663 City Hall - Council Chambers Viewing Upgrades.
- $40,000 City Hall - 2nd Floor Interior Update.
- $44,000 City Hall – Council Chambers Audio/Visual Upgrades.

EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Capital Outlays	$ 134,738	$ 404,787	$ 77,939	$ 163,163
Total Expenditures	**$ 134,738**	**$ 404,787**	**$ 77,939**	**$ 163,163**

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City of Wheaton
Capital Equipment Replacement Fund
Fund Summary
Calendar Year 2022 Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
Beginning Fund Balance	**$ 3,531,203**	**$ 3,900,415**	**$ 4,261,902**	**$ 4,261,902**	**$ 4,551,307**		
Revenues							
Investment Income	$ 165,060	$ 174,255	$ 117,000	$ 50,000	$ 50,000	$ (67,000)	-57.3%
Miscellaneous	-	7,000	-	-	-	-	0.0%
Interfund Transfers	316,909	314,970	317,344	317,344	250,993	(66,351)	-20.9%
Total Revenues	**$ 481,969**	**$ 496,225**	**$ 434,344**	**$ 367,344**	**$ 300,993**	**$ (133,351)**	**-30.7%**
Expenses							
Capital Outlays	$ 112,757	$ 134,738	$ 404,787	$ 77,939	$ 163,163	$ (241,624)	-59.7%
Total Expenses	**$ 112,757**	**$ 134,738**	**$ 404,787**	**$ 77,939**	**$ 163,163**	**$ (241,624)**	**-59.7%**
Revenues Over/ (Under) Expenses	**$ 369,212**	**$ 361,487**	**$ 29,557**	**$ 289,405**	**$ 137,830**		
Ending Fund Balance	**$ 3,900,415**	**$ 4,261,902**	**$ 4,291,459**	**$ 4,551,307**	**$ 4,689,137**		

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City of Wheaton
Capital Equipment Replacement Fund
Revenues
Calendar Year 2022 Budget

Fund 640 Capital Equipment Replacement Fund
Org 64000000 Capital Equipment Replacement Revenues

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
46000	Interest Income-Investments	$ 165,060	$ 174,255	$ 117,000	$ 50,000	$ 50,000	$ (67,000)	-57.3%
	Total Investment Income	**165,060**	**174,255**	**117,000**	**50,000**	**50,000**	**(67,000)**	**-57.3%**
47300	Sale of City Assets	-	7,000	-	-	-	-	0.0%
	Total Miscellaneous	**-**	**7,000**	**-**	**-**	**-**	**-**	**0.0%**
80000	Contribution From Other Funds	316,909	314,970	317,344	317,344	250,993	(66,351)	-20.9%
	Total Interfund Transfers	**316,909**	**314,970**	**317,344**	**317,344**	**250,993**	**(66,351)**	**-20.9%**
Total Capital Equip Repl Revenues		**$ 481,969**	**$ 496,225**	**$ 434,344**	**$ 367,344**	**$ 300,993**	**$ (133,351)**	**-30.7%**

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City of Wheaton
Capital Equipment Replacement Fund
Expenses
Calendar Year 2022 Budget

Fund 640 Capital Equipment Replacement Fund
Org 64000010 Capital Equipment Replacement Expenses

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
70030	Operating Equipment	$ 112,757	$ 134,738	$ 404,787	$ 77,939	$ 163,163	$ (241,624)	-59.7%
	Total Capital Outlays	**112,757**	**134,738**	**404,787**	**77,939**	**163,163**	**(241,624)**	**-59.7%**
Total Capital Equip Replacement Expenses		**$ 112,757**	**$ 134,738**	**$ 404,787**	**$ 77,939**	**$ 163,163**	**$ (241,624)**	**-59.7%**

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City of Wheaton
Capital Equipment Replacement Fund
Expenses
Calendar Year 2022 Budget

Fund 640 Capital Equipment Replacement Fund
Org 64000010 Capital Equipment Replacement Expenses

Account	Description	Amount	Description	Department	Budget
70030	Operating Equipment				$ 163,163
		40,000	2nd Floor Interior Update	City Hall	
		44,000	Council Chambers Audio/Visual Upgrade	City Hall	
		38,663	Council Chambers Viewing Upgrades	City Hall	
		20,000	Planning Session Space	City Hall	
		20,500	Security System Reber & President	Water	
Total Capital Equipment Replacement Expenses					**$ 163,163**

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City of Wheaton
Technology Replacement Fund
Calendar Year 2022 Budget

GENERAL DESCRIPTION AND MAJOR AREAS FO RESPONSIBILITY

The City has implemented a sustainable asset management program to ensure that adequate funds are available to replace capital assets as they reach the end of their useful lives. The Technology Replacement Fund provides for the replacement of the City's information technology assets. Examples of assets in the Technology Replacement Fund include computers, servers, and network equipment. Each asset's replacement cost and useful life is evaluated and contributions to this fund determined during the annual budget process.

2022 BUDGET SUMMARY

The 2022 budget includes the following items:

- $2,164 Nano Computer Replacements (4).
- $2,720 Uninterruptable Power Supply Replacements (4).
- $2,842 Scanner Replacements (4).
- $3,710 Tablet Replacements (7).
- $10,028 Printer Replacements (28).
- $14,456 Laptop Computer Replacements (13).
- $15,450 Server and Storage Replacements (2).
- $19,669 Surveillance Camera Replacements (8).
- $25,641 Desktop Computer Replacements (33).
- $31,003 Police and Fire Mobile Data Terminal Replacements (7).

EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Capital Outlays	$ 123,905	$ 135,905	$ 145,417	$ 127,683
Total Expenditures	**$ 123,905**	**$ 135,905**	**$ 145,417**	**$ 127,683**

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City of Wheaton
Technology Replacement Fund
Fund Summary
Calendar Year 2022 Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
Beginning Fund Balance	**$ 601,265**	**$ 648,855**	**$ 680,516**	**$ 680,516**	**$ 719,380**		
Revenues							
Intergovernmental	$ 99,788	$ -	$ -	$ -	$ -	$ -	0.0%
Investment Income	17,766	2,385	6,000	250	250	(5,750)	-95.8%
Interfund Transfers	135,565	153,181	184,031	184,031	186,632	2,601	1.4%
Total Revenues	**$ 253,119**	**$ 155,566**	**$ 190,031**	**$ 184,281**	**$ 186,882**	**$ (3,149)**	**-1.7%**
Expenses							
Capital Outlays	$ 205,529	$ 123,905	$ 135,905	$ 145,417	$ 127,683	$ (8,222)	-6.0%
Total Expenses	**$ 205,529**	**$ 123,905**	**$ 135,905**	**$ 145,417**	**$ 127,683**	**$ (8,222)**	**-6.0%**
Revenues Over/ (Under) Expenses	**$ 47,590**	**$ 31,661**	**$ 54,126**	**$ 38,864**	**$ 59,199**		
Ending Fund Balance	**$ 648,855**	**$ 680,516**	**$ 734,642**	**$ 719,380**	**$ 778,579**		

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City of Wheaton
Technology Replacement Fund
Revenues
Calendar Year 2022 Budget

Fund 641 Technology Replacement Fund
Org 64103000 Technology Replacement Revenues

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
48000	Grant Revenue	$ 99,788	$ -	$ -	$ -	$ -	$ -	0.0%
	Total Intergovernmental	**99,788**	**-**	**-**	**-**	**-**	**-**	**0.0%**
46000	Interest Income-Investments	17,766	2,385	6,000	200	300	(5,700)	-95.0%
	Total Investment Income	**17,766**	**2,385**	**6,000**	**200**	**300**	**(5,700)**	**-95.0%**
80000	Contribution From Other Funds	135,565	153,181	184,031	184,031	186,632	2,601	1.4%
	Total Interfund Transfers	**135,565**	**153,181**	**184,031**	**184,031**	**186,632**	**2,601**	**1.4%**
	Total Technology Replacement Revenues	**$ 253,119**	**$ 155,566**	**$ 190,031**	**$ 184,231**	**$ 186,932**	**$ (3,099)**	**-1.6%**

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City of Wheaton
Technology Replacement Fund
Expenses
Calendar Year 2022 Budget

Fund 641 Technology Replacement Fund
Org 64130010 Technology Replacement Expenses

			2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
	70035	Technology Equipment	$ 205,529	$ 123,905	$ 135,905	$ 145,417	$ 127,683	$ (8,222)	-4.4%
		Total Capital Outlays	**205,529**	**123,905**	**135,905**	**145,417**	**127,683**	**(8,222)**	**-4.4%**
	Total Technology Replacement Expenses		**$ 205,529**	**$ 123,905**	**$ 135,905**	**$ 145,417**	**$ 127,683**	**$ (8,222)**	**-4.4%**

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City of Wheaton
Technology Replacement Fund
Expenses
Calendar Year 2022 Budget

Fund 641 Technology Replacement Fund
Org 64130010 Technology Replacement Expenses

Account	Description	Amount	Description	Budget
70035	Technology Equipment			$ 127,683
		19,669	Facilities Security Video System - Police Exterior	
		25,641	Desktop Computers (34)	
		31,003	First Responder Mobile Data Terminals (7)	
		2,164	Nano Computers (4)	
		14,456	Laptop Computer Replacements (13)	
		10,028	Printers (28)	
		2,842	Scanners (4)	
		15,450	Server and Storage Replacements (2)	
		3,710	Tablet Replacements (7)	
		2,720	Uninterruptable Power Supplies (4)	
Total Technology Replacement Expenses				**$ 127,683**

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City of Wheaton
Building Renewal Fund
Calendar Year 2022 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The City has implemented a sustainable asset management program to ensure that adequate funds are available to replace capital assets as they reach the end of their useful lives. The Building Renewal Fund provides for the replacement of the City's general government building systems and components. Buildings included in this fund are City Hall, the City Hall Annex, Public Works, the Police Department, and all Fire Stations. Examples of assets that would be replaced in the Building Renewal Fund include roofs, HVAC equipment, parking lots and lighting fixtures.

The contribution schedule for the Building Renewal Fund is based upon the Sherman-Dergis Formula for calculating facility renewal costs over the life of a building.

2022 BUDGET SUMMARY

The 2022 budget includes the following items:

- $10,000 Public Works – Generator #2 Replacement.
- $15,000 Police Station – Detective Area Renovation.
- $15,000 Public Works – Cold Storage Building.
- $20,000 City Hall – Planning Session Space.
- $22,000 Fie Station #39 – Overhead Doors Replacement.
- $25,300 City Hall – Council Chambers Viewing Upgrades.
- $35,000 Fire Station #37 – Overhead Doors Replacement.
- $77,000 Public Works – Overhead Doors Replacement.
- $77,124 City Hall – Council Audio/Visual Upgrades.
- $88,000 Fire Station #38 – Overhead Doors Replacement.
- $100,000 City Hall – 2nd Floor Interior Update.
- $105,000 Public Works – Rooftop Unit (RTU) HVAC Replacement.

EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Capital Outlays	$ 382,485	$ 915,367	$ 800,108	$ 589,424
Total Expenditures	**$ 382,485**	**$ 915,367**	**$ 800,108**	**$ 589,424**

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City of Wheaton
Building Renewal Fund
Fund Summary
Calendar Year 2022 Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
Beginning Fund Balance	**$ 1,191,709**	**$ 1,144,995**	**$ 1,028,479**	**$ 1,028,479**	**$ 2,592,247**		
Revenues							
Investment Income	$ 40,686	$ 34,663	$ 10,000	$ 10,000	$ 10,000	$ -	0.0%
Miscellaneous Revenue	-	-	-	105,855	-	-	0.0%
Interfund Transfers	215,356	231,306	248,021	2,248,021	265,530	17,509	7.1%
Total Revenues	**$ 256,042**	**$ 265,969**	**$ 258,021**	**$ 2,363,876**	**$ 275,530**	**$ 17,509**	**6.8%**
Expenses							
Capital Outlays	$ 302,756	$ 382,485	$ 915,367	$ 800,108	$ 589,424	$ (325,943)	-35.6%
Total Expenses	**$ 302,756**	**$ 382,485**	**$ 915,367**	**$ 800,108**	**$ 589,424**	**$ (325,943)**	**-35.6%**
Revenues Over/ (Under) Expenses	**$ (46,714)**	**$ (116,516)**	**$ (657,346)**	**$ 1,563,768**	**$ (313,894)**		
Ending Fund Balance	**$ 1,144,995**	**$ 1,028,479**	**$ 371,133**	**$ 2,592,247**	**$ 2,278,353**		

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City of Wheaton
Building Renewal Fund
Revenues
Calendar Year 2022 Budget

Fund 642 Building Renewal Fund
Org 64205500 Building Renewal Revenues

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
46000	Interest Income-Investments	$ 40,686	$ 34,663	$ 10,000	$ 10,000	$ 10,000	$ -	0.0%
	Total Investment Income	**40,686**	**34,663**	**10,000**	**10,000**	**10,000**	**-**	**0.0%**
47000	Miscellaneous Revenue	-	-	-	105,855	-	-	0.0%
	Total Miscellaneous Revenue	**-**	**-**	**-**	**105,855**	**-**	**-**	**0.0%**
85100	Contribution From Other Funds	215,356	231,306	248,021	248,021	265,530	$ 17,509	7.1%
87100	Operating Trans In-General Fund	-	-	-	2,000,000	-	-	0.0%
	Total Interfund Transfers	**215,356**	**231,306**	**248,021**	**2,248,021**	**265,530**	**17,509**	**7.1%**
Total Building Renewal Revenues		**$ 256,042**	**$ 265,969**	**$ 258,021**	**$ 2,363,876**	**$ 275,530**	**$ 17,509**	**6.8%**

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City of Wheaton
Building Renewal Fund
Expenses
Calendar Year 2022 Budget

Fund 642 Building Renewal Fund
Org 64255010 Building Renewal Expenses

			2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
	64110	Engineering Services	$ 7,000	$ -	$ -	$ -	$ 15,000	$ 15,000	100.0%
	70001	Building Improvements	295,756	382,485	915,367	800,108	574,424	(340,943)	-37.2%
		Total Capital Outlays	**302,756**	**382,485**	**915,367**	**800,108**	**589,424**	**$ (325,943)**	**-35.6%**
		Total Building Renewal Expenses	**$ 302,756**	**$ 382,485**	**$ 915,367**	**$ 800,108**	**$ 589,424**	**$ (325,943)**	**-35.6%**

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City of Wheaton
Building Renewal Fund
Expenses
Calendar Year 2022 Budget

Fund 642 Building Renewal Fund
Org 64255010 Building Renewal Expenses

Account	Description	Amount	Description	Budget
64110	Engineering Services			$ 15,000
		15,000	PD - Detective Area Renovation	
70001	Building Improvements			$ 574,424
		100,000	City Hall - 2nd Floor Interior Update	
		25,300	City Hall - Council Chambers Viewing Upgrades	
		77,124	City Hall - Council Audio/Visual Upgrades	
		20,000	City Hall - Planning Session Space	
		35,000	Fire Station #37 - Overhead Doors Replacement	
		88,000	Fire Station #38 - Overhead Doors Replacement	
		22,000	Fire Station #39 - Overhead Doors Replacement	
		15,000	PW - Cold Storage Building	
		10,000	PW - Generator #2 Replacement	
		77,000	PW - Overhead Doors Replacement	
		105,000	PW - Rooftop Unit (RTU) HVAC Replacement	
Total Building Renewal Expenses				**$ 589,424**

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City of Wheaton
Liability Insurance Fund
Calendar Year 2022 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The City maintains its liability, property, workers' compensation, and other liability insurance needs in this fund. Since 1982, the City of Wheaton has utilized a self-insurance program for General Liability, Property, Public Officials Liability, and Workers' Compensation coverages while securing excess specific protection and aggregate coverage to protect it in the event of numerous or catastrophic losses. A self-insurance program transfers some of the risk of loss to a third party by purchasing excess insurance coverage above a specific dollar amount (self-insured retention). The City is responsible for paying claims up to the self-insured retention amount. The City's liability insurance plan year is November 1st through October 31st.

Liability insurance costs are allocated on a per capita basis to each City organization and transfers are made monthly from those respective organizations.

2022 BUDGET SUMMARY

2022 total expenses increase from $1.0 million to $1.2 million, an increase of $0.2 million (or 14.3%) compared to the prior year, mainly due to property and liability insurance premiums increasing $176,900 (or 42.4%).

EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Charges & Services	$ 828,513	$ 1,052,070	$ 1,141,540	$ 1,202,550
Total Expenditures	**$ 828,513**	**$ 1,052,070**	**$ 1,141,540**	**$ 1,202,550**

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City of Wheaton
Liability Insurance Fund
Fund Summary
Calendar Year 2022 Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
Beginning Fund Balance	**$ 1,200,510**	**$ 1,633,752**	**$ 1,707,447**	**$ 1,707,447**	**$ 2,034,177**		
Revenues							
Investment Income	$ 98,387	$ 105,942	$ 50,000	$ 35,000	$ 40,000	$ (10,000)	-20.0%
Miscellaneous	109,027	52,481	35,000	466,200	50,000	15,000	42.9%
Interfund Transfers	842,250	743,785	967,070	967,070	1,112,550	145,480	15.0%
Total Revenues	**$ 1,049,664**	**$ 902,208**	**$ 1,052,070**	**$ 1,468,270**	**$ 1,202,550**	**$ 150,480**	**14.3%**
Expenses							
Charges & Services	$ 616,422	$ 828,513	$ 1,052,070	$ 1,141,540	$ 1,202,550	$ 150,480	14.3%
Total Expenses	**$ 616,422**	**$ 828,513**	**$ 1,052,070**	**$ 1,141,540**	**$ 1,202,550**	**$ 150,480**	**14.3%**
Revenues Over/ (Under) Expenses	**$ 433,242**	**$ 73,695**	**$ -**	**$ 326,730**	**$ -**		
Ending Fund Balance	**$ 1,633,752**	**$ 1,707,447**	**$ 1,707,447**	**$ 2,034,177**	**$ 2,034,177**		

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City of Wheaton
Liability Insurance Fund
Revenues
Calendar Year 2022 Budget

Fund 620 Liability Insurance Fund
Org 62000000 Liability Insurance Revenues

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
46000	Interest Income-Investments	$ 98,387	$ 105,942	$ 50,000	$ 35,000	$ 40,000	$ (10,000)	-20.0%
	Total Investment Income	**98,387**	**105,942**	**50,000**	**35,000**	**40,000**	**(10,000)**	**-20.0%**
47000	Miscellaneous Revenues	377	4,850	-	-	-	-	0.0%
47200	Insurance-Liability Recovery	-	2,848	10,000	66,200	10,000	-	0.0%
47205	Insurance-WC Recovery	108,650	44,783	25,000	400,000	40,000	15,000	60.0%
	Total Miscellaneous	**109,027**	**52,481**	**35,000**	**466,200**	**50,000**	**15,000**	**42.9%**
80000	Contribution From Other Funds	842,250	743,785	967,070	967,070	1,112,550	145,480	15.0%
	Total Interfund Transfers	**842,250**	**743,785**	**967,070**	**967,070**	**1,112,550**	**145,480**	**15.0%**
Total Liability Insurance Revenues		**$ 1,049,664**	**$ 902,208**	**$ 1,052,070**	**$ 1,468,270**	**$ 1,202,550**	**$ 150,480**	**14.3%**

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City of Wheaton
Liability Insurance Fund
Expenses
Calendar Year 2022 Budget

Fund 620 Liability Insurance Fund
Org 62020010 Liability Insurance Expenses

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
63005	Training	$ 5,056	$ 6,375	$ 25,000	$ 25,000	$ 25,000	$ -	0.0%
64100	Contractual Services	52,956	59,746	56,700	55,800	55,800	(900)	-1.6%
69025	Liability Insurance Premiums	280,982	314,084	416,950	425,140	593,850	176,900	42.4%
69030	Liability Claims	100,198	246,066	100,000	125,000	100,000	-	0.0%
69035	Workers Comp Ins Premiums	97,172	106,225	122,920	120,500	127,400	4,480	3.6%
69040	Workers Comp Claims	65,994	78,185	330,000	400,000	300,000	(30,000)	-9.1%
69045	Unemployment Claims	13,347	17,605	-	(10,400)	-	-	0.0%
69065	Notary Bonds	717	227	500	500	500	-	0.0%
	Total Charges & Services	**616,422**	**828,513**	**1,052,070**	**1,141,540**	**1,202,550**	**150,480**	**14.3%**
Total Liability Insurance Expenses		**$ 616,422**	**$ 828,513**	**$ 1,052,070**	**$ 1,141,540**	**$ 1,202,550**	**$ 150,480**	**14.3%**

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City of Wheaton
Liability Insurance Fund
Expenses
Calendar Year 2022 Budget

Fund	620	Liability Insurance Fund			
Org	62020010	Liability Insurance Expenses			
	Account	Description	Amount	Description	Budget
	63005	Training			$ 25,000
			10,000	Safety/Loss Control Training	
			15,000	Safety/Loss Control Training Software	
	64100	Contractual Services			55,800
			26,100	Broker Fee	
			20,000	TPA Claims Administration	
			7,700	Liability Insurance Consultant	
			2,000	IWCC	
	69025	Liability Insurance Premiums			593,850
			591,800	Property & General Liability Insurance	
			2,050	Treasurer & City Clerk Bonds	
	69030	Liability Claims			100,000
	69035	Workers Comp Insurance Premiums			127,400
	69040	Workers Comp Claims			300,000
	69065	Notary Bonds			500
	Total Liability Insurance Expenses				**$ 1,202,550**

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City of Wheaton
Health Insurance Fund
Calendar Year 2022 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The City of Wheaton pays for health insurance claims and benefits for employees through the Health Insurance Fund. Employees who retire from the City may continue health insurance coverage by paying the full medical equivalent premium for the City's Plan. Health insurance costs are allocated on a per capita basis to each City organization and transfers are made monthly from those respective organizations.

Intergovernmental Personnel Benefit Cooperative (IPBC)

In 2003, the City joined the Intergovernmental Personnel Benefit Cooperative (IPBC). The IPBC is a cooperative entity established to jointly administer some or all the personnel benefit programs offered by its members to their officers, employees, and retirees. These benefit programs include, but are not limited to, medical expense claim payments, dental and life insurance. Currently, there are 130 members participating in IPBC. The City's health insurance plan year is July 1st through June 30th. As shown in the following table, the PPO rate increased 5.30% and the HMO rate decreased -4.15% in 2021.

Health Insurance History of Rate Changes
City Plans

City Plans		
Date	PPO	HMO
07/01/11	3.40%	6.20%
07/01/12	13.40%	3.60%
07/01/13	8.40%	2.90%
07/01/14	-10.37%	0.50%
07/01/15	0.67%	-4.90%
07/01/16	6.20%	2.60%
07/01/17	2.70%	2.70%
07/01/18	7.90%	0.00%
07/01/19	1.06%	-1.80%
07/01/20	-0.61%	-0.40%
07/01/21	5.30%	-4.15%
Average	**3.46%**	**0.66%**

Public Works Local 150 Union Insurance Plan

On January 1, 2012, as part of a new bargaining agreement with the City, Public Works union employees were no longer on the City's health and dental plans and began participation in the Local 150 union health and dental insurance plans. The City pays to Local 150 an agreed upon monthly contribution, based on type of coverage, for each active employee participating in the union plan. As shown in the following table, the rate increased 4.99% in 2021.

Health Insurance History of Rate Changes
PW Local 150 Plan

PW Local 150	
Date	Average Increase
01/01/13	7.70%
01/01/14	7.15%
01/01/15	6.67%
01/01/16	6.26%
01/01/17	2.61%
05/01/17	5.00%
05/01/18	5.00%
05/01/19	5.51%
05/01/20	3.99%
05/01/21	4.99%
Average	**5.49%**

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2022 BUDGET SUMMARY

2022 total expenses increase from $5.4 million to $5.5 million, an increase of $175,885 (or 3.3%) compared to the prior year, mainly due health insurance premiums increasing $175,286 (or 4.5%).

EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Charges & Services	$ 5,248,451	$ 5,360,245	$ 5,272,109	$ 5,536,130
Total Expenditures	**$ 5,248,451**	**$ 5,360,245**	**$ 5,272,109**	**$ 5,536,130**

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City of Wheaton
Health Insurance Fund
Fund Summary
Calendar Year 2022 Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
Beginning Fund Balance	**$ 1,805,017**	**$ 2,379,107**	**$ 2,526,271**	**$ 2,526,271**	**$ 2,603,007**		
Revenues							
Charges for Services	$ 900,771	$ 930,468	$ 944,000	$ 932,600	$ 987,250	$ 43,250	4.6%
Investment Income	34,200	31,886	25,000	20,000	20,000	(5,000)	-20.0%
Miscellaneous	294,738	235,191	125,000	130,000	126,500	1,500	1.2%
Interfund Transfers	4,587,150	4,198,070	4,266,245	4,266,245	4,402,380	136,135	3.2%
Total Revenues	**$ 5,816,859**	**$ 5,395,615**	**$ 5,360,245**	**$ 5,348,845**	**$ 5,536,130**	**$ 175,885**	**3.3%**
Expenses							
Charges & Services	$ 5,242,769	$ 5,248,451	$ 5,360,245	$ 5,272,109	$ 5,536,130	$ 175,885	3.3%
Total Expenses	**$ 5,242,769**	**$ 5,248,451**	**$ 5,360,245**	**$ 5,272,109**	**$ 5,536,130**	**$ 175,885**	**3.3%**
Revenues Over/ (Under) Expenses	**$ 574,090**	**$ 147,164**	**$ -**	**$ 76,736**	**$ -**		
Ending Fund Balance	**$ 2,379,107**	**$ 2,526,271**	**$ 2,526,271**	**$ 2,603,007**	**$ 2,603,007**		

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City of Wheaton
Health Insurance Fund
Revenues
Calendar Year 2022 Budget

Fund 630 Health Insurance Fund
Org 63000000 Health Insurance Revenues

			2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
	43800	Insurance-Employee Contribution	$ 582,325	$ 608,647	$ 604,000	$ 608,400	$ 654,950	$ 50,950	8.4%
	43820	Insurance-Retiree Contribution	318,446	321,821	340,000	324,200	332,300	(7,700)	-2.3%
		Total Charges for Services	**900,771**	**930,468**	**944,000**	**932,600**	**987,250**	**43,250**	**4.6%**
	46000	Interest Income-Investments	34,200	31,886	25,000	20,000	20,000	(5,000)	-20.0%
		Total Investment Income	**34,200**	**31,886**	**25,000**	**20,000**	**20,000**	**(5,000)**	**-20.0%**
	47000	Miscellaneous Revenues	294,738	235,191	125,000	130,000	126,500	1,500	1.2%
		Total Miscellaneous	**294,738**	**235,191**	**125,000**	**130,000**	**126,500**	**1,500**	**1.2%**
	80000	Contribution From Other Funds	4,587,150	4,198,070	4,266,245	4,266,245	4,402,380	136,135	3.2%
		Total Interfund Transfers	**4,587,150**	**4,198,070**	**4,266,245**	**4,266,245**	**4,402,380**	**136,135**	**3.2%**
Total Health Insurance Revenues			**$ 5,816,859**	**$ 5,395,615**	**$ 5,360,245**	**$ 5,348,845**	**$ 5,536,130**	**$ 175,885**	**3.3%**

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City of Wheaton
Health Insurance Fund
Expenses
Calendar Year 2022 Budget

Fund 630 Health Insurance Fund
Org 63020010 Health Insurance Expenses

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
64100	Contractual Services	$ 44,332	$ 41,055	$ 46,000	$ 50,664	$ 49,500	$ 3,500	7.6%
69000	Health Insurance Premiums	3,928,275	3,910,951	3,933,945	3,913,634	4,109,231	175,286	4.5%
69010	Dental Insurance Premiums	153,043	152,013	159,235	151,449	148,137	(11,098)	-7.0%
69015	Life Insurance Premiums	30,995	24,573	24,565	24,459	24,462	(103)	-0.4%
69020	Disability Insurance Premiums	1,579	1,381	1,500	1,253	1,500	-	0.0%
69075	Insurance-Local 150	1,084,545	1,118,478	1,195,000	1,130,650	1,203,300	8,300	0.7%
	Total Charges & Services	**5,242,769**	**5,248,451**	**5,360,245**	**5,272,109**	**5,536,130**	**175,885**	**3.3%**
Total Health Insurance Expenses		**$ 5,242,769**	**$ 5,248,451**	**$ 5,360,245**	**$ 5,272,109**	**$ 5,536,130**	**$ 175,885**	**3.3%**

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City of Wheaton
Health Insurance Fund
Expenses
Calendar Year 2022 Budget

Fund 630 Health Insurance Fund
Org 63020010 Health Insurance Expenses

Account	Description	Amount	Description	Budget
64100	Contractual Services			$ 49,500
		5,100	Flex Benefit Plan Administration	
		4,500	Influenza Vaccines	
		39,900	Wellness Program (reimbursable)	
69000	Health Insurance Premiums			4,109,231
		4,109,231	IPBC HMO & PPO Health Insurance	
69010	Dental Insurance Premiums			148,137
		148,137	Dental Insurance Premiums (Employees Pay 95% of Premium)	
69015	Life Insurance Premiums			24,462
		24,462	IPBC Life Insurance Premiums	
69020	Disability Insurance Premiums			1,500
69075	Insurance-Local 150			1,203,300
		1,203,300	Local 150 Health & Dental Insurance	
Total Health Insurance Expenses				**$ 5,536,130**

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City of Wheaton
Fire Pension Fund
Calendar Year 2022 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The City's sworn firefighters participate in the Firefighters' Pension Employees Retirement System (FPERS), a single-employer defined benefit pension plan, and is accounted for in the Fire Pension Fund. The defined benefits and employee and minimum employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/4-1) and may be amended only by the Illinois legislature. Participants are required to contribute 9.455% of pensionable salary as established by state statute and the City is obligated to fund all remaining FPERS costs based upon actuarial valuations. Although it is legally separate from the City, the FPERS is reported as if it were part of the primary government because its sole purpose is to provide retirement benefits for the City's sworn firefighters. The FPERS is reported as a pension trust (fiduciary) fund.

Effective January 1, 2011, Illinois Compiled Statutes required the City to contribute a minimum amount annually calculated using the projected unit credit actuarial cost method that will result in the funding of 90% of the past service cost by the year 2040. The City's policy has been to contribute the amount necessary to achieve 100% funding by 2040.

In October 2021, the City issued $45.7 million of General Obligation Bonds ("2021 G.O. Bonds") to fund the unfunded liabilities of the City's Police and Fire Pension Plans ("Pension Plans"). In order to mitigate investment risks associated with market timing, bond proceeds will be contributed to the Pension Plans in twelve equal installments by the City. The 2021 G.O. Bonds proceeds are held as a restricted asset in the City's General Fund until they are contributed to the Pension Plans. In 2021, $1.5 million was contributed to the Fire Pension Plan and $7.5 million will be contributed in 2022.

PENSION PLAN INFORMATION

Fire Pension Plan Membership

	4/30/2017	4/30/2018	12/31/2018	12/31/2019	12/31/2020
Retirees and Beneficiaries	21	22	22	23	23
Inactive, Non-Retired Members	3	3	3	3	3
Active Members	38	37	37	37	37
Total	**62**	**62**	**62**	**63**	**63**

Funded Status

Valuation Date	Net Position	Total Pension Liability	Unfunded Liability/ (Surplus)	Funded Ratio
12/31/2020	$ 41,505,496	$ 53,022,088	$ 11,516,592	78.28%
12/31/2019	$ 36,894,041	$ 50,649,188	$ 13,755,147	72.84%
12/31/2018	$ 31,257,241	$ 47,852,395	$ 16,595,154	65.32%
4/30/2018	$ 32,178,949	$ 44,256,530	$ 12,077,581	72.71%
4/30/2017	$ 29,674,507	$ 41,766,397	$ 12,091,890	71.05%

City Contributions

Fiscal Year	Amount	Incr/(Decr)	% Change
12/31/2022	$ 8,838,885	$ 5,435,860	159.7%
12/31/2021	$ 3,403,025	$ 1,685,982	98.2%
12/31/2020	$ 1,717,043	$ 228,756	15.4%
12/31/2019	$ 1,488,287	$ (3,077)	-0.2%
12/31/2018	$ 1,491,364	$ 38,789	2.7%

2022 BUDGET SUMMARY

2022 total expenses increase from $2.0 million to $2.1 million, an increase of $0.1 million (or 6.8%) compared to the prior year, mainly due to pension benefits increasing $137,400 (or 7.6%).

EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Supplies & Materials	$ -	$ 50	$ -	$ -
Charges & Services	$ 141,984	$ 178,815	$ 157,295	$ 177,095
Pension Benefits	$ 1,695,022	$ 1,813,500	$ 1,790,900	$ 1,950,900
Total Expenditures	**$ 1,837,006**	**$ 1,992,365**	**$ 1,948,195**	**$ 2,127,995**

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City of Wheaton
Fire Pension Fund
Fund Summary
Calendar Year 2022 Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
Beginning Fund Balance	**$31,257,240**	**$36,894,041**	**$41,505,496**	**$41,505,496**	**$48,279,026**		
Revenues							
Charges for Services	$ 384,651	$ 416,724	$ 408,947	$ 405,700	$ 418,500	$ 9,553	2.3%
Investment Income	5,550,962	4,314,419	2,300,000	4,912,900	5,275,000	2,975,000	129.3%
Miscellaneous	1,121	275	300	100	200	(100)	-33.3%
Interfund Transfers	1,488,287	1,717,043	1,908,482	3,403,025	8,838,885	6,930,403	363.1%
Total Revenues	**$ 7,425,021**	**$ 6,448,461**	**$ 4,617,729**	**$ 8,721,725**	**$14,532,585**	**$ 9,914,856**	**214.7%**
Expenses							
Supplies & Materials	$ 5	$ -	$ 50	$ -	$ -	$ (50)	-100.0%
Charges & Services	145,343	141,984	178,815	157,295	177,095	(1,720)	-1.0%
Pension Benefits	1,642,872	1,695,022	1,813,500	1,790,900	1,950,900	137,400	7.6%
Total Expenses	**$ 1,788,220**	**$ 1,837,006**	**$ 1,992,365**	**$ 1,948,195**	**$ 2,127,995**	**$ 135,630**	**6.8%**
Revenues Over/ (Under) Expenses	**$ 5,636,801**	**$ 4,611,455**	**$ 2,625,364**	**$ 6,773,530**	**$12,404,590**		
Ending Fund Balance	**$36,894,041**	**$41,505,496**	**$44,130,860**	**$48,279,026**	**$60,683,616**		

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City of Wheaton
Fire Pension Fund
Revenues
Calendar Year 2022 Budget

Fund 800 Fire Pension Fund
Org 80000000 Fire Pension Revenues

			2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
	43980	Fire Pension-Employee Contr	$ 384,651	$ 416,724	$ 408,947	$ 405,700	$ 418,500	$ 9,553	2.3%
		Total Charges for Services	**384,651**	**416,724**	**408,947**	**405,700**	**418,500**	**9,553**	**2.3%**
	46000	Interest Income-Investments	972,278	805,948	800,000	712,900	775,000	(25,000)	-3.1%
	46030	Invest Inc-Market Value Gain/Loss	4,578,684	3,508,471	1,500,000	4,200,000	4,500,000	3,000,000	200.0%
		Total Investment Income	**5,550,962**	**4,314,419**	**2,300,000**	**4,912,900**	**5,275,000**	**2,975,000**	**129.3%**
	47000	Miscellaneous Revenues	1,121	275	300	100	200	(100)	-33.3%
		Total Miscellaneous	**1,121**	**275**	**300**	**100**	**200**	**(100)**	**-33.3%**
	88105	Fire Pension-Employer Contr	1,488,287	1,717,043	1,908,482	1,908,482	1,366,172	(542,310)	-28.4%
	88106	Fire Pension-Employer Contr (POB)	-	-	-	1,494,543	7,472,713	7,472,713	100.0%
		Total Interfund Transfers	**1,488,287**	**1,717,043**	**1,908,482**	**3,403,025**	**8,838,885**	**6,930,403**	**363.1%**
		Total Fire Pension Revenues	**$ 7,425,021**	**$ 6,448,461**	**$ 4,617,729**	**$ 8,721,725**	**$14,532,585**	**$ 9,914,856**	**214.7%**

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City of Wheaton
Fire Pension Fund
Expenses
Calendar Year 2022 Budget

Fund 800 Fire Pension Fund
Org 80000010 Fire Pension Expenses

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	%
60005	Office Supplies	$ 5	$ -	$ 50	$ -	$ -	$ (50)	-100.0%
	Total Supplies & Materials	**5**	**-**	**50**	**-**	**-**	**(50)**	**-100.0%**
63010	Meetings and Conferences	3,376	-	8,000	5,000	8,000	-	0.0%
63015	Dues and Subscriptions	-	795	795	795	795	-	0.0%
64100	Contractual Services	27,846	23,601	31,020	24,100	29,300	(1,720)	-5.5%
64106	Legal Services	3,817	3,025	5,000	3,800	5,000	-	0.0%
64130	Investment Manager/Advisor Fees	103,815	107,980	127,500	117,100	127,500	-	0.0%
69070	Fiduciary Insurance	6,489	6,583	6,500	6,500	6,500	-	0.0%
	Total Charges & Services	**145,343**	**141,984**	**178,815**	**157,295**	**177,095**	**(1,720)**	**-1.0%**
79001	Service Pension	1,501,932	1,553,015	1,605,800	1,620,100	1,740,600	134,800	8.4%
79002	Disability Pension	56,922	57,989	123,600	86,700	126,200	2,600	2.1%
79010	Surviving Spouse Pension	84,018	84,018	84,100	84,100	84,100	-	0.0%
	Total Pension Benefits	**1,642,872**	**1,695,022**	**1,813,500**	**1,790,900**	**1,950,900**	**137,400**	**7.6%**
	Total Fire Pension Expenses	**$ 1,788,220**	**$ 1,837,006**	**$ 1,992,365**	**$ 1,948,195**	**$ 2,127,995**	**$ 135,630**	**6.8%**

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City of Wheaton
Fire Pension Fund
Expenses
Calendar Year 2022 Budget

Fund	**800**	**Fire Pension Fund**				
Org	**80000010**	**Fire Pension Expenses**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	63010	Meetings and Conferences			$	8,000
				Conferences/Seminars		
	63015	Dues and Subscriptions				795
				IPPFA Dues		
	64100	Contractual Services				29,300
			19,300	Accounting, PSA Services		
			2,000	Medical Services		
			8,000	IDOI Compliance Fee (.02%)		
	64106	Legal Services				5,000
	64130	Investment Manager/Advisor Fees				127,500
	69070	Fiduciary Insurance				6,500
	79001	Service Pension				1,740,600
	79002	Disability Pension				126,200
	79010	Surviving Spouse Pension				84,100
	Total Fire Pension Expenses				**$**	**2,127,995**

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City of Wheaton
Police Pension Fund
Calendar Year 2022 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The City's sworn police employees participate in the Police Pension Employees Retirement System (PPERS), a single-employer defined benefit pension plan, and is accounted for in the Police Pension Fund. The defined benefits and employee and minimum employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. Participants are required to contribute 9.91% of pensionable salary as established by state statute and the City is obligated to fund all remaining PPERS costs based upon actuarial valuations. Although it is legally separate from the City, the PPERS is reported as if it were part of the primary government because its sole purpose is to provide retirement benefits for the City's sworn police employees. The PPERS is reported as a pension trust (fiduciary) fund.

Effective January 1, 2011, Illinois Compiled Statutes required the City to contribute a minimum amount annually calculated using the projected unit credit actuarial cost method that will result in the funding of 90% of the past service cost by the year 2040. The City's policy has been to contribute the amount necessary to achieve 100% funding by 2040.

In October 2021, the City issued $45.7 million of General Obligation Bonds ("2021 G.O. Bonds") to fund the unfunded liabilities of the City's Police and Fire Pension Plans ("Pension Plans"). In order to mitigate investment risks associated with market timing, bond proceeds will be contributed to the Pension Plans in twelve equal installments by the City. The 2021 G.O. Bonds proceeds are held as a restricted asset in the City's General Fund until they are contributed to the Pension Plans. In 2021, $5.9 million was contributed to the Police Pension Plan and $29.4 million will be contributed in 2022.

PENSION PLAN INFORMATION

Police Pension Plan Membership					
	4/30/2017	4/30/2018	12/31/2018	12/31/2019	12/31/2020
Retirees and Beneficiaries	57	62	68	67	71
Inactive, Non-Retired Members	5	9	9	11	13
Active Members	67	63	64	67	66
Total	**129**	**134**	**141**	**145**	**150**

Funded Status				
Valuation Date	Net Position	Total Pension Liability	Unfunded Liability/ (Surplus)	Funded Ratio
12/31/2020	$ 69,129,113	$ 107,457,108	$ 38,327,995	64.33%
12/31/2019	$ 62,474,260	$ 101,920,619	$ 39,446,359	61.30%
12/31/2018	$ 52,887,291	$ 96,833,708	$ 43,946,417	54.62%
4/30/2018	$ 55,163,806	$ 89,353,791	$ 34,189,985	61.74%
4/30/2017	$ 51,462,482	$ 83,742,164	$ 32,279,682	61.45%

City Contributions			
Fiscal Year	Amount	Incr/(Decr)	% Change
12/31/2022	$ 31,866,439	$ 22,161,562	228.4%
12/31/2021	$ 9,704,877	$ 6,299,617	185.0%
12/31/2020	$ 3,405,260	$ 415,289	13.9%
12/31/2019	$ 2,989,971	$ 56,871	1.9%
12/31/2018	$ 2,933,100	$ 188,318	6.9%

2022 BUDGET SUMMARY

2022 total expenses increase from $5.2 million to $5.8 million, an increase of $0.6 million (or 11.7%) compared to the prior year, mainly due to pension benefits increasing $604,600 (or 12.4%).

EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Supplies & Materials	$ 265	$ 300	$ 200	$ 300
Charges & Services	$ 238,638	$ 267,570	$ 262,725	$ 268,375
Pension Benefits	$ 4,686,533	$ 4,886,000	$ 5,182,800	$ 5,490,600
Total Expenditures	**$ 4,925,436**	**$ 5,153,870**	**$ 5,445,725**	**$ 5,759,275**

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City of Wheaton
Police Pension Fund
Fund Summary
Calendar Year 2022 Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
Beginning Fund Balance	**$ 52,887,291**	**$ 62,474,261**	**$ 69,129,113**	**$ 69,129,113**	**$ 81,493,965**		
Revenues							
Charges for Services	$ 987,702	$ 754,899	$ 715,000	$ 964,900	$ 777,600	$ 62,600	8.8%
Investment Income	10,340,791	7,419,568	3,500,000	7,140,500	8,000,000	4,500,000	128.6%
Miscellaneous	2,016	561	300	300	300	-	0.0%
Interfund Transfers	2,989,971	3,405,260	3,828,765	9,704,877	31,866,439	28,037,674	732.3%
Total Revenues	**$ 14,320,480**	**$ 11,580,288**	**$ 8,044,065**	**$ 17,810,577**	**$ 40,644,339**	**$ 32,600,274**	**405.3%**
Expenses							
Supplies & Materials	$ 234	$ 265	$ 300	$ 200	$ 300	$ -	0.0%
Charges & Services	232,693	238,638	267,570	262,725	268,375	805	0.3%
Pension Benefits	4,500,583	4,686,533	4,886,000	5,182,800	5,490,600	604,600	12.4%
Total Expenses	**$ 4,733,510**	**$ 4,925,436**	**$ 5,153,870**	**$ 5,445,725**	**$ 5,759,275**	**$ 605,405**	**11.7%**
Revenues Over/ (Under) Expenses	**$ 9,586,970**	**$ 6,654,852**	**$ 2,890,195**	**$ 12,364,852**	**$ 34,885,064**		
Ending Fund Balance	**$ 62,474,261**	**$ 69,129,113**	**$ 72,019,308**	**$ 81,493,965**	**$ 116,379,029**		

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City of Wheaton
Police Pension Fund
Revenues
Calendar Year 2022 Budget

Fund 810 Police Pension Fund
Org 81000000 Police Pension Revenues

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
43985	Police Pension-Employee Contr	$ 987,702	$ 754,899	$ 715,000	$ 964,900	$ 777,600	$ 62,600	8.8%
	Total Charges for Services	**987,702**	**754,899**	**715,000**	**964,900**	**777,600**	**62,600**	**8.8%**
46000	Interest Income-Investments	1,731,923	1,347,201	1,000,000	1,069,700	1,000,000	-	0.0%
46030	Invest Inc-Market Value Gain/Loss	8,608,868	6,072,367	2,500,000	6,070,800	7,000,000	4,500,000	180.0%
	Total Investment Income	**10,340,791**	**7,419,568**	**3,500,000**	**7,140,500**	**8,000,000**	**4,500,000**	**128.6%**
47000	Miscellaneous Revenues	2,016	561	300	300	300	-	0.0%
	Total Miscellaneous	**2,016**	**561**	**300**	**300**	**300**	**-**	**0.0%**
88100	Police Pension-Employer Contr	2,989,971	3,405,260	3,828,765	3,828,765	2,485,880	(1,342,885)	-35.1%
88101	Police Pension-Employer Contr (POB)	-	-	-	5,876,112	29,380,559	29,380,559	100.0%
	Total Interfund Transfers	**2,989,971**	**3,405,260**	**3,828,765**	**9,704,877**	**31,866,439**	**28,037,674**	**732.3%**
	Total Police Pension Revenues	**$14,320,480**	**$11,580,288**	**$ 8,044,065**	**$17,810,577**	**$40,644,339**	**$32,600,274**	**405.3%**

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City of Wheaton
Police Pension Fund
Expenses
Calendar Year 2022 Budget

Fund 810 Police Pension Fund
Org 81000010 Police Pension Expenses

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
60005	Office Supplies	$ 234	$ 265	$ 300	$ 200	$ 300	$ -	0.0%
	Total Supplies & Materials	**234**	**265**	**300**	**200**	**300**	**-**	**0.0%**
63010	Meetings and Conferences	2,694	1,280	4,000	3,000	4,000	-	0.0%
63015	Dues and Subscriptions	795	795	795	795	795	-	0.0%
64100	Contractual Services	45,921	44,560	50,775	48,200	51,580	805	1.6%
64106	Legal Services	3,405	4,420	5,000	5,000	5,000	-	0.0%
64130	Investment Manager/Advisor Fees	174,694	181,384	200,000	199,430	200,000	-	0.0%
69070	Fiduciary Insurance	5,184	6,199	7,000	6,300	7,000	-	0.0%
	Total Charges & Services	**232,693**	**238,638**	**267,570**	**262,725**	**268,375**	**805**	**0.3%**
79001	Service Pension	3,710,709	3,936,733	4,114,000	4,422,700	4,670,900	556,900	13.5%
79002	Disability Pension	216,808	203,174	210,000	213,500	263,000	53,000	25.2%
79010	Surviving Spouse Pension	573,066	546,626	552,000	546,600	546,700	(5,300)	-1.0%
79015	Pension Contribution Refund	-	-	10,000	-	10,000	-	0.0%
	Total Pension Benefits	**4,500,583**	**4,686,533**	**4,886,000**	**5,182,800**	**5,490,600**	**604,600**	**12.4%**
	Total Police Pension Expenses	**$ 4,733,510**	**$ 4,925,436**	**$ 5,153,870**	**$ 5,445,725**	**$ 5,759,275**	**$ 605,405**	**11.7%**

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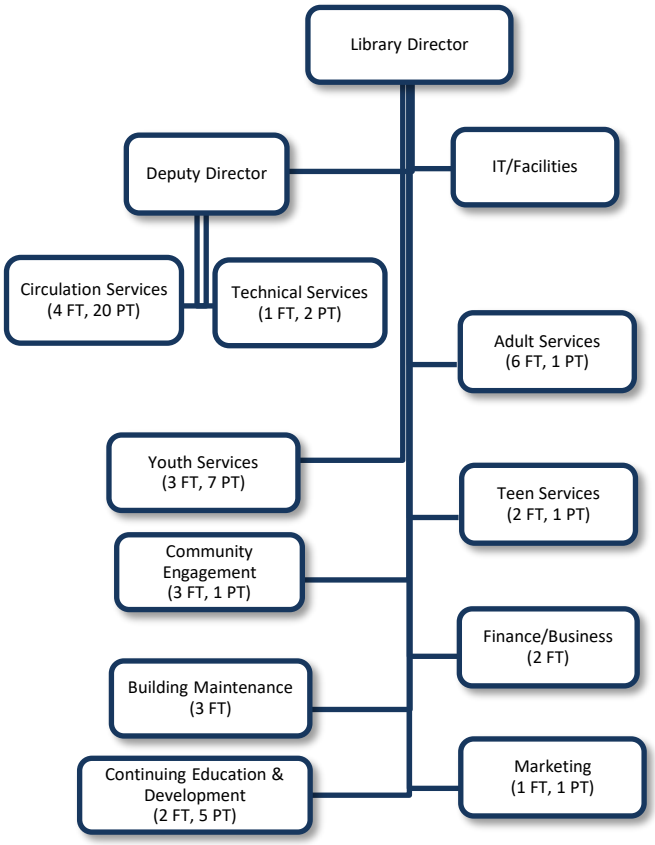
City of Wheaton
Police Pension Fund
Expenses
Calendar Year 2022 Budget

Fund	**810**	**Police Pension Fund**			
Org	**81000010**	**Police Pension Expenses**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	60005	Office Supplies			$ 300
	63010	Meetings and Conferences			4,000
				Conferences/Seminars	
	63015	Dues and Subscriptions			795
				IPPFA Dues	
	64100	Contractual Services			51,580
			39,580	Accounting, PSA Services	
			4,000	Medical Services	
			8,000	IDOI Compliance Fee (.02%)	
	64106	Legal Services			5,000
	64130	Investment Manager/Advisor Fees			200,000
	69070	Fiduciary Insurance			7,000
	79001	Service Pension			4,670,900
	79002	Disability Pension			263,000
	79010	Surviving Spouse Pension			546,700
	79015	Pension Contribution Refund			10,000
	Total Police Pension Expenses				**$ 5,759,275**

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City of Wheaton
Wheaton Public Library
Calendar Year 2022 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-Time Employees	25.00	26.00	26.00	30.00	30.00
Part-Time Employees	26.00	27.00	26.00	22.00	22.00
Total FTEs	**51.00**	**53.00**	**52.00**	**52.00**	**52.00**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITIES

The mission of the Wheaton Public Library (WPL) is that it is a welcoming destination that connects the community literacy, information, ideas, and experience. In order to fulfill its mission, the Library does the following for all ages:

- Selects, maintains, and organizes an extensive collection of materials in a variety of formats.
- Assists and instructs users in the use of library resources through training tools, individual instruction, and programs for the public.
- Provides educational, cultural, and entertaining programs.
- Provides reference and research assistance to all businesses, schools, local agencies, and organizations.
- Provides a clean, safe, and comfortable environment for library users.
- Offers current and appropriate technology to access the Library's collections and services both in house and remotely.
- Participate in local, regional, state, and national organizations and initiative relevant to public libraries.

The Wheaton Public Library is a component of the City and is governed by a separate Board of Trustees which is appointed by the Wheaton City Council. The City of Wheaton approves the annual budget and annual tax levy for the Library. In addition, bond issuance authorizations are approved by the City and the legal liability for the general obligation portion of the Library's debt remains with the City.

The Wheaton Public Library Fund, Public Library Capital Equipment Replacement Fund, Public Library Building Renewal Fund, Public Library Technology Replacement Fund are funds of the Wheaton Public Library and are included in the budget document. The Wheaton Public Library created endowment funds with the DuPage Foundation to manage three funds: Adams Memorial Fund, Wheaton Public Library Agency Endowment Fund, and the Garbe Book Endowment Fund.

2021 GOALS

For the 2021 Budget significant accomplishments, the Wheaton Public Library (WPL) used the 2021-2023 WPL Strategic Plan. It should be noted that the Library continues to be challenged with running the Library on a hybrid model with virtual, curbside, and in-house service in order to safely serve all who visit the Library.

Strategic Priority 1: Enhance Library User Experience

- Successfully moved the Library to a Full Reopen Phase after the Grab and Go Service Phase.
- Successfully provided outdoor programming and virtual programming for all ages.
- Completed the Interior Alteration Phase 3 project.
- Hired Altiro restaurant to be the concessionaire for the Library's café.
- Adopted a policy to eliminate daily overdue fines.
- Conducted the first virtual Battle of the Books.
- Successfully completed summer and winter reading programs for all ages.
- Expanded communications by hiring a Communications Coordinator.
- Expanded library data analytics and training by creating a Continuing Education and Development Department Head position.
- Implemented eCard, an online library card/auto-renewal system.

Strategic Priority 2: Increase Public Awareness of Library Services

- Completed a library website redesign.
- Launched a library mobile app.
- Partnered with City of Wheaton to produce a grand opening video to highlight COVID safety precautions when Library fully reopened.
- Offered a series of pop-up Library events at Marian Park.
- Hosted the Wheaton Chamber of Commerce Plaza del Zocalo Business Expo.
- Partnered with the Wheaton Chamber of Commerce for a Library Card Sign-Up Month Campaign.
- Hosted the Friends of the Library annual four-day book sale.
- Hosted multiple Versiti Blood Drive opportunities.
- Hosted two DuPage County Health Department Vaccination Van opportunities.
- Partnered with Downtown Wheaton Association for an all ages StoryWalk.
- Partnered with Impact Wheaton, a subsidiary of DuPage County Area Project (DuCAP) for teen outreach programs.
- Implemented Niche Academy for online database training.

Strategic Priority 3: Increase Effectiveness of the Library as an Organization

- Adopted the 2021-2023 Wheaton Public Library Strategic Plan.
- Completed the 2020 Annual Report and mailed it to all Wheaton Residents.
- Conducted a series of Diversity, Equity and Inclusion (DEI) programs, panel discussions and displays.
- Displayed the traveling art exhibit, **Telling a People's Story**, on loan from the University of Miami in Ohio.
- Library Management Staff presented multiple Wheaton Public Library programs at statewide conference.
- Launched a Diversity, Equity, and Inclusion (DEI) message to the community.
- Partnered with multiple organizations to host food and supply drives throughout the year.

- Partnered with members of Wheaton North High School GSA to host a LGBTQIA & Allies Meetup.
- Partnered with the City of Wheaton Social Worker for teen court-ordered community service opportunities.

Strategic Priority 4: Improve Planning and Maintenance of Existing Infrastructure

- Conducted a mechanical system assessment study.
- Conducted a cost analysis to repair the West Side Plaza.
- Installed an AC unit in server room.
- Replaced storm water and sewage ejector pumps.

2022 GOALS

For the 2022 Budget goals, the Wheaton Public Library (WPL) used the 2021-2023 WPL Strategic Plan.

Strategic Priority 1: Enhance Library User Experience

- Develop an Interior Vision Plan for both interior and exterior spaces
- Update furniture inventory report
- Increase marketing of all physical and virtual collections
- Develop and analyze library outcome measures
- Partner with Chamber of Commerce to increase effectiveness of career, business, and life skills resources
- Develop strategies to foster, cultivate and preserve a culture of Diversity, Equity, and Inclusion (DEI)
- Conduct a community wide survey
- Develop and market an educational native plant story walk garden
- Replace and/or improve the West Side Plaza exterior space

Strategic Priority 2: Increase Public Awareness of Library Services

- Increase discoverability of library services and collections
- Create a marketing plan
- Identify exterior spaces to improve library visibility
- Create instructional videos for both staff and public on library services

Strategic Priority 3: Increase Effectiveness of Library as an Organization

- Explore feasibility of fundraising opportunities
- Increase promotion of the Giving Tree Donor Wall
- Identify viable grant opportunities
- Conduct a Diversity, Equity and Inclusion, (DEI) audit of all library and employee policies
- Create a library programming policy to include both virtual and in-house programs
- Review and update library safety plan

Strategic Priority 4: Improve Planning and Maintenance of Existing Infrastructure

- Develop a building asset plan
- Develop a building and grounds maintenance plan
- Perform a cost analysis of a key card door access system

EXPENDITURES BY CATEGORY

Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personal Services	$ 2,106,698	$ 2,338,229	$ 2,188,315	$ 2,404,637
Employee Benefits	389,405	412,633	383,387	379,892
Supplies & Materials	309,810	419,140	416,636	428,480
Charges & Services	654,743	696,565	641,594	679,394
Capital Outlays	1,030	2,900	880	900
Interfund Transfers	717,408	566,032	626,306	631,052
Total Expenditures	**$ 4,179,094**	**$ 4,435,499**	**$ 4,257,118**	**$ 4,524,355**

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Wheaton Public Library
Fund Summary
Calendar Year 2022 Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
Beginning Fund Balance	**$ 2,337,409**	**$ 2,389,457**	**$ 2,596,479**	**$ 2,596,479**	**$ 2,671,143**		
Revenues							
Taxes	$ 3,825,753	$ 4,031,883	$ 4,031,883	$ 4,031,883	$ 4,112,521	$ 80,638	2.0%
Intergovernmental	69,181	76,355	78,000	78,019	78,019	19	0.0%
Charges for Services	218,792	158,214	168,000	159,491	203,000	35,000	20.8%
Fines and Forfeits	86,959	24,701	50,000	22,500	20,000	(30,000)	-60.0%
Investment Income	19,491	5,715	10,000	400	3,500	(6,500)	-65.0%
Miscellaneous	48,245	66,376	37,000	37,500	37,000	-	0.0%
Interfund Transfers	10,000	22,872	1,989	1,989	-	(1,989)	-100.0%
Total Revenues	**$ 4,278,421**	**$ 4,386,116**	**$ 4,376,872**	**$ 4,331,782**	**$ 4,454,040**	**$ 77,168**	**1.8%**
Expenditures							
Personal Services	$ 2,182,345	$ 2,106,698	$ 2,338,229	$ 2,188,315	$ 2,404,637	$ 66,408	2.8%
Employee Benefits	321,318	389,405	412,633	383,387	379,892	(32,741)	-7.9%
Supplies & Materials	367,946	309,810	419,140	416,636	428,480	9,340	2.2%
Charges & Services	668,115	654,743	696,565	641,594	679,394	(17,171)	-2.5%
Interfund Transfers	594,061	717,408	566,032	626,306	631,052	65,020	11.5%
Total Operating	**4,133,785**	**4,178,064**	**4,432,599**	**4,256,238**	**4,523,455**	**90,856**	**2.0%**
Capital Outlays	**92,588**	**1,030**	**2,900**	**880**	**900**	**(2,000)**	**-69.0%**
Total Expenditures	**$ 4,226,373**	**$ 4,179,094**	**$ 4,435,499**	**$ 4,257,118**	**$ 4,524,355**	**$ 88,856**	**2.0%**
Revenues Over/ (Under) Expenditures	**$ 52,048**	**$ 207,022**	**$ (58,627)**	**$ 74,664**	**$ (70,315)**		
Ending Fund Balance	**$ 2,389,457**	**$ 2,596,479**	**$ 2,537,852**	**$ 2,671,143**	**$ 2,600,828**		

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Wheaton Public Library
Revenues
Calendar Year 2022 Budget

Fund 900 Wheaton Public Library Fund
Org 90009000 Library Fund Revenues

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
40025	Property Tax-Library	$ 3,825,753	$ 4,031,883	$ 4,031,883	$ 4,031,883	$ 4,112,521	$ 80,638	2.0%
	Total Taxes	**3,825,753**	**4,031,883**	**4,031,883**	**4,031,883**	**4,112,521**	**80,638**	**2.0%**
Intergovernmental								
40800	Grant Revenue	3,063	10,237	-	-	-	-	0.0%
40899	Library Per Capita Grant	66,118	66,118	78,000	78,019	78,019	19	0.0%
	Total Intergovernmental	**69,181**	**76,355**	**78,000**	**78,019**	**78,019**	**19**	**0.0%**
Charges for Services								
43050	Copy Fees	21,456	5,406	10,000	10,000	17,000	7,000	70.0%
43800	Insurance-Employee Contribution	104,072	76,766	85,000	79,866	86,000	1,000	1.2%
43820	Insurance-Retiree Contribution	31,818	37,045	37,000	38,125	39,000	2,000	5.4%
45910	Library Fees	55,446	37,497	30,000	30,000	55,000	25,000	83.3%
45950	Library - Concession Fees	6,000	1,500	6,000	1,500	6,000	-	0.0%
	Total Charges for Services	**218,792**	**158,214**	**168,000**	**159,491**	**203,000**	**35,000**	**20.8%**
Fines and Forfeits								
45920	Library Fines	86,959	24,701	50,000	2,500	-	(50,000)	-100.0%
45925	Replacement Charge	-	-	-	20,000	20,000	20,000	100.0%
	Total Fines and Forfeits	**86,959**	**24,701**	**50,000**	**22,500**	**20,000**	**(30,000)**	**-60.0%**
Investment Income								
46000	Interest Income-Investments	19,491	5,715	10,000	400	3,500	(6,500)	-65.0%
	Total Investment Income	**19,491**	**5,715**	**10,000**	**400**	**3,500**	**(6,500)**	**-65.0%**
Miscellaneous								
47000	Miscellaneous Revenues	2,575	11,278	3,000	3,000	3,000	-	0.0%
47005	Donations-Gift & Memorial	45,670	55,098	34,000	34,500	34,000	-	0.0%
	Total Miscellaneous Revenue	**48,245**	**66,376**	**37,000**	**37,500**	**37,000**	**-**	**0.0%**
Interfund Transfers								
87100	Operating Trans In-General Fund	-	22,872	-	-	-	-	0.0%
87600	Operating Trans In-Fleet Srvc Fund	-	-	1,989	1,989	-	(1,989)	-100.0%
88981	Operating Trans In-Adams Mem	10,000	-	-	-	-	-	0.0%
	Total Interfund Transfers	**10,000**	**22,872**	**1,989**	**1,989**	**-**	**(1,989)**	**-100.0%**
Total Library Fund Revenues		**$ 4,278,421**	**$ 4,386,116**	**$ 4,376,872**	**$ 4,331,782**	**$ 4,454,040**	**$ 77,168**	**1.8%**

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Wheaton Public Library
Operating Fund
Library Organization Summary
Calendar Year 2022 Budget

The following is a combined summary of the Wheaton Public Library Fund Divisions: Administrative, Youth Services, Circulation, Community Engagement, Adult Services, Technical Services, Teen Services, and General Building Operations.

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	%
50010	Wages-Full Time	$ 1,431,257	$ 1,389,650	$ 1,468,842	$ 1,529,917	$ 1,733,307	$ 264,465	18.0%
50030	Wages-Part Time	693,301	653,271	811,387	599,721	671,330	(140,057)	-17.3%
50029	Wages-Full Time (Regular)	57,787	63,777	58,000	58,677	-	(58,000)	-100.0%
	Total Personal Services	**2,182,345**	**2,106,698**	**2,338,229**	**2,188,315**	**2,404,637**	**66,408**	**2.8%**
51100	Employer-FICA	157,909	154,991	178,874	167,406	184,627	5,753	3.2%
51105	Employer-IMRF Pension	159,555	229,122	229,759	212,981	191,265	(38,494)	-16.8%
51200	Employee Relations	3,854	5,292	4,000	3,000	4,000	-	0.0%
	Total Employee Benefits	**321,318**	**389,405**	**412,633**	**383,387**	**379,892**	**(32,741)**	**-7.9%**
60025	Postage	3,501	2,506	3,030	3,400	3,870	840	27.7%
60700	Supplies and Materials	83,900	69,659	80,760	81,286	75,260	(5,500)	-6.8%
60980	Purchase of Books	142,124	119,827	181,050	181,650	185,050	4,000	2.2%
60983	Purchase of Digital Media	67,521	64,445	77,000	75,100	93,000	16,000	20.8%
60985	Purchase of Periodicals	21,868	21,241	21,950	21,450	21,950	-	0.0%
60987	Purchase of A/V Materials	49,032	32,132	55,350	53,750	49,350	(6,000)	-10.8%
	Total Supplies & Materials	**367,946**	**309,810**	**419,140**	**416,636**	**428,480**	**9,340**	**2.2%**
63005	Training	-	-	-	-	3,000	3,000	100.0%
63010	Meetings and Conferences	8,255	3,011	11,935	6,954	13,100	1,165	9.8%
63015	Dues and Subscriptions	6,323	6,564	7,180	6,911	9,425	2,245	31.3%
63030	Advertising	32,268	31,751	30,900	31,176	38,000	7,100	23.0%
64100	Contractual Services	320,356	310,608	309,380	262,400	265,496	(43,884)	-14.2%
64125	Snow Removal	13,493	6,380	20,000	20,000	20,000	-	0.0%
65510	Equipment Rental	23,700	22,132	22,196	20,000	23,500	1,304	5.9%
69900	Contingencies	9,252	16,835	14,450	14,400	17,050	2,600	18.0%
67700	Communications	22,297	17,390	20,860	18,000	19,320	(1,540)	-7.4%
67705	Utilities-Gas	7,445	2,207	10,000	3,000	10,000	-	0.0%
68001	Software Licenses/Maintenance	168,115	195,143	188,664	200,940	183,703	(4,961)	-2.6%
69060	Building and Contents Insurance	21,647	23,464	24,000	26,825	31,000	7,000	29.2%
69990	Programming	34,964	19,258	37,000	30,988	45,800	8,800	23.8%
	Total Charges & Services	**668,115**	**654,743**	**696,565**	**641,594**	**679,394**	**(17,171)**	**-2.5%**
70001	Building Improvements	86,724	-	-	-	-	-	0.0%
70020	Office Furniture	4,984	-	-	-	-	-	0.0%
70030	Operating Equipment	880	1,030	2,900	880	900	(2,000)	-69.0%
	Total Capital Outlays	**92,588**	**1,030**	**2,900**	**880**	**900**	**(2,000)**	**-69.0%**
90630	Health Insurance	446,198	393,041	395,309	395,309	461,406	66,097	16.7%
91620	Liability Insurance	13,932	12,106	15,947	15,947	18,339	2,392	15.0%
97945	Library Capital Projects Fund	-	169,847	10,000	70,274	-	(10,000)	-100.0%
98940	Library Capital Equipment Repl	35,492	36,201	36,925	36,925	37,664	739	2.0%
98941	Library Technology Replacement	30,314	29,019	27,814	27,814	26,929	(885)	-3.2%
98942	Library Building Renewal	63,186	69,407	75,852	75,852	82,527	6,675	8.8%
96600	Fleet Services	4,939	7,787	4,185	4,185	4,187	2	0.0%
	Total Interfund Transfers	**594,061**	**717,408**	**566,032**	**626,306**	**631,052**	**65,020**	**11.5%**
	Total Library Fund Expenditures	**$ 4,226,373**	**$ 4,179,094**	**$ 4,435,499**	**$ 4,257,118**	**$ 4,524,355**	**$ 88,856**	**2.0%**

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Wheaton Public Library
Administrative Services
Expenditures
Calendar Year 2022 Budget

Fund 900 Wheaton Public Library Fund
Org 90090001 Administrative Services Expenditures

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50010	Wages-Full Time	$ 251,233	$ 304,691	$ 352,375	$ 401,917	$ 544,534	$ 192,159	54.5%
50029	Wages-Full Time (Regular)	57,787	63,777	58,000	58,677	-	(58,000)	-100.0%
50030	Wages-Part Time	55,947	55,697	73,424	41,173	29,075	(44,349)	-60.4%
	Total Personal Services	**364,967**	**424,165**	**483,799**	**501,767**	**573,609**	**89,810**	**18.6%**
51100	Employer-FICA	25,374	30,799	37,011	38,385	43,881	6,870	18.6%
51105	Employer-IMRF Pension	27,922	43,457	49,697	51,602	49,961	264	0.5%
51200	Employee Relations	3,854	5,292	4,000	3,000	4,000	-	0.0%
	Total Employee Benefits	**57,150**	**79,548**	**90,708**	**92,987**	**97,842**	**7,134**	**7.9%**
60700	Supplies & Materials	1,024	490	22,800	22,800	24,300	1,500	6.6%
	Total Supplies & Materials	**1,024**	**490**	**22,800**	**22,800**	**24,300**	**1,500**	**6.6%**
63010	Meetings and Conferences	3,015	1,495	3,000	1,100	3,000	-	0.0%
63015	Dues and Subscriptions	3,925	4,808	4,500	4,500	5,500	1,000	22.2%
63030	Advertising	32,268	30,575	30,000	30,000	35,000	5,000	16.7%
64100	Contractual Services	23,744	16,167	14,600	12,000	16,800	2,200	15.1%
68001	Software License/Maintenance	-		22,370	19,770	27,730	5,360	24.0%
69900	Contingencies	9,252	16,835	14,450	14,400	17,050	2,600	18.0%
	Total Charges & Services	**72,204**	**69,880**	**88,920**	**81,770**	**105,080**	**16,160**	**18.2%**
70030	Operating Equipment	-		2,000	-	-	(2,000)	-100.0%
	Total Capital Outlays	**-**	**-**	**2,000**	**-**	**-**	**(2,000)**	**-100.0%**
90630	Health Insurance	58,218	50,577	71,864	71,864	124,225	52,361	72.9%
91620	Liability Insurance	5,375	4,670	6,152	6,152	7,075	923	15.0%
97945	Library Capital Projects Fund	-	169,847	10,000	70,274	-	(10,000)	-100.0%
98940	Library Capital Equipment Repl	35,492	36,201	36,925	36,925	37,664	739	2.0%
98941	Library Technology Replacement	30,314	29,019	27,814	27,814	26,929	(885)	-3.2%
98942	Library Building Renewal	63,186	69,407	75,852	75,852	82,527	6,675	8.8%
	Total Interfund Transfers	**192,585**	**359,721**	**228,607**	**288,881**	**278,420**	**49,813**	**21.8%**
	Total Administrative Services Expenditures	**$ 687,930**	**$ 933,804**	**$ 916,834**	**$ 988,205**	**$ 1,079,251**	**$ 162,417**	**17.7%**

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Wheaton Public Library
Administrative Services
Expenditures
Calendar Year 2022 Budget

Fund 900 Wheaton Public Library Fund
Org 90090001 Administrative Services Expenditures

Account	Description	Amount	Description	Budget
50010	Wages-Full Time			$ 544,534
			Library Director	
			IT\Facilities Manager	
			Finance\Business Office Manager	
			Business Office Associate	
			Building Maintenance Supervisor	
			Marketing Supervisor	
			Building Maintenance Assistants (2)	
50030	Wages-Part Time		Graphic/Marketing Assoc.	29,075
51100	Employer-FICA			43,881
51105	Employer-IMRF Pension			49,961
51200	Employee Relations			4,000
60700	Supplies & Materials			24,300
63010	Meetings and Conferences			3,000
63015	Dues and Subscriptions			5,500
63030	Advertising			35,000
64100	Contractual Services			16,800
		7,200	City Payroll Services	
		2,600	City Bookkeeping and Audit	
		2,000	Credit Card Processing	
		1,200	Collections	
		3,600	Credit Card Terminals	
		200	Web Pay Gateway	
68001	Software License/Maintenance			27,730
69900	Contingencies			17,050
90630	Health Insurance			124,225
91620	Liability Insurance			7,075
98940	Library Capital Equipment Repl			37,664
98941	Library Technology Replacement			26,929
98942	Library Building Renewal			82,527
Total Library Administrative Expenditures				**$ 1,079,251**

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Wheaton Public Library
Youth Services
Expenditures
Calendar Year 2022 Budget

Fund 900 Wheaton Public Library Fund
Org 90090002 Youth Services Expenditures

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50010	Wages-Full Time	$ 212,443	$ 160,576	$ 162,525	$ 162,415	$ 166,588	$ 4,063	2.5%
50030	Wages-Part Time	95,472	109,610	162,114	120,075	144,751	(17,363)	-10.7%
	Total Personal Services	**307,915**	**270,186**	**324,639**	**282,490**	**311,339**	**(13,300)**	**-4.1%**
51100	Employer-FICA	22,369	19,934	24,835	21,610	23,817	(1,018)	-4.1%
51105	Employer-IMRF Pension	24,268	28,584	35,743	29,967	27,118	(8,625)	-24.1%
	Total Employee Benefits	**46,637**	**48,518**	**60,578**	**51,577**	**50,935**	**(9,643)**	**-15.9%**
60700	Supplies & Materials	14,957	8,112	12,000	10,226	4,000	(8,000)	-66.7%
60980	Purchase of Books	36,052	21,318	33,500	33,500	33,500	-	0.0%
60983	Purchase of Digital Media	-	3,979	4,500	3,100	4,500	-	0.0%
60987	Purchase of A/V Materials	10,647	7,281	11,850	10,250	11,850	-	0.0%
	Total Supplies & Materials	**61,656**	**40,690**	**61,850**	**57,076**	**53,850**	**(8,000)**	**-12.9%**
63010	Meetings and Conferences	1,865	635	3,000	2,300	3,000	-	0.0%
63015	Dues and Subscriptions	644	437	750	687	750	-	0.0%
69990	Programming	12,358	5,847	13,000	11,300	21,000	8,000	61.5%
	Total Charges & Services	**14,867**	**6,919**	**16,750**	**14,287**	**24,750**	**8,000**	**47.8%**
90630	Health Insurance	77,596	68,355	53,908	53,908	53,239	(669)	-1.2%
	Total Interfund Transfers	**77,596**	**68,355**	**53,908**	**53,908**	**53,239**	**(669)**	**-1.2%**
	Total Youth Services Expenditures	**$ 508,671**	**$ 434,668**	**$ 517,725**	**$ 459,338**	**$ 494,113**	**$ (23,612)**	**-4.6%**

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Wheaton Public Library
Youth Services
Expenditures
Calendar Year 2022 Budget

Fund	900	Wheaton Public Library Fund			
Org	90090002	Youth Services Expenditures			
	Account	Description	Amount	Description	Budget
	50010	Wages-Full Time			$ 166,588
				Youth Services Department Head	
				Youth Services Librarian	
				Early Childhood Services Associate II	
	50030	Wages-Part Time			144,751
	51100	Employer-FICA			23,817
	51105	Employer-IMRF Pension			27,118
	60700	Supplies & Materials			4,000
			4,000	Office/Learning Games Supplies	
	60980	Purchase of Books			33,500
			15,000	Early Childhood Fiction/Nonfiction	
			18,500	Tween Fiction/Nonfiction	
	60983	Digital Media			4,500
	60987	Purchase of A/V Materials			11,850
	63010	Meetings and Conferences			3,000
	63015	Dues and Subscriptions			750
	69990	Programming			21,000
	90630	Health Insurance			53,239
	Total Youth Services Expenditures				**$ 494,113**

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Wheaton Public Library
Circulation
Expenditures
Calendar Year 2022 Budget

Fund 900 Wheaton Public Library Fund
Org 90090003 Circulation Expenditures

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50010	Wages-Full Time	$ 248,741	$ 220,967	$ 229,735	$ 187,296	$ 183,308	$ (46,427)	-20.2%
50030	Wages-Part Time	307,193	254,685	315,226	258,004	313,907	(1,319)	-0.4%
	Total Personal Services	**555,934**	**475,652**	**544,961**	**445,300**	**497,215**	**(47,746)**	**-8.8%**
51100	Employer-FICA	40,363	35,253	41,689	34,065	38,709	(2,980)	-7.1%
51105	Employer-IMRF Pension	32,750	50,538	38,388	32,327	28,184	(10,204)	-26.6%
	Total Employee Benefits	**73,113**	**85,791**	**80,077**	**66,392**	**66,893**	**(13,184)**	**-16.5%**
60700	Supplies & Materials	10,111	5,849	10,400	6,000	7,000	(3,400)	-32.7%
	Total Supplies & Materials	**10,111**	**5,849**	**10,400**	**6,000**	**7,000**	**(3,400)**	**-32.7%**
63010	Meetings and Conferences	835	250	835	279	300	(535)	-64.1%
64100	Contractual Services	-		4,000	4,000	3,850	(150)	-3.8%
	Total Charges & Services	**835**	**250**	**4,835**	**4,279**	**4,150**	**(685)**	**-14.2%**
90630	Health Insurance	96,995	85,444	71,877	71,877	53,239	(18,638)	-25.9%
	Total Interfund Transfers	**96,995**	**85,444**	**71,877**	**71,877**	**53,239**	**(18,638)**	**-25.9%**
	Total Circulation Expenditures	**$ 736,988**	**$ 652,986**	**$ 712,150**	**$ 593,848**	**$ 628,497**	**$ (83,653)**	**-11.7%**

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Wheaton Public Library
Circulation Services
Expenditures
Calendar Year 2022 Budget

Fund	**900**	**Wheaton Public Library Fund**			
Org	**90090003**	**Circulation Expenditures**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50010	Wages-Full Time			$ 183,308
				Circulation Services Supervisor I	
				Circulation Associate II (2)	
				Resource Sharing Supervisor	
	50030	Wages-Part Time			313,907
	51100	Employer-FICA			38,709
	51105	Employer-IMRF Pension			28,184
	60700	Supplies & Materials			7,000
	63010	Meetings and Conferences			300
	64100	Contractual Services			3,850
	90630	Health Insurance			53,239
	Total Circulation Expenditures				**$ 628,497**

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Wheaton Public Library
Community Engagement
Expenditures
Calendar Year 2022 Budget

Fund 900 Wheaton Public Library Fund
Org 90090004 Community Engagement Expenditures

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50010	Wages-Full Time	$ 106,861	$ 113,485	$ 114,863	$ 127,093	$ 158,883	$ 44,020	38.3%
50030	Wages-Part Time	24,402	23,904	25,479	19,204	17,111	(8,368)	-32.8%
	Total Personal Services	**131,263**	**137,389**	**140,342**	**146,297**	**175,994**	**35,652**	**25.4%**
51100	Employer-FICA	9,839	10,278	10,736	11,192	13,464	2,728	25.4%
51105	Employer-IMRF Pension	11,177	15,007	15,452	14,880	13,839	(1,613)	-10.4%
	Total Employee Benefits	**21,016**	**25,285**	**26,188**	**26,072**	**27,303**	**1,115**	**4.3%**
60700	Supplies & Materials	601	409	1,060	360	1,060	-	0.0%
	Total Supplies & Materials	**601**	**409**	**1,060**	**360**	**1,060**	**-**	**0.0%**
63010	Meetings and Conferences	1,037	118	1,500	600	1,500	-	0.0%
63015	Dues and Subscriptions	208	205	340	144	340	-	0.0%
69990	Programming	17,695	8,859	18,000	14,000	18,000	-	0.0%
	Total Charges & Services	**18,940**	**9,182**	**19,840**	**14,744**	**19,840**	**-**	**0.0%**
70020	Furniture	4,984	-	-	-	-	-	0.0%
	Total Capital Outlays	**4,984**	**-**	**-**	**-**	**-**	**-**	**0.0%**
90630	Health Insurance	38,798	17,088	35,938	35,938	53,239	17,301	48.1%
	Total Interfund Transfers	**38,798**	**17,088**	**35,938**	**35,938**	**53,239**	**17,301**	**48.1%**
	Total Community Engage Expenditures	**$ 215,602**	**$ 189,353**	**$ 223,368**	**$ 223,411**	**$ 277,436**	**$ 54,068**	**24.2%**

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Wheaton Public Library
Community Engagement
Expenditures
Calendar Year 2022 Budget

Fund 900 Wheaton Public Library Fund
Org 90090004 Community Engagement Expenditures

Account	Description	Amount	Description	Budget
50010	Wages-Full Time		Community Engagement DH Community Engage Librarian Community Engage Coordinator	$ 158,883
50030	Wages-Part Time			17,111
51100	Employer-FICA			13,464
51105	Employer-IMRF Pension			13,839
60700	Supplies & Materials			1,060
63010	Meetings and Conferences			1,500
63015	Dues and Subscriptions			340
69990	Programming			18,000
90630	Health Insurance			53,239
Total Community Engage Expenditures				**$ 277,436**

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Wheaton Public Library
Adult Services
Expenditures
Calendar Year 2022 Budget

Fund 900 Wheaton Public Library Fund
Org 90090007 Adult Services Expenditures

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	%
50010	Wages-Full Time	$ 262,586	$ 276,489	$ 295,076	$ 268,907	$ 283,334	$ (11,742)	-4.0%
50030	Wages-Part Time	74,577	107,566	176,074	46,670	24,716	(151,358)	-86.0%
	Total Personal Services	**337,163**	**384,055**	**471,150**	**315,577**	**308,050**	**(163,100)**	**-34.6%**
51100	Employer-FICA	24,910	28,851	36,043	24,142	23,566	(12,477)	-34.6%
51105	Employer-IMRF Pension	27,962	48,841	49,374	33,068	26,831	(22,543)	-45.7%
	Total Employee Benefits	**52,872**	**77,692**	**85,417**	**57,210**	**50,397**	**(35,020)**	**-41.0%**
60700	Supplies & Materials	899	531	2,000	1,500	1,500	(500)	-25.0%
60980	Purchase of Books	100,583	93,468	140,400	141,000	144,400	4,000	2.8%
60983	Purchase of Digital Media	50,870	48,513	71,500	71,000	87,500	16,000	22.4%
60985	Purchase of Periodicals	21,868	21,241	21,950	21,450	21,950	-	0.0%
60987	Purchase of AV	36,411	22,397	40,500	40,500	34,500	(6,000)	-14.8%
	Total Supplies & Materials	**210,631**	**186,150**	**276,350**	**275,450**	**289,850**	**13,500**	**4.9%**
63010	Meetings and Conferences	987	(16)	2,500	1,580	4,000	1,500	60.0%
63015	Dues and Subscriptions	618	199	600	555	600	-	0.0%
63030	Advertising	-	1,176	900	1,176	3,000	2,100	233.3%
68001	Software Licenses/Maintenance	144,210	161,161	159,594	174,700	149,273	(10,321)	-6.5%
69990	Programming	-	300	1,000	588	1,400	400	40.0%
	Total Charges & Services	**145,815**	**162,820**	**164,594**	**178,599**	**158,273**	**(6,321)**	**-3.8%**
70030	Operating Equipment	880	880	900	880	900	-	0.0%
	Total Capital Outlays	**880**	**880**	**900**	**880**	**900**	**-**	**0.0%**
90630	Health Insurance	77,596	67,665	89,846	71,877	88,732	(1,114)	-1.2%
	Total Interfund Transfers	**77,596**	**67,665**	**89,846**	**71,877**	**88,732**	**(1,114)**	**-1.2%**
	Total Reference Services Expenditures	**$ 824,957**	**$ 879,262**	**$ 1,088,257**	**$ 899,593**	**$ 896,202**	**$ (192,055)**	**-17.6%**

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Wheaton Public Library
Adult Services
Expenditures
Calendar Year 2022 Budget

Fund	900	Wheaton Public Library Fund			
Org	90090007	Adult Services Expenditures			
	Account	Description	Amount	Description	Budget
	50010	Wages-Full Time			$ 283,334
				Adult Services Department Head	
				Adult Services Associate II (2)	
				Adult Services Librarians (3)	
	50030	Wages-Part Time			24,716
	51100	Employer-FICA			23,566
	51105	Employer-IMRF Pension			26,831
	60700	Supplies & Materials			1,500
	60980	Purchase of Books			144,400
			60,000	Non-Fiction	
			1,400	Reference Materials	
			18,000	Annual Subscription Service	
			60,000	Fiction	
			5,000	Large Print	
	60983	Purchase of Digital Media			87,500
	60985	Purchase of Periodicals			21,950
	60987	Purchase of AV			34,500
			19,000	Movies	
			1,500	Music CD's	
			14,000	Playaways/Audiobook CD's	
	63010	Meetings and Conferences			4,000
	63015	Dues and Subscriptions			600
	63030	Advertising			3,000
	68001	Software Licenses/Maintenance			149,273
			149,273	License Fees/Databases	
	69990	Programming			1,400
			1,400	Adult Continuing Education	
	70030	Operating Equipment			900
			900	Viewscan	
	90630	Health Insurance			88,732
	Total Reference Services				**$ 896,202**

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Wheaton Public Library
Technical Services
Expenditures
Calendar Year 2022 Budget

Fund 900 Wheaton Public Library Fund
Org 90090008 Technical Services Expenditures

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50010	Wages-Full Time	$ 269,158	$ 211,041	$ 210,624	$ 186,483	$ 173,378	$ (37,246)	-17.7%
50030	Wages-Part Time	127,288	101,809	38,283	43,122	38,607	324	0.8%
	Total Personal Services	**396,446**	**312,850**	**248,907**	**229,605**	**211,985**	**(36,922)**	**-14.8%**
51100	Employer-FICA	28,439	22,277	19,041	17,565	16,217	(2,824)	-14.8%
51105	Employer-IMRF Pension	28,682	31,612	27,405	23,472	18,464	(8,941)	-32.6%
	Total Employee Benefits	**57,121**	**53,889**	**46,446**	**41,037**	**34,681**	**(11,765)**	**-25.3%**
60700	Supplies & Materials	36,715	30,470	13,500	12,500	13,500	-	0.0%
60983	Digital Media	16,155	11,154	-	-	-	-	0.0%
	Total Supplies & Materials	**52,870**	**41,624**	**13,500**	**12,500**	**13,500**	**-**	**0.0%**
63010	Meetings and Conferences	197	125	100	85	100	-	0.0%
63015	Dues and Subscriptions	621	605	625	625	670	45	7.2%
64100	Contractual Services	95,044	135,184	126,400	126,400	132,574	6,174	4.9%
68001	Software Licenses/Maintenance	23,905	33,982	6,700	6,470	6,700	-	0.0%
	Total Charges & Services	**119,767**	**169,896**	**133,825**	**133,580**	**140,044**	**6,219**	**4.6%**
70030	Operating Equipment	-	150	-	-	-	-	0.0%
	Total Capital Outlays	**-**	**150**	**-**	**-**	**-**	**-**	**0.0%**
90630	Health Insurance	77,596	69,734	35,938	35,938	35,493	(445)	-1.2%
	Total Interfund Transfers	**77,596**	**69,734**	**35,938**	**35,938**	**35,493**	**(445)**	**-1.2%**
	Total Technical Services Expenditures	**$ 703,800**	**$ 648,143**	**$ 478,616**	**$ 452,660**	**$ 435,703**	**$ (42,913)**	**-9.0%**

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Wheaton Public Library
Technical Services
Expenditures
Calendar Year 2022 Budget

Fund 900 Wheaton Public Library Fund
Org 90090008 Technical Services Expenditures

Account	Description	Amount	Description	Budget
50010	Wages-Full Time			$ 173,378
			Deputy Director/Head of Tech Services	
			Cataloger	
50030	Wages-Part Time			38,607
51100	Employer-FICA			16,217
51105	Employer-IMRF Pension			18,464
60700	Supplies & Materials			13,500
63010	Meetings and Conferences			100
63015	Dues and Subscriptions			670
64100	Contractual Services			132,574
68001	Software Licenses/Maintenance			6,700
90630	Health Insurance			35,493
Total Technical Services Expenditures				**$ 435,703**

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Wheaton Public Library
Teen Services
Expenditures
Calendar Year 2022 Budget

Fund 900 Wheaton Public Library Fund
Org 90090009 Teen Services Expenditures

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50010	Wages-Full Time	$ 80,235	$ 102,401	$ 103,644	$ 103,574	$ 106,235	$ 2,591	2.5%
50030	Wages-Part Time	8,422		20,787	15,191	21,307	520	2.5%
	Total Personal Services	**88,657**	**102,401**	**124,431**	**118,765**	**127,542**	**3,111**	**2.5%**
51100	Employer-FICA	6,615	7,599	9,519	9,086	9,757	238	2.5%
51105	Employer-IMRF Pension	6,794	11,083	13,700	12,766	11,109	(2,591)	-18.9%
	Total Employee Benefits	**13,409**	**18,682**	**23,219**	**21,852**	**20,866**	**(2,353)**	**-10.1%**
60700	Supplies & Materials	953	715	500	500	500	-	0.0%
60980	Purchase of Books	5,489	5,041	7,150	7,150	7,150	-	0.0%
60983	Purchase of Digital Media	496	799	1,000	1,000	1,000	-	0.0%
60987	Purchase of A/V Materials	1,974	2,454	3,000	3,000	3,000	-	0.0%
	Total Supplies & Materials	**8,912**	**9,009**	**11,650**	**11,650**	**11,650**	**-**	**0.0%**
63010	Meetings and Conferences	319	404	1,000	910	1,000	-	0.0%
63015	Dues and Subscriptions	307	310	365	400	365	-	0.0%
69990	Programming	4,911	4,252	5,000	5,000	5,000	-	0.0%
	Total Charges & Services	**5,537**	**4,966**	**6,365**	**6,310**	**6,365**	**-**	**0.0%**
90630	Health Insurance	19,399	34,178	35,938	35,938	35,493	(445)	-1.2%
	Total Interfund Transfers	**19,399**	**34,178**	**35,938**	**35,938**	**35,493**	**(445)**	**-1.2%**
Total Teen Services		**$ 135,914**	**$ 169,236**	**$ 201,603**	**$ 194,515**	**$ 201,916**	**$ 313**	**0.2%**

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Wheaton Public Library
Teen Services
Expenditures
Calendar Year 2022 Budget

Fund	**900**	**Wheaton Public Library Fund**			
Org	**90090009**	**Teen Services Expenditures**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50010	Wages-Full Time			$ 106,235
				Teen Services Department Head	
				Teen Services Associate II	
	50030	Wages-Part Time			21,307
	51100	Employer-FICA			9,757
	51105	Employer-IMRF Pension			11,109
	60700	Supplies & Materials			500
			500	Office Supplies	
	60980	Purchase of Books			7,150
			6,550	Young Adult Fiction/Paperback	
			600	Young Adult Non-Fiction	
	60983	Purchase of Digital Media			1,000
	60987	Purchase of A/V Materials			3,000
			3,000	Video Games/Audiobook CDs	
	63010	Meetings and Conferences			1,000
	63015	Dues and Subscriptions			365
	69990	Programming			5,000
	90630	Health Insurance			35,493
Total Teen Services					**$ 201,916**

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Wheaton Public Library
Continuing Education & Development
Expenditures
Calendar Year 2022 Budget

Fund 900 Wheaton Public Library Fund
Org 90090011 Continuing Education & Development Expenditures

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
50010	Wages-Full Time	$ -	$ -	$ -	$ 92,232	$ 117,047	$ 117,047	100.0%
50030	Wages-Part Time	-	-	-	56,282	81,856	81,856	100.0%
	Total Personal Services	**-**	**-**	**-**	**148,514**	**198,903**	**198,903**	**100.0%**
51100	Employer-FICA	-	-	-	11,361	15,216	15,216	100.0%
51105	Employer-IMRF Pension	-	-	-	14,899	15,759	15,759	100.0%
	Total Employee Benefits	**-**	**-**	**-**	**26,260**	**30,975**	**30,975**	**100.0%**
60700	Supplies & Materials	-	-	-	400	500	500	100.0%
	Total Supplies & Materials	**-**	**-**	**-**	**400**	**500**	**500**	**100.0%**
63005	Training	-	-	-	-	3,000	3,000	100.0%
63010	Meetings and Conferences	-	-	-	100	200	200	100.0%
63015	Dues and Subscriptions	-	-	-	-	1,200	1,200	100.0%
69990	Programming	-	-	-	100	400	400	100.0%
	Total Charges & Services	**-**	**-**	**-**	**200**	**4,800**	**4,800**	**100.0%**
90630	Health Insurance	-	-	-	17,969	17,746	17,746	100.0%
	Total Interfund Transfers	**-**	**-**	**-**	**17,969**	**17,746**	**17,746**	**100.0%**
	Total Continuing Education & Develpmt	**$ -**	**$ -**	**$ -**	**$ 193,343**	**$ 252,924**	**$ 252,924**	**100.0%**

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Wheaton Public Library
Continuing Education & Development
Expenditures
Calendar Year 2022 Budget

Fund 900 Wheaton Public Library Fund
Org 90090011 Continuing Education & Development Expenditures

Account	Description	Amount	Description	Budget
50010	Wages-Full Time		Continuing Ed. & Development DH Tech Center Supervisor	$ 117,047
50030	Wages-Part Time			81,856
51100	Employer-FICA			15,216
51105	Employer-IMRF			15,759
60700	Supplies & Materials			500
63005	Training			3,000
63010	Meetings & Conferences			200
63015	Dues & Subscriptions			1,200
69990	Programming			400
90630	Health Insurance			17,746
Total Continuing Education & Development				**$ 252,924**

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Wheaton Public Library
General Building Operations
Expenditures
Calendar Year 2022 Budget

Fund 900 Wheaton Public Library Fund
Org 90090020 General Building Operations Expenditures

			2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
	60025	Postage	$ 3,501	$ 2,506	$ 3,030	$ 3,400	$ 3,870	$ 840	27.7%
	60700	Supplies and Materials	18,640	23,083	18,500	27,000	22,900	4,400	23.8%
		Total Supplies & Materials	**22,141**	**25,589**	**21,530**	**30,400**	**26,770**	**5,240**	**24.3%**
	64100	Contractual Services	201,568	159,257	164,380	120,000	112,272	(52,108)	-31.7%
	64125	Snow Removal	13,493	6,380	20,000	20,000	20,000	-	0.0%
	65510	Equipment Rental	23,700	22,132	22,196	20,000	23,500	1,304	5.9%
	67700	Communications	22,297	17,390	20,860	18,000	19,320	(1,540)	-7.4%
	67705	Utilities-Gas	7,445	2,207	10,000	3,000	10,000	-	0.0%
	69060	Building & Contents Insurance	21,647	23,464	24,000	26,825	31,000	7,000	29.2%
		Total Charges & Services	**290,150**	**230,830**	**261,436**	**207,825**	**216,092**	**(45,344)**	**-17.3%**
	70001	Building Improvements	86,724	-	-	-	-	-	0.0%
		Total Capital Outlays	**86,724**	**-**	**-**	**-**	**-**	**-**	**0.0%**
	91620	Liability Insurance	8,557	7,436	9,795	9,795	11,264	1,469	15.0%
	96600	Fleet Services	4,939	7,787	4,185	4,185	4,187	2	0.0%
		Total Interfund Transfers	**13,496**	**15,223**	**13,980**	**13,980**	**15,451**	**1,471**	**10.5%**
		Total General Building Operations Expenditur	**$ 412,511**	**$ 271,642**	**$ 296,946**	**$ 252,205**	**$ 258,313**	**$ (38,633)**	**-13.0%**

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Wheaton Public Library
General Building Operations
Expenditures
Calendar Year 2022 Budget

Fund	900	Wheaton Public Library Fund			
Org	90090020	General Building Operation Expenditures			
	Account	Description	Amount	Description	Budget
	60025	Postage			$ 3,870
			170	Stamps	
			1,000	Purchase Power	
			2,700	UPS	
	60700	Supplies and Materials			22,900
			15,000	Cleaning Supplies	
			400	First Aid Kit	
			2,500	Water Dispensers	
			5,000	Miscellaneous Supplies	
	64100	Contractual Services			112,272
			61,600	HVAC Service/Repair	
			1,400	Automatic Door Repair	
			342	Pest Control	
			7,100	Elevator Service/Repair/Inspection	
			2,395	Fire/Safety Tests/Repairs	
			420	Defibrillator service	
			1,200	Document Shredding	
			20,000	General Service Calls	
			315	Backflow Testing	
			9,500	Landscaping	
			5,000	Roof Maintenance	
			3,000	Wheaton Sanitary	
	64125	Snow Removal			20,000
	65510	Equipment Rental			23,500
			21,000	Copier Rental	
			1,100	Copies	
			1,400	Postage Machine	
	67700	Communications			19,320
			9,500	Call One	
			4,920	ICN	
			4,600	Comcast Cable	
			300	Today's Business Solutions	
	67705	Utilities-Gas			10,000
	69060	Building & Contents Insurance			31,000
	91620	Liability Insurance			11,264
	96600	Fleet Services			4,187
			3,165	Capital	
			1,022	Operations	
	Total General Building Operations Expenditures				**$ 258,313**

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Wheaton Public Library
Library Capital Equipment Replacement Fund
Fund Summary
Calendar Year 2022 Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
Beginning Fund Balance	**$ 335,226**	**$ 359,477**	**$ 386,536**	**$ 386,536**	**$ 68,626**		
Revenues							
Investment Income	$ 7,907	$ 1,136	$ 2,200	$ 80	$ 80	$ (2,120)	-96.4%
Interfund Transfers	35,492	36,201	36,925	36,925	37,664	739	2.0%
Total Revenues	**$ 43,399**	**$ 37,337**	**$ 39,125**	**$ 37,005**	**$ 37,744**	**$ (1,381)**	**-3.5%**
Expenditures							
Capital Outlays	$ 19,148	$ 10,278	$ -	$ 354,915	$ -	$ -	0.0%
Total Expenditures	**$ 19,148**	**$ 10,278**	**$ -**	**$ 354,915**	**$ -**	**$ -**	**0.0%**
Revenues Over/ (Under) Expenditures	**$ 24,251**	**$ 27,059**	**$ 39,125**	**$ (317,910)**	**$ 37,744**		
Ending Fund Balance	**$ 359,477**	**$ 386,536**	**$ 425,661**	**$ 68,626**	**$ 106,370**		

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Wheaton Public Library
Library Capital Equipment Replacement Fund
Revenues
Calendar Year 2022 Budget

Fund 940 Library Cap Equip Replace Fund
Org 94009000 Library Cap Equip Replace Revenues

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
46000	Interest Income-Investments	$ 7,907	$ 1,136	$ 2,200	$ 80	$ 80	$ (2,120)	-96.4%
	Total Investment Income	**7,907**	**1,136**	**2,200**	**80**	**80**	**(2,120)**	**-96.4%**
84900	Cap Equip Repl Fund-Library	35,492	36,201	36,925	36,925	37,664	739	2.0%
	Total Interfund Transfers	**35,492**	**36,201**	**36,925**	**36,925**	**37,664**	**739**	**2.0%**
	Total Library Cap Equip Replace Revenues	**$ 43,399**	**$ 37,337**	**$ 39,125**	**$ 37,005**	**$ 37,744**	**$ (1,381)**	**-3.5%**

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Wheaton Public Library
Library Capital Equipment Replacement Fund
Expenditures
Calendar Year 2022 Budget

Fund 940 Library Cap Equip Replace Fund
Org 94090010 Library Cap Equip Replace Expenditures

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
70001	Building Improvements	$ 5,266	$ -	$ -	$ -	$ -	$ -	0.0%
70020	Office Furniture	-	-	-	354,915	-	-	0.0%
70030	Operating Equipment	13,882	10,278	-	-	-	-	0.0%
	Total Capital Outlays	**19,148**	**10,278**	**-**	**354,915**	**-**	**-**	**0.0%**
Total Library Cap Equip Replacement Fund		**$ 19,148**	**$ 10,278**	**$ -**	**$ 354,915**	**$ -**	**$ -**	**0.0%**

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Wheaton Public Library
Library Technology Replacement Fund
Fund Summary
Calendar Year 2022 Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
Beginning Fund Balance	**$ 407,761**	**$ 426,629**	**$ 374,213**	**$ 374,213**	**$ 324,437**		
Revenues							
Intergovernmental	$ -	$ -	$ -	$ -	$ 25,000	$ 25,000	100.0%
Investment Income	8,108	1,504	3,000	90	90	(2,910)	-97.0%
Interfund Transfers	30,314	29,019	27,814	27,814	26,929	(885)	-3.2%
Total Revenues	**$ 38,422**	**$ 30,523**	**$ 30,814**	**$ 27,904**	**$ 52,019**	**$ 21,205**	**68.8%**
Expenditures							
Capital Outlays	$ 19,554	$ 82,939	$ 100,000	$ 77,680	$ 93,200	$ (6,800)	-6.8%
Total Expenditures	**$ 19,554**	**$ 82,939**	**$ 100,000**	**$ 77,680**	**$ 93,200**	**$ (6,800)**	**-6.8%**
Revenues Over/ (Under) Expenditures	**$ 18,868**	**$ (52,416)**	**$ (69,186)**	**$ (49,776)**	**$ (41,181)**		
Ending Fund Balance	**$ 426,629**	**$ 374,213**	**$ 305,027**	**$ 324,437**	**$ 283,256**		

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Wheaton Public Library
Library Technology Replacement Fund
Revenues
Calendar Year 2022 Budget

Fund 941 Library Technology Replace Fund
Org 94109000 Library Tech Replace Fund Revenues

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
40800	Grant Revenue	$ -	$ -	$ -	$ -	$ 25,000	$ 25,000	100.0%
	Total Intergovernmental	**-**	**-**	**-**	**-**	**25,000**	**25,000**	**100.0%**
46000	Interest Income-Investments	8,108	1,504	3,000	90	90	(2,910)	-97.0%
	Total Investment Income	**8,108**	**1,504**	**3,000**	**90**	**90**	**(2,910)**	**-97.0%**
83900	Technology Repl Fund-Library	30,314	29,019	27,814	27,814	26,929	(885)	-3.2%
	Total Interfund Transfers	**30,314**	**29,019**	**27,814**	**27,814**	**26,929**	**(885)**	**-3.2%**
	Total Library Tech Replace Fund Revenues	**$ 38,422**	**$ 30,523**	**$ 30,814**	**$ 27,904**	**$ 52,019**	**$ 21,205**	**68.8%**

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Wheaton Public Library
Library Technology Replacement Fund
Expenditures
Calendar Year 2022 Budget

Fund 941 Library Technology Replace Fund
Org 94190010 Library Tech Replace Fund Expenditures

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
70030	Operating Equipment	$ -	$ 82,939	$ -	$ -	$ 33,000	$ 33,000	100.0%
70035	Technology Equipment	19,554	-	100,000	77,680	60,200	(39,800)	-39.8%
	Total Capital Outlays	**19,554**	**82,939**	**100,000**	**77,680**	**93,200**	**(6,800)**	**-6.8%**
	Total Library Tech Replacement Fund Exp.	**$ 19,554**	**$ 82,939**	**$ 100,000**	**$ 77,680**	**$ 93,200**	**$ (6,800)**	**-6.8%**

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Wheaton Public Library
Library Technology Replacement Fund
Expenditures
Calendar Year 2022 Budget

Fund 941 Library Technology Replace Fund
Org 94190010 Library Tech Replace Fund Expenditures

Account	Description	Amount	Description	Budget
70030	Operating Equipment			$ 33,000
		8,000	Simple Scan Replacement	
		25,000	Phone System Replacement	
70035	Technology Equipment			60,200
		34,000	Meeting Room Equipment Upgrade	
		14,000	Patron Laptop Replacement	
		7,200	Youth Service Laptops	
		5,000	Early Childhood iPads	
Total Library Tech Replacement Fund Expenditures				**$ 93,200**

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Wheaton Public Library
Library Building Renewal Fund
Fund Summary
Calendar Year 2022 Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
Beginning Fund Balance	**$ 464,690**	**$ 482,456**	**$ 517,583**	**$ 517,583**	**$ 518,535**		
Revenues							
Investment Income	$ 8,167	$ 1,558	$ 3,000	$ 100	$ 100	$ (2,900)	-96.7%
Interfund Transfers	63,186	69,407	75,852	75,852	82,527	6,675	8.8%
Total Revenues	**$ 71,353**	**$ 70,965**	**$ 78,852**	**$ 75,952**	**$ 82,627**	**$ 3,775**	**4.8%**
Expenditures							
Capital Outlays	$ 53,587	$ 35,838	$ 146,500	$ 75,000	$ 68,000	$ (78,500)	-53.6%
Total Expenditures	**$ 53,587**	**$ 35,838**	**$ 146,500**	**$ 75,000**	**$ 68,000**	**$ (78,500)**	**-53.6%**
Revenues Over/ (Under) Expenditures	**$ 17,766**	**$ 35,127**	**$ (67,648)**	**$ 952**	**$ 14,627**		
Ending Fund Balance	**$ 482,456**	**$ 517,583**	**$ 449,935**	**$ 518,535**	**$ 533,162**		

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Wheaton Public Library
Library Building Renewal Fund
Revenues
Calendar Year 2022 Budget

Fund 942 Library Building Renewal Fund
Org 94209000 Library Building Renewal Fund Revenues

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
46000	Interest Income-Investments	$ 8,167	$ 1,558	$ 3,000	$ 100	$ 100	$ (2,900)	-96.7%
	Total Investment Income	**8,167**	**1,558**	**3,000**	**100**	**100**	**(2,900)**	**-96.7%**
85900	Building Renewal Fund-Library	63,186	69,407	75,852	75,852	82,527	6,675	8.8%
	Total Interfund Transfers	**63,186**	**69,407**	**75,852**	**75,852**	**82,527**	**6,675**	**8.8%**
Total Library Renewal Fund Revenues		**$ 71,353**	**$ 70,965**	**$ 78,852**	**$ 75,952**	**$ 82,627**	**$ 3,775**	**4.8%**

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Wheaton Public Library
Library Building Renewal Fund
Expenditures
Calendar Year 2022 Budget

Fund 942 Library Building Renewal Fund
Org 94290010 Library Building Renewal Fund Expenditures

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
70001	Building Improvements	$ 53,587	$ 35,838	$ 146,500	$ 75,000	$ 68,000	$ (78,500)	-53.6%
	Total Capital Outlays	**53,587**	**35,838**	**146,500**	**75,000**	**68,000**	**(78,500)**	**-53.6%**
Total Library Building Renewal Fund Exp.		**$ 53,587**	**$ 35,838**	**$ 146,500**	**$ 75,000**	**$ 68,000**	**$ (78,500)**	**-53.6%**

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Wheaton Public Library
Library Building Renewal Fund
Expenditures
Calendar Year 2022 Budget

Fund 942 Library Building Renewal Fund
Org 94290010 Library Building Renewal Fund Expenditures

Account	Description	Amount	Description	Budget
70001	Building Improvements			$ 68,000
		41,000	Building Automation System Replacement	
		20,000	Roof Repair	
		7,000	Replace Carpet - Main Stairs/Landing	
Total Library Building Renewal Fund Expenditures				**$ 68,000**

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Wheaton Public Library
Library Capital Projects Fund
Fund Summary
Calendar Year 2022 Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
Beginning Fund Balance	**$ -**	**$ -**	**$ 20,260**	**$ 20,260**	**$ -**		
Revenues							
Interfund Transfers	-	193,786	10,000	70,274	-	(10,000)	-100.0%
Total Revenues	**$ -**	**$ 193,786**	**$ 10,000**	**$ 70,274**	**$ -**	**$ (10,000)**	**-100.0%**
Expenditures							
Capital Outlays	$ -	$ 173,526	$ 10,000	$ 90,534	$ -	$ (10,000)	-100.0%
Total Expenditures	**$ -**	**$ 173,526**	**$ 10,000**	**$ 90,534**	**$ -**	**$ (10,000)**	**-100.0%**
Revenues Over/ (Under) Expenditures	**-**	**20,260**	**-**	**(20,260)**	**-**		
Ending Fund Balance	**$ -**	**$ 20,260**	**$ 20,260**	**$ -**	**$ -**		

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Wheaton Public Library
Library Capital Projects Fund
Revenues
Calendar Year 2022 Budget

Fund 945 Library Capital Projects Fund
Org 94509000 Library Capital Projects Fund Revenues

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
87900	Transfer In-Lib General Fund	$ -	$ 169,847	$ 10,000	$ 70,274	$ -	$ (10,000)	-100.0%
87980	Transfer In-Lib Expend Trust Fund	-	23,939	-	-	-	-	0.0%
	Total Interfund Transfers	**-**	**193,786**	**10,000**	**70,274**	**-**	**(10,000)**	**-100.0%**
	Total Library Capital Projects Fund Revenues	**$ -**	**$ 193,786**	**$ 10,000**	**$ 70,274**	**$ -**	**$ (10,000)**	**-100.0%**

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Wheaton Public Library
Library Capital Projects Fund
Expenditures
Calendar Year 2022 Budget

Fund 945 Library Capital Projects Fund
Org 94590010 Library Capital Projects Expenditures

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
70001	Building Improvements	$ -	$ 173,526	$ 10,000	$ 72,934	$ -	$ (10,000)	-100.0%
70950	Capital Improvements-Other	-	-	-	17,600	-	-	0.0%
	Total Capital Outlays	**-**	**173,526**	**10,000**	**90,534**	**-**	**(10,000)**	**-100.0%**
	Total Library Capital Projects Expenditures	**$ -**	**$ 173,526**	**$ 10,000**	**$ 90,534**	**$ -**	**$ (10,000)**	**-100.0%**

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Wheaton Public Library
Library Expendable Trust Fund
Fund Summary
Calendar Year 2022 Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
Beginning Fund Balance	**$ 23,939**	**$ 23,939**	**$ -**	**$ -**	**$ -**		
Revenues							
Interfund Transfers	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**
Expenditures							
Contractual Services	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Interfund Transfers	-	23,939	-	-	-	-	0.0%
Total Expenditures	**$ -**	**$ 23,939**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**
Revenues Over/ (Under) Expenditures	**$ -**	**$ (23,939)**	**$ -**	**$ -**	**$ -**		
Ending Fund Balance	**$ 23,939**	**$ -**	**$ -**	**$ -**	**$ -**		

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Wheaton Public Library
Adams Memorial Fund
Fund Summary
Calendar Year 2022 Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
Beginning Fund Balance	**$ 254,458**	**$ 293,804**	**$ 353,095**	**$ 353,095**	**$ 414,595**		
Revenues							
Investment Income	$ 52,393	$ 62,467	$ 20,600	$ 63,500	$ 35,000	$ 14,400	69.9%
Total Revenues	**$ 52,393**	**$ 62,467**	**$ 20,600**	**$ 63,500**	**$ 35,000**	**$ 14,400**	**69.9%**
Expenditures							
Charges & Services	$ 3,047	$ 3,176	$ 2,000	$ 2,000	$ 3,600	$ 1,600	80.0%
Interfund Transfers	10,000	-	-	-	-	-	0.0%
Total Expenditures	**$ 13,047**	**$ 3,176**	**$ 2,000**	**$ 2,000**	**$ 3,600**	**$ 1,600**	**80.0%**
Revenues Over/ (Under) Expenditures	**$ 39,346**	**$ 59,291**	**$ 18,600**	**$ 61,500**	**$ 31,400**		
Ending Fund Balance	**$ 293,804**	**$ 353,095**	**$ 371,695**	**$ 414,595**	**$ 445,995**		

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Wheaton Public Library
Adams Memorial Fund
Revenues
Calendar Year 2022 Budget

Fund 981 Adams Memorial Fund
Org 98109000 Adams Memorial Fund Revenues

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs2021 Budget $	2022 Budget vs2021 Budget %
46000	Interest Income-Investments	$ 5,661	$ 4,382	$ 5,600	$ 3,500	$ 5,000	$ (600)	-10.7%
46020	Invest Inc-Realized Gain/Loss	(2,276)	1,480	-	75,000	-	-	0.0%
46030	Invest Inc-Unrealized Gain/Loss	49,008	56,605	15,000	(15,000)	30,000	15,000	100.0%
	Total Investment Income	**52,393**	**62,467**	**20,600**	**63,500**	**35,000**	**14,400**	**69.9%**
Total Adams Memorial Fund Revenues		**$ 52,393**	**$ 62,467**	**$ 20,600**	**$ 63,500**	**$ 35,000**	**$ 14,400**	**69.9%**

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Wheaton Public Library
Adams Memorial Fund
Expenditures
Calendar Year 2022 Budget

Fund 981 Adams Memorial Fund
Org 98190010 Adams Memorial Fund Expenditures

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs2021 Budget $	2022 Budget vs2021 Budget %
64130	Investment Manager Fees	$ 3,047	$ 3,176	$ 2,000	$ 2,000	$ 3,600	$ 1,600	80.0%
	Total Charges & Services	**3,047**	**3,176**	**2,000**	**2,000**	**3,600**	**1,600**	**80.0%**
97000	Operating Transfer Out	10,000	-	-	-	-	-	0.0%
	Total Interfund Transfer	**10,000**	**-**	**-**	**-**	**-**	**-**	**0.0%**
Total Adams Memorial Fund Expenditures		**$ 13,047**	**$ 3,176**	**$ 2,000**	**$ 2,000**	**$ 3,600**	**$ 1,600**	**80.0%**

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Wheaton Public Library
Adams Memorial Fund
Expenditures
Calendar Year 2022 Budget

Fund 981 Adams Memorial Fund
Org 98190010 Adams Memorial Fund Expenditures

Account	Description	Amount	Description	Budget
64130	Investment Manager Fees		DuPage Foundation	$ 3,600
Total Adams Memorial Fund Expenditures				**$ 3,600**

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Wheaton Public Library
Garbe Book Endowment Fund
Fund Summary
Calendar Year 2022 Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
Beginning Fund Balance	**$ 31,006**	**$ 37,083**	**$ 44,567**	**$ 44,567**	**$ 47,017**		
Revenues							
Investment Income	$ 6,456	$ 7,885	$ 3,300	$ 2,950	$ 11,600	$ 8,300	251.5%
Total Revenues	**$ 6,456**	**$ 7,885**	**$ 3,300**	**$ 2,950**	**$ 11,600**	**$ 8,300**	**251.5%**
Expenditures							
Charges & Services	$ 379	$ 401	$ 400	$ 500	$ 400	$ -	0.0%
Total Expenditures	**$ 379**	**$ 401**	**$ 400**	**$ 500**	**$ 400**	**$ -**	**0.0%**
Revenues Over/ (Under) Expenditures	**$ 6,077**	**$ 7,484**	**$ 2,900**	**$ 2,450**	**$ 11,200**		
Ending Fund Balance	**$ 37,083**	**$ 44,567**	**$ 47,467**	**$ 47,017**	**$ 58,217**		

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Wheaton Public Library
Garbe Book Endowment Fund
Revenues
Calendar Year 2022 Budget

Fund 982 Garbe Book Endowment Fund
Org 98209000 Garbe Book Endowment Fund Revenues

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
46000	Interest Income-Investments	$ 704	$ 553	$ 800	$ 450	$ 600	$ (200)	-25.0%
46020	Invest Inc-Realized Gain/Loss	(283)	187	-	5,000	5,000	5,000	100.0%
46030	Invest Inc-Unrealized Gain/Loss	6,035	7,145	2,500	(2,500)	6,000	3,500	140.0%
	Total Investment Income	**6,456**	**7,885**	**3,300**	**2,950**	**11,600**	**8,300**	**251.5%**
	Total Garbe Book Endowment Fund Revenues	**$ 6,456**	**$ 7,885**	**$ 3,300**	**$ 2,950**	**$ 11,600**	**$ 8,300**	**251.5%**

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Wheaton Public Library
Garbe Book Endowment Fund
Expenditures
Calendar Year 2022 Budget

Fund 982 Garbe Book Endowment Fund
Org 98290010 Garbe Book Endowment Fund Expenditures

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
64130	Investment Manager Fees	$ 379	$ 401	$ 400	$ 500	$ 400	-	0.0%
	Total Charges & Services	**379**	**401**	**400**	**500**	**400**	**-**	**0.0%**
Total Garbe Book Endow Fund Expenditures		**$ 379**	**$ 401**	**$ 400**	**$ 500**	**$ 400**	**$ -**	**0.0%**

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Wheaton Public Library
Garbe Book Endowment Fund
Expenditures
Calendar Year 2022 Budget

Fund	**982**	**Garbe Book Endowment Fund**				
Org	**98290010**	**Garbe Book Endowment Fund Expenditures**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	64130	Investment Manager Fees		DuPage Foundation	$	400
	Total Garbe Book Endowment Fund Expenditures				**$**	**400**

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Wheaton Public Library
Library Agency Endowment Fund
Fund Summary
Calendar Year 2022 Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
Beginning Fund Balance	**$ 35,767**	**$ 61,686**	**$ 77,992**	**$ 77,992**	**$ 98,292**		
Revenues							
Investment Income	$ 7,786	$ 13,408	$ 3,300	$ 8,300	$ 7,800	$ 4,500	136.4%
Miscellaneous Revenue	18,600	3,612	2,000	14,000	5,000	3,000	150.0%
Total Revenues	**$ 26,386**	**$ 17,020**	**$ 5,300**	**$ 22,300**	**$ 12,800**	**$ 7,500**	**141.5%**
Expenditures							
Charges & Services	$ 467	$ 714	$ 500	$ 2,000	$ 1,000	$ 500	100.0%
Total Expenditures	**$ 467**	**$ 714**	**$ 500**	**$ 2,000**	**$ 1,000**	**$ 500**	**100.0%**
Revenues Over/ (Under) Expenditures	**$ 25,919**	**$ 16,306**	**$ 4,800**	**$ 20,300**	**$ 11,800**		
Ending Fund Balance	**$ 61,686**	**$ 77,992**	**$ 82,792**	**$ 98,292**	**$ 110,092**		

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Wheaton Public Library
Library Agency Endowment Fund
Revenues
Calendar Year 2022 Budget

Fund 983 Library Agency Endowment Fund
Org 98309000 Library Agency Endowment Fund Revenue

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
46000	Interest Income-Investments	$ 895	$ 936	$ 800	$ 800	$ 800	$ -	0.0%
46020	Invest Inc-Realized Gain/Loss	(312)	318	-	10,000	2,000	2,000	100.0%
46030	Invest Inc-Unrealized Gain/Loss	7,203	12,154	2,500	(2,500)	5,000	2,500	100.0%
	Total Investment Income	**7,786**	**13,408**	**3,300**	**8,300**	**7,800**	**4,500**	**136.4%**
47007	Donations-DuPage Foundation	18,600	3,612	2,000	14,000	5,000	3,000	150.0%
	Total Miscellaneous Revenue	**18,600**	**3,612**	**2,000**	**14,000**	**5,000**	**3,000**	**150.0%**
Total Library Agency Endowment Fund Revenue		**$ 26,386**	**$ 17,020**	**$ 5,300**	**$ 22,300**	**$ 12,800**	**$ 7,500**	**141.5%**

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Wheaton Public Library
Library Agency Endowment Fund
Expenditures
Calendar Year 2022 Budget

Fund 983 Library Agency Endowment Fund
Org 98390010 Library Agency Endowment Fund Expenditures

		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Budget vs 2021 Budget $	2022 Budget vs 2021 Budget %
64130	Investment Manager Fees	$ 467	$ 714	$ 500	$ 2,000	$ 1,000	$ 500	100.0%
	Total Charges & Services	**467**	**714**	**500**	**2,000**	**1,000**	**500**	**100.0%**
Total Library Agency Endowment Fund Expenditure		**$ 467**	**$ 714**	**$ 500**	**$ 2,000**	**$ 1,000**	**$ 500**	**100.0%**

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Wheaton Public Library
Library Agency Endowment Fund
Expenditures
Calendar Year 2022 Budget

Fund 983 Library Agency Endowment Fund
Org 98390010 Library Agency Endowment Fund Expenditures

Account	Description	Amount	Description	Budget
64130	Investment Manager Fees		DuPage Foundation	$ 1,000
Total Library Agency Endowment Fund Expenditures				**$ 1,000**

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City of Wheaton
Glossary
Calendar Year 2022 Budget

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting or a particular departmental operation or project. To assist the reader of the document in understanding these terms, a glossary has been included in the document.

Abatement: A partial or complete cancellation of a property tax levy imposed by the City.
Accrual Basis: A basis of accounting utilized by proprietary fund types and pension trust funds where revenues and additions are recorded when earned and expenses and deductions are recorded at the time liabilities are incurred.
Activity: A significant element of a department's programmatic responsibilities performed for the purpose of accomplishing a function for which a department is responsible.
Administrative Services: An account used by the City to account for money received by the City's General Fund from other funds for their share of administrative overhead and other applicable expenditures that are accounted for in the General Fund.
Adopted Budget: The original budget as approved by the City Council at the beginning of the fiscal year.
Ad Valorem Tax: A tax levied on the assessed value of real property (also known as "property tax").
Amended Budget: The current or revised budget, resulting from changes to the Adopted Budget during the fiscal year as modified by the City Council action.
Annexation: The incorporation of land into an existing City with a resulting change in the boundaries of that City.
Annual Comprehensive Financial Report (ACFR): A report that summarizes financial data for the previous fiscal year in a standardized format.
Appropriation: A specific amount of money authorized by the City Council to make expenditures and incur obligations for specific purposes, frequently used interchangeably with expenditures.
APWA (American Public Works Association): An association representing Department Heads and other employees of Public Works, Water, Sewer, and other utilities across the nation.
Assessed Value: A valuation set upon real estate or other property by the Township Property Appraiser as a basis for levying taxes.
Assigned Fund Balance: Includes amounts intended to be utilized by the City for specific purposes. In Governmental Funds other than the General Fund, assigned fund balance represents the amount that is not otherwise designated. The City Manager is authorized to designate assigned fund balance for the General Fund.
Audit: A systematic collection of sufficient, competent evidential matter needed to attest to the fairness of the presentation of the City's financial statements. The audit tests the City's account system to determine whether the internal accounting controls are both available and being used.
Balanced Budget: The City considers the budget, at each fund level, to be balanced where revenues, plus planned fund balance reserve drawdowns, equal expenditures. The budget, at each fund level, may or may not be balanced due to a variety of factors, such as capital expenditures, one-time expenditures, one-time revenues, and extraordinary financial economic conditions. The City appropriately plans ahead thru the financial forecast, Capital Improvement Plan, and fund balance policies to appropriately build fund balance reserves to be available to address these factors.
Benchmarking: Comparing one's own performance to that of their past performance or to that of comparable communities.
Bond: A written promise to pay a specified sum of money, called face value or principal, at a specified date in the future, called maturity date, together with periodic interest at a specified rate.
Bonding: The act of borrowing money to be repaid, including interest, at specified dates.
Bond Refinancing: The payoff and re-issuance of bonds, to obtain better interest rates and or bond conditions.

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City of Wheaton
Glossary
Calendar Year 2022 Budget

Budget: A comprehensive financial plan of operations for a given time period.

Budget Amendment: Per City policy, any budgetary transaction that causes an increase or decrease in a fund's total.

Budget Message: The opening section of the budget which provides the City Council and the Public with a general summary of the most important aspects of the budget, and changes from the current and previous fiscal year.

Capital Assets: Assets with a useful life of several years. The capitalization threshold for infrastructure (land, building and land improvements) is $25,000. The threshold for vehicles, machinery and equipment is $5,000. Capital assets are also called fixed assets.

Capital Expenditure: An outlay that results in or contributes to the acquisition or construction of a capital asset.

Capital Equipment: Equipment with an expected life of more than two years and a value typically over $500. The accounts Operating Equipment and Communications Equipment in the City budget are used to record these types of expenditures.

Capital Financing: Money that is raised and spent to build or acquire a capital asset. Capital financing can include the proceeds of different types of debt: general obligation bonds, revenue bonds, certificates of participation or capital lease debt, and some forms of special or limited obligations bonds. Capital financing can also include annually levied taxes or revenues, capital reserves, impact fees and other charges to property, grants, and other sources that are allocated and spent to help build and acquire capital assets. Capital financing raised through the issuance of debt must be repaid.

Capital Improvements: Major projects that typically involve the construction of or improvement/repair to buildings, roads, water, sewer, sanitary sewer, and other related infrastructure.

Capital Outlay: Expenditures which result in the acquisition of or addition to, short-lived general fixed assets.

Capital Project Fund: A fund established in order to account for the financial resources and costs associated with the construction of major capital facilities or other major capital improvements. The City typically establishes a Capital Project Fund for each separate bond issue.

Cash Flow: The net cash balance at any given point and how that cash balance changes.

Cash Management: The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash Management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the balance of the highest interest and return, liquidity, and minimal risk with these temporary cash balances.

Census: An official population count of all or part of a municipality by the federal government. An official census count determines the amount of revenues that the
City receives from the State for certain major revenue sources.

Charges for Service: User charges for services provided by the City to those specifically benefiting from those services.

Chart of Accounts: A systematic structure for classifying similar financial transactions of the City.

Collective Bargaining Agreement: A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment) e.g., hours, working conditions, salary, fringe benefits, and matters affecting health and safety of employees).

Committed Fund Balance: Includes amounts that can only be utilized for the specific purposes determined by formal action of the City Council. Commitments may be changed or removed only by the City Council taking the same formal action that imposed the constraint originally.

Commodities: Items which, after use, are consumed or show material change in, or an appreciable impairment, of their physical condition, and which are generally of limited value and characterized by rapid depreciation.

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Component Unit: A component unit is a legally separate organization that a primary government must include as part of its financial reporting entity for fair presentation in conformity with GAAP. The Wheaton Public Library is a component unit of the City of Wheaton because the Wheaton City Council appoints the Library's Board of Trustees, approves the Library's tax levy and budget and is ultimately responsible for any debt issued for the Library.

Comprehensive Plan: An official public document adopted by the local government as a policy guide to decisions about the physical development of the community. It is a general long-range physical plan.

Consumer Price Index (CPI): Measures the prices of consumer goods and is a measure of U.S. inflation. The U. S. Department of Labor publishes the Consumer Price Index every month.

Contingency: Funds accumulated for future purposes, or unplanned expenditures.

Corporate Property Tax: The Corporate Property Tax is the tax levied by the City on all property in the City that is subject to property taxation which is used or designated for general use, police pension, fire pension, and library services. In addition, the City levies a separate property tax on all eligible property within the City for debt service.

DACRA: A Municipal Enforcement System for officers and administrators to improve your current e-citation and adjudication processes.

Debt: A financial obligation from the borrowing of money.

Debt Limit: The maximum amount of outstanding gross or net debt legally permitted.

Debt Service: The payment of principal and interest on borrowed funds.

Debt Service Fund: A fund established to account for expenditures used to repay the principal and interest on debt.

Decouple: A term used to describe the situation where the State of Illinois may decide to disconnect its income tax rules and exemptions from the federal income tax rules and exemptions.

Deficit: Most commonly used to describe an excess of expenditures over revenues for a fiscal year. However, deficits are often planned for due to the use of accumulated monies for capital or other projects. In addition, municipalities often have accumulated cash balances which they intend to use to fund expenditures for a given fiscal year.

Department: An organizational unit responsible for carrying out a major governmental function, such as Police or Public Works.

Depreciation: The decrease in value of physical assets due to use and passage of time.

Division: An operating level of government within a department which manages the resources of related program activities.

Draft Budget: The preliminary budget document distributed to the City Council and available for inspection by the public which includes all the budgets proposed by each Department along with any additional major capital projects or changes in operating levels approved by the City Manager.

DUCOMM (DuPage Public Safety Communications): An organization providing regional police and fire dispatch services to many municipalities in the DuPage County area. The City of Wheaton is a member of DuComm and pays its share of annual fees to the organization which is located in both the police and fire department budgets.

Elastic Revenues: Revenues that are responsive to change with economic conditions. Examples of elastic revenues include sales and use taxes, municipal utility tax, income tax, license and permit fees and interest on investments.

Enterprise Fund: Used to account for operations that are financed and operated in a manner similar to private business enterprises - where the costs of providing goods or services are financed or recovered primarily through user charges.

Equalized Assessed Value (EAV): The value of property resulting from the multiplication of the assessed value by an equalization factor to make all property in Illinois equal to one-third of its market value.

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Expenditures: Payment by the City for goods or services that the City has received or will receive in the future.
Expenses: Decreases in net total assets. Expenses represent charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest, and other charges.
FICA (Federal Insurance Contributions Act): Monies paid to the federal government to fund for future social security benefits as may be defined by the government in future years.
Fiduciary Funds: Funds that are used when a government holds or manages financial resources in an agent or fiduciary capacity.
Financial Plan: A multi-year, longer range approach to assessing the City's revenue and expenditure needs which becomes the basics for formulation the annual budget which by law must be adopted. The plan is developed by utilizing existing policies, objectives, assumptions, and accepted benchmarks and activity measures.
Firefighter Replacement Pay: A personnel account used in the Firefighting/Investigation organization of the City Budget to account only for the overtime earned by Firefighters who replace another Firefighter who can not work due to the use of a vacation day, sick day, or Kelly Day.
Fiscal Year (FY): Any consecutive twelve-month period designated as the budget year. Prior to 2019, the City's budget year began on May 1 and ended April 30 of the following calendar year.
Fixed Assets: Assets of a long-term character which are intended to continue to be held or used. Examples of fixed assets include items such as land, buildings, machinery, furniture, and other equipment.
Forecast: The projection of revenues and expenditures usually for a time period that is greater than one year based on clearly defined assumptions and predictions related to future events and activities.
Franchise Agreement: An agreement between the City and a utility setting forth the terms and conditions under which a utility, such as a cable company, may provide a service to residents. A franchise agreement often provides compensation to the City for the use of the public right-of-way by the utility company.
Full-Time Equivalent (FTE): A method of determining the total number of employees in terms of each position's number of hours when compared to a full-time employee. Full-time positions have an FTE of 1.00. A part-time position that works 60% of the hours that a full-time position would work would have a full-time equivalency of 0.60.
Fund: A set of accounts to record revenues and expenditures associated with a specific purpose.
Fund Accounting: A government accounting system which is organized and operated on a fund basis.
Fund Balance: The difference between assets and liabilities reported in a governmental fund. Changes in fund balances are the result of the difference of revenues to expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues. Fund balance is often used to describe the total available financial resources in a governmental fund.
GASB (Governmental Accounting Standards Board): An independent organization which has ultimate authority over the establishment of Generally Accepted Accounting Principles (GAAP) for state and local government. GASB members are appointed by the Financial Accounting Foundation (FAF); however, the GASB enjoys complete autonomy from the FAF in all technical and standard-setting activities.
GAAP (Generally Accepted Accounting Principles): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).
General Fund: The general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. Most services provided by the City including police

protection, fire protection, street maintenance and snow plowing, forestry, engineering, administration, and building and code enforcement are accounted for in this fund.

GFOA (Government Finance Officers Association): An organization representing municipal finance officers and other individuals and organizations associated with public finance.

GIS (Geographic Information System): A collection of information regarding parcels of land typically organized by property lines.

G.O. Bonds (General Obligation Bonds): Bonds that are backed by the full faith and credit of a municipality. The taxing power of local government is pledged in the covenant of one of these bond issues.

Goal: A long-term or short-term desirable development.

Government Fund Types: Funds that account for a government's governmental-type activities. These funds are the general fund, special revenue funds, debt service funds and capital projects funds.

Grant: Funds received by the City which are designated for specific projects. Many grants come from the State of Illinois as reimbursements for engineering and construction costs associated with specific projects.

Home Rule Municipality: A home rule municipality may exercise any power and perform any function pertaining to its government and affairs including, but not limited to, the power to regulate for the protection of public health, safety, morals, and welfare; to license; to tax; and to incur debt, unless preempted by the State of Illinois. A municipality is designated as a home rule municipality if its population reaches 25,000 or if the designation of home rule is approved by voters via a referendum.

ICMA (International City/County Management Association) and ILCMA (Illinois City/County Management Association): The professional and educational organization for chief appointed managers, administrators, and assistants in cities, towns, counties, and regional entities throughout the world. Since 1914, ICMA has provided technical and management assistance, training, and information resources to its members and the local government community. The management decisions made by ICMA's nearly 8,000 members affect more than 100 million individuals in thousands of communities; from small towns with populations of a few hundred to metropolitan areas serving several millions.

IDFPR (Illinois Department of Financial and Professional Regulation): An agency of the State of Illinois responsible for, among other things, ensuring that the City of Wheaton is complying with all state laws and requirements related to the locally-administered Police Pension Fund and Fire Pension Fund.

IMRF (Illinois Municipal Retirement Fund): State retirement system established for municipal employees other than sworn fire or sworn police personnel.

Income: A term used in proprietary fund type accounting to represent: 1) revenues, or 2) the excess of revenues over expenses.

Infrastructure: Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include: roads, bridges, drainage systems, water and sewer systems, and lighting systems.

Interfund Transfer: A transfer of funds or assets from one fund to another without equivalent flows of assets in return and without a requirement for repayment.

Internal Service Fund: A fund-type used by state and local governments to account for the financing of goods and services provided by one department to another department, and to other governments, on a cost-reimbursement basis.

ISO (Insurance Services Organization) Rating: A rating which provides a measure of the readiness of the City's fire response for home insurance purposes. The City's ISO Rating is 3.

Kelly Day: A term used frequently in the firefighting industry to describe the situation where a firefighter must take an additional day off, usually within a defined period of time such as 27 days, so that the firefighter does not work more regular hours than allowed within that time period.

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Kilowatt-Hour: A kilowatt hour is a unit of measure used to describe the amount of electricity used by a homeowner, business, or other entity for a defined period of time. State law now requires that the utility tax imposed by the City for electricity be based on the number of kilowatt-hours used instead of the gross charges.
Land Vacation: A revenue account in the City's General Fund used to account for revenues received by the City and paid by those who receive City property or right-of-way for private use.
Levy: (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities, usually based on the assessed value of property. (Noun) The total amount of property taxes imposed by the City for a specific year.
Liability: Debt or other legal obligations arising out of transactions in the past which must be liquidated renewed or refunded at some future date.
Liquidity: The amount of cash and easily sold securities a local government has at one time.
Major Fund: A classification given to a fund when the fund's total assets, liabilities, revenues, or expenditures/expenses is equal to or greater than 10% of the total Governmental Fund or Enterprise Fund total of that category (whichever category the fund belongs to) *and* 5% of the total Governmental and Enterprise total combined for that category. The General Fund is always classified as a Major Fund. Funds which do not pass this test are considered a Nonmajor Fund.
Mandate: A requirement from a higher level of government that a lower of government perform a task, usually to meet a particular standard, and often without compensation from the higher level of government.
Modified Accrual Accounting: A basis of accounting used by Governmental Fund types in which revenues are recorded when collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period, and expenditures are recognized when the related liability is incurred.
MFT (Motor Fuel Tax): The Motor Fuel Tax is a tax on fuel consumption imposed and collected by the State. Distribution of the tax to municipalities is based on the municipality's certified population. Wheaton's MFT revenue is recorded in a separate fund due to the restrictions on the type of expenditures that Wheaton may fund with MFT revenues.
Municipality: A term used to describe a unit of government in Illinois such as a village, city, or town.
Net Assets: The difference between assets and liabilities in a Non-Governmental Fund.
Nonmajor Fund: A classification given to a fund when the fund's total assets, liabilities, revenues, or expenditures/expenses is not equal to or greater than 10% of the total Governmental Fund or Enterprise Fund total of that category (whichever category the fund belongs to) *or* is not equal to 5% of the total Governmental and Enterprise total combined for that category. Funds which do pass this test are considered Major Funds.
Non-Operating Revenues: A classification of revenue which most commonly describes money received by one fund from another fund, such as monies received by the Municipal Garage Fund from the General Fund for the future replacement of vehicles. This category also consists of contributions made to a fund and charges received by a fund from another fund.
Nonspendable Fund Balance: Includes amounts that are not in a spendable form or are legally required to be maintained intact.
NPDES (National Pollution Discharge Elimination System): The NPDES is the U.S. Environmental Protection Agency's permit programs controls water pollution by regulating point sources that discharge pollutants into waters of the United States. One program of the NPDES is the SSO (Sanitary Sewer Overflow) program designed to regulate and reduce occasional unintentional discharges of raw sewage from municipal sanitary sewers into the water systems, which happen in almost every system. These types of discharges are called sanitary sewer overflows (SSOs). SSOs have a variety of causes, including but not limited to severe weather, improper system operation and maintenance, and vandalism. EPA estimates that there are at least 40,000 SSOs each year.
Obligations: Amounts that a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

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Operating Budget: A financial plan which presents proposed expenditures for the fiscal year and estimates of revenue to finance them.
Operating Expenses: Expenses which are directly related to service activities.
Operating Revenues: Revenues which are directly related to service activities, e.g., user charges, fees, or taxes.
Ordinance: A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state stature or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.
Pension: Future payments made to an eligible employee after that employee has left employment or retired. Pensions for police officers and firefighters are based on the number of years of service working for the City and the employee's rate of pay at the time the employee either left employment or retired.
Pension Obligation Bonds (POBs): Are taxable bonds that some state and local governments have issued as part of an overall strategy to fund the unfunded portion of their pension liabilities by creating debt.
Per Capita: Per capita is a term used to describe the amount of something for every resident living within the City.
Performance Indicators: Specific quantitative and qualitative measures of work performed as an objective of the department.
Portfolio: A list of investments for a specific fund or group of funds.
Private Sector: Businesses owned and operated by private individuals, as opposed to government-owned operations.
Public Hearing: An official forum called for the purpose of soliciting input from residents, businesses, and other stakeholders regarding a topic, plan, or document. Illinois State law requires municipalities to hold a public hearing on the budget for the coming fiscal year before the budget is approved by the Council.
Public Sector: The policies and procedures as conducted by local governments, states, and the federal government.
Property Tax: A tax based on the assessed value of real property. (See also Corporate Property Tax)
Proprietary Fund Types: The classification used to account for a city's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal services funds). All assets, liabilities, equities, revenues, expenses, and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds.
Referendum: The submission of a proposed public measure, law, or question, which has been submitted by legislature, convention, or council, to a vote of the people for ratification or rejection.
Request Budget: The draft budget document which excludes any additional requests for new programs or services.
Restricted Fund Balance: Includes amounts that can be utilized only for specific purposes imposed by external parties (i.e., creditors, grantors, contributors) or laws or regulations of other governments or by law through constitutional provisions or enabling legislation.
Restricted Net Assets: May only be utilized for the specific purposes stipulated by an external resource provider, constitutionally, or through enabling legislation.
RFP (Request for Proposal): A document used to request specific information from vendors regarding the scope of goods or services they can provide to meet a specific need of the City as well as their proposed cost of providing those goods or services.
Reserves: An un-appropriated source of funding that can be utilized to meet unexpected budgetary needs.
Resolution: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.
Revenues: Funds or monies that the government receives. It includes such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, interest income and nonoperating monies.

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Short Year (SY): A consecutive shortened period designated as the budget year. The City's budget year begins on May 1 and ends December 31 of the calendar year.

Special Revenue Funds: Funds used to account for revenues derived from specific taxes or other earmarked revenue sources which, by law, are designated to finance particular functions or activities of government and which therefore cannot be diverted to other uses.

SSA (Special Service Area): An area of property legally designated by the City which provides a means for the City to levy and raise property taxes only from those properties within the area for services that specifically benefit the area subject to taxation. The City has three active Special Service Areas for which a separate property tax is levied.

Statute: A written law enacted by a duly organized and constituted legislative body.

STEAM: A digital distribution platform developed by Valve Corporation, which offers digital rights management (DRM), multiplayer gaming, video streaming and social networking services. **Steam** provides the user with installation and automatic updating of games, and community features.

Surplus: The amounts of remaining funding from a budget appropriation after all liabilities have been paid.

Sworn: A term used to describe fire and police personnel who are hired by the Board of Fire and Police Commissioners.

Tax Levy: The total amount of money to be raised by property taxes for corporate operating, debt service purposes or special service areas.

Tax Rate: The amount of property tax levied for each $100 of assessed valuation.

TIF (Tax-Increment Financing): A redevelopment tool available for use by municipalities where the City's cost of providing assistance with capital improvements and development or redevelopment of properties within the legally designated area are funded by the future property tax, sales tax, or other types of revenue that was generated with those capital or development/redevelopment improvements.

TIF District: An area of property within the City legally defined by a municipality that meets all the necessary requirements to be eligible for TIF.

Transfers: Most typically used to describe the transaction when one fund sends money to another fund, such as the General Fund sending money to the Health Insurance Fund.

Trust and Agency Funds: Funds used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

Unassigned Fund Balance: Includes any remaining fund balance not contained in any other classification and is only applicable to the General Fund.

Unreserved Fund Balance: The portion of a fund's balance that is not legally restricted for a specific purpose.

Unrestricted Net Assets: The remaining portion of net assets that is neither restricted nor invested in capital assets (net of related debt). Are generally available for use by the City.

Utility Tax: A tax levied by the City on the customers of various utilities such as electric, natural gas and telecommunications.

Web Page: An internet site that provides information and services and a means of communicating. The City's web site provides a significant amount of information and services that residents can access 24 hours a day and seven days a week.

Wheaton Self-Service: The City of Wheaton's internet payment system where any resident or business can pay their general bill, permit fee or water/sewer bill by credit or debit card through the internet by defining their own personal profile with their City customer number.

Table of Contents

City of Wheaton
Glossary of Acronyms
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ADA - Americans with Disability Act
AED – Automated External Defibrillator
APA - American Planning Association
ARPA – American Rescue Plan Act
ASCE – American Society of Civil Engineers
ASPA – American Society for Public Administration
AWWA – American Water Works Association
BFPC – Board of Fire & Police Commission
BRIC – Building Resilient Infrastructure & Communities
CARES Act – Coronavirus Aid, Relief, and Economic Security Act
CBA – Collective Bargaining Agreement
CBD – Central Business District
CDL – Commercial Driving License
CFA – Computerized Fleet Analysis
CIP – Capital Improvement Plan
CO2 – Carbon Dioxide
COD – College of DuPage
COVID-19 Coronavirus Disease 2019
COW – City of Wheaton
CPR – Cardiopulmonary Resuscitation
CSO – Community Service Officer
CUSD 200 – Community Unit School District 200
CWC10 – City of Wheaton Channel 10
CY – Calendar Year
DCEO – Department of Commerce and Economic Opportunity
DCSO – DuPage County Sheriff Office
DEA – Drug Enforcement Administration
DJOA – DuPage Juvenile Officers Association
DUI – Driving Under the Influence
DuJIS – DuPage Integrated Justice Information System
DWA – Downtown Wheaton Association
DWC – DuPage Water Commission
EMS- Emergency Medical Service
EPA – Environmental Protection Agency
ERP – Enterprise Resource Planning
ESRI – Environmental Systems Research Institute
FD – Fire Department
FEMA – Federal Emergency Management Agency
FICA – Federal Insurance Contributions Act
FOIA – Freedom of Information Act
FYE – Fiscal Year End
GAAS – Generally Accepted Auditing Standards
GPS – Geographic Positioning System
HMO - Health Maintenance Organization
HR – Human Resources

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HVAC – Heating, Ventilating and Air Conditioning
IAFF – International Association of Fire Fighters
ICC – International Code Council
ICSC – International Council of Shopping Centers
IDOI – Illinois Department of Insurance
IDOR – Illinois Department of Revenue
IDOT – Illinois Department of Transportation
IDPH – Illinois Department of Public Health
IEPA – Illinois Environmental Protection Agency
IGFOA – Illinois Government Finance Officers Association
IIT – Illinois Institute of Technology
ILCMA – Illinois City/Council Management Association
ILCS-Illinois Compiled Statutes
ILEAP – Illinois Law Enforcement Accreditation Program
IML – Illinois Municipal League
IOUE Local 150 – International Union of Operating Engineers Local 150
IPBC – Intergovernmental Personnel Benefit Cooperative
IPELRA – Illinois Public Employer Labor Relations Association
IPPFA – Illinois Public Pension Fund Association
IT – Information Technology
ITE - Institute of Transportation Engineers
IWCC – Illinois Workers' Compensation Commission
JARC – Jobs Access & Reverse Commute Program
J.U.L.I.E. – Joint Utility Locating Information for Excavators
LAFO – Local Agency Functional Overlay
LED – Light Emitting Diodes
LEADS – Law Enforcement Agencies Data System
LGDF – Local Government Distributive Fund
LPR – License Plate Recognition
MABAS – Mutual Aid Box Alarm System
MAP – Metropolitan Alliance of Police
MDT – Mobile Data Terminal
MS4 – Municipal Separate Storm Sewer System
NEMERT – North East Multi-Regional Training
NFPA – National Fire Protection Association
NO2 – Nitrogen Dioxide
NPELRA – National Public Employer Labor Relations Association
NRC – Neighborhood Roll Calls
NSPE – National Society of Professional Engineers
OPEB – Other Postemployment Benefits
OSHA - Occupational Safety and Health Administration
PACE – Suburban Bus Division of the Regional Transportation Authority
PD – Police Department
PPERS – Police Pension Employees Retirement System
PPO – Preferred Provider Organization

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PR – Public Relations
PSR – Police Service Representative
PT – Part Time
ROT – Retailer's Occupation Tax
SBOC – Suburban Building Officials Conference
SCADA – Supervisory Control & Data Acquisition System
STP – Surface Transportation Program
SUV – Sport Utility Vehicle
VoIP – Voice over Internet Protocol
WMB – Wheaton Municipal Band